

Vendor to the Purchaser, or (ii) the Vendor shall have obtained an Order authorizing and compelling such assignment.

4.1.9 Registration

The Purchaser shall have obtained the appropriate registrations with the Ontario Drug Plan and the College within 30 days of the date of this Agreement.

4.1.10 Financing

The Purchaser shall have obtained financing on terms satisfactory to the Purchaser in its sole discretion within 14 business days of the date of this Agreement.

4.2 Waiver

Any Party may waive, by notice to the other Parties, any condition set forth in this Article 4 which is for its benefit. No waiver by a Party or any condition, in whole or in part, shall operate as a waiver of any other condition.

4.3 Failure to Satisfy Conditions

If any condition set forth in Article 4 is not satisfied at the Closing Time, the Party entitled to the benefit of such condition (the “**First Party**”) may terminate this Agreement by notice in writing to the other Party and in such event the Parties shall be released from all obligations hereunder.

ARTICLE 5

5.1 Access

The Vendor agrees to allow the Purchaser and the Purchaser’s authorized representatives accompanied by the Listing Broker, as defined herein, access to the Purchased Assets on two occasions prior to closing during normal business hours to inspect the Purchased Assets and make arrangements for closing. The Purchaser covenants and agrees to (i) repair or pay the cost of repair of any damage occasioned during and resulting from the inspection of the Purchased Assets conducted by the Purchaser or its authorized representatives, as outlined above and to return the Purchased Assets to the condition they were in prior to such inspections; and (ii) indemnify and save the Vendor harmless from and against all losses, costs, claims, third party claims, damages, expenses (including legal costs as between a solicitor and its own client) which the Vendor may suffer as a result of the inspection of the Purchased Assets conducted by the Purchaser or its authorized representatives, as outlined above or as a result of any unauthorized tests or inspections by a Government Authority. The provisions of this Section 5.1 shall survive Closing or other termination of this Agreement, notwithstanding any other provisions hereof.

5.2 Non-Disclosure of Transaction

The Purchaser agrees that it will not and will cause its officers, directors, employees, representatives and advisors not to, disclose or permit to be disclosed to any Person, any information relating to the Purchase Price or any of the other terms of this Agreement until after closing, other than to the equity holders of the Purchaser and Persons solicited by the Purchaser to provide financing in connection with the Transaction (and the Purchaser shall ensure, for the benefit of the Vendor, that such parties shall treat all such information in the strictest confidence and the Purchaser shall indemnify the Vendor in that regard).

5.3 Inventory

The Purchaser agrees that the value of the inventory to be paid over and above the purchase price shall be determined pursuant to an inventory count by a third party consultant as existing on the day prior to the Closing Date ("**Inventory Valuation**"), which shall be provided by the Vendor to the Purchaser on the day of Closing. It is expressly acknowledged and agreed that:

(a) both the Vendor and the Purchaser are entitled to observe the Inventory Valuation, but any costs incurred in so doing are for each Party's own account;

(b) the parties agree that the cost of the Inventory Valuation shall be borne by the parties equally;

(c) the Purchaser's share of the cost of the inventory count shall be added to the amount to be paid pursuant to the Inventory Valuation;

(d) the inventory count shall take place the night before the Closing Date;

(e) The value of the inventory shall be determined as follows: (i) all Non ODB generic name inventory to be discounted by 50% off cost price and brand name Inventory at 4% off cost price; (ii) store front inventory to be valued at 35% off the retail price; (iii) all over the counter inventory to be valued at 35% off retail price; (iv) Home Health Care inventory, if any, to be discounted at 50% off the retail price (v) any inventory stock with an expiry date of 90 days or less and any obsolete or damaged inventory shall be valued at nil; and (vi) all other inventory to be calculated at cost price; and

(f) the sales of Inventory on the Closing Date shall be for the account of the Purchaser provided the Closing has occurred.

5.4 Computers

The Purchaser shall allow the Vendor to maintain possession of such portion of the computer systems and related equipment, both hardware and software (the "**Computers**") as the Vendor may reasonably require for such period of time following

Closing as may be reasonably required by the Vendor to complete its administration of the receivership of the Company at which time, the Vendor shall forthwith deliver up possession of the Computers to the Purchaser.

5.5 Risk of Loss

Up to the time of the Closing, the Purchased Assets shall be and remain at the risk of the Vendor. If, prior to the time of the Closing, all or any material part of the Purchased Assets are substantially destroyed or damaged by fire or any other casualty or shall be expropriated, the Purchaser shall have the option, exercisable by notice in writing given within two (2) Business Days of the Purchaser receiving notice in writing from the Vendor of such destruction, damage or expropriation:

- (a) to complete the purchase without reduction of the Purchase Price and all proceeds of insurance or compensation for expropriation shall be payable to the Purchaser and all right and claim of the Vendor to any such amounts not paid by the time of the Closing shall be assigned by the Vendor to the Purchaser; or
- (b) of terminating this Agreement and not completing the purchase, in which case all obligations of the Purchaser and the Vendor hereunder, other than those pursuant to Section 5.1, shall terminate and the Deposit shall be returned to the Purchaser.

For greater certainty, where any damage is not substantial, the Purchaser shall be obliged to complete this Agreement, without deduction, and shall be entitled to the proceeds of insurance, if any, in connection with such damage.

5.6 Records

The Purchaser agrees to maintain the Records for a period of at least seven (7) years following the Closing and shall provide access to the Vendor to such records, as the Vendor may reasonably require to complete its administration of the receivership of the Company.

ARTICLE 6 GENERAL

6.1 Expenses

Each Party shall pay all expenses it incurs in authorizing, preparing, executing and performing any aspect of the Transaction contemplated by this Agreement, whether or not the Closing occurs, including all fees and expenses of its legal counsel, bankers, investment bankers, brokers, accountants or other representatives or consultants.

6.2 Time

Time is of the essence of each provision of this Agreement.

6.3 Notices

Any notice, demand or other communication (in this Section, a “notice”) required or permitted to be given or made hereunder shall be given in writing and addressed as follows:

(a) In the case of a notice to the Vendor, addressed to it at:

MSI SPERGEL INC., in its capacity as the Court appointed Receiver of
all of the property and assets of Stoney Creek Pharma Inc.,
200-505 Consumers Road, Toronto, ON M2J 4V8
Attention: Philip H. Gennis
Tel.: 416-498-4325
Fax: 416-498-4325
Email: pgennis@spergel.ca

and with a further copy to its counsel at:

Goldman, Spring, Nash and Haber (Brendan Bissell)
480 University Avenue, Suite 1600
Toronto, ON M5G1V2
Attention: Brendan Bissell
Tel: (416) 597-6489
Fax: (416) 597-9922
Email: bissell@gsnh.com

(b) In the case of the Purchaser:

SAMEH BOLOS In Trust For A Corporation to be Named
3210 SUNFLOWER DRIVE
OAKVILLE, ON
L6M 1N2

Attention: Sameh Bolos
Tel.: (416) 830-3925
Fax: (416) 690-1960
Email: SAMEH.BOLOS@GMAIL.COM

and with a further copy to its counsel at:

Goldstein & Grubner LLP
100 Cowdray Court

Suite 100
Toronto, Ontario
M1S 5C8

Attention: Isaac Grubner
Tel.: (416) 292-0414
Fax: (416) 292-4508
Email: igrubner@gglawyers.ca

Any such notice, if personally delivered, shall be deemed to have been validly and effectively given and received on the Business Day of such delivery and if sent by telecopier or other electronic communication with confirmation of transmission, shall be deemed to have been validly and effectively given and received on the Business Day next following the day it was received.

6.4 Public Announcements / Confidentiality of Agreement

Before the Closing Date, the Purchaser shall make no public statement or issue any press release concerning the transactions contemplated by this Agreement except as may be necessary to comply with the requirements of all Applicable Law. If any such public statement or release is so required, the Purchaser shall consult with the other Parties prior to making such statement or release, and the Parties shall use all reasonable efforts, acting in good faith, to agree upon a text for such statement or release which is satisfactory to all Parties. The Parties expressly acknowledge and agree that this Agreement shall not become public until after Closing.

6.5 Assignment

- (a) The Purchaser may not assign any or all rights or benefits under this Agreement to any Person without the Vendor's written consent which consent shall be in the Vendor's sole discretion. If the Purchaser wishes to assign this agreement after the grant of the Vesting Order and the Vendor consents in its sole discretion, the Purchaser shall pay all of the costs incurred by the Vendor on a solicitor and its own client scale in connection with all proceedings to amend the Approval and Vesting Order or otherwise provide for vesting in the assignee.
- (b) Except as provided in Section 6.5(a), no assignment of benefits or arrangement for substituted performance by one Party shall be of any effect.
- (c) This Agreement shall enure to the benefit of and be binding upon the Parties and their respective successors (including any successor by reason of amalgamation or statutory arrangement of any Party) and permitted assigns.

6.6 Further Assurances

Each Party shall do such acts and shall execute such further documents, conveyances, deeds, assignments, transfers and the like, and will cause the doing of

such acts and will cause the execution of such further documents as are within its power as any other Party may in writing at any time and from time to time reasonably request be done and or executed, in order to give full effect to the provisions of this Agreement and each Closing Document.

6.7 Remedies Cumulative

The rights and remedies of the Parties under this Agreement are cumulative and in addition to and not in substitution for any rights or remedies provided by law. Any single or partial exercise by any Party hereto of any right or remedy for default or breach of any term, covenant or condition of this Agreement does not waive, alter, affect or prejudice any other right or remedy to which such Party may be lawfully entitled for the same default or breach.

6.8 Counterparts

This Agreement may be executed in any number of counterparts. Each executed counterpart shall be deemed to be an original. All executed counterparts taken together shall constitute one agreement.

IN WITNESS WHEREOF this Agreement has been executed by the Purchaser as of the date first indicated.

Per: 

Name: Sameh Bolos

Title: Director

I/We have the authority to bind the
corporation

IN WITNESS WHEREOF this Agreement has been executed by the Vendor as of the date first indicated.

MSI SPERGEL INC., solely in its capacity as
the Court appointed Receiver of
Stoney Creek Pharma Inc., o/a
Medi Friendly Pharmacy
and not in any other capacity and
with no personal or corporate
liability

Per:



Name: Mukul Manchanda, CPA, CIRP, LIT

Title: Managing Partner

I/We have the authority to bind the
corporation

SCHEDULE A

Approval and Vesting Order

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	WEEKDAY, THE #
)	
JUSTICE	)	DAY OF MONTH, 2021

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 Stoney Creek 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 • (the “**Purchaser**”) dated • and appended to the • Report of the Receiver dated • (the “**• 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.

ON READING the Report and on hearing the submissions of counsel for the Receiver, and counsel for • , 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 • 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 ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

9. 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.

10. 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
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PHARMACY LTD., SJ EAST PHARMA INC., ST. MARY COOKSVILLE PHARMA INC.,
ST. MARY THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. AND OLDE
WALKERVILLE HOLDINGS INC.

Respondents

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable • of the Ontario Superior Court of Justice (the “**Court**”) dated •, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Stoney Creek Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated •, the Court approved the agreement of purchase and sale made as of • (the “Sale Agreement”) between the Receiver, the Debtor and • (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 _____ on _____ .

msi Spergel Inc., in its capacity as Receiver of the undertaking, property and assets of Stoney Creek 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 CWB Maxium Financial Inc. security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20170719 1440 1530 9415.
- Any McKesson Canada Corporation security registered under PPSA registration number 2016 0817 1402 4422 and 2016 0817 1402 4423.
- Any CWB Maxium Financial Inc. security registered under PPSA registration number 20160719 1038 1529 8302.
- Including any assignment, as the case may be.

[Motion Record Page No. 429]

**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).

SCHEDULE B

Addresses of Premises

4-800 Queenston Road, Stoney Creek, Ontario

SCHEDULE C

PURCHASE PRICE ALLOCATION

Stoney Creek Pharma Inc.- Prescriptions and Goodwill	\$660,000.00
Stoney Creek Pharma Inc.– Fixtures and Equipment	\$200,000

APPENDIX 17



Form 520

for use in the Province of Ontario

Listing Agreement – Commercial

Seller Representation Agreement

Authority to Offer for Sale

This is a Multiple Listing Service® Agreement



OR

This Listing is Exclusive

EXCLUSIVE



BETWEEN:

BROKERAGE:

REMAX WEST REALTY INC. BROKERAGE

96 REXDALE BLVD. TORONTO

(the "Listing Brokerage") Tel. No. 416-745-2300

SELLER: msi Spergel inc., solely in its capacity as court-appointed receiver of

Olde Walkerville Holdings o/a Olde Walkerville Pharmacy (the "Seller")

In consideration of the Listing Brokerage listing the real property for sale known as Olde Walkerville Pharmacy

1701 Wyandotte St E., Windsor, ON

the Seller hereby gives the Listing Brokerage the **exclusive and irrevocable** right to act as the Seller's agent, (the "Property")

commencing at 12:01 a.m. on the 3 day of August 20 21

until 11:59 p.m. on the 31 day of December 20 21 (the "Listing Period"),

Seller acknowledges that the length of the Listing Period is negotiable between the Seller and the Listing Brokerage and, if an MLS® listing, may be subject to minimum requirements of the real estate board, however, in accordance with the Real Estate and Business Brokers Act, 2002, (REBBA), **if the Listing Period exceeds six months, the Listing Brokerage must obtain the Seller's initials.**



to offer the Property for sale at a price of:

Six Hundred Fifty Thousand

Dollars (\$CDN) 650,000.00

and upon the terms particularly set out herein, or at such other price and/or terms acceptable to the Seller. It is understood that the price and/or terms set out herein are at the Seller's personal request, after full discussion with the Listing Brokerage's representative regarding potential market value of the Property.

The Seller hereby represents and warrants that the Seller is not a party to any other listing agreement for the Property or agreement to pay commission to any other real estate brokerage for the sale of the property.



1. DEFINITIONS AND INTERPRETATIONS: For the purposes of this Agreement ("Authority" or "Agreement"):

"Seller" includes vendor and a "buyer" includes a purchaser or a prospective purchaser. A purchase shall be deemed to include the entering into of any agreement to exchange, or the obtaining of an option to purchase which is subsequently exercised, or the causing of a First Right of Refusal to be exercised, or an agreement to sell or transfer shares or assets. "Real property" includes real estate as defined in the Real Estate and Business Brokers Act (2002). The "Property" shall be deemed to include any part thereof or interest therein. A "real estate board" includes a real estate association. Commission shall be deemed to include other remuneration. This Agreement shall be read with all changes of gender or number required by the context. For purposes of this Agreement, anyone introduced to or shown the Property shall be deemed to include any spouse, heirs, executors, administrators, successors, assigns, related corporations and affiliated corporations. Related corporations or affiliated corporations shall include any corporation where one half or a majority of the shareholders, directors or officers of the related or affiliated corporation are the same person(s) as the shareholders, directors, or officers of the corporation introduced to or shown the Property.

2. COMMISSION: In consideration of the Listing Brokerage listing the Property for sale, the Seller agrees to pay the Listing Brokerage a commission

of 4.00 % of the sale price of the Property or 2% of the sale price if the seller refers the buyer, the seller authorize

the BROKERAGE to receive a commission payment-if any-from the buyer in addition to the commission described above

for any valid offer to purchase the Property from any source whatsoever obtained during the Listing Period and on the terms and conditions set out in this Agreement OR such other terms and conditions as the Seller may accept.

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):



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The Seller authorizes the Listing Brokerage to co-operate with any other registered real estate brokerage (co-operating brokerage), and to offer to pay the co-operating brokerage a commission of 1.00 % of the sale price of the Property or

..... out of the commission the Seller pays the Listing Brokerage. The Seller further agrees to pay such commission as calculated above if an agreement to purchase is agreed to or accepted by the Seller or anyone on

the Seller's behalf within 90 days after the expiration of the Listing Period (**Holdover Period**), so long as such agreement is with anyone who was introduced to the Property from any source whatsoever during the Listing Period or shown the Property during the Listing Period. If, however, the offer for the purchase of the Property is pursuant to a new agreement in writing to pay commission to another registered real estate brokerage, the Seller's liability for commission shall be reduced by the amount paid by the Seller under the new agreement.

The Seller further agrees to pay such commission as calculated above even if the transaction contemplated by an agreement to purchase agreed to or accepted by the Seller or anyone on the Seller's behalf is not completed, if such non-completion is owing or attributable to the Seller's default or neglect, said commission to be payable on the date set for completion of the purchase of the Property.

Any deposit in respect of any agreement where the transaction has been completed shall first be applied to reduce the commission payable. Should such amounts paid to the Listing Brokerage from the deposit or by the Seller's solicitor not be sufficient, the Seller shall be liable to pay to the Listing Brokerage on demand, any deficiency in commission and taxes owing on such commission.

In the event the buyer fails to complete the purchase and the deposit or any part thereof becomes forfeited, awarded, directed or released to the Seller, the Seller then authorizes the Listing Brokerage to retain as commission for services rendered, fifty (50%) per cent of the amount of the said deposit forfeited, awarded, directed or released to the Seller (but not to exceed the commission payable had a sale been consummated) and to pay the balance of the deposit to the Seller.

All amounts set out as commission are to be paid plus applicable taxes on such commission.

3. REPRESENTATION: The Seller acknowledges that the Listing Brokerage has provided the Seller with written information explaining agency relationships, including information on Seller Representation, Sub-agency, Buyer Representation, Multiple Representation and Customer Service. The Seller understands that unless the Seller is otherwise informed, the co-operating brokerage is representing the interests of the buyer in the transaction. The Seller further acknowledges that the Listing Brokerage may be listing other properties that may be similar to the Seller's Property and the Seller hereby consents to the Listing Brokerage acting as an agent for more than one seller without any claim by the Seller of conflict of interest. Unless otherwise agreed in writing between Seller and Listing Brokerage, any commission payable to any other brokerage shall be paid out of the commission the Seller pays the Listing Brokerage.

The Seller hereby appoints the Listing Brokerage as the Seller's agent for the purpose of giving and receiving notices pursuant to any offer or agreement to purchase the Property.

MULTIPLE REPRESENTATION: The Seller hereby acknowledges that the Listing Brokerage may be entering into buyer representation agreements with buyers who may be interested in purchasing the Seller's Property. In the event that the Listing Brokerage has entered into or enters into a buyer representation agreement with a prospective buyer for the Seller's Property, the Listing Brokerage will obtain the Seller's written consent to represent both the Seller and the buyer for the transaction at the earliest practical opportunity and in all cases prior to any offer to purchase being submitted or presented.

The Seller understand and acknowledges that the Listing Brokerage must be impartial when representing both the Seller and the buyer and equally protect the interests of the Seller and buyer. The Seller understands and acknowledges that when representing both the Seller and the buyer, the Listing Brokerage shall have a duty of full disclosure to both the Seller and the buyer, including a requirement to disclose all factual information about the Property known to the Listing Brokerage.

However, the Seller further understands and acknowledges that the Listing Brokerage shall not disclose:

- that the Seller may or will accept less than the listed price, unless otherwise instructed in writing by the Seller;
- that the buyer may or will pay more than the offered price, unless otherwise instructed in writing by the buyer;
- the motivation of or personal information about the Seller or buyer, unless otherwise instructed in writing by the party to which the information applies or unless failure to disclose would constitute fraudulent, unlawful or unethical practice;
- the price the buyer should offer or the price the Seller should accept; and
- the Listing Brokerage shall not disclose to the buyer the terms of any other offer.

However, it is understood that factual market information about comparable properties and information known to the Listing Brokerage concerning potential uses for the Property will be disclosed to both Seller and buyer to assist them to come to their own conclusions.

Where a Brokerage represents both the Seller and the Buyer (multiple representation), the Brokerage shall not be entitled or authorized to be agent for either the Buyer or the Seller for the purpose of giving and receiving notices.

MULTIPLE REPRESENTATION AND CUSTOMER SERVICE: The Seller understands and agrees that the Listing Brokerage also provides representation and customer service to other sellers and buyers. If the Listing Brokerage represents or provides customer service to more than one seller or buyer for the same trade, the Listing Brokerage shall, in writing, at the earliest practicable opportunity and before any offer is made, inform all sellers and buyers of the nature of the Listing Brokerage's relationship to each seller and buyer.

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):



- 4. REFERRAL OF ENQUIRIES:** The Seller agrees that during the Listing Period, the Seller shall advise the Listing Brokerage immediately of all enquiries from any source whatsoever, and all offers to purchase submitted to the Seller shall be immediately submitted to the Listing Brokerage by the Seller before the Seller accepts or rejects the same. If any enquiry during the Listing Period results in the Seller's accepting a valid offer to purchase during the Listing Period or within the Holdover Period after the expiration of the Listing Period described above, the Seller agrees to pay the Listing Brokerage the amount of commission set out above, payable within five (5) days following the Listing Brokerage's written demand therefor.
- 5. MARKETING:** The Seller agrees to allow the Listing Brokerage to show and permit prospective buyers to fully inspect the Property during reasonable hours and the Seller gives the Listing Brokerage the sole and exclusive right to place "For Sale" and "Sold" sign(s) upon the Property. The Seller consents to the Listing Brokerage including information in advertising that may identify the Property. The Seller further agrees that the Listing Brokerage shall have sole and exclusive authority to make all advertising decisions relating to the marketing of the Property during the Listing Period. The Seller agrees that the Listing Brokerage will not be held liable in any manner whatsoever for any acts or omissions with respect to advertising by the Listing Brokerage or any other party, other than by the Listing Brokerage's gross negligence or wilful act.
- 6. WARRANTY:** The Seller represents and warrants that the Seller has the exclusive authority and power to execute this Authority to offer the Property for sale and that the Seller has informed the Listing Brokerage of any third party interests or claims on the Property such as rights of first refusal, options, easements, mortgages, encumbrances or otherwise concerning the Property, which may affect the sale of the Property.
- 7. INDEMNIFICATION AND INSURANCE:** The Seller will not hold the Listing Brokerage and representatives of the Brokerage responsible for any loss or damage to the Property or contents occurring during the term of this Agreement caused by the Listing Brokerage or anyone else by any means, including theft, fire or vandalism, other than by the Listing Brokerage's gross negligence or wilful act. The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury, including but not limited to loss of the commission payable under this Agreement, caused or contributed to by the breach of any warranty or representation made by the Seller in this Agreement and, if attached, the accompanying data form. The Seller warrants the Property is insured, including personal liability insurance against any claims or lawsuits resulting from bodily injury or property damage to others caused in any way on or at the Property and the Seller indemnifies the Brokerage and all of its employees, representatives, salespersons and brokers (Listing Brokerage) and any co-operating brokerage and all of its employees, representatives, salespersons and brokers (co-operating brokerage) for and against any claims against the Listing Brokerage or co-operating brokerage made by anyone who attends or visits the Property.
- 8. ENVIRONMENTAL INDEMNIFICATION:** The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury as a result of the Property being affected by any contaminants or environmental problems.
- 9. FAMILY LAW ACT:** The Seller hereby warrants that spousal consent is not necessary under the provisions of the Family Law Act, R.S.O. 1990, unless the spouse of the Seller has executed the consent hereinafter provided.
- 10. FINDERS FEES:** The Seller acknowledges that the Brokerage may be receiving a finder's fee, reward and/or referral incentive, and the Seller consents to any such benefit being received and retained by the Brokerage in addition to the commission as described above.
- 11. VERIFICATION OF INFORMATION:** The Seller authorizes the Listing Brokerage to obtain any information from any regulatory authorities, governments, mortgagees or others affecting the Property and the Seller agrees to execute and deliver such further authorizations in this regard as may be reasonably required. The Seller hereby appoints the Listing Brokerage or the Listing Brokerage's authorized representative as the Seller's attorney to execute such documentation as may be necessary to effect obtaining any information as aforesaid. The Seller hereby authorizes, instructs and directs the above noted regulatory authorities, governments, mortgagees or others to release any and all information to the Listing Brokerage.
- 12. USE AND DISTRIBUTION OF INFORMATION:** The Seller consents to the collection, use and disclosure of personal information by the Brokerage for the purpose of listing and marketing the Property including, but not limited to: listing and advertising the Property using any medium including the Internet; disclosing Property information to prospective buyers, brokerages, salespersons and others who may assist in the sale of the Property; such other use of the Seller's personal information as is consistent with listing and marketing of the Property. The Seller consents, if this is an MLS® Listing, to placement of the listing information and sales information by the Brokerage into the database(s) of the MLS® System of the appropriate Board, and to the posting of any documents and other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) provided by or on behalf of the Seller into the database(s) of the MLS® System of the appropriate Board. The Seller hereby indemnifies and saves harmless the Brokerage and/or any of its employees, servants, brokers or sales representatives from any and all claims, liabilities, suits, actions, losses, costs and legal fees caused by, or arising out of, or resulting from the posting of any documents or other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) as aforesaid. The Seller acknowledges that the database, within the board's MLS® System is the property of the real estate board(s) and can be licensed, resold, or otherwise dealt with by the board(s). The Seller further acknowledges that the real estate board(s) may, during the term of the listing and thereafter, distribute the information in the database, within the board's MLS® System to any persons authorized to use such service which may include other brokerages, government departments, appraisers, municipal organizations and others; market the Property, at its option, in any medium, including electronic media; during the term of the listing and thereafter, compile, retain and publish any statistics including historical data within the board's MLS® System and retain, reproduce and display photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions which may be used by board members to conduct comparative analyses; and make such other use of the information as the Brokerage and/or real estate board(s) deem appropriate, in connection with the listing, marketing and

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):




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selling of real estate during the term of the listing and thereafter. The Seller acknowledges that the information, personal or otherwise ("information"), provided to the real estate board or association may be stored on databases located outside of Canada, in which case the information would be subject to the laws of the jurisdiction in which the information is located.

In the event that this Agreement expires or is cancelled or otherwise terminated and the Property is not sold, the Seller, by initialling:

consent to allow other real estate board members to contact the Seller after expiration or other termination of this Agreement to discuss listing or otherwise marketing the Property.

(Does)

(Does Not)

13. SUCCESSORS AND ASSIGNS: The heirs, executors, administrators, successors and assigns of the undersigned are bound by the terms of this Agreement.

14. CONFLICT OR DISCREPANCY: If there is any conflict or discrepancy between any provision added to this Agreement (including any Schedule attached hereto) and any provision in the standard pre-set portion hereof, the added provision shall supersede the standard pre-set provision to the extent of such conflict or discrepancy. This Agreement, including any Schedule attached hereto, shall constitute the entire Authority from the Seller to the Brokerage. There is no representation, warranty, collateral agreement or condition, which affects this Agreement other than as expressed herein.

15. ELECTRONIC COMMUNICATION: This Agreement and any agreements, notices or other communications contemplated thereby may be transmitted by means of electronic systems, in which case signatures shall be deemed to be original. The transmission of this Agreement by the Seller by electronic means shall be deemed to confirm the Seller has retained a true copy of the Agreement.

16. ELECTRONIC SIGNATURES: If this Agreement has been signed with an electronic signature the parties hereto consent and agree to the use of such electronic signature with respect to this Agreement pursuant to the *Electronic Commerce Act, 2000, S.O. 2000, c17* as amended from time to time.

17. SCHEDULE(S) Schedule "A" and data form attached hereto form(s) part of this Agreement.

THE LISTING BROKERAGE AGREES TO MARKET THE PROPERTY ON BEHALF OF THE SELLER AND REPRESENT THE SELLER IN AN ENDEAVOUR TO OBTAIN A VALID OFFER TO PURCHASE THE PROPERTY ON THE TERMS SET OUT IN THIS AGREEMENT OR ON SUCH OTHER TERMS SATISFACTORY TO THE SELLER.

Authorized by: [Signature] 7/31/2021 Maged Bebawy
(Authorized to bind the Listing Brokerage) (Date) (Name of Person Signing)

THIS AGREEMENT HAS BEEN READ AND FULLY UNDERSTOOD BY ME, I ACCEPT THE TERMS OF THIS AGREEMENT AND I ACKNOWLEDGE ON THIS DATE I HAVE SIGNED UNDER SEAL. Any representations contained herein or as shown on the accompanying data form respecting the Property are true to the best of my knowledge, information and belief.

SIGNED, SEALED AND DELIVERED I have hereunto set my hand and seal:

msi Spergel inc., solely in its capacity as court-appointed receiver
(Name of Seller)

[Signature] August 1, 2021
(Signature of Seller/Authorized Signing Officer) (Seal) (Date) (Tel. No.)

[Signature] August 1, 2021
(Signature of Seller/Authorized Signing Officer) (Seal) (Date) (Tel. No.)

SPOUSAL CONSENT: The undersigned spouse of the Seller hereby consents to the listing of the Property herein pursuant to the provisions of the Family Law Act, R.S.O. 1990 and hereby agrees to execute all necessary or incidental documents to further any transaction provided for herein.

[Signature] August 1, 2021
(Spouse) (Seal) (Date) (Tel. No.)

DECLARATION OF INSURANCE

The Salesperson/Broker/Broker of Record Maged Bebawy
(Name of Salesperson/Broker/Broker of Record)

hereby declares that he/she is insured as required by REBBA.

DocuSigned by:
[Signature]
(Signature of Salesperson/Broker/Broker of Record)

ACKNOWLEDGEMENT

The Seller(s) hereby acknowledge that the Seller(s) fully understand the terms of this Agreement and have received a copy of this Agreement on the 1st day of August, 2021

[Signature] August 1, 2021
(Signature of Seller) (Date)

[Signature] August 1, 2021
(Signature of Seller) (Date)

SCHEDULE "A"

1. Notwithstanding any other provision contained in this Listing Agreement, the Seller shall only be liable to pay the commission provided for in the Listing Agreement if the purchase is completed. Maged Bebawy and RE/MAX West Realty Inc. (hereinafter, the "**Broker**" and the "**Brokerage**", respectively) acknowledge that the sale is taking place pursuant to the court order of The Honourable Justice Cavanagh made November 25, 2020 and that further court approval of the sale ("**Court Approval**") is a pre-condition to completion of the transaction. The Seller cannot guarantee that Court Approval will be obtained. The Broker and the Brokerage also acknowledge that the purchaser of the Property may include in the agreement of purchase and sale certain conditions which the Seller is required to fulfil prior to closing (collectively, "**Conditions**") including, without limitation, the delivery of vacant possession. The fulfilment of such Conditions by the Seller cannot be guaranteed. The parties agree that no commission shall be payable if the transaction is not completed because Court Approval is not obtained or if the Conditions are not met or are impracticable to meet.
2. It is further understood and agreed that the Broker and the Brokerage shall offer the Pharmacy Business for sale on an "as is, where is" basis and that neither the Broker or the Brokerage shall make representations, warranties, promises or agreements with respect to or in any way connected with the Pharmacy Business, including, without limitation, the title, description, fitness, state, condition, environmental status nor the existence of any work orders or deficiency notices affecting the Pharmacy Business.
3. Notwithstanding any other provision of this Agreement, the Vendor makes no representations or warranties regarding the Pharmacy Business, the existence of any environmental concerns applicable to the premises out which the Pharmacy Business is conducted, the existence of any insurance or its ability to enter into this listing agreement nor does the Vendor provide the Broker or the Brokerage with any indemnification regarding any such matters.
4. In the event of any conflict between the provisions of this Schedule "A" and the provisions of the pre-printed portions of the Listing Agreement, the provisions of this Schedule "A" shall override and shall govern and prevail for all purposes.
5. Any prospective purchaser agrees to use the Vendors Form of Offer which will be provided by the Broker to such prospective purchaser.
6. Any prospective purchaser and/or selling agent agrees to sign a Covid-19 Release provided by the Vendor's Agent prior to attending any tour or other viewing of the premises.
7. The terms in the Agreement with respect to the payment of commission to the Listing Brokerage through the Holdover Period do not apply in the event that there is an auction or tender of the property by the Seller subsequent to the expiry of the listing. The Seller will have no obligation to pay any commission to the Listing Brokerage in the event that the property is sold at auction or tender subsequent to the expiry of the listing.

APPENDIX 18



Form 520

for use in the Province of Ontario

Listing Agreement – Commercial

Seller Representation Agreement

Authority to Offer for Sale

This is a Multiple Listing Service® Agreement



OR

This Listing is Exclusive

EXCLUSIVE



(Seller's Initials)

BETWEEN:

BROKERAGE:

REMAX WEST REALTY INC. BROKERAGE

96 REXDALE BLVD. TORONTO

(the "Listing Brokerage") Tel. No. 416-745-2300

SELLER: Insi Spengel Inc., solely in its capacity as court-appointed receiver of

Olde Walkerville Holding, via The Olde Walkerville Pharmacy Sulla Via (the "Seller")

In consideration of the Listing Brokerage listing the real property for sale known as The Olde Walkerville Pharmacy Sulla Via
870 Eric St E Windsor, ON N9A 3Y6the Seller hereby gives the Listing Brokerage the **exclusive and irrevocable** right to act as the Seller's agent, (the "Property")

commencing at 12:01 a.m. on the 3 day of August 20 21

until 11:59 p.m. on the 31 day of December 20 21 (the "Listing Period"),

Seller acknowledges that the length of the Listing Period is negotiable between the Seller and the Listing Brokerage and, if an MLS® listing, may be subject to minimum requirements of the real estate board, however, in accordance with the Real Estate and Business Brokers Act, 2002, (REBBA), if the Listing Period exceeds six months, the Listing Brokerage must obtain the Seller's initials.



(Seller's Initials)

to offer the Property for sale at a price of:

Six Hundred Thousand

Dollars (\$CDN) 600,000.00

and upon the terms particularly set out herein, or at such other price and/or terms acceptable to the Seller. It is understood that the price and/or terms set out herein are at the Seller's personal request, after full discussion with the Listing Brokerage's representative regarding potential market value of the Property.

The Seller hereby represents and warrants that the Seller is not a party to any other listing agreement for the Property or agreement to pay commission to any other real estate brokerage for the sale of the property.



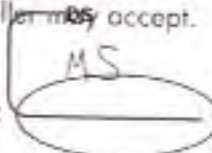
(Seller's Initials)

1. DEFINITIONS AND INTERPRETATIONS: For the purposes of this Agreement ("Authority" or "Agreement"):

"Seller" includes vendor and a "buyer" includes a purchaser or a prospective purchaser. A purchase shall be deemed to include the entering into of any agreement to exchange, or the obtaining of an option to purchase which is subsequently exercised, or the causing of a First Right of Refusal to be exercised, or an agreement to sell or transfer shares or assets. "Real property" includes real estate as defined in the Real Estate and Business Brokers Act (2002). The "Property" shall be deemed to include any part thereof or interest therein. A "real estate board" includes a real estate association. Commission shall be deemed to include other remuneration. This Agreement shall be read with all changes of gender or number required by the context. For purposes of this Agreement, anyone introduced to or shown the Property shall be deemed to include any spouse, heirs, executors, administrators, successors, assigns, related corporations and affiliated corporations. Related corporations or affiliated corporations shall include any corporation where one half or a majority of the shareholders, directors or officers of the related or affiliated corporation are the same person(s) as the shareholders, directors, or officers of the corporation introduced to or shown the Property.

2. COMMISSION: In consideration of the Listing Brokerage listing the Property for sale, the Seller agrees to pay the Listing Brokerage a commission of 4.00 % of the sale price of the Property or 2% of the sale price if the seller refers the buyer, the seller authorize the BROKERAGE to receive a commission payment-if any-from the buyer in addition to the commission described above for any valid offer to purchase the Property from any source whatsoever obtained during the Listing Period and on the terms and conditions set out in this Agreement OR such other terms and conditions as the Seller may accept.

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):



The Seller authorizes the Listing Brokerage to co-operate with any other registered real estate brokerage (co-operating brokerage), and to offer to pay the co-operating brokerage a commission of 1.00 % of the sale price of the Property or

..... out of the commission the Seller pays the Listing Brokerage. The Seller further agrees to pay such commission as calculated above if an agreement to purchase is agreed to or accepted by the Seller or anyone on

the Seller's behalf within 90 days after the expiration of the Listing Period (**Holdover Period**), so long as such agreement is with anyone who was introduced to the Property from any source whatsoever during the Listing Period or shown the Property during the Listing Period. If, however, the offer for the purchase of the Property is pursuant to a new agreement in writing to pay commission to another registered real estate brokerage, the Seller's liability for commission shall be reduced by the amount paid by the Seller under the new agreement.

The Seller further agrees to pay such commission as calculated above even if the transaction contemplated by an agreement to purchase agreed to or accepted by the Seller or anyone on the Seller's behalf is not completed, if such non-completion is owing or attributable to the Seller's default or neglect, said commission to be payable on the date set for completion of the purchase of the Property.

Any deposit in respect of any agreement where the transaction has been completed shall first be applied to reduce the commission payable. Should such amounts paid to the Listing Brokerage from the deposit or by the Seller's solicitor not be sufficient, the Seller shall be liable to pay to the Listing Brokerage on demand, any deficiency in commission and taxes owing on such commission.

In the event the buyer fails to complete the purchase and the deposit or any part thereof becomes forfeited, awarded, directed or released to the Seller, the Seller then authorizes the Listing Brokerage to retain as commission for services rendered, fifty (50%) per cent of the amount of the said deposit forfeited, awarded, directed or released to the Seller (but not to exceed the commission payable had a sale been consummated) and to pay the balance of the deposit to the Seller.

All amounts set out as commission are to be paid plus applicable taxes on such commission.

- 3. REPRESENTATION:** The Seller acknowledges that the Listing Brokerage has provided the Seller with written information explaining agency relationships, including information on Seller Representation, Sub-agency, Buyer Representation, Multiple Representation and Customer Service. The Seller understands that unless the Seller is otherwise informed, the co-operating brokerage is representing the interests of the buyer in the transaction. The Seller further acknowledges that the Listing Brokerage may be listing other properties that may be similar to the Seller's Property and the Seller hereby consents to the Listing Brokerage acting as an agent for more than one seller without any claim by the Seller of conflict of interest. Unless otherwise agreed in writing between Seller and Listing Brokerage, any commission payable to any other brokerage shall be paid out of the commission the Seller pays the Listing Brokerage.
- The Seller hereby appoints the Listing Brokerage as the Seller's agent for the purpose of giving and receiving notices pursuant to any offer or agreement to purchase the Property.

MULTIPLE REPRESENTATION: The Seller hereby acknowledges that the Listing Brokerage may be entering into buyer representation agreements with buyers who may be interested in purchasing the Seller's Property. In the event that the Listing Brokerage has entered into or enters into a buyer representation agreement with a prospective buyer for the Seller's Property, the Listing Brokerage will obtain the Seller's written consent to represent both the Seller and the buyer for the transaction at the earliest practical opportunity and in all cases prior to any offer to purchase being submitted or presented.

The Seller understand and acknowledges that the Listing Brokerage must be impartial when representing both the Seller and the buyer and equally protect the interests of the Seller and buyer. The Seller understands and acknowledges that when representing both the Seller and the buyer, the Listing Brokerage shall have a duty of full disclosure to both the Seller and the buyer, including a requirement to disclose all factual information about the Property known to the Listing Brokerage.

However, the Seller further understands and acknowledges that the Listing Brokerage shall not disclose:

- that the Seller may or will accept less than the listed price, unless otherwise instructed in writing by the Seller;
- that the buyer may or will pay more than the offered price, unless otherwise instructed in writing by the buyer;
- the motivation of or personal information about the Seller or buyer, unless otherwise instructed in writing by the party to which the information applies or unless failure to disclose would constitute fraudulent, unlawful or unethical practice;
- the price the buyer should offer or the price the Seller should accept; and
- the Listing Brokerage shall not disclose to the buyer the terms of any other offer.

However, it is understood that factual market information about comparable properties and information known to the Listing Brokerage concerning potential uses for the Property will be disclosed to both Seller and buyer to assist them to come to their own conclusions.

Where a Brokerage represents both the Seller and the Buyer (multiple representation), the Brokerage shall not be entitled or authorized to be agent for either the Buyer or the Seller for the purpose of giving and receiving notices.

MULTIPLE REPRESENTATION AND CUSTOMER SERVICE: The Seller understands and agrees that the Listing Brokerage also provides representation and customer service to other sellers and buyers. If the Listing Brokerage represents or provides customer service to more than one seller or buyer for the same trade, the Listing Brokerage shall, in writing, at the earliest practicable opportunity and before any offer is made, inform all sellers and buyers of the nature of the Listing Brokerage's relationship to each seller and buyer.

INITIALS OF LISTING BROKERAGE:

MS

INITIALS OF SELLER(S):

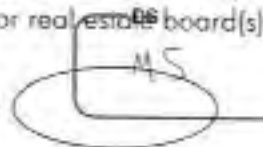


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- 4. REFERRAL OF ENQUIRIES:** The Seller agrees that during the Listing Period, the Seller shall advise the Listing Brokerage immediately of all enquiries from any source whatsoever, and all offers to purchase submitted to the Seller shall be immediately submitted to the Listing Brokerage by the Seller before the Seller accepts or rejects the same. If any enquiry during the Listing Period results in the Seller's accepting a valid offer to purchase during the Listing Period or within the Holdover Period after the expiration of the Listing Period described above, the Seller agrees to pay the Listing Brokerage the amount of commission set out above, payable within five (5) days following the Listing Brokerage's written demand therefor.
- 5. MARKETING:** The Seller agrees to allow the Listing Brokerage to show and permit prospective buyers to fully inspect the Property during reasonable hours and the Seller gives the Listing Brokerage the sole and exclusive right to place "For Sale" and "Sold" sign(s) upon the Property. The Seller consents to the Listing Brokerage including information in advertising that may identify the Property. The Seller further agrees that the Listing Brokerage shall have sole and exclusive authority to make all advertising decisions relating to the marketing of the Property during the Listing Period. The Seller agrees that the Listing Brokerage will not be held liable in any manner whatsoever for any acts or omissions with respect to advertising by the Listing Brokerage or any other party, other than by the Listing Brokerage's gross negligence or wilful act.
- 6. WARRANTY:** The Seller represents and warrants that the Seller has the exclusive authority and power to execute this Authority to offer the Property for sale and that the Seller has informed the Listing Brokerage of any third party interests or claims on the Property such as rights of first refusal, options, easements, mortgages, encumbrances or otherwise concerning the Property, which may affect the sale of the Property.
- 7. INDEMNIFICATION AND INSURANCE:** The Seller will not hold the Listing Brokerage and representatives of the Brokerage responsible for any loss or damage to the Property or contents occurring during the term of this Agreement caused by the Listing Brokerage or anyone else by any means, including theft, fire or vandalism, other than by the Listing Brokerage's gross negligence or wilful act. The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury, including but not limited to loss of the commission payable under this Agreement, caused or contributed to by the breach of any warranty or representation made by the Seller in this Agreement and, if attached, the accompanying data form. The Seller warrants the Property is insured, including personal liability insurance against any claims or lawsuits resulting from bodily injury or property damage to others caused in any way on or at the Property and the Seller indemnifies the Brokerage and all of its employees, representatives, salespersons and brokers (Listing Brokerage) and any co-operating brokerage and all of its employees, representatives, salespersons and brokers (co-operating brokerage) for and against any claims against the Listing Brokerage or co-operating brokerage made by anyone who attends or visits the Property.
- 8. ENVIRONMENTAL INDEMNIFICATION:** The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury as a result of the Property being affected by any contaminants or environmental problems.
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- 11. VERIFICATION OF INFORMATION:** The Seller authorizes the Listing Brokerage to obtain any information from any regulatory authorities, governments, mortgagees or others affecting the Property and the Seller agrees to execute and deliver such further authorizations in this regard as may be reasonably required. The Seller hereby appoints the Listing Brokerage or the Listing Brokerage's authorized representative as the Seller's attorney to execute such documentation as may be necessary to effect obtaining any information as aforesaid. The Seller hereby authorizes, instructs and directs the above noted regulatory authorities, governments, mortgagees or others to release any and all information to the Listing Brokerage.
- 12. USE AND DISTRIBUTION OF INFORMATION:** The Seller consents to the collection, use and disclosure of personal information by the Brokerage for the purpose of listing and marketing the Property including, but not limited to: listing and advertising the Property using any medium including the Internet; disclosing Property information to prospective buyers, brokerages, salespersons and others who may assist in the sale of the Property; such other use of the Seller's personal information as is consistent with listing and marketing of the Property. The Seller consents, if this is an MLS® Listing, to placement of the listing information and sales information by the Brokerage into the database(s) of the MLS® System of the appropriate Board, and to the posting of any documents and other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) provided by or on behalf of the Seller into the database(s) of the MLS® System of the appropriate Board. The Seller hereby indemnifies and saves harmless the Brokerage and/or any of its employees, servants, brokers or sales representatives from any and all claims, liabilities, suits, actions, losses, costs and legal fees caused by, or arising out of, or resulting from the posting of any documents or other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) as aforesaid. The Seller acknowledges that the database, within the board's MLS® System is the property of the real estate board(s) and can be licensed, resold, or otherwise dealt with by the board(s). The Seller further acknowledges that the real estate board(s) may, during the term of the listing and thereafter, distribute the information in the database, within the board's MLS® System to any persons authorized to use such service which may include other brokerages, government departments, appraisers, municipal organizations and others; market the Property, at its option, in any medium, including electronic media; during the term of the listing and thereafter, compile, retain and publish any statistics including historical data within the board's MLS® System and retain, reproduce and display photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions which may be used by board members to conduct comparative analyses; and make such other use of the information as the Brokerage and/or real estate board(s) deem appropriate, in connection with the listing, marketing and

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):



selling of real estate during the term of the listing and thereafter. The Seller acknowledges that the information, personal or otherwise ("information"), provided to the real estate board or association may be stored on databases located outside of Canada, in which case the information would be subject to the laws of the jurisdiction in which the information is located.

In the event that this Agreement expires or is cancelled or otherwise terminated and the Property is not sold, the Seller, by initialling:

consent to allow other real estate board members to contact the Seller after expiration or other termination of this Agreement to discuss listing or otherwise marketing the Property.

(Does)

(Does Not)

13. SUCCESSORS AND ASSIGNS: The heirs, executors, administrators, successors and assigns of the undersigned are bound by the terms of this Agreement.

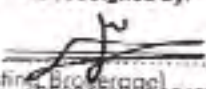
14. CONFLICT OR DISCREPANCY: If there is any conflict or discrepancy between any provision added to this Agreement (including any Schedule attached hereto) and any provision in the standard pre-set portion hereof, the added provision shall supersede the standard pre-set provision to the extent of such conflict or discrepancy. This Agreement, including any Schedule attached hereto, shall constitute the entire Authority from the Seller to the Brokerage. There is no representation, warranty, collateral agreement or condition, which affects this Agreement other than as expressed herein.

15. ELECTRONIC COMMUNICATION: This Agreement and any agreements, notices or other communications contemplated thereby may be transmitted by means of electronic systems, in which case signatures shall be deemed to be original. The transmission of this Agreement by the Seller by electronic means shall be deemed to confirm the Seller has retained a true copy of the Agreement.

16. ELECTRONIC SIGNATURES: If this Agreement has been signed with an electronic signature the parties hereto consent and agree to the use of such electronic signature with respect to this Agreement pursuant to the *Electronic Commerce Act, 2000, S.O. 2000, c17* as amended from time to time.

17. SCHEDULE(S) Schedule "A" and data form attached hereto form(s) part of this Agreement.


THE LISTING BROKERAGE AGREES TO MARKET THE PROPERTY ON BEHALF OF THE SELLER AND REPRESENT THE SELLER IN AN ENDEAVOUR TO OBTAIN A VALID OFFER TO PURCHASE THE PROPERTY ON THE TERMS SET OUT IN THIS AGREEMENT OR ON SUCH OTHER TERMS SATISFACTORY TO THE SELLER.

Authorized by:  7/31/2021 Maged Bebawy
(Authorized to bind the listing Brokerage) (Date) (Name of Person Signing)

THIS AGREEMENT HAS BEEN READ AND FULLY UNDERSTOOD BY ME, I ACCEPT THE TERMS OF THIS AGREEMENT AND I ACKNOWLEDGE ON THIS DATE I HAVE SIGNED UNDER SEAL. Any representations contained herein or as shown on the accompanying data form respecting the Property are true to the best of my knowledge, information and belief.

SIGNED, SEALED AND DELIVERED I have hereunto set my hand and seal:

msi Spengel inc., solely in its capacity as court-appointed receiver
(Name of Seller)


(Signature of Seller/Authorized Signing Officer)

● August 1, 2021
(Seal) (Date)

(Tel. No.)

(Signature of Seller/Authorized Signing Officer)

●
(Seal) (Date)

(Tel. No.)

SPOUSAL CONSENT: The undersigned spouse of the Seller hereby consents to the listing of the Property herein pursuant to the provisions of the Family Law Act, R.S.O. 1990 and hereby agrees to execute all necessary or incidental documents to further any transaction provided for herein.

(Spouse)

●
(Seal) (Date)

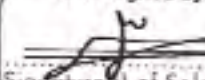
(Tel. No.)

DECLARATION OF INSURANCE

The Salesperson/Broker/Broker of Record Maged Bebawy
(Name of Salesperson/Broker/Broker of Record)

hereby declares that he/she is insured as required by REBBA.

DocuSigned by:



(Signature of Salesperson/Broker/Broker of Record)

ACKNOWLEDGEMENT

The Seller(s) hereby acknowledge that the Seller(s) fully understand the terms of this Agreement and have received a copy of

this Agreement on the 1st day of August


(Signature of Seller)

20 21
August 1, 2021
(Date)

(Signature of Seller)

(Date)

SCHEDULE "A"

1. Notwithstanding any other provision contained in this Listing Agreement, the Seller shall only be liable to pay the commission provided for in the Listing Agreement if the purchase is completed. Maged Bcbawy and RE/MAX West Realty Inc. (hereinafter, the "**Broker**" and the "**Brokerage**", respectively) acknowledge that the sale is taking place pursuant to the court order of The Honourable Justice Cavanagh made November 25, 2020 and that further court approval of the sale ("**Court Approval**") is a pre-condition to completion of the transaction. The Seller cannot guarantee that Court Approval will be obtained. The Broker and the Brokerage also acknowledge that the purchaser of the Property may include in the agreement of purchase and sale certain conditions which the Seller is required to fulfil prior to closing (collectively, "**Conditions**") including, without limitation, the delivery of vacant possession. The fulfilment of such Conditions by the Seller cannot be guaranteed. The parties agree that no commission shall be payable if the transaction is not completed because Court Approval is not obtained or if the Conditions are not met or are impracticable to meet.
2. It is further understood and agreed that the Broker and the Brokerage shall offer the Pharmacy Business for sale on an "as is, where is" basis and that neither the Broker or the Brokerage shall make representations, warranties, promises or agreements with respect to or in any way connected with the Pharmacy Business, including, without limitation, the title, description, fitness, state, condition, environmental status nor the existence of any work orders or deficiency notices affecting the Pharmacy Business.
3. Notwithstanding any other provision of this Agreement, the Vendor makes no representations or warranties regarding the Pharmacy Business, the existence of any environmental concerns applicable to the premises out which the Pharmacy Business is conducted, the existence of any insurance or its ability to enter into this listing agreement nor does the Vendor provide the Broker or the Brokerage with any indemnification regarding any such matters.
4. In the event of any conflict between the provisions of this Schedule "A" and the provisions of the pre-printed portions of the Listing Agreement, the provisions of this Schedule "A" shall override and shall govern and prevail for all purposes.
5. Any prospective purchaser agrees to use the Vendors Form of Offer which will be provided by the Broker to such prospective purchaser.
6. Any prospective purchaser and/or selling agent agrees to sign a Covid-19 Release provided by the Vendor's Agent prior to attending any tour or other viewing of the premises.
7. The terms in the Agreement with respect to the payment of commission to the Listing Brokerage through the Holdover Period do not apply in the event that there is an auction or tender of the property by the Seller subsequent to the expiry of the listing. The Seller will have no obligation to pay any commission to the Listing Brokerage in the event that the property is sold at auction or tender subsequent to the expiry of the listing.

APPENDIX 19

OREA Ontario Real Estate Association
Form 520
 for use in the Province of Ontario

Listing Agreement – Commercial

Seller Representation Agreement

Authority to Offer for Sale

This is a Multiple Listing Service® Agreement



OR

This Listing is Exclusive



BETWEEN:
BROKERAGE:

REMAX WEST REALTY INC. BROKERAGE

96 REXDALE BLVD. TORONTO

(the "Listing Brokerage") Tel. No. 416-745-2300

SELLER: Msi Spigel Inc., court-appointed Receiver of Abu Seifein Brimley Pharma Inc. (the "Seller")

In consideration of the Listing Brokerage listing the real property for sale known as 127 Montezuma Trail
 Scarborough, ON M1V 1K4 (the "Property")

the Seller hereby gives the Listing Brokerage the **exclusive and irrevocable** right to act as the Seller's agent,

commencing at 12:01 a.m. on the 26 day of July, 2021

until 11:59 p.m. on the 31 day of December, 2021 (the "Listing Period")

{ Seller acknowledges that the length of the Listing Period is negotiable between the Seller and the Listing Brokerage and, if an MLS® listing, may be subject to minimum requirements of the real estate board, however, in accordance with the Real Estate and Business Brokers Act, 2002, (REBBA), **if the Listing Period exceeds six months, the Listing Brokerage must obtain the Seller's initials.** }

MM
 (Seller's Initials)

to offer the Property for sale at a price of:

One Dollars (\$CDN) 1.00

and upon the terms particularly set out herein, or at such other price and/or terms acceptable to the Seller. It is understood that the price and/or terms set out herein are at the Seller's personal request, after full discussion with the Listing Brokerage's representative regarding potential market value of the Property.

The Seller hereby represents and warrants that the Seller is not a party to any other listing agreement for the Property or agreement to pay commission to any other real estate brokerage for the sale of the property.

DS
 MM
 (Seller's Initials)

1. DEFINITIONS AND INTERPRETATIONS: For the purposes of this Agreement ("Authority" or "Agreement"):

"Seller" includes vendor and a "buyer" includes a purchaser or a prospective purchaser. A purchase shall be deemed to include the entering into of any agreement to exchange, or the obtaining of an option to purchase which is subsequently exercised, or the causing of a First Right of Refusal to be exercised, or an agreement to sell or transfer shares or assets. "Real property" includes real estate as defined in the Real Estate and Business Brokers Act (2002). The "Property" shall be deemed to include any part thereof or interest therein. A "real estate board" includes a real estate association. Commission shall be deemed to include other remuneration. This Agreement shall be read with all changes of gender or number required by the context. For purposes of this Agreement, anyone introduced to or shown the Property shall be deemed to include any spouse, heirs, executors, administrators, successors, assigns, related corporations and affiliated corporations. Related corporations or affiliated corporations shall include any corporation where one half or a majority of the shareholders, directors or officers of the related or affiliated corporation are the same person(s) as the shareholders, directors, or officers of the corporation introduced to or shown the Property.

2. COMMISSION: In consideration of the Listing Brokerage listing the Property for sale, the Seller agrees to pay the Listing Brokerage a commission

of 4.00 % of the sale price of the Property or 2% of the sale price if the seller refers the buyer, the seller authorize

the BROKERAGE to receive a commission payment-if any-from the buyer in addition to the commission described above for any valid offer to purchase the Property from any source whatsoever obtained during the Listing Period and on the terms and conditions set out in this Agreement OR such other terms and conditions as the Seller may accept.

INITIALS OF LISTING BROKERAGE:

MS

INITIALS OF SELLER(S):

DS
 MM

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The Seller authorizes the Listing Brokerage to co-operate with any other registered real estate brokerage (co-operating brokerage), and to offer to pay the co-operating brokerage a commission of 1.00% ~~0.00%~~ % of the sale price of the Property or \$1.00 ~~\$1.00~~

out of the commission the Seller pays the Listing Brokerage. The Seller further agrees to pay such commission as calculated above if an agreement to purchase is agreed to or accepted by the Seller or anyone on

the Seller's behalf within 90 days after the expiration of the Listing Period (**Holdover Period**), so long as such agreement is with anyone who was introduced to the Property from any source whatsoever during the Listing Period or shown the Property during the Listing Period. If, however, the offer for the purchase of the Property is pursuant to a new agreement in writing to pay commission to another registered real estate brokerage, the Seller's liability for commission shall be reduced by the amount paid by the Seller under the new agreement.

The Seller further agrees to pay such commission as calculated above even if the transaction contemplated by an agreement to purchase agreed to or accepted by the Seller or anyone on the Seller's behalf is not completed, if such non-completion is owing or attributable to the Seller's default or neglect, said commission to be payable on the date set for completion of the purchase of the Property.

Any deposit in respect of any agreement where the transaction has been completed shall first be applied to reduce the commission payable. Should such amounts paid to the Listing Brokerage from the deposit or by the Seller's solicitor not be sufficient, the Seller shall be liable to pay to the Listing Brokerage on demand, any deficiency in commission and taxes owing on such commission.

In the event the buyer fails to complete the purchase and the deposit or any part thereof becomes forfeited, awarded, directed or released to the Seller, the Seller then authorizes the Listing Brokerage to retain as commission for services rendered, fifty (50%) per cent of the amount of the said deposit forfeited, awarded, directed or released to the Seller (but not to exceed the commission payable had a sale been consummated) and to pay the balance of the deposit to the Seller.

All amounts set out as commission are to be paid plus applicable taxes on such commission.

- 3. REPRESENTATION:** The Seller acknowledges that the Listing Brokerage has provided the Seller with written information explaining agency relationships, including information on Seller Representation, Sub-agency, Buyer Representation, Multiple Representation and Customer Service. The Seller understands that unless the Seller is otherwise informed, the co-operating brokerage is representing the interests of the buyer in the transaction. The Seller further acknowledges that the Listing Brokerage may be listing other properties that may be similar to the Seller's Property and the Seller hereby consents to the Listing Brokerage acting as an agent for more than one seller without any claim by the Seller of conflict of interest. Unless otherwise agreed in writing between Seller and Listing Brokerage, any commission payable to any other brokerage shall be paid out of the commission the Seller pays the Listing Brokerage. The Seller hereby appoints the Listing Brokerage as the Seller's agent for the purpose of giving and receiving notices pursuant to any offer or agreement to purchase the Property.

MULTIPLE REPRESENTATION: The Seller hereby acknowledges that the Listing Brokerage may be entering into buyer representation agreements with buyers who may be interested in purchasing the Seller's Property. In the event that the Listing Brokerage has entered into or enters into a buyer representation agreement with a prospective buyer for the Seller's Property, the Listing Brokerage will obtain the Seller's written consent to represent both the Seller and the buyer for the transaction at the earliest practical opportunity and in all cases prior to any offer to purchase being submitted or presented.

The Seller understand and acknowledges that the Listing Brokerage must be impartial when representing both the Seller and the buyer and equally protect the interests of the Seller and buyer. The Seller understands and acknowledges that when representing both the Seller and the buyer, the Listing Brokerage shall have a duty of full disclosure to both the Seller and the buyer, including a requirement to disclose all factual information about the Property known to the Listing Brokerage.

However, the Seller further understands and acknowledges that the Listing Brokerage shall not disclose:

- that the Seller may or will accept less than the listed price, unless otherwise instructed in writing by the Seller;
- that the buyer may or will pay more than the offered price, unless otherwise instructed in writing by the buyer;
- the motivation of or personal information about the Seller or buyer, unless otherwise instructed in writing by the party to which the information applies or unless failure to disclose would constitute fraudulent, unlawful or unethical practice;
- the price the buyer should offer or the price the Seller should accept; and
- the Listing Brokerage shall not disclose to the buyer the terms of any other offer.

However, it is understood that factual market information about comparable properties and information known to the Listing Brokerage concerning potential uses for the Property will be disclosed to both Seller and buyer to assist them to come to their own conclusions.

Where a Brokerage represents both the Seller and the Buyer (multiple representation), the Brokerage shall not be entitled or authorized to be agent for either the Buyer or the Seller for the purpose of giving and receiving notices.

MULTIPLE REPRESENTATION AND CUSTOMER SERVICE: The Seller understands and agrees that the Listing Brokerage also provides representation and customer service to other sellers and buyers. If the Listing Brokerage represents or provides customer service to more than one seller or buyer for the same trade, the Listing Brokerage shall, in writing, at the earliest practicable opportunity and before any offer is made, inform all sellers and buyers of the nature of the Listing Brokerage's relationship to each seller and buyer.

INITIALS OF LISTING BROKERAGE:

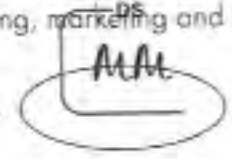
INITIALS OF SELLER(S):

- 4. REFERRAL OF ENQUIRIES:** The Seller agrees that during the Listing Period, the Seller shall advise the Listing Brokerage immediately of all enquiries from any source whatsoever, and all offers to purchase submitted to the Seller shall be immediately submitted to the Listing Brokerage by the Seller before the Seller accepts or rejects the same. If any enquiry during the Listing Period results in the Seller's accepting a valid offer to purchase during the Listing Period or within the Holdover Period after the expiration of the Listing Period described above, the Seller agrees to pay the Listing Brokerage the amount of commission set out above, payable within five (5) days following the Listing Brokerage's written demand therefor.
- 5. MARKETING:** The Seller agrees to allow the Listing Brokerage to show and permit prospective buyers to fully inspect the Property during reasonable hours and the Seller gives the Listing Brokerage the sole and exclusive right to place "For Sale" and "Sold" sign(s) upon the Property. The Seller consents to the Listing Brokerage including information in advertising that may identify the Property. The Seller further agrees that the Listing Brokerage shall have sole and exclusive authority to make all advertising decisions relating to the marketing of the Property during the Listing Period. The Seller agrees that the Listing Brokerage will not be held liable in any manner whatsoever for any acts or omissions with respect to advertising by the Listing Brokerage or any other party, other than by the Listing Brokerage's gross negligence or wilful act.
- 6. WARRANTY:** The Seller represents and warrants that the Seller has the exclusive authority and power to execute this Authority to offer the Property for sale and that the Seller has informed the Listing Brokerage of any third party interests or claims on the Property such as rights of first refusal, options, easements, mortgages, encumbrances or otherwise concerning the Property, which may affect the sale of the Property.
- 7. INDEMNIFICATION AND INSURANCE:** The Seller will not hold the Listing Brokerage and representatives of the Brokerage responsible for any loss or damage to the Property or contents occurring during the term of this Agreement caused by the Listing Brokerage or anyone else by any means, including theft, fire or vandalism, other than by the Listing Brokerage's gross negligence or wilful act. The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury, including but not limited to loss of the commission payable under this Agreement, caused or contributed to by the breach of any warranty or representation made by the Seller in this Agreement and, if attached, the accompanying data form. The Seller warrants the Property is insured, including personal liability insurance against any claims or lawsuits resulting from bodily injury or property damage to others caused in any way on or at the Property and the Seller indemnifies the Brokerage and all of its employees, representatives, salespersons and brokers (Listing Brokerage) and any co-operating brokerage and all of its employees, representatives, salespersons and brokers (co-operating brokerage) for and against any claims against the Listing Brokerage or co-operating brokerage made by anyone who attends or visits the Property.
- 8. ENVIRONMENTAL INDEMNIFICATION:** The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury as a result of the Property being affected by any contaminants or environmental problems.
- 9. FAMILY LAW ACT:** The Seller hereby warrants that spousal consent is not necessary under the provisions of the Family Law Act, R.S.O. 1990, unless the spouse of the Seller has executed the consent hereinafter provided.
- 10. FINDERS FEES:** The Seller acknowledges that the Brokerage may be receiving a finder's fee, reward and/or referral incentive, and the Seller consents to any such benefit being received and retained by the Brokerage in addition to the commission as described above.
- 11. VERIFICATION OF INFORMATION:** The Seller authorizes the Listing Brokerage to obtain any information from any regulatory authorities, governments, mortgagees or others affecting the Property and the Seller agrees to execute and deliver such further authorizations in this regard as may be reasonably required. The Seller hereby appoints the Listing Brokerage or the Listing Brokerage's authorized representative as the Seller's attorney to execute such documentation as may be necessary to effect obtaining any information as aforesaid. The Seller hereby authorizes, instructs and directs the above noted regulatory authorities, governments, mortgagees or others to release any and all information to the Listing Brokerage.
- 12. USE AND DISTRIBUTION OF INFORMATION:** The Seller consents to the collection, use and disclosure of personal information by the Brokerage for the purpose of listing and marketing the Property including, but not limited to: listing and advertising the Property using any medium including the Internet; disclosing Property information to prospective buyers, brokerages, salespersons and others who may assist in the sale of the Property; such other use of the Seller's personal information as is consistent with listing and marketing of the Property. The Seller consents, if this is an MLS® Listing, to placement of the listing information and sales information by the Brokerage into the database(s) of the MLS® System of the appropriate Board, and to the posting of any documents and other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) provided by or on behalf of the Seller into the database(s) of the MLS® System of the appropriate Board. The Seller hereby indemnifies and saves harmless the Brokerage and/or any of its employees, servants, brokers or sales representatives from any and all claims, liabilities, suits, actions, losses, costs and legal fees caused by, or arising out of, or resulting from the posting of any documents or other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) as aforesaid. The Seller acknowledges that the database, within the board's MLS® System is the property of the real estate board(s) and can be licensed, resold, or otherwise dealt with by the board(s). The Seller further acknowledges that the real estate board(s) may, during the term of the listing and thereafter, distribute the information in the database, within the board's MLS® System to any persons authorized to use such service which may include other brokerages, government departments, appraisers, municipal organizations and others; market the Property, at its option, in any medium, including electronic media; during the term of the listing and thereafter, compile, retain and publish any statistics including historical data within the board's MLS® System and retain, reproduce and display photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions which may be used by board members to conduct comparative analyses; and make such other use of the information as the Brokerage and/or real estate board(s) deem appropriate, in connection with the listing, marketing and

INITIALS OF LISTING BROKERAGE:



INITIALS OF SELLER(S):



selling of real estate during the term of the listing and thereafter. The Seller acknowledges that the information, personal or otherwise ("information"), provided to the real estate board or association may be stored on databases located outside of Canada, in which case the information would be subject to the laws of the jurisdiction in which the information is located.

In the event that this Agreement expires or is cancelled or otherwise terminated and the Property is not sold, the Seller, by initialling:

consent to allow other real estate board members to contact the Seller after expiration or other termination of this Agreement to discuss listing or otherwise marketing the Property.

(Does)

(Does Not)

13. SUCCESSORS AND ASSIGNS: The heirs, executors, administrators, successors and assigns of the undersigned are bound by the terms of this Agreement.

14. CONFLICT OR DISCREPANCY: If there is any conflict or discrepancy between any provision added to this Agreement (including any Schedule attached hereto) and any provision in the standard pre-set portion hereof, the added provision shall supersede the standard pre-set provision to the extent of such conflict or discrepancy. This Agreement, including any Schedule attached hereto, shall constitute the entire Authority from the Seller to the Brokerage. There is no representation, warranty, collateral agreement or condition, which affects this Agreement other than as expressed herein.

15. ELECTRONIC COMMUNICATION: This Agreement and any agreements, notices or other communications contemplated thereby may be transmitted by means of electronic systems, in which case signatures shall be deemed to be original. The transmission of this Agreement by the Seller by electronic means shall be deemed to confirm the Seller has retained a true copy of the Agreement.

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THE LISTING BROKERAGE AGREES TO MARKET THE PROPERTY ON BEHALF OF THE SELLER AND REPRESENT THE SELLER IN AN ENDEAVOUR TO OBTAIN A VALID OFFER TO PURCHASE THE PROPERTY ON THE TERMS SET OUT IN THIS AGREEMENT OR ON SUCH OTHER TERMS SATISFACTORY TO THE SELLER.

(Authorized to bind the Seller/Brokerage)
DocuSigned by:
[Signature]
BF38483DPE1545B...

7/20/2021

(Date)

Maged Bebawy

(Name of Person Signing)

THIS AGREEMENT HAS BEEN READ AND FULLY UNDERSTOOD BY ME, I ACCEPT THE TERMS OF THIS AGREEMENT AND I ACKNOWLEDGE ON THIS DATE I HAVE SIGNED UNDER SEAL. Any representations contained herein or as shown on the accompanying data form respecting the Property are true to the best of my knowledge, information and belief.

SIGNED, SEALED AND DELIVERED I have hereunto set my hand and seal:

msi Spergel inc., solely in its capacity as court-appointed receiver
(Name of Seller) DocuSigned by:

[Signature]
(Signature of Seller/Authorized Signing Officer)

7/21/2021

(Seal)

(Date)

(Tel. No.)

(Signature of Seller/Authorized Signing Officer)

(Seal)

(Date)

(Tel. No.)

SPOUSAL CONSENT: The undersigned spouse of the Seller hereby consents to the listing of the Property herein pursuant to the provisions of the Family Law Act, R.S.O. 1990 and hereby agrees to execute all necessary or incidental documents to further any transaction provided for herein.

(Spouse)

(Seal)

(Date)

(Tel. No.)

DECLARATION OF INSURANCE

The Salesperson/Broker/Broker of Record

Maged Bebawy

(Name of Salesperson/Broker/Broker of Record)

hereby declares that he/she is insured as required by REBBA.

DocuSigned by:

[Signature]
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(Signature of Salesperson/Broker/Broker of Record)

ACKNOWLEDGEMENT

The Seller(s) hereby acknowledge that the Seller(s) fully understand the terms of this Agreement and have received a copy of

this Agreement on the day of 7/21/2021, 20

(Signature of Seller)

[Signature]
900FDD5D490041C...

(Date)

(Signature of Seller)

(Date)

SCHEDULE "A"

1. Notwithstanding any other provision contained in this Listing Agreement, the Seller shall only be liable to pay the commission provided for in the Listing Agreement if the purchase is completed. Maged Bebawy and RE/MAX West Realty Inc. (hereinafter, the "**Broker**" and the "**Brokerage**", respectively) acknowledge that the sale is taking place pursuant to the court order of The Honourable Justice Cavanagh made November 25, 2020 and that further court approval of the sale ("**Court Approval**") is a pre-condition to completion of the transaction. The Seller cannot guarantee that Court Approval will be obtained. The Broker and the Brokerage also acknowledge that the purchaser of the Property may include in the agreement of purchase and sale certain conditions which the Seller is required to fulfil prior to closing (collectively, "**Conditions**") including, without limitation, the delivery of vacant possession. The fulfilment of such Conditions by the Seller cannot be guaranteed. The parties agree that no commission shall be payable if the transaction is not completed because Court Approval is not obtained or if the Conditions are not met or are impracticable to meet.
2. It is further understood and agreed that the Broker and the Brokerage shall offer the Pharmacy Business for sale on an "as is, where is" basis and that neither the Broker or the Brokerage shall make representations, warranties, promises or agreements with respect to or in any way connected with the Pharmacy Business, including, without limitation, the title, description, fitness, state, condition, environmental status nor the existence of any work orders or deficiency notices affecting the Pharmacy Business.
3. Notwithstanding any other provision of this Agreement, the Vendor makes no representations or warranties regarding the Pharmacy Business, the existence of any environmental concerns applicable to the premises out which the Pharmacy Business is conducted, the existence of any insurance or its ability to enter into this listing agreement nor does the Vendor provide the Broker or the Brokerage with any indemnification regarding any such matters.
4. In the event of any conflict between the provisions of this Schedule "A" and the provisions of the pre-printed portions of the Listing Agreement, the provisions of this Schedule "A" shall override and shall govern and prevail for all purposes.
5. Any prospective purchaser agrees to use the Vendors Form of Offer which will be provided by the Broker to such prospective purchaser.
6. Any prospective purchaser and/or selling agent agrees to sign a Covid-19 Release provided by the Vendor's Agent prior to attending any tour or other viewing of the premises.
7. The terms in the Agreement with respect to the payment of commission to the Listing Brokerage through the Holdover Period do not apply in the event that there is an auction or tender of the property by the Seller subsequent to the expiry of the listing. The Seller will have no obligation to pay any commission to the Listing Brokerage in the event that the property is sold at auction or tender subsequent to the expiry of the listing.

APPENDIX 20

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

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

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

Applicants

- and -

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

Respondents

**AFFIDAVIT OF MUKUL MANCHANDA
(sworn August 4, 2021)**

I, **MUKUL MANCHANDA**, of the City of Brampton, in the Province of Ontario, **MAKE
OATH AND SAY AS FOLLOWS:**

1. I am a Licensed Insolvency Trustee with msi Spergel inc. ("**Spergel**"), the Court-Appointed Receiver (the "**Receiver**") of the following companies (collectively the "**Debtors**"):
 - a. JM Westview Pharma Inc. ("**Westview**");
 - b. SJ East Pharma Inc. ("**SJ East**");

- c. Bless Hui Pharma Inc. ("**Bless Hui**");
- d. Maple Medi Pharma Inc. ("**Maple Medi**");
- e. River Hill Pharmacy Ltd. ("**River Hill**");
- f. St. Mary Theotokos Pharma Inc. ("**Theotokos**");
- g. Stoney Creek Pharma Inc. ("**Stoney Creek**");
- h. Toronto Apothecary Pharma Inc. ("**Toronto Apothecary**");
- i. Westway Holdings Inc. ("**Westway Holdings**");
- j. Olde Walkerville Holdings Inc. ("**Olde Walkerville**");
- k. St. Mary Cooksville Pharma Inc., ("**Cooksville**");
- l. 4231 Sheppard Avenue East Inc., ("**4231**");
- m. Jubilee Property Investors Inc., ("**Jubilee**");
- n. JG Windsor Inc. ("**JGWI**"); and
- o. Abu Seifein Brimley Pharma Inc. ("**Brimley**").

and as such have knowledge of the matters to deposed herein, except where such knowledge is stated to be based on information and belief, in which case I state the source of the information and verily believe such information to be true.

2. The Receiver was appointed, without security, of all of the assets, undertakings and properties of the Debtors by Orders of the Honourable Mr. Justice Cavanagh of the Ontario Superior Court of Justice (Commercial List), in the case of Bless Hui, Maple Medi, River Hill, Theotokos, Stoney Creek, Toronto Apothecary, Westway Holdings and Olde Walkerville made November 25, 2020, in the case of JM Westview and SJ East made January 26, 2021, in the case of Cooksville,

4231, JGWI and Jubilee, made February 3, 2021 and in the case of Brimley, made April 8, 2021.

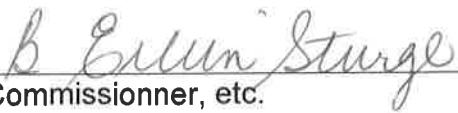
3. In connection with the receivership of Westview for the period to and including June 30, 2021 fees of \$15,632.66 (inclusive of HST, disbursements and a discount of \$932.70) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "1"** to this my Affidavit. This represents 32.00 hours at an effective rate of \$460.55 per hour.
4. In connection with the receivership of SJ East for the period to and including June 30, 2021 fees of \$24,720.90 (inclusive of HST, disbursements and a discount of \$2,355.30) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "2"** to this my Affidavit. This represents 61.20 hours at an effective rate of \$395.22 per hour.
5. In connection with the receivership of Bless Hui for the period to and including June 30, 2021 fees of \$118,213.97 (inclusive of HST, disbursements and a discount of \$14,160.60) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "3"** to this my Affidavit. This represents 374.50 hours at an effective rate of \$316.97 per hour.
6. In connection with the receivership of Maple Medi for the period to and including June 30, 2021 fees of \$112,188.53 (inclusive of HST, disbursements and a discount of \$20,258.35) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "4"** to this my Affidavit. This represents 391.20 hours at an effective rate of \$305.39 per hour.
7. In connection with the receivership of River Hill for the period to and including June 30, 2021 fees of \$108,548.28 (inclusive of HST, disbursements and a discount of \$17,595.10) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "5"** to this my Affidavit. This represents 365.75 hours at an effective rate of \$310.44 per hour.

8. In connection with the receivership of Theotokos for the period to and including June 30, 2021 fees of \$1,901.17 (inclusive of HST, disbursements and a discount of \$263.80) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "6"** to this my Affidavit. This represents 5.15 hours at an effective rate of \$326.69 per hour.
9. In connection with the receivership of Stoney Creek for the period to and including June 30, 2021 fees of \$110,832.28 (inclusive of HST, disbursements and a discount of \$17,216.60) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "7"** to this my Affidavit. This represents 351.40 hours at an effective rate of \$327.79 per hour.
10. In connection with the receivership of Toronto Apothecary for the period to and including June 30, 2021 fees of \$117,938.98 (inclusive of HST, disbursements and a discount of \$17,840.35) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "8"** to this my Affidavit. This represents 374.80 hours at an effective rate of \$325.84 per hour.
11. In connection with the receivership of Westway for the period to and including June 30, 2021 fees of \$1,356.54 (inclusive of HST, disbursements and a discount of \$297.60) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "9"** to this my Affidavit. This represents 5.40 hours at an effective rate of \$276.11 per hour.
12. In connection with the receivership of Olde Walkerville for the period to and including June 30, 2021 fees of \$134,025.94 (inclusive of HST, disbursements and a discount of \$22,580.55) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "10"** to this my Affidavit. This represents 420.95 hours at an effective rate of \$334.94 per hour.
13. In connection with the receivership of Cooksville for the period to and including June 30, 2021 fees of \$1,901.17 (inclusive of HST, disbursements and a discount of \$263.80) were charged by Spergel as detailed in the billing summary

and time dockets attached hereto as **Exhibit "11"** to this my Affidavit. This represents 5.15 hours at an effective rate of \$326.69 per hour.

14. In connection with the receivership of 4231 for the period to and including June 30, 2021 fees of \$20,622.35 (inclusive of HST, disbursements and a discount of \$2,423.80) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "12"** to this my Affidavit. This represents 62.00 hours at an effective rate of \$402.52 per hour.
15. In connection with the receivership of Jubilee for the period to and including June 30, 2021 fees of \$15,984.65 (inclusive of HST, disbursements and a discount of \$1,461.70) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "13"** to this my Affidavit. This represents 35.95 hours at an effective rate of \$433.75 per hour.
16. In connection with the receivership of JGWI for the period to and including June 30, 2021 fees of \$23,252.89 (inclusive of HST, disbursements and a discount of \$1,921.80) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "14"** to this my Affidavit. This represents 50.50 hours at an effective rate of \$445.40 per hour.
17. In connection with the receivership of Brimley for the period to and including June 30, 2021 fees of \$84,269.75 (inclusive of HST, disbursements and a discount of \$15,284.00) were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "15"** to this my Affidavit. This represents 299.80 hours at an effective rate of \$299.73 per hour.
18. The hourly billing rates detailed in this Affidavit are comparable to the hourly rates charged by Spergel for services rendered in relation to similar proceedings.
19. This Affidavit is made in support of a motion to, *inter alia*, approve the receipts and disbursements of the Receiver and its accounts.
20. I make this Affidavit for no improper purpose.

SWORN BEFORE ME at the City
of Toronto, in the Province of
Ontario, this 4th day of August, 2021.


A Commissionner, etc.

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



MUKUL MANCHANDA

**This is Exhibit “1” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12134

Westway Holdings Inc.
160 The Westway
Etobicoke, ON M9P 2C1

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.50	\$525.00	\$262.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	375.00	37.50
Mukul Manchanda, CPA, CIRP, LIT	0.40	450.00	180.00
Paula Amaral	0.30	295.00	88.50
Others	4.10	225.00	922.50
Total Professional fees	5.40	\$276.11	\$1,491.00
Courtesy Discount			(297.60)
Reimbursable Expenses			
PPSA Search			\$8.00
HST			\$155.14
Total			\$1,356.54

HST Registration #R825172935

(AAWEST-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:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAWEST-R: to AAWEST-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

Page 1 of 2

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

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
Thur	04/01/2021	review and approve disbursement	0.10
		Gillian Goldblatt (GGO)	0.10
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
		Hinna Shaikh (HSH)	0.10
Haran Sivanathan (HSI)			
Wed	03/31/2021	General	0.20
Wed	03/31/2021	General	0.20
Thur	04/08/2021	General	0.20
		Haran Sivanathan (HSI)	0.60
Inga Friptuleac (IFR)			
Tues	03/09/2021	BA set-up	0.20
Mon	03/22/2021	Posting	0.10
Mon	03/22/2021	Posting	0.10
		Inga Friptuleac (IFR)	0.40
Jeff Adiken (JAD)			
Mon	04/19/2021	March 31, 2021 - Review and sign cheques .1	0.10
Mon	06/28/2021	April 6, 2021 - sign cheques	0.10
		Jeff Adiken (JAD)	0.20
Mukul Manchanda (MMA)			
Wed	12/02/2020	Email exchanges with J. Gerges and Baha to find the business number. Provided same to P. Amaral.	0.20
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
		Mukul Manchanda (MMA)	0.40
Paula Amaral (PAM)			
Thur	12/10/2020	Prepare RC59 form and RT form and fax to CRA.	0.30
		Paula Amaral (PAM)	0.30
Philip H. Gennis (PGE)			
Mon	12/07/2020	Review and execution of S. 245(1) Notice;email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
		Philip H. Gennis (PGE)	0.50
Susan Downey (SDW)			
Sun	11/29/2020	Preparing Notice of Receiver	0.20
Wed	12/02/2020	File management/notices/creditors	0.50
Thur	12/03/2020	Updating receiver notice	0.20
Fri	12/04/2020	Updating Notice of Receiver	0.20
Sun	12/06/2020	General	0.20
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors,	0.30
Tues	12/08/2020	Notices to Unsecured creditors.	0.20
Mon	03/08/2021	Set up in Ascend and request bank account	0.20
Thur	05/13/2021	Draft Receiver's Interim Report	0.50
Tues	05/18/2021	Send receiver's interim report to OR	0.20

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAWEST-R: to AAWEST-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21
Page 2 of 2

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	05/19/2021	Review and filing documents to drive	0.10
Susan Downey (SDW)			2.80
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AAWEST-R:			5.50
Grand Total:			5.50

**This is Exhibit “2” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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.



August 03, 2021

Invoice #: 12126

JM Westview Pharma Inc. o/a Mill Street Pharmacy
 676 Sheppard Avenue East
 Suite 703
 North York, ON M2K 1B7

Invoice

RE: JM Westview Pharma Inc. o/a Mill Street Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	9.00	\$525.00	\$4,725.00
Mukul Manchanda, CPA, CIRP, LIT	21.50	450.00	9,675.00
Others	1.50	225.00	337.50
Total Professional fees	32.00	\$460.55	\$14,737.50
Courtesy Discount			(932.70)
Reimbursable Expenses			
Corporate Profile Search			\$15.26
PPSA Search			\$16.00
Total Reimbursable expenses			\$31.26
HST			\$1,796.60
Total			\$15,632.66

HST Registration #R103478103

(AAMILL-R)

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Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAMILL-R: to AAMILL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

Page 1 of 3

File Name (ID): JM Westview Pharma Inc. o/a Mill Street Pharmacy (AAMILL-R:)

Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			
Wed	03/31/2021	General	0.20
Wed	03/31/2021	General	0.20
Haran Sivanathan (HSI)			0.40
Inga Friptuleac (IFR)			
Wed	02/10/2021	BA setup	0.20
Wed	04/28/2021	Posting deposit	0.10
Inga Friptuleac (IFR)			0.30
Mukul Manchanda (MMA)			
Tues	01/19/2021	Receipt and review of an email from McKesson advising that the Mill Street Pharmacy has returned its payment and that J. Gerges advised that this location will be going into receivership. Email exchanges with T. Hopkinson and B. Wyett regarding same. Participated in a call with J. Gerges regarding the McKesson email. Sent an email to T. Hopkinson and B. Wyett providing the summary of the call.	0.50
Wed	01/20/2021	Participated in a conference call with T. Hopkinson, B. Wyett and P. Gennis. multiple emails between CWB and Counsel regarding proposed course of action and the potential for obtaining consent from John Gerges through Counsel for consent orders appointing Spergel as Receiver; numerous emails to and from Counsel and the Bank exploring options given the urgency; discussion with respect to a possible private receivership; commentary critical of private appointment considering the risks applicable thereto;	0.80
Thur	01/21/2021	Receipt and review of an email from A. Iqbal regarding appointment over pharmacy given the recent information on hand. Discussions with A. Iqbal regarding go forward strategy. Review email exchanges between A. Iqba and E. Lamek regarding closure of the pharmacy.	0.50
Fri	01/22/2021	Participated in a conference call with CWB and all Counsel regarding strategic planning in light of newly discovered closures of pharmacies by John Gerges each of which was the subject matter of Forbearance Agreements. Coordinating site visit to the pharmacy and review report from staff containing pictures and confirming closure of the pharmacy. Advised CWB and counsel of same. Receipt and review of Agenda for strategy discussion. Participated in a second conference call regarding strategy for Tuesday's scheduled emergency hearing.	1.00
Mon	01/25/2021	Draft report of the Proposed Receiver and assemble appendices and transmit same to counsel. Receipt and review of the Final Affidavit of T. Hopkinson, draft Interim Receivership Order and draft Notice of Motion.	2.60

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAMILL-R: to AAMILL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

Page 2 of 3

File Name (ID): JM Westview Pharma Inc. o/a Mill Street Pharmacy (AAMILL-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	01/26/2021	Attended the court hearing. Continue investigating the closure of the pharmacy and potential move to a nearby pharmacy including review of the financial information and other information received during the consulting engagement. Participated in a conference call with B. Bissell, A. Iqbal, G. Finlayson and P. Gennis. Email exchanges with B. Wyett regarding the DM of the pharmacy prior to closure. Multiple email exchanges with CWB and calls regarding the financial affairs of the pharmacy and the loan outstanding with respect to same. Obtained title searches, corporate searches and other relevant information in furthering the investigation. Review of email exchanges with McKesson regarding outstanding balance and last date of shipment.	5.50
Wed	01/27/2021	Lengthy telephone discussion with A. Iqbal regarding the findings so far. Lengthy telephone discussion with T. Hopkinson regarding the initial credit package and other relevant information for our report.	1.50
Thur	01/28/2021	Conference call with A. Iqbal, G. Finlay and P. Gennis regarding the investigation and the timing of the Receiver's report. Email exchanges with McKesson regarding obtaining copies of invoices and statement of account from McKesson with respect to the pharmacy. Receipt and review of an email from T. Hopkinson containing the initial underwriting package. Receipt and review of an email from B. Lefebvre containing copies of outstanding invoices.	1.60
Fri	01/29/2021	Receipt and review of an email to the landlord requesting certain information. Email exchanges with B. Bissell regarding the status of the report. Continue investigating the circumstances surrounding the closure of the pharmacy. Receipt and review of the supplementary motion record of CWB.	1.70
Sun	01/31/2021	Receipt and review of the responding materials from E. Lamek. Participated in a conference call with counsel. Discussion with P. Gennis regarding drafting of the report.	0.50
Mon	02/01/2021	Participated in a conference call with T. Hopkinson, B. Wyett, J. Carhart, A. Iqbal and P. Gennis regarding the responding materials filed by the Debtors. Review of the information provided by the landlord regarding the status of the premises. Continue review of the information and drafted the first report to court of the receiver. Finalized the report with appendices and emailed same to B. Bissell. Receipt and review of the affidavit of T. Hopkinson.	5.00
Tues	02/02/2021	Receipt and review of the Notice and Statement of the Receiver.	0.10
Mon	05/03/2021	Receipt and review of a letter to T. Brady regarding information with respect to the move of the pharmacy.	0.20
Mukul Manchanda (MMA)			21.50
Philip H. Gennis (PGE)			
Tues	01/26/2021	Receipt and review of HHJ Cavanagh endorsement and issued and entered Orders; edmail correspondence with McKesson; receipt and review of draft letter to John Gerges;	0.50
Thur	01/28/2021	Email exchange with Bernard Lefebvre at McKesson enclosing receivership order and requesting copies of invoicing for pharmacy; receipt and review of invoicing provided in response; lengthy telephone call and follow-up email to Landlord	1.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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- Time Entry Bill Status: Un-Billed to Un-Billed
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Printed on: 8/03/21

Page 3 of 3

File Name (ID): JM Westview Pharma Inc. o/a Mill Street Pharmacy (AAMILL-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	01/29/2021	Multiple telephone calls and email exchange with Landlord of premises abandoned by JMW in January; email exchange with JG re outstanding information requests; ; receipt and review of Motion Record on application for the appointment of receiver;	1.00
Sun	01/31/2021	Receipt and review of Responding Motion Record; email from Counsel; Conference call with Asim Iqbal and Gavin Finlayson regarding proposed response.	1.50
Mon	02/01/2021	Conference Call with WB and Counsel regarding impending Motion; telephone discussion with Mill Street Landlord regarding computers, etc., left onsite; receipt and review of Initial BIA Notices; further email to Landlord; multiple emails between Counsel, Spergel and CWB regarding impending motion and issues surrounding defaults; receipt and review of statements provided by McKesson; emails to BMO and Meridian regarding putting bank accounts, if any, on "deposit only" status; receipt and review of responding affidavit of TH; receipt and review of draft Receiver's Report; email from BMO confirming no active accounts;	3.00
Tues	02/02/2021	Correspondence with Meridian Credit Union requesting converting ban account to "deposit only" status and providing copies of bank statements; telephone discussion with Joanne Tom, Meridian Branch Manager; receipt and review of Gamal Gerges Affidavit;	1.20
Thur	02/25/2021	Email exchange with Meridian Credit Union regarding accounts formerly operated by the debtor in an effort to keep same open and on "deposit only" status pending receipt of insurance claims outstanding;	0.20
Wed	06/02/2021	Review of statement oif Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receuership entities;	0.10
Philip H. Gennis (PGE)			9.00
Susan Downey (SDW)			
Mon	02/01/2021	finalize notice and statement of receiver and service list.	0.50
Thur	02/04/2021	Fax amended Statement to OR	0.10
Susan Downey (SDW)			0.60
Shenaz Tolat (STO)			
Wed	01/27/2021	Corporate search JM Westview Pharma Inc. - emails Susan Downey/Mukul Manchanda. Back-up to Millan Lee.	0.20
Shenaz Tolat (STO)			0.20
Total for File ID AAMILL-R:			32.00
Grand Total:			32.00

**This is Exhibit “3” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12128

Bless Hui Pharma Inc. o/a Hui's Pharmasave
721 Gerrard Street East
Toronto, ON M4M 1Y5

Invoice

RE: Bless Hui Pharma Inc. o/a Hui's Pharmasave

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	57.80	\$525.00	\$30,345.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.30	525.00	682.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.20	525.00	105.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	3.40	375.00	1,275.00
Mukul Manchanda, CPA, CIRP, LIT	43.50	450.00	19,575.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	90.70	295.00	26,756.50
Others	177.40	225.00	39,915.00

Total Professional fees	374.50	\$316.97	\$118,704.00
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Courtesy Discount			(14,160.60)
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Reimbursable Expenses

Courier	\$63.65
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PPSA Search	\$8.00
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Total Reimbursable expenses	\$71.65
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HST	\$13,598.92
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Total
\$118,213.97

HST Registration #R103478103

(AABLES-R)

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Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AABLES-R: to AABLES-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Tues	06/15/2021	Review/sign cheques	0.20
Alan Spergel (ASP)			0.20
Deborah Hornbostel (DHO)			
Wed	03/03/2021	Review and approve disbursements	0.10
Wed	03/10/2021	Review and approve disbursements	0.50
Fri	03/19/2021	Review and approve disbursements	0.10
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.20
Fri	04/16/2021	Review and approve disbursement	0.10
Tues	04/20/2021	Review and approve disbursements	0.10
Deborah Hornbostel (DHO)			1.30
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Tues	11/24/2020	Telephone meeting re taking possession.	0.70
Wed	11/25/2020	Prepare and print employee termination and engagement letters; print Receivership Order; travel to pharmacy, meet with George Chan (pharmacist), Linh Tran (DM) and employees, review documents to be executed, Designated Manager, key delegation letter, employment letter, independent contractor letter; meet with locksmith and attend to lock change and changing of alarm codes; gather information and documents regarding insurance, landlord information, utilities, payroll; oversee narcotics inventory counting.	5.50
Thur	11/26/2020	Travel to premises, meet with Linh Tran and Inventory Solutions and, oversee inventory count.	5.00
Fri	11/27/2020	Enter file into Ascend.	0.30
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.00
Thur	12/03/2020	Complete McKesson PAP form; complete and fax Express Script banking change notification; exchange of emails with Linh re inventory cost on purchases, employees and other matters; provide o/s payroll information to Paula.	0.90
Mon	12/07/2020	(Saturday, Dec. 5 - travel to pharmacy to pick up sales reports and cash); count and deposit cash picked up and cheques; discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	2.50
Tues	12/08/2020	Complete application form for Telus, review with MM and fax to Telus.	0.60
Thur	12/10/2020	Travel to premises, meet with Linh, pick-up cash and cheques, return to office and, count cash and prepare deposit.	1.70
Fri	12/11/2020	Email to Linh re payroll information and cash pickup going forward; t/c and email to ADT.	0.40
Thur	12/17/2020	Travel to pharmacy, meet with Linh, delivery payroll cheques; pick up cash; count and deposit cash.	1.50

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Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Mon	12/21/2020	T/c with Rogers re Notice received for o/s charges, draft letter to Rogers legal dept.	0.80
Tues	12/22/2020	Exchange of emails with Linh re payroll, discussion with Paula re same.	0.50
Wed	12/23/2020	Attend pharmacy, pick-up, count and deposit cash.	1.00
Thur	12/24/2020	Email to Linh requesting Fillware reports; finalize letter to Rogers Legal Dept. and fax.	0.50
Thur	12/31/2020	Attend pharmacy, meet with Linh and staff, return to office, count and deposit cash.	1.50
Mon	01/04/2021	Review emails, requisition payment for payables.	0.30
Fri	01/08/2021	Attend at pharmacy to pick-up cash, discussions re Telus with Linh, return to office, count and deposit cash.	1.70
Mon	01/11/2021	Emails to pharmacy re Fillware reports; emails with PA re Fillware reports and payroll.	0.30
Fri	01/15/2021	Travel to pharmacy, pick up cash, meet with staff, return to office; count and deposit cash.	1.20
Tues	01/19/2021	Exchange of emails with Linh re counseling booth, blister packs and other matters.	0.50
Mon	01/25/2021	Travel to pharmacy (Saturday, January 23) meet with Linh, pick up cash; count and deposit cash; forward payroll schedule to Paula.	1.30
Fri	01/29/2021	Travel to pharmacy, deliver payroll cheques; meet with staff; pick-up cash, count and deposit.	1.20
Thur	02/04/2021	Email exchange re Chinese New Year closing and staff.	0.30
Fri	02/05/2021	Travel to pharmacy, meet with Linh, pick-up cash, return to office and deposit.	1.20
Tues	02/16/2021	Attend at pharmacy (Saturday, Feb. 13), deliver pay cheques; collect cash, count and deposit; forward Fillware report to PA.	1.20
Fri	02/19/2021	Attend pharmacy, pick up cash, return to office, count and deposit cash; t/c to supplier.	0.80
Tues	02/23/2021	Exchange of emails with Linh and Paula re payroll; and Susan re T4's; print missing T4's.	0.50
Fri	02/26/2021	Travel to premises, meet with staff, distribute paycheques and T4's, collect cash, return to office, count and deposit cash.	1.50
Fri	03/05/2021	Attend at pharmacy, pick up cash, return to office, count and deposit cash and cheque.	1.00
Tues	03/09/2021	Exchange of emails mails re payroll, vaccine, sales reports and McKesson.	0.50
Fri	03/12/2021	Scan and email sales reports to SD and PA, prepare sales report for period November 25 to December 31st; prepare schedule and journal entry for cash disbursements; exchange of emails with Linh re o/s invoices.	1.20
Mon	03/15/2021	Attend at pharmacy, deliver paycheques, meet with Linh, collect cash.	0.50
Tues	03/16/2021	Reconcile and deposit cash from sales; requisition payment for payable; email exchange re Fillware reports; discussion with SD re WEPPA, email to pharmacy re missing information, forward to SD.	1.10
Fri	03/19/2021	Exchange of emails re amounts owing re WEPPA and pharmacy details.	0.50
Mon	03/22/2021	Exchange of emails re WEPPA; attend at pharmacy, review WEPPA, pick up cash, return to office, count and deposit cash.	1.50
Thur	03/25/2021	Exchange of emails with Linh and PA re generating various reports.	0.40
Fri	03/26/2021	Emails re missing information; requisition payment for payables.	0.60
Mon	03/29/2021	Email exchange re employee contact information; attend at pharmacy, pick up cash, return to office, count and deposit funds.	1.60

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Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Mon	04/05/2021	Review emails and forward to PA.	0.30
Tues	04/06/2021	Deposit ESI cheque.	0.30
Fri	04/09/2021	Attend at pharmacy, pick-up cash, return to office, count and deposit cash; scan and email March POS report to SD and PA, save in directory.	1.50
Mon	04/12/2021	Forward pharmacy sales report to PA; exchange of emails with Linch and PA re payroll.	0.40
Tues	04/13/2021	General	0.20
Thur	04/15/2021	Attend at pharmacy, deliver payroll cheques, pick up cash, return to office, count and deposit cash; scan and save pharmacist's insurance in directory; review file and email Linh re o/s payment to supplier.	1.20
Tues	04/20/2021	Review and respond to emails; request stop payment and reissue of payment to Kwok	0.50
Wed	04/21/2021	Review and respond to emails.	0.30
Fri	04/23/2021	Attend at pharmacy, pick-up cash, return to office, count and deposit.	1.20
Wed	04/28/2021	Site visit, deliver payroll cheques, pick-up cash.	0.60
Fri	04/30/2021	Count and deposit cash.	0.40
Fri	05/07/2021	On-site visit, pick-up cash, return to office, count and deposit cash.	1.00
Thur	05/13/2021	Attend at pharmacy, collect cash, count and deposit.	1.00
Thur	05/20/2021	Emails re calendar order and payroll.	0.40
Fri	05/28/2021	Attend at pharmacy, deliver payroll cheques, pick-up cash, return to office count and deposit cash.	1.50
Mon	06/14/2021	Attend pharmacy, deliver payroll cheques, pick-up cash, return to office; count and deposit cash; emails and t/c re ordering calendars.	1.50
Mon	06/28/2021	Exchange of emails with pharmacy, SD and PA re payroll, ODB, Rogers and other matters.	0.50
Wed	06/30/2021	Attend pharmacy, meet with staff, return to office, count and deposit cash.	1.10
Frieda Kanaris (FKA)			59.40

Gillian Goldblatt (GGO)

Tues	12/08/2020	review and approve disbursements.	0.30
Mon	12/14/2020	review and approve disbursements.	0.30
Fri	12/18/2020	review and approve disbursement	0.10
Thur	02/11/2021	review and approve disbursements	0.20
Wed	02/17/2021	review and approve disbursements	0.10
Thur	02/25/2021	review and approve disbursements.	0.30
Thur	03/11/2021	review and approve disbursements	0.20
Wed	03/17/2021	review and approve disbursements.	0.10
Fri	03/26/2021	review and approve disbursements.	0.20
Sun	04/18/2021	review and approve disbursement.	0.10
Tues	04/20/2021	review and approve disbursement	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Wed	05/19/2021	review & approve disbursement	0.10
Tues	05/25/2021	review and approve disbursements.	0.30
Wed	06/09/2021	review and approve disbursements.	0.20
Tues	06/15/2021	review and approve disbursement.	0.10
Fri	06/25/2021	review and approve disbursements.	0.30

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Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			3.40
Hinna Shaikh (HSH)			
Thur	11/26/2020	Updated site	0.10
Wed	01/27/2021	General	0.40
Hinna Shaikh (HSH)			0.50
Haran Sivanathan (HSI)			
Wed	12/09/2020	General	0.40
Thur	12/10/2020	General	0.60
Wed	12/16/2020	General	0.50
Thur	12/17/2020	General	0.30
Fri	12/18/2020	General	0.30
Mon	12/21/2020	General	1.70
Tues	12/22/2020	General	1.20
Thur	12/24/2020	General	0.90
Thur	12/24/2020	General	0.60
Wed	12/30/2020	General	0.70
Thur	12/31/2020	General	1.10
Mon	01/04/2021	General	1.50
Tues	01/12/2021	General	0.80
Thur	01/14/2021	General	1.20
Fri	01/15/2021	General	1.10
Mon	01/18/2021	General	0.50
Thur	02/11/2021	General	0.30
Thur	05/06/2021	General	0.90
Mon	05/10/2021	General	0.90
Thur	05/27/2021	General	1.50
Mon	05/31/2021	General	0.50
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	0.90
Wed	06/30/2021	General	0.80
Haran Sivanathan (HSI)			19.20
Inga Friptuleac (IFR)			
Mon	11/30/2020	BA setup	0.20
Mon	12/07/2020	Issue cheques, Postings	0.60
Mon	01/18/2021	Issue cheques	0.40
Tues	01/26/2021	Issue cheques, Deposits, Postings	2.20
Mon	02/01/2021	Deposit	0.20
Wed	02/10/2021	Deposits; Issue cheques; Post debit and credit transactions	2.60
Mon	02/15/2021	Deposit	0.20
Mon	02/22/2021	Issue cheques, Deposit	1.60
Tues	02/23/2021	Issue cheques, Postings	0.80
Mon	03/01/2021	Deposit, Postings	1.00
Mon	03/08/2021	Postings, Issue cheques	1.20
Tues	03/09/2021	Postings, Issue cheques	1.20
Mon	03/15/2021	Issue cheques; Deposits	0.80
Mon	03/22/2021	Issue cheques; Deposits	2.80
Mon	03/29/2021	Deposit	0.20

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Day	Date	Memo	B-Hrs
Inga Friptuleac (IFR)			
Mon	04/05/2021	Deposit	0.20
Wed	04/14/2021	Deposit; Wire Trf	0.40
Thur	04/15/2021	Issue cheques; Postings; Deposits	2.20
Thur	04/22/2021	Deposit	0.20
Tues	04/27/2021	Issue cheques; Deposits; Postings	2.50
Wed	05/12/2021	Issue cheques, Deposits, Postings	1.40
Mon	05/17/2021	Issue cheque, Postings	0.40
Tues	05/25/2021	Issue cheques, postings	1.00
Mon	05/31/2021	Deposits	0.20
Mon	06/07/2021	Issue cheques, postings , Deposits	2.40
Wed	06/23/2021	Postings, Issue cheques	1.00
Thur	06/24/2021	Postings, Issue cheques	1.00
Inga Friptuleac (IFR)			28.90
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 21, 2021 - sign cheques .1 Jan 27, 2021 - sign cheques .3 December 22, 2020 - sign cheques .1 December 24, 2020 - sign cheques .1 December 29, 2020 - sign cheques .3 December 30, 2020 - sign cheques .1 January 4, 2021 - sign cheques .1 January 12, 2021 - sign cheques .3	1.40
Jeff Adiken (JAD)			1.40
Mukul Manchanda (MMA)			
Thur	11/26/2020	Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	0.20
Fri	11/27/2020	Receipt and review of an email from S. Thomson containing the 30 day goods demand. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Receipt and review of an email from P. Gennis to D. MacLellan regarding Telus issues and the Receiver's proposed course of action. Email exchanges and telephone discussions regarding registration of the WSIB number. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account. Receipt and review of the lease from the landlord.	1.30
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	11/30/2020	Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and review of email exchange with the landlord. Receipt and review of the inventory count.	1.00
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of an email from F. Kanaris regarding insurance. Receipt and review of invoices from R. Tuzi regarding changing of locks. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	0.80
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with P. Gennis regarding the Telus provider number. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings.	0.60
Thur	12/03/2020	Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson. Email exchanges with P. Gennis regarding asking the accountant to prepare certain information.	0.40
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register;	0.20
Tues	12/08/2020	Email exchanges regarding setting up protocol for receipt and payment of McKesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications.	1.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	12/09/2020	Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow.	0.50
Thur	12/10/2020	Email exchanges with McKesson regarding the Telus provider number and certain reporting required to obtain the number. Investigate the original issue of the termination of the Telus number and review of the Rx reports to determine the impact of termination. Review and approve the cash reconciliation. Provided instructions with respect to bank reconciliation and posting entries for deposits made to the bank account. Continue review of the 30 day repossession of goods claim filed by K&F. Prepared communication to be send to each pharmacy with respect to payroll, unpaid wages, cash collection protocol and Telus. Receipt and review of an email from the landlord providing statement of outstanding amounts.	1.60
Fri	12/11/2020	Email exchanges with P. Gennis regarding setting up accounts with insurance companies and arranging for proceeds to be deposited in the trust account. Continue review of the inventory count along with the 30 day goods demand from K&F.	0.60
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib,a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson. Review and approval of payroll, signed requisitions and cheques regarding same.	0.80
Tues	12/15/2020	Continue review of the 30 days goods claim from K&F.	0.30
Wed	12/16/2020	Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.10
Thur	12/17/2020	Email exchanges with S. Downey regarding bank account info to change the TD processing machine. Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same. Review of email exchanges with the landlord regarding rent arrears Telephone discussion with P. Gennis regarding same. Review of email exchanges with E. McCarty regarding the Telus issue.	0.60
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same.	0.30
Mon	12/21/2020	Receipt and review of an email from B. Bissell to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Email exchanges with F. Kanaris and S. Downey. Receipt and review of an email from R. Lailani of Mckesson containing invoices.	0.30
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs.	0.20
Thur	12/24/2020	Review and approve letter to Rogers.	0.10
Tues	12/29/2020	Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.80

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	12/30/2020	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.10
Mon	01/04/2021	Receipt, review and approve disbursements. Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	0.70
Tues	01/05/2021	Receipt and review of an email containing a reply from Telus with respect to application of a provider number and advising that the Receiver will have to wait at least 2 years prior to being able to apply for the number. Conference call with Eric McCarty of McKesson and P. Gennis regarding issues with Telus. Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff.	0.50
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy.	0.30
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Email exchanges with the bookkeeper regarding production of T4s and ROEs. Email exchanges and review of existing information with respective obtaining a new Telus Provider number.	0.70
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same. Email exchanges with J. Kennedy of Telus regarding setting up a call.	0.40
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. Email exchanges with J. Kennedy. General oversight to provide guidance to staff and answer questions regarding day to day operational matters.	0.30
Fri	01/15/2021	Receipt and review of an email from B. Blissell regarding his analysis with respect to security position of K&F and its 30 day goods demand. Reviewed same with the inventory count and claim of K&F.	0.30
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy.	0.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding. Participated in a conference call with Jason Kennedy of Telus and P. Gennis to discuss ways to regain the Telus provider number.	0.50
Wed	01/20/2021	Participated in a lengthy conference call with B. Blssel and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Thur	01/21/2021	Email exchanges with B. Bissell regarding K&F's 30-day goods demand.	0.10
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Mon	02/01/2021	Drafted letter to Telus regarding gaining a new Telus number. Receipt and review of an email from Fillware containing outstanding invoice.	0.40
Tues	02/02/2021	Receipt and review of an email from L. Reyes containing McKesson invoices.	0.20
Wed	02/03/2021	Email exchanges regdring closing the pharmacy for Chinese New Year and request from staff regarding pay for the Chinese New Year holiday. Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.30
Thur	02/04/2021	Review of inventory listing with respect to the K&F 30 day good demand and prepared a pdf copy of the listing and emailed same to B. Blssel.	0.50
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Tues	02/09/2021	Email exchanges with P. Amaral regarding payroll and the time submitted by the employees. Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion. Receipt and review of an email from the delivery service regarding a n increase in the delivery price.	0.60
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	0.80
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30
Tues	02/16/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.20

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyett, R. Randall and P. Gennis regarding strategy to market the pharmacies. Dealt with operational issues. Receipt, review and approve payables.	0.60
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regardig 6 previous months payroll data.	0.40
Mon	02/22/2021	Receipt and review of an email from S. Thomson containing the 30 day goods claim and accounting from K&F.	0.50
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.50
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyett and P. Gennis. Participated in a conference call with R. Randall.	0.20
Thur	03/04/2021	Receipt and review of an email from McKesson containing copies of the invoices. Receipt and review of an email from S. Thomson containing K&F's security documentation.	0.50
Fri	03/05/2021	Email exchanges with counsel regarding K&F's claim and payment of same.	0.30
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.30
Tues	03/09/2021	Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.20
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same.	0.20
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20
Fri	03/19/2021	Email exchanges with F. Kanaris regarding inclusion of bonus payable for WEPPA purposes. Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed. NDA to be signed and copy of the schedule to the listing agreement overiridng certain terms of the listing agreement. Review of email exchanges with the landlord regarding renewal of lease.	0.20

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Sun	03/21/2021	Multiple discussions with P. Gennis regarding the renewal of the lease. Review of the lease.	0.50
Mon	03/22/2021	Telephone discussion with P. Gennis regarding lease renewal. Left a voicemail for P. Chen regarding lease renewal. Review of emails from P. Chen and Alex of the landlord regarding renewal. Receipt and review of an email from F. Kanaris containing an invoice with respect to supply of hair colour. Approved payment of same.	0.50
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with the landlord regarding renewal of the lease. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.40
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreement.	0.50
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyatt and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice.	0.20
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet. Email exchanges with F. Kanaris regarding bereavement leave requested by an employee.	0.30
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices. Uploaded reports received from M. Bebawy to the data room.	0.20
Wed	04/07/2021	General	0.10
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment.	0.10
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing the invoices.	0.50
Mon	04/19/2021	Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.10
Tues	04/20/2021	Receipt and review of an email from L. Reyes containing invoices from McKesson.	0.10

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	04/23/2021	Receipt and review of an email from B. Luka containing the normalized financial statements. Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.40
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M> Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room.	0.20
Sun	05/02/2021	Receipt and review of an email from M. Bebawy advising that the link to the data room has expired. Created new link and emailed same to M. Bebawy.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.10
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Review of email exchanges with the landlord. Receipt and review of the updated offers summary.	1.00
Tues	05/11/2021	Receipt,, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60
Wed	05/12/2021	Review of email exchanges with the landlord. Receipt and review of an email from B. Wyett asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyett regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.60
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyett, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyett, T. Hopkinson and P. Gennis to review the offers and discuss go forward.	0.20
Mon	05/17/2021	Email exchanges regarding price increases. Review of an email to R. Randall providing the price increase from the highest bidder. Email exchanges and telephone discussions regarding the inventory count condition in the offer.	0.20
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment.	0.10

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Wed	05/26/2021	Receipt and review of an email from A. Peng regarding the lease renewal. Receipt and review of an email from B. Wyatt requesting financial information provided to the potential purchasers. Sent an email to B. Wyatt containing the requested information.	0.50
Fri	05/28/2021	Receipt and review of an email from B. Bissell containing comments regarding the APS.	0.20
Mon	05/31/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.20
Tues	06/01/2021	Receipt and review of the statement of defense served on behalf of J. Gerges in the guarantee action.	0.10
Wed	06/02/2021	Receipt and review of the statement of defense served on behalf of Nguyen in the guarantee action. Review of email exchanges with the landlord regarding renewal of lease agreement.	0.20
Thur	06/03/2021	Conference call with B. Bissell and P. Gennis regarding issues raised in defenses in the guarantee action that the Receiver should respond to.	0.10
Fri	06/04/2021	Receipt and review of the final lease renewal. Prepared a signed copy of same and emailed to P. Gennis.	0.30
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice.	0.10
Wed	06/09/2021	Email exchanges with M. Bebawy regarding APS and updated MLS listing. Receipt, review and approve payroll. Receipt, review and approve payables.	0.70
Mon	06/14/2021	Receipt, review and sign APS.	0.30
Tues	06/15/2021	General	0.50
Fri	06/18/2021	Receipt and review of an email from R. Basilious containing the OCP requirements for accreditation. Email exchanges regarding same.	0.30
Mon	06/21/2021	Email exchanges regarding the requirement of the double sink for accreditation purposes.	0.10
Tues	06/22/2021	Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.10
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables.	0.50
Fri	06/25/2021	Email exchanges with respect to installation of dual sink.	0.20
Tues	06/29/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.20
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20
Mukul Manchanda (MMA)			43.50
Paula Amaral (PAM)			
Tues	12/01/2020	Prepare RC59 and RT account forms	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA.	0.20
Tues	12/08/2020	Revise RC59 and RT forms.	0.50
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors.	1.10

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	12/11/2020	Organize payroll, confirm hours, request clarification, calculate source deductions, prepare requisitions. Save bank account information to R drive.	1.20
Mon	12/14/2020	Review payroll with Mukul. Request supporting documents from employee.	0.50
Tues	12/15/2020	Review payroll with Mukul for approval. Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	0.50
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Organize ODP applications, resend to ODP to correct error in deposits. Funds for all accounts are in Toronto Apothecary. Amounts per pharmacy need to be determined and accounts have to be corrected at ODP level.	0.10
Mon	12/21/2020	Prepare deposits and requisitions as per bank statement.	1.00
Tues	12/22/2020	Request Payroll Information. Prepare payroll	3.20
Thur	12/24/2020	Convert Fillware reports to PDF, scan and save to drive	0.20
Tues	12/29/2020	prepare deposit and requisition for credit card transactions	1.10
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals.	1.30
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Fri	01/08/2021	Prepare Payroll for Jan 1-15	3.00
Mon	01/11/2021	Update Fillware data and send to Phil	0.20
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.50
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.20
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.20
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.80
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.20
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.20
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending.	1.00
Fri	02/12/2021	Contact Pharmacy for Fillware report, upload and update spreadsheet	0.20
Wed	02/17/2021	Receive Filware report and update spreadsheet. Set up Web Access Code to file T4s.	0.50
Thur	02/18/2021	Prepare cheque and deposit requisition as per bank account.	1.10
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Receive payroll information and prepare payroll for approval.	1.20
Wed	02/24/2021	Review payroll with Mukul. Prepare cheques for delivery. Prepare T4s.	1.90
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.20
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.80
Tues	03/02/2021	Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.10
Wed	03/03/2021	Received confirmation numbers from WSIB. Complete second stage of set up by setting up account for reporting premiums.	0.40
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28	1.10
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review Mckesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales.	0.50
Mon	03/08/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements.	1.60
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	0.70
Wed	03/10/2021	Review payroll with Mukull. Receive signed cheques and prepare for delivery.	0.90
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	0.80
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Request for latest McKesson Debit advice.	0.70

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Sun	03/21/2021	Monday March 15 Prepare requisition for bank transactions as per bank statements. March 1-7 (1.2) Monday March 15 Request Fillware reports (0.2) Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2) Provide Susan with average weekly pay for each employee for WEPPA Order ROEs	3.60
Tues	03/23/2021	Receive reports, email Frieda for more reports	0.20
Wed	03/24/2021	Review reports submitted to date, request additional reports. Update Pharmacy Information spreadsheet.	0.40
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices	1.20
Fri	03/26/2021	Review payroll with Mukul	0.40
Mon	03/29/2021	Request Fillware report for March 22-28 Update Data Room with additional reports Update Interested Parties list with employee names and contact information	0.60
Tues	03/30/2021	Prepare requisitions as per bank statements	0.80
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports Upload reports received from pharmacy to Data Room	0.80
Mon	04/05/2021	Upload NDAs to Data Room and create spreadsheet with names of interested parties that submitted signed NDAs Create payroll spreadsheet for each pharmacy and save to the data room. Receive Fillware report and update spreadsheet	0.80
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.20
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Review drive for financial statements, T2 and if available save to Data Room	0.70
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Receive Fillware reports, upload and update spreadsheet. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly payroll remittance	0.90
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.50
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties Prepare requisition for transfer of funds.	0.70

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Prepare requisitions for bank transactions. Request Fillware reports and update spreadsheet	1.80
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Upload Normalized Financial Statement Request payroll information, receive invoices and hours and print	0.80
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50
Fri	05/07/2021	Update NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet.	0.60
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates	3.00
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	General	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Prepare requisitions for credit and debit transactions as per bank statements. Receive deposit instructions from unsuccessful purchasers.	2.00
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20

Filters Used:

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	05/27/2021	Reconcile bank statements with entries in Ascend. Confirmation of banking information for return of deposits. Send receipts confirming return of deposit to individual buyers.	2.00
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.20
Tues	06/15/2021	Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.40
Mon	06/21/2021	Receipt and print payroll submissions.	0.50
Tues	06/22/2021	Receipt and print payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.20
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Mon	06/28/2021	Assist with month end reconciliation. Perform bank analysis to determine amount of transfer.	0.40
Paula Amaral (PAM)			90.70
Philip H. Gennis (PGE)			

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch ;communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical ;supplier"; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges;	1.50
Sun	11/29/2020	receipt and review of inventory reports by location and preparation of spreadsheet comparing inventory values to PMSI claims;	0.50
Mon	11/30/2020	review of email exchange with Moneris; review final insurance quote; letter to Landlord enclosing Receivership Order;	0.25

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	12/01/2020	;email exchange with OCP regarding designated managers and requirements of the College on any sale;Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; finalize occupancy of basement storage unit and obtain appropriate insurance coverage; lengthy telephone discussion with Chief Credit Officer at McKesson; email exchange with contact person for Landlord outlining requirements and documents;receipt and review of invoicing for insurance; email exchange with Landlord;;email exchange with OCP regarding designated managers and requirements of the College on any sale; receipt and review of email from McKesson outlining arrears owed by pharmacy; email to Landlord's Agent requesting confirmation of rent payable and other terms of lease provided; email exchange with John Gerges regarding provider forms ; email from credit manager at K&F regarding stop payment on last PAP and subsequent telephone discussion with credit manager in this regard; further email from Landlord's Agent;email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.20
Wed	12/02/2020	Sorting out borrowing requirements; request to insurance broker for insurance certificates for Landlords;	0.75
Thur	12/03/2020	receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson;	0.30
Fri	12/04/2020	Receipt and transmittal of Insurance Certificate to Landlord;	0.20
Mon	12/07/2020	email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today;Review and execution of S. 245(1) Notice.	0.50
Tues	12/08/2020	General	0.25
Wed	12/09/2020	Telephone discussion with Landlord regarding December rent; review of draft communication to staff;review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses;coordination of and establishing protocol for payment of rent to Landlords,control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff	1.20
Thur	12/10/2020	review of draft communication to all independent contractors and employees with respect to payroll; receipt and review of email from Landlord regarding CERS application and impact;	0.25
Fri	12/11/2020	Rceipt and review of Rx Reports for twelve months ending November 30, 2020; receipt and review of bank statements for the twelve months ending November 30, 2020.	0.50
Mon	12/14/2020	General	0.75
Tues	12/15/2020	General engagement operational oversight, including receipt and review of invoicing and recoveries; emails and telephone discussion with respect to on-going dealings with McKesson; email exchange and lengthy conference call with BMO relationship manager and Counsel for the Bank regarding closed bank accounts;	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liaison with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Re-visit Notices from Counsel for K&F; telephone discussion with Receiver's Counsel in this regard and instructing Counsel to communicate with Counsel for K&F; on-going operational oversight; communication with accountant for company regarding T4s and ROEs for the pre-receivership period; lengthy conversation and email exchange with property manager for Landlord regarding our position on rent arrears.email exchange with Eric McCarty at McKesson regarding Telus and ODB; internal emails regarding credit card processing issues and getting funds released from TD Bank.	1.25
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight; receipt and review of email from property manager for premises;	0.50
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th; receipt and review of rent invoice for 2021 including revised additional rent collectible under the lease.	0.50
Wed	12/30/2020	Receipt, review and approval of invoices from McKesson for period from December 17 to December 30.	0.25
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues.email from Counsel regarding results of hearing held today regarding revisions to Order;	0.50
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;;	0.50
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Thur	01/07/2021	conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson	0.50
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company;communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;;email exchange with Telus.general operational oversight.	0.50
Tues	01/12/2021	Email exchange with Telus in an effort to set up a call to pursue reinstatement by Telus;; receipt and review of Fillware reports to January 2nd together with annualized summary;email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues;; review of payables; receipt and response to emails from prospective purchasers.	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	01/14/2021	General	0.50
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Tues	01/26/2021	review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50
Wed	01/27/2021	Request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight.	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	On-going operational oversight.	0.50
Mon	02/01/2021	Review of draft letter to Telus and forwarding to Counsel for review; on-going operational oversight;	0.25
Tues	02/02/2021	On-going operational oversight;	0.50
Thur	02/04/2021	Email exchange regarding closure of pharmacy for Chinese New Year and payment of wages for the time off.	0.25
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices; general operational oversight	0.50
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	General operational oversight;	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard; general operational oversight;	0.25
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers; telephone discussion with Landlord regarding dealing with pre-receivership arrears of rent;	0.50
Wed	02/17/2021	receipt and review of Fillware Reports for January 25-31 and February 1-7; general operational oversight;	0.50
Thur	02/18/2021	On-going operational oversight;	0.50
Tues	02/23/2021	review of McKesson invoices; general operational oversight;	0.25
Thur	02/25/2021	Email exchange and telephone discussion with John Gerges regarding rebates for generic meds; general operational oversight;	0.20

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	03/02/2021	emails to two business brokers requesting sales and marketing proposals; Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight; update call with Rod Randall;	0.50
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies; email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Filware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Mon	03/15/2021	Email exchange and telephone discussion with Eric McCarty at McKesson regarding payment of arrears under PMSI security; providing McKesson with spreadsheet outlining entitlement	0.50
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebaey;	0.10
Wed	03/17/2021	Email from Daryl MacLellan regarding listing with Maged Bebaey; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebaey; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies; telephone discussion with Counsel in this regard;	0.50
Thur	03/18/2021	Telephone discussion with Maged Bebaey; lengthy email to Maged Bebaey outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings;	0.50
Fri	03/19/2021	Email and voicemail to property manager with respect to lease renewal; internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; response to proposed revisions; lease review; revision to documents provided to Maged Bebaey dealing with proposed Listing Agreements;	0.50
Mon	03/22/2021	Email exchange with property manager following up on our notice to exercise option to renew lease of premises; email from Maged Bebaey outlining detailed information required for each pharmacy as part of sales process; telephone discussion and email exchange with leasing manager regarding renewal; instructing staff to gather information for listing agreements;	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	03/23/2021	Email exchange with Leasing Manager proposing minor revisions to proposed renewal of pharmacy lease;Finalize APS, NDA,and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	1.75
Wed	03/24/2021	email exchange with leasing manager; telephone discussion with Leasing Manager;Finalize Listing Agreement and related documents, including APS,; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver.	0.10
Fri	03/26/2021	Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.10
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	General	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker;; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyatt) regarding sales process and CWB's reporting requirements;email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers;finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs; multiple emails between Receiver and Maged Bebawy regarding sales process and timelines related thereto; teleconference with MM and Maged Bebawy to further clarify Receiver's sale process; receipt and review of email blast sent by Maged Bebawy to numerous contacts both within his contact group and those parties that had expressed an interest in the pharmacies; review of additional report requests to be included in data room, subject to Disclaimer contained therein; initial report to CWB providing report on number of NDAs signed as at April 2nd;	0.75
Mon	04/05/2021	several emails to and from Maged Bebawy regarding updates top Data Rooms for the pharmacies listed for sale;receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received;coordinating site visits by Maged Bebawy;receipt and review of McKesson invoicing;	0.20

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	04/06/2021	email to company accountant requesting financial statements for 2018,2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard;email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebawy, prospective purchaser of the pharmacy group;	0.50
Wed	04/07/2021	Receipt and review of lease renewal document; telephone discussion with leasing manager; email to Receiver's Counsel requesting review of lease renewal document prior to execution and transmittal to Landlord and uploading into Data Room;Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.75
Thur	04/08/2021	Email exchange with property manager regarding purported arrears of rent for February through April; review of lease account and requesting cheque to be issued;Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs;	0.30
Fri	04/09/2021	Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries fo April 11th prior to transmittal to CWB;email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	Receipt and review of NDAs; dealing with ongoing operational issues;	0.20
Wed	04/14/2021	Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs; follow up with Counsel on lease renewal document; reesponding to direct enquiry from prospective purchaser;	0.30
Thur	04/15/2021	Receipt and review of additional NDAs;; Follow-up discussion with Property Manager regarding lease renewal;	0.30
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards del;ivery of deposit with APS to paying deposit upon acceptance;	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements. receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Wed	04/21/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements. receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Thur	04/22/2021	General	0.10
Fri	04/23/2021	General	0.25
Mon	04/26/2021	Review of blackline changes of Counsel to Lease Renewal Agreement; Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.50
Tues	04/27/2021	Email exchange and telephone discussion with Counsel regarding lease renewal terms;	0.25
Thur	04/29/2021	Receipt and review of email from Counsel to Landlord's Counsel with blackline of lease renewal agreement;	0.50
Tues	05/04/2021	Receipt and review of draft AVO;	0.25
Wed	05/05/2021	conference call with group from RX DrugMart re possible purchase of entire group in receivership;	0.10
Fri	05/07/2021	Telephone discussion with Landlord regarding lease renewal; receipt and review of offers;	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits; review of initial draft of offer summary;	1.00
Tues	05/11/2021	Email exchanges with Counsel regarding Lease Renewal Agreement; telephone discussions with property manager; Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyett regarding offer summary;	0.50
Wed	05/12/2021	Receipt and review of Landlord's arrears statement; email to Landlord questioning listed items; Email exchange with Landlord regarding terms of renewal and timing of payment of arrears prior to closing; email advising Landlord that payment prior to closing could not be accommodated; lengthy telephone discussion with Steve Losty regarding Telus issue in their Offers; follow up email.	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies; telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price.; email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Sat	05/15/2021	Email exchange with broker regarding offer price increase; email to CWB regarding successful price increases	0.10
Wed	05/19/2021	Detailed review of conditional offer from Raouf Basilio and comparison to original draft form; detailed review of conditions; telephone discussion with Purchaser's Counsel; email to Raouf Basilio and its Counsel; telephone discussion with Receiver's Counsel; detailed email outlining issues in the Basilio offer; organizing return of deposits on unsuccessful offers;	1.25

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	05/20/2021	Telephone discussion with Isaac Grubner, Counsel for Raouf Basiliou, regarding revisions to offer;; responding to emails from parties regarding deposit returns;	0.50
Fri	05/21/2021	General	0.20
Tues	05/25/2021	Receipt and review of draft lease renewal agreement; email exchange and telephone discussion with Isaac Grubner, Counsel for Raouf Basiliou; telephone discussion and email exchange with Receiver's Counsel;	0.50
Tues	05/25/2021	Email exchange with Landlord; review of CAM charges pre-receivership; review of final draft of renewal agreement;	0.50
Wed	05/26/2021	Lengthy review of APS submitted by Raouf Basiliou, with Isaac Grubner, Counsel for purchaser aimed at resolving conditions and finalizing APS.; telephone discussion with Rod Randall with respect to demolition clause included in proposed lease renewal;	0.75
Thur	05/27/2021	Receipt and review of lease renewal agreement; telephone discussion with Counsel regarding demolition provision; review of original lease and current renewal to determine if demolition provision existed in previous documents; telephone discussion with Rod Randall at CWB in this regard; telephone discussion with Isaac Grubner Counsel for Raouf Basiliou; email to Isaac Grubner confirming approval of price increase by purchaser; email from Counsel with respect to proposed revisions to APS.	1.50
Fri	05/28/2021	Lengthy telephone discussion with Landlord regarding deletion of demolition clause in Renewal Agreement.	0.50
Mon	05/31/2021	Email exchange with Counsel regarding revised APA's with structured conditions and revised purchase price contained therein; Receipt and review of amendments to APA prior to presentation to purchaser; telephone discussion with Landlord regarding demolition clause; email exchange with Purchaser regarding financing;	0.25
Tues	06/01/2021	Review of amended APS with RB containing tightened conditions and increased purchase price; prior to transmittal to Counsel for Purchaser;	0.50
Wed	06/02/2021	Review of statement of Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities; email exchange with Alex Peng (Landlord's Agent) regarding finalizing lease renewal and requesting and obtaining more favourable terms regarding Demolition Clause in the renewal; receipt and review of final draft Renewal Agreement with amendments to demo provisions; operational oversight;	1.00
Thur	06/03/2021	call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities; receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties; general operational oversight;	0.50
Fri	06/04/2021	Email exchange between Receiver, Receiver's Counsel and Counsel for Purchaser; email confirming the treatment of employees;	0.25
Mon	06/07/2021	Email exchange with Counsel regarding Banner Agreements;	0.25
Tues	06/08/2021	Email exchange with Counsel for Purchaser; transmittal of copy of lease for Basement Storage Unit;	0.25

Filters Used:

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmasave (AABLES-R:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	06/09/2021	Receipt and review of revisions to APS from Isaac Grubner, Counsel for Purchaser;	0.75
Tues	06/15/2021	Receipt and review of fully executed APS; review of draft Assignment to corporation;	0.25
Wed	06/16/2021	Email exchange with Raouf Basiliou regarding OCP requirement for a floor plan and timing for the meeting with employees;	0.20
Thur	06/17/2021	Email exchange with Landlord regarding floor plan; email exchange with Raouf Basiliou regarding floor plans; execution and transmittal of OCP Accreditation Application as Vendor;	0.50
Fri	06/18/2021	Email exchange and telephone discussion with Alex Peng regarding floor plan for retail space; receipt and review of executed assignment of APS from Raouf Basiliou to a corp. receipt and transmittal of floor plan to Raouf Basiliou;	0.50
Mon	06/21/2021	Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process; ; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Tues	06/29/2021	Email exchange with Raoul Basiliou regarding status of floor plans;	0.25
Philip H. Gennis (PGE)			57.80
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order	0.50
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list and mail redirection	0.60
Mon	11/30/2020	Gathering list of creditors including employees	0.20
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Contact TD regarding POS debit/credit machine redirection.	0.40
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sun	12/06/2020	General	0.30
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.20
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management	1.20
Wed	12/09/2020	Receivership activities including e-mail review/response and document management	0.20
Thur	12/10/2020	Receivership activities including e-mail review/response and document management	0.50
Mon	12/14/2020	Follow up on rent cheque	0.20
Tues	12/15/2020	Issues regarding TD POS change in banking form	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	12/16/2020	Processing receipts, review of invoices/payables/insurance/rent etc. and call with TD Merchant services	1.00
Fri	12/18/2020	Process payments and receipts.	0.30
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc)	0.60
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors	0.50
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50
Thur	12/31/2020	Process invoices/receipts and send rent cheque	0.50
Mon	01/04/2021	Process cheque receipts and review bills/invoices and process for payment.	0.30
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	0.50
Wed	01/06/2021	General file activities including processing receipts/disbursements and other matters	0.40
Thur	01/07/2021	General file activities including processing receipts/disbursements and other matters	0.30
Fri	01/08/2021	General file activities including processing receipts/disbursements and other matters	0.80
Mon	01/11/2021	Processing receipts and disbursements and other file matters	0.30
Tues	01/12/2021	Processing receipts and disbursements and other file matters	0.30
Thur	01/14/2021	Process receipts and disbursements and other matters.	0.80
Fri	01/15/2021	Process receipts and disbursements and other matters	0.80
Mon	01/18/2021	Processing receipts and disbursements and other general file matters.	0.50
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.20
Wed	01/20/2021	Processing receipts/disbursements and general file matters/issues	0.30
Sun	01/24/2021	Disbursement review and processing	0.20
Mon	01/25/2021	Processing receipts and disbursements	0.30
Tues	01/26/2021	E-mails re: blister pack issue and Processing receipts and disbursements	0.70
Wed	01/27/2021	Processing disbursements	0.30
Thur	01/28/2021	Processing receipts and disbursements	0.30
Mon	02/01/2021	Processing receipts and disbursements	0.50
Tues	02/02/2021	Processing receipts and disbursements	0.30
Wed	02/03/2021	Processing receipts and disbursements	0.80
Mon	02/08/2021	Draft HST return prepared and processing disbursements	0.50

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Tues	02/09/2021	Processing receipts and disbursements	0.80
Wed	02/10/2021	Process receipts and disbursement and misc. file issues	0.50
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Process receipts and disbursements	0.60
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Thur	02/18/2021	Call and e-mail re: ADT outstanding invoice and other file matters	0.60
Fri	02/19/2021	Processing receipts and disbursements	0.50
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Mon	02/22/2021	Processing incoming invoices and other file matters	0.30
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Wed	02/24/2021	Processing receipts/disbursements and other file matters	1.00
Thur	02/25/2021	Processing receipts and disbursements and other file matters.	0.50
Fri	02/26/2021	Process receipts and disbursements	0.50
Mon	03/01/2021	Processing disbursements	0.40
Tues	03/02/2021	Collecting WEPP information from Bob and review	0.50
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.60
Wed	03/03/2021	Processing receipts/disbursements and other file matters.	0.80
Thur	03/04/2021	Processing disbursements	0.30
Fri	03/05/2021	Processing receipts and disbursements	1.00
Mon	03/08/2021	Processing receipts and disbursements	0.40
Tues	03/09/2021	e-mail to McKesson re: rebates and receipt of reports	0.20
Wed	03/10/2021	Processing invoices for payment	0.80
Thur	03/11/2021	Collecting reports and HST return processing	1.00
Fri	03/12/2021	Renewed mail redirection	0.20
Tues	03/16/2021	Finalizing WEPPA schedule	2.00
Wed	03/17/2021	Gathering additional information for WEPP	1.50
Fri	03/19/2021	Finalizing hours for employee WEPP packages and preparing same	2.50
Sun	03/21/2021	File HST return	0.30
Tues	03/23/2021	Receipt of WEPPA claims	0.50
Tues	03/23/2021	Processing disbursements	0.50
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Reaching out to pharmacist regarding data back up procedures	0.20

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	03/25/2021	Reaching out to pharmacist regarding data back up procedures	0.20
Fri	03/26/2021	Processing receipts and disbursements	0.80
Sun	03/28/2021	Updated receipt of Proof of claims on WEPP site	0.50
Thur	04/01/2021	Processing receipts and disbursements	0.50
Sat	04/03/2021	Updating receipt of WEPP docs on WEPP site	0.80
Mon	04/05/2021	General	0.00
Mon	04/05/2021	Notifying pharmacist of realtor visit and gathering info	0.20
Thur	04/08/2021	E-mails to/from Phil re: missing basement unit rent	0.20
Mon	04/12/2021	Processing invoices for payment including rent for basement unit	0.50
Tues	04/13/2021	Processed receipts and disbursements	0.80
Wed	04/14/2021	Processing receipts and disbursements and courier rent cheque	0.80
Thur	04/15/2021	Request for certificates of insurance/Discussion with CRA re info needed for examination	0.30
Mon	04/19/2021	Request for report	0.10
Tues	04/20/2021	Follow up on OCP accreditation renewal	0.20
Thur	04/22/2021	Processing receipts and disbursements	0.30
Sat	04/24/2021	File review/email management and processing disbursements	0.50
Mon	04/26/2021	Processing disbursements	1.00
Tues	04/27/2021	Processing receipts/disbursements	0.50
Thur	04/29/2021	Processing disbursements	0.30
Fri	04/30/2021	Process receipts	0.50
Mon	05/10/2021	Processing disbursements and reconciling rental statement	0.80
Tues	05/11/2021	Processing receipts and disbursements	0.80
Wed	05/12/2021	General	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Fri	05/14/2021	Process receipts	0.50
Mon	05/17/2021	Finalize receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report and processed receipts and disbursements	0.80
Wed	05/19/2021	Review and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing receipts and disbursements	0.50
Mon	06/07/2021	Rogers issues with outstanding pre-receivership amounts	1.00
Tues	06/08/2021	Processing receipts and disbursements	0.80
Wed	06/09/2021	Filing electronic docs to drive	0.20
Thur	06/10/2021	Processing receipts and disbursements	0.30
Mon	06/14/2021	Dealing with Rogers Account and processing disbursements	1.50
Wed	06/16/2021	Process receipts disbursements	0.40
Mon	06/21/2021	Processed disbursements and other matters regarding sale	0.80
Wed	06/23/2021	Process disbursements	0.80
Mon	06/28/2021	Processing receipts and disbursements and Rogers issue with billing for pharmacy	0.80
Tues	06/29/2021	Finalized Rogers issue	0.50
Susan Downey (SDW)			68.00
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10

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File Name (ID): Bless Hui Pharma Inc. o/a Hui's Pharmsave (AABLES-R:)

Day	Date	Memo	B-Hrs
		Shenaz Tolat (STO)	0.10
		Total for File ID AABLES-R:	374.60
		Grand Total:	374.60

This is Exhibit “4” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12129

Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy
 2535 Major Mackenzie Drive
 Maple, ON L6A 1C6

Invoice

RE: Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	51.85	\$525.00	\$27,221.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.30	525.00	682.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.70	375.00	1,012.50
Mukul Manchanda, CPA, CIRP, LIT	39.70	450.00	17,865.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	87.60	295.00	25,842.00
Others	207.75	225.00	46,743.75
Total Professional fees	391.20	\$305.39	\$119,469.50
Courtesy Discount			(20,258.35)

Reimbursable Expenses

Courier	\$63.65
PPSA Search	\$8.00
Total Reimbursable expenses	\$71.65
HST	\$12,905.73

Total

\$112,188.53

HST Registration #R825172935

(AAMEDI-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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Member **CAIRP** Canadian Association of Insolvency
 and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)

Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	12/31/2020	Review/sign cheque	0.10
Alan Spergel (ASP)			0.10
Deborah Hornbostel (DHO)			
Wed	03/03/2021	Review and approve disbursements	0.10
Wed	03/10/2021	Review and approve disbursements	0.40
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.30
Fri	04/16/2021	Review and approve disbursement	0.10
Tues	06/01/2021	Review and approve disbursements	0.20
Deborah Hornbostel (DHO)			1.30
DaCosta Larrier (DLA)			
Tues	06/22/2021	Drove to site. Troubleshooted pc and determined systemboard issue. Brought back to office in case data from hard drive is needed.	2.25
DaCosta Larrier (DLA)			2.25
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Fri	11/27/2020	Enter file into Ascend.	0.30
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.00
Thur	12/03/2020	Complete McKesson PAP form; complete and fax Express Script banking change notification.	0.60
Fri	12/11/2020	Send fax to Telus re direct deposit information.	0.40
Tues	12/15/2020	Review email and complete Telus Provider change request form.	0.30
Wed	12/16/2020	Discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	0.30
Wed	12/23/2020	Attend pharmacy, pick-up, count and deposit cash.	1.00
Fri	02/05/2021	Travel to pharmacy, pick-up and deposit cash.	1.00
Fri	02/12/2021	Travel to pharmacy, pick-up cash, return to office, count and deposit cash.	1.00
Fri	02/19/2021	Attend pharmacy to collect cash for deposit.	0.70
Fri	03/05/2021	Attend at pharmacy to pick up cash.	0.70
Tues	04/06/2021	Attend at pharmacy to pick-up cash, count and deposit cash.	0.90
Thur	04/15/2021	Attend pharmacy, deliver payroll cheques, pick-up cash, return to office, count and deposit cash.	0.80
Fri	04/23/2021	Attend at pharmacy, deliver cheque for cleaning staff; pick-up cash, count and deposit cash and cheques.	1.00
Fri	05/07/2021	On-site visit, collect cash and deposit.	0.50
Wed	06/30/2021	Attend pharmacy, meet with staff, return to office, count and deposit cash.	0.90
Frieda Kanaris (FKA)			11.60
Gillian Goldblatt (GGO)			
Tues	12/08/2020	review and approve disbursements.	0.10
Tues	12/08/2020	review and approve disbursements.	0.30
Mon	12/14/2020	review and approve disbursements.	0.30

Filters Used:

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
Fri	12/18/2020	review and approve disbursement	0.10
Thur	02/11/2021	review and approve disbursements	0.20
Wed	02/17/2021	review and approve disbursements	0.20
Thur	02/25/2021	review and approve disbursements.	0.20
Thur	03/11/2021	review and approve disbursements	0.20
Fri	03/26/2021	review and approve disbursements.	0.20
Sun	04/18/2021	review and approve disbursement.	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Wed	05/19/2021	review & approve disbursement	0.10
Tues	05/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			2.70
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
Tues	12/08/2020	updated site	0.10
Thur	04/08/2021	updated site	0.20
Tues	04/13/2021	updated site	0.10
Hinna Shaikh (HSH)			0.50
Haran Sivanathan (HSI)			
Thur	12/10/2020	General	0.40
Wed	12/16/2020	General	0.70
Fri	12/18/2020	General	0.30
Tues	12/22/2020	General	1.20
Thur	12/24/2020	General	1.50
Tues	12/29/2020	General	1.50
Wed	12/30/2020	General	0.50
Thur	12/31/2020	General	0.80
Tues	01/05/2021	General	1.60
Wed	01/06/2021	General	2.10
Thur	01/07/2021	General	1.60
Mon	01/11/2021	General	1.30
Wed	01/13/2021	General	0.80
Fri	01/15/2021	General	0.70
Wed	02/03/2021	General	0.50
Fri	05/07/2021	General	0.80
Mon	05/10/2021	General	0.80
Thur	05/27/2021	General	1.50
Wed	06/16/2021		1.30
		Bank reconciliation/Posting cheques/Deposit	
		Bank reconciliation/Posting cheques/Deposit	
Wed	06/30/2021	General	0.70
Wed	06/30/2021	General	0.80

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			21.40
Inga Friptuleac (IFR)			
Mon	11/30/2020	BA setup, Deposit	0.40
Mon	12/07/2020	Issue cheques, Postings	0.80
Mon	01/18/2021	Issue cheques	0.40
Mon	01/25/2021	Issue cheques, Deposits, Postings	2.00
Mon	02/01/2021	Deposit	0.20
Mon	02/08/2021	Deposits; Issue cheques; Post debit and credit transactions	3.40
Mon	02/15/2021	Deposit; Posting	0.40
Mon	02/22/2021	Issue cheques, Postings	3.00
Tues	03/02/2021	Deposit, Cheques	0.60
Mon	03/08/2021	Postings, Issue cheques	1.20
Tues	03/09/2021	Postings, Issue cheques	1.20
Wed	03/10/2021	Postings, Issue cheques	1.20
Thur	03/11/2021	Postings, Issue cheques	1.20
Fri	03/12/2021	Postings, Issue cheques	1.20
Mon	03/15/2021	Issue cheque; Deposit	0.40
Mon	03/22/2021	General	0.00
Wed	03/24/2021	Issue cheques; Deposits	3.60
Mon	04/05/2021	Deposit	0.20
Mon	04/12/2021	Issue cheques; Deposits	0.60
Tues	04/13/2021	Issue cheques; Postings;	2.00
Wed	04/14/2021	Issue cheques; Postings;	2.00
Tues	04/27/2021	Issue cheques; Deposits; Postings	2.30
Mon	05/10/2021	Issue cheques, Deposits, Postings	4.00
Mon	05/17/2021	C ; Issue cheque	0.80
Tues	05/25/2021	Issue cheques, postings	1.20
Mon	05/31/2021	Issue cheques, Postings	0.80
Wed	06/09/2021	Issue cheques, postings , Deposits	1.40
Tues	06/22/2021	Postings, Issue cheques	1.00
Wed	06/23/2021	Postings, Issue cheques	1.00
Inga Friptuleac (IFR)			38.50
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 21, 2021 - sign cheques .1 Jan 27, 2021 - sign cheques .2 December 22, 2020 - sign cheques .1 December 24, 2020 - sign cheques .1 December 29, 2020 - sign cheques .2 December 30, 2020 - sign cheques .1 January 8, 2021 - sign cheques .2 January 12, 2021 - sign cheques .3	1.40
Mon	04/19/2021	March 5, 2021 - Review and sign cheques .1	0.10
Jeff Adiken (JAD)			1.50
Mukul Manchanda (MMA)			
Thur	11/26/2020	Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	0.20

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	11/27/2020	Receipt and review of an email from S. Thomson containing the 30 day goods demand. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Email exchanges and telephone discussions regarding registration of the WSIB number. Email exchanges regarding ordering from Maple Medi for the requirement of Riverhill. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account. Receipt and review of an email from J. Gerges containing the lease documents.	1.30
Sat	11/28/2020	Telephone discussion with Daryl MacLellan and P. Gennis regarding Telus issue;	0.20
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20
Mon	11/30/2020	Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and review of email exchange with the landlord. Receipt and review of an email to Bell Canada. Lengthy telephone discussion with H. Noorwala regarding the receivership process and the opportunity to put in an offer to purchase the pharmacy. Receipt and review of an email from H. Noorwala containing an offer for the pharmacy. Receipt and review of an email from B. Wyatt advising the outstanding debt with respect to Maple Medi. Receipt and review of the inventory count.	1.00
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of invoices from R. Tuzi regarding changing of locks. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	0.80

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with S. Downey regarding the compensation of the DM. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings.	0.70
Thur	12/03/2020	Receipt and review of an email from S. Downey advising that McKesson has suspended the account. Email exchanges with McKesson regarding same. Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson. Email exchanges with S. Downey regarding the Dr. operating out of the premises Provided instructions to S. Downey regarding dealings with the Dr.	0.80
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register; Receipt, review, edit and approve the independent contractor agreement for Haroon.	0.40
Tues	12/08/2020	Email exchanges regarding setting up protocol for receipt and payment of McKesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications.	1.00
Wed	12/09/2020	Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow.	0.50
Fri	12/11/2020	Email exchanges with P. Gennis regarding setting up accounts with insurance companies and arranging for proceeds to be deposited in the trust account. Continue review of the inventory count along with the 30 day goods demand from K&F.	0.60
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib, a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson. Review and approval of payroll, signed requisitions and cheques regarding same.	0.80
Tues	12/15/2020	Receipt and review of an email from Telus regarding changing of the banking information. Forwarded same to CWB. Continue review of the 30 days goods claim from K&F.	0.40
Wed	12/16/2020	Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.10

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	12/17/2020	Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same.	0.20
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same.	0.30
Mon	12/21/2020	Receipt and review of an email from B. Bissel to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Receipt and review of an email from R. Lailani of McKesson containing invoices.	0.30
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs. Email exchanges with a potential purchaser.	0.30
Tues	12/29/2020	Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.60
Wed	12/30/2020	Email exchanges and telephone discussions with S. Downey regarding cleaning service for the pharmacy. Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.30
Mon	01/04/2021	Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	0.60
Tues	01/05/2021	Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff. Email exchanges and telephone discussion with the DM regarding the requirement of providing the photo id to Telus prior to Telus moving the bank accounts to the Receiver's trust account.	0.50
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvain Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy.	0.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Receipt and review of an email containing the cleaning quotation on a go forward basis. Email exchanges with the bookkeeper regarding production of T4s and ROEs.	0.40
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same.	0.40
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. General oversight to provide guidance to staff and answer questions regarding day to day operational matters.	0.20
Fri	01/15/2021	Receipt and review of an email from B. Blsstell regarding his analysis with respect to security position of K&F and its 30 day goods demand. Reviewed same with the inventory count and claim of K&F.	0.30
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy. Receipt and review of an email from BMO containing bank statements from November 2020 to January 15, 2021.	0.50
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding.	0.40
Wed	01/20/2021	Participated in a lengthy conference call with B. Blsstell and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Mon	02/01/2021	Receipt, review and approve payables. Receipt and review of an email from Fillware containing outstanding invoice.	0.20
Tues	02/02/2021	Receipt and review of an email from L. Reyes containing McKesson invoices.	0.20
Wed	02/03/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.30
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Tues	02/09/2021	Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion.	0.30
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Email exchanges with Rocco regarding repairs required at the pharmacy. Telephone discussion with Rocco regarding same. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	1.00

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30
Tues	02/16/2021	Email exchanges with S. Downey regarding payroll and government subsidy. Attended to various administrative and operational issues and provided directions to the staff.	0.40
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyett, R. Randall and P. Gennis regarding strategy to market the pharmacies. Dealt with operational issues. Receipt, review and approve payables.	0.60
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regarding 6 previous months payroll data.	0.40
Fri	02/19/2021	Receipt, review and approve payables.	0.10
Mon	02/22/2021	Receipt and review of an email from Bahaa containing the vacation pay calculation for previous six months.	0.30
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.50
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyett and P. Gennis. Participated in a conference call with R. Randall.	0.40
Thur	03/04/2021	Receipt and review of an email from McKesson containing copies of the invoices. Dealt with operational and administrative issues.	0.50
Fri	03/05/2021	Receipt, review and approve payable.	0.20
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.30
Tues	03/09/2021	Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.20
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same. Receipt, review and approve the hst return.	0.40
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20
Fri	03/19/2021	Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed, NDA to be signed and copy of the schedule to the listing agreement overriding certain terms of the listing agreement.	0.10
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.30
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreement.	0.50
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyett and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice.	0.20
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet.	0.10
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices.	0.10
Wed	04/07/2021	Receipt and review of an email from J. Gerges regarding the marketing of the pharmacies, data available in the data room and other ancillary issues. Participated in a conference call with M. Babewy regarding same. Uploaded reports received from M. Babewy to the data room.	0.20
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment.	0.10
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing the invoices.	0.50
Mon	04/19/2021	Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.10

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	04/20/2021	Review of the draft p&l for the period post receivership. Receipt and review of an email from L. Reyes containing invoices from McKesson.	0.30
Fri	04/23/2021	Receipt and review of an email from B. Luka containing the normalized financial statements. Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.40
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M. Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room.	0.20
Sun	05/02/2021	Receipt and review of an email from M. Babawy advising that the link to the data room has expired. Created new link and emailed same to M. Babawy.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.10
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Thur	05/06/2021	Email exchanges regarding utility bills.	0.10
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Receipt and review of the updated offers summary.	0.70
Tues	05/11/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60
Wed	05/12/2021	Receipt and review of an email from B. Wyett asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyett regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.40
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyett, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyett, T. Hopkinson and P. Gennis to review the offers and discuss go forward.	0.20
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment. Receipt and review of an email from P. Gennis to R. Randall advising of the price increase from the highest bidder.	0.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Fri	05/28/2021	Receipt and review of an email from B. Bissell containing comments regarding the APS.	0.20
Mon	05/31/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.20
Tues	06/01/2021	Receipt, review and approve payables. Receipt and review of email exchanges between B. Bissell and R. Tekriwal regarding revisions to APS. Receipt and review of the statement of defense served on behalf of J. Gerges in the guarantee action.	0.50
Wed	06/02/2021	Review of email exchanges between B. Bissell and R. Tekriwala regarding APS and closing. Receipt and review of the statement of defense served on behalf of G. Chan in the guarantee action.	0.30
Thur	06/03/2021	Receipt and review of the final APS. Prepared a signed copy and emailed same to P. Gennis. Conference call with B. Bissell and P. Gennis regarding issues raised in defenses in the guarantee action that the Receiver should respond to.	0.50
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice.	0.10
Wed	06/09/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Tues	06/15/2021	Review of the bank account and reconcile cash shortfall. Receipt, review and approve payables.	0.70
Wed	06/16/2021	Review of email exchanges regarding installation of double sink. Discussion regarding same and instructions to S. Downey regarding pre-approval requirement of any work performed at the pharmacy.	0.20
Thur	06/17/2021	Email exchanges with S. Downey regarding the requirement of double sink for accreditation purposes.	0.10
Mon	06/21/2021	Email exchanges with S. Downey regarding the sink replacement. Email exchanges with S. Downey and D. Larrier regarding computer issues. Receipt and review of floor plan from OCP.	0.30
Tues	06/22/2021	Email exchanges with D. Larrier regarding computer issues. Review of email exchanges between D. Larrier and S. Downey regarding software requirement by Fillware. Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.40
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables.	0.50
Tues	06/29/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.20
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20
Mukul Manchanda (MMA)			39.70
Paula Amaral (PAM)			
Tues	12/01/2020	Prepare RC59 and RT account forms.	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA.	0.20
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors.	1.10

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	12/11/2020	Organize payroll, confirm hours, request clarification, calculate source deductions, prepare requisitions. Save bank account information to R drive.	1.20
Mon	12/14/2020	Review payroll with Mukul for approval. Request clarification on employee hours. Revise payroll for employee with overtime.	0.50
Tues	12/15/2020	Review payroll with Mukul for approval. Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	0.50
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Organize ODP applications, resend to ODP to correct error in deposits. Funds for all accounts are in Toronto Apothecary. Amounts per pharmacy need to be determined and accounts have to be corrected at ODP level.	0.10
Mon	12/21/2020	Prepare deposits and requisitions as per bank statement.	1.00
Tues	12/22/2020	Request Payroll Information	0.10
Wed	12/23/2020	Prepare payroll	1.00
Thur	12/24/2020	Request Fillware reports.	0.20
Tues	12/29/2020	prepare deposit and requisition for credit card transactions	1.20
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals.	1.10
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Mon	01/11/2021	Prepare Payroll for Jan 1-15. Update Fillware data and send to Phil	2.30
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.10
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.20
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.20
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.80
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.20
Mon	02/01/2021	Review Invoice for Faban Pharmacy, prepare requisition, email for approval and submit for payment	0.30
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.00
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending.	1.00
Fri	02/12/2021	Contact Pharmacy for Fillware report, upload and update spreadsheet	0.30
Wed	02/17/2021	Receive Fillware report and update spreadsheet. Set up Web Access Code to file T4s.	0.50
Thur	02/18/2021	Prepare cheque and deposit requisition as per bank account.	1.10
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Receive payroll information and prepare payroll for approval.	1.00
Wed	02/24/2021	Review payroll with Mukul. Prepare cheques for delivery.	0.50
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.20
Fri	02/26/2021	Prepare T4s.	0.50
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.80
Tues	03/02/2021	Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.10
Wed	03/03/2021	Update Fillware report and send email. Received confirmation numbers from WSIB. Complete second stage of set up by setting up account for reporting premiums.	0.60
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28	1.10
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review McKesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales. Complete requisitions for bank transactions.	1.00
Mon	03/08/2021	Receive and print payroll information,	0.30
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	1.50
Wed	03/10/2021	Review payroll with Mukul. Receive signed cheques and prepare for delivery.	0.90
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	0.80
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Request for latest McKesson Debit advice.	0.80

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Sun	03/21/2021	Monday March 15 Prepare requisition for bank transactions as per bank statements. March 1-7 (1.2) Monday March 15 Request Fillware reports (0.2) Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2)	3.00
Wed	03/24/2021	Review reports submitted to date, request additional reports. Update Pharmacy Information spreadsheet.	0.40
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices	1.20
Fri	03/26/2021	Review payroll with Mukul Scan and save reports to Data and update spreadsheet	0.60
Mon	03/29/2021	Request Fillware report for March 22-28 Update Data Room with additional reports Update Interested Parties list with employee names and contact information Assist with reconciliation of account	0.80
Tues	03/30/2021	Prepare requisitions as per bank statements	1.00
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports Upload Additional Reports to Data Room	0.70
Mon	04/05/2021	Upload NDAs to Data Room and create spreadsheet with names of interested parties that submitted signed NDAs Create payroll spreadsheet for each pharmacy and save to the data room.	0.70
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.20
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Review drive for financial statements, T2 and if available save to Data Room	0.70
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Receive Fillware reports, upload and update spreadsheet. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly payroll remittance	1.10
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.80
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties	0.50
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Prepare requisitions for bank transactions. Request Fillware reports and update spreadsheet	1.80

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Upload Normalized Financial Statement Request payroll information, receive invoices and hours and print	0.80
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50
Fri	05/07/2021	Update NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet.	0.60
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates	3.00
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	General	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Prepare requisitions for credit and debit transactions as per bank statements. Receive deposit instructions from unsuccessful purchasers.	2.00
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20
Thur	05/27/2021	Reconcile bank statements with entries in Ascend. Confirmation of banking information for return of deposits. Send receipts confirming return of deposit to individual buyers.	2.00
Tues	06/01/2021	Perform analysis of cash position to determine if sufficient funds are available.	0.50

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	06/03/2021	Reconcile bank statement to Ascend to ensure all entries are entered.	1.00
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.20
Tues	06/15/2021	Review transactions and reconcile with bank to determine shortage in account. Prepare requisitions for transfer of funds to cover shortage. Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.70
Tues	06/22/2021	Receipt and review of payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.20
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Thur	06/24/2021	Prepare bank analysis to determine status of account. Discussion with Mukul regarding account status.	0.40
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Mon	06/28/2021	Prepare bank account analysis to determine amount of transfer required. Prepare requisitions for transfer.	0.30
Paula Amaral (PAM)			87.60
Philip H. Gennis (PGE)			

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR-)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch ;communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical ;supplier"; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges;	1.50
Sat	11/28/2020	Telephone discussion with Daryl MacLellan and MM regarding Telus issue	0.25
Sun	11/29/2020	receipt and review of inventory reports by location and preparation of spreadsheet comparing inventory values to PMSI claims;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	11/30/2020	Telephone discussion with Dom Glavota at Gowlings regarding prospective purchaser for pharmacy; receipt and response to emails from other prospective purchasers; review of email exchange with Moneris; review final insurance quote; Correspondence with Landlord enclosing Receivership Order;	0.50
Tues	12/01/2020	Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; lengthy telephone discussion with Chief Credit Officer at McKesson; email from Credit Manager at Kohl and Frisch regarding arrears; receipt and review of invoicing for insurance; email exchange with OCP regarding designated managers and requirements of the College on any sale; receipt and review of email from McKesson outlining arrears owed by pharmacy; on-going exchange with BMO branch and BMO Senior Legal Counsel with respect to bank account maintained by Company pre-receivership; telephone discussion with both branch Manager and Counsel; email exchange with John Gerges regarding provider forms; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.50
Wed	12/02/2020	Sorting out borrowing requirements; email exchange with Landlord regarding rent status and concerns surrounding the receivership; request to insurance broker for insurance certificates for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords;	0.75
Thur	12/03/2020	Email from Landlord original lease and extension agreement; email from Susan Downey regarding defaulted PAP to McKesson drawn on former bank account; telephone discussion with Bernard Lefebvre at McKesson in this regard; receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson; internal email regarding physician operated methadone clinic run out of pharmacy;	1.20
Fri	12/04/2020	Email exchange with Landlord advising of bounced PAP for December; Receipt and transmittal of Insurance Certificate to Landlord;	0.20
Mon	12/07/2020	Review and execution of S. 245(1) Notice; email to Manager of debtor's bank regarding wire transfer of funds to Receiver's Trust account previously requested. email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
Tues	12/08/2020	Receipt of email from bank manager at BMO where company account was previously maintained confirming wire transfer to Receiver's trust account; establishing protocol and coordination of rent payments	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	12/09/2020	Telephone discussion with Landlord regarding December rent; review of draft communication to staff; review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses; coordination of and establishing protocol for payment of rent to Landlords; control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff	1.20
Thur	12/10/2020	review of draft communication to all independent contractors and employees with respect to payroll;	0.25
Fri	12/11/2020	Receipt and review of script counts and bank statements for twelve months ending November 30, 2020;	0.50
Mon	12/14/2020	General engagement oversight, including but not limited to email exchange with former accountant of debtor; email exchange with Landlord regarding protocol for payment of rent on a go forward basis and payment of pre-receivership arrears; internal email exchanges with respect to operational issues, including applications to Telus for a provider number; review of invoices rendered by pharmaceutical supplier; receipt and response to enquiries from prospective purchasers; telephone discussions with CWB	0.75
Tues	12/15/2020	General engagement operational oversight, including receipt and review of invoicing and recoveries; emails and telephone discussion with respect to on-going dealings with McKesson; email exchange and lengthy conference call with BMO relationship manager and Counsel for the Bank regarding closed bank accounts;	0.50
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liaison with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Responding to email enquiries from prospective purchasers; general operational oversight;	0.25
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight.	0.50
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th	0.25
Wed	12/30/2020	Receipt, review and approval of invoices from McKesson for period from December 17 to December 30.	0.25
Thur	12/31/2020	Email exchange with Landlord regarding rent rebate cheque paid to Maple Medi; email to company accountant in this regard; transmittal of script reports to CWB;	0.50
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues. email exchange with Landlord regarding CECRA reimbursement cheque; internal emails with company's accountant and SD in this regard; email from Counsel outlining results of hearing held today;	0.75

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from Telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;	0.50
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Thur	01/07/2021	conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvain Desgagne of McKesson	0.50
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company; communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;;email exchange with Telus.general operational oversight.	0.50
Tues	01/12/2021	; receipt and review of Fillware reports to January 2nd together with annualized summary;email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues;; review of payables; receipt and response to emails from prospective purchasers.	0.50
Thur	01/14/2021	General	0.50
Fri	01/15/2021	Email exchange with BMO to obtain additional funds on deposit at BMO.; email with Eric McCarty at McKesson regarding Telus .	0.25
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Fri	01/22/2021	Email request to trace cheque from Landlord;	0.25
Tues	01/26/2021	Email exchange regarding CECRA refund cheque from Landlord; review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50
Wed	01/27/2021	Request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight. further follow up with Landlord regarding rent rebate cheque;	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	On-going operational oversight.	0.50
Mon	02/01/2021	Email exchange with CWB regarding financial statements and bank statements; on-going operational oversight; email to accountant requesting financial statements;	0.25

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	02/02/2021	On-going operational oversight;	0.50
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices; general operational oversight	0.50
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	Telephone discussion with potential purchaser; general operational oversight;	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard; general operational oversight;	0.25
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers;	0.50
Wed	02/17/2021	receipt and review of Fillware Reports for January 25-31 and February 1-7; general operational oversight, telephone discussion with prospective purchaser;	0.50
Thur	02/18/2021	On-going operational oversight; discussion with DM; review of payables;	0.50
Tues	02/23/2021	review of McKesson invoices; general operational oversight;	0.25
Thur	02/25/2021	Email exchange and telephone discussion with John Gerges regarding rebates for generic meds; general operational oversight;	0.20
Tues	03/02/2021	emails to two business brokers requesting sales and marketing proposals; Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight; update call with Rod Randall;	0.50
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies. email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Fillware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebaey;	0.10
Wed	03/17/2021	Email from Daryl MacLellan regarding listing with Maged Bebaey; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebaey; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies; telephone discussion with Counsel in this regard;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	03/18/2021	Telephone discussion with Maged Bebawy; lengthy email to Maged Bebawy outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings;	0.50
Fri	03/19/2021	internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; response to proposed revisions; lease review; revision to documents provided to Maged Bebawy dealing with proposed Listing Agreements	0.50
Mon	03/22/2021	Email exchange with Counsel regarding additional revisions to APS; instructing staff to gather information for listing agreements;	0.25
Tues	03/23/2021	Email exchange with JG regarding banner agreements tied to pharmacies; telephone discussion with Eric McCarty regarding IDA/Guardian banner agreement; email to David Laing at McKesson requesting copy of banner agreement; Finalize APS, NDA, and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	1.75
Wed	03/24/2021	Finalize Listing Agreement and related documents, including APS; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver.	0.10
Fri	03/26/2021	Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.10
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	General	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker;; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyatt) regarding sales process and CWB's reporting requirements; email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers; finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs	0.75

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	04/05/2021	several emails to and from Maged Bebawy regarding updates top Data Rooms for the pharmacies listed for sale; receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received; coordinating site visits by Maged Bebawy; receipt and review of McKesson invoicing;	0.20
Tues	04/06/2021	email to company accountant requesting financial statements for 2018, 2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard; email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebawy, prospective purchaser of the pharmacy group;	0.50
Wed	04/07/2021	Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.30
Thur	04/08/2021	Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs;	0.20
Fri	04/09/2021	Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries to April 11th prior to transmittal to CWB; email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	Receipt and review of NDAs; dealing with ongoing operational issues;	0.20
Wed	04/14/2021	Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs.	0.20
Thur	04/15/2021	Receipt and review of additional NDAs;	0.20
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards delivery of deposit with APS to paying deposit upon acceptance;	0.50
Tues	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements. receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Thur	04/22/2021	General	0.10

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	04/23/2021	General	0.25
Mon	04/26/2021	Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.25
Tues	04/27/2021	receipt and review of NDA Report to April 23rd;	0.10
Tues	05/04/2021	Receipt and review of Offer to Purchase; Receipt and review of draft AVO;	0.50
Wed	05/05/2021	conference call with group from RX DrugMart re possible purchase of entire group in receivership;	0.10
Fri	05/07/2021	Receipt and review of Offers;	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits; review of initial draft of offer summary;	1.00
Tues	05/11/2021	Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyett regarding offer summary;	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies; telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price;; email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Mon	05/17/2021	Receipt and review of email from CWB regarding possible increases in offer prices for pharmacy; telephone discussion with broker regarding reaching out to three purchasers regarding potential for highest and best offer;	0.25
Wed	05/19/2021	Detailed review of conditional offer from Muhammad Noorwala and comparison to original draft form; detailed review of conditions; telephone discussion with Purchaser's Counsel; email to Noorwala and its Counsel; telephone discussion with Receiver's Counsel; detailed email outlining issues in the Noorwala offer; organizing return of deposits on unsuccessful offers; email to Rod Randall advising of increase in offer price.	1.25
Thur	05/20/2021	Telephone discussion with Rajni Tekriwal, Counsel for Muhammad Noorwala regarding revisions to offer;; responding to emails from parties regarding deposit returns;	0.50
Fri	05/21/2021	General	0.20
Tues	05/25/2021	Email exchange with Counsel for Purchaser; telephone discussion with Counsel for Receiver; email exchange with Receiver's Counsel	0.50
Wed	05/26/2021	Lengthy review of APS submitted by Muhammad Noorwala with Ranji Tekriwal, Counsel for purchaser aimed at resolving conditions and finalizing APS.	0.75
Thur	05/27/2021	Email to Counsel for Purchaser confirming price increase approval by his client; t/c with Rod Randall at CWB. email from Counsel with respect to proposed revisions to APA with successful bidder.	0.20
Mon	05/31/2021	Email exchange with Counsel regarding revised APA's with structured conditions and revised purchase price contained therein;	0.25
Tues	06/01/2021	Review of amended APS with MN containing tightened conditions and increased purchase price prior to transmittal to Counsel for Purchaser; email exchange between Receiver, Receiver's Counsel and Counsel for Purchaser; lengthy telephone discussion between Receiver and Counsel for Purchaser;	0.75

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	06/02/2021	Review of statement of Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities; email exchange with Counsel regarding revisions made to APS by Purchaser; operational oversight;	0.50
Thur	06/03/2021	finalize APS and transmit for execution by MM; call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities; receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties;	0.25
Mon	06/07/2021	Email exchange with Counsel regarding Banner Agreements;	0.25
Tues	06/08/2021	Call with OCP regarding Receiver's ability to sign OCP Application as Seller; email exchange with purchaser regarding signature on application document; execution and transmittal of OCP Application of Muhammad Noorwala;	0.50
Thur	06/10/2021	email exchange with Counsel regarding privacy issues; Email exchange with David Land at McKesson regarding Banner Agreement;	0.20
Mon	06/21/2021	Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process; receipt and review of falsified plan for Maple Medi previously provided to the College; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Tues	06/22/2021	Email exchange regarding OCP floor plan requirements;	0.20
Philip H. Gennis (PGE)			51.85
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order and attend premises to secure including lock changes and alarm, employees and other urgent matters.	4.50
Thur	11/26/2020	Operating receivership including lock changes and inventory count.	12.50
Fri	11/27/2020	Dealing with employee matters, security, documentation, e-mails, telephone discussion regarding same.	2.50
Sat	11/28/2020	Delivery of drug order from Medi Pharm to River Hill and e-mails re: employee hours	1.30
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list and mail redirection	0.60
Mon	11/30/2020	Pick up drugs and deliver to River Hill. Telephone discussions and subsequent e-mails regarding change to contacts re: security. Gathering employee information and independent contractor information for payroll including pre-receivership amounts owing.	3.00

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Complete Moneris forms. E-mails and calls regarding security. E-mail and file reviewing and responding to issues.	2.60
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sat	12/05/2020	Site visit, collect cash, pick up product for River Hill.	1.50
Sun	12/06/2020	General	0.30
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.40
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management and supply chain for River Hill Pharmacy	1.50
Wed	12/09/2020	Site visit, collect mail, deal with printer issue, discussion with pharmacist re: various concerns (WEPP, staff, etc.)	1.50
Thur	12/10/2020	Receivership activities including e-mail review/response and document management and drafting communication to managing pharmacists re: WEPP etc.	1.00
Fri	12/11/2020	Collect cash/site visit and weekly cash reconciliation/deposit. Confirming staff hours and Rx reports and other operating matters.	2.50
Mon	12/14/2020	Receipt and review of e-mails including invoice from RX re: drug deliveries. Finalizing employee hours for payroll. Follow up on insurance matters and other issues regarding deliveries and employees. Processing receipts.	3.00
Tues	12/15/2020	Deliver payroll cheques and site visit to collect mail and review invoices and details regarding drug delivery company	2.00
Wed	12/16/2020	Processing receipts, review of invoices/payables/insurance/rent etc.	1.00
Thur	12/17/2020	Collect mail, site visit and cash collection and process receipts. Discussions/e-mails regarding local drug delivery provider	2.00
Fri	12/18/2020	Process payments and receipts.	0.30
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc)	1.60
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors	1.00
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50
Wed	12/30/2020	Site visit, collect cash, deliver payroll cheques, discuss cleaning issues	1.00

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	12/31/2020	Process cash receipts and other receipts/invoices and send rent cheque	1.50
Mon	01/04/2021	Deliver employee cheque and process cheque receipts and review bills/invoices and process for payment.	1.50
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	1.00
Wed	01/06/2021	Meet with cleaning company for on-site estimate	1.30
Thur	01/07/2021	General file activities including processing receipts/disbursements and other matters	0.80
Fri	01/08/2021	General file activities including processing receipts/disbursements and other matters and collection of cash	1.80
Mon	01/11/2021	General file activities including arranging for weekly cleaning of pharmacy and Processing receipts and disbursements and other file matters	0.80
Tues	01/12/2021	Processing receipts and disbursements and other file matters and pharmacy cleaning arrangements	0.60
Thur	01/14/2021	Attend site for cleaning and collect cash and deliver pay cheques. Processing receipts and disbursements and other file matters.	3.50
Fri	01/15/2021	General	0.80
Mon	01/18/2021	Processing receipts and disbursements and other general file matters.	0.80
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.30
Wed	01/20/2021	General file tasks including receipts and disbursement processing, issues regarding Purolator delivery, issues regarding cleaning	1.80
Sat	01/23/2021	General	2.00
Sun	01/24/2021	Cash receipt processing and disbursement review and processing	0.50
Mon	01/25/2021	Processing receipts and disbursements/ follow up on EmTwo refund cheque	0.50
Tues	01/26/2021	Processing receipts and disbursements	0.50
Wed	01/27/2021	Attend site to confirm cleaning expectations with pharmacist and cleaner. Site visit and processing disbursements. Call with security company re: invoice	2.10
Thur	01/28/2021	Processing receipts and disbursements	0.30
Fri	01/29/2021	Deliver paychecks/collect cash/process receipts and disbursements/site visit and discussion with Ahmed	1.50
Mon	02/01/2021	Processing receipts and disbursements and issues with Purolator	0.80
Tues	02/02/2021	Processing receipts and disbursements	0.30
Wed	02/03/2021	Processing receipts and disbursements	0.80
Mon	02/08/2021	Requested Fillware report and payroll hours and process disbursements	0.50
Tues	02/09/2021	Processing receipts and disbursements/follow up on IC invoices	0.80

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	02/10/2021	Process receipts and disbursement and misc. file issues	0.50
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Process receipts and disbursements	0.60
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Thur	02/18/2021	Follow up with Haroon and Bob re: utility invoices. Call with Distrimed re: unpaid invoices/processing same and other file matters	0.80
Fri	02/19/2021	Processing receipts and disbursements	0.50
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Mon	02/22/2021	Gathering and sorting WEPP info	0.80
Mon	02/22/2021	E-mail regarding hours and fillware report	0.30
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Tues	02/23/2021	Preparing WEPP documentation including schedules/letters and information required to file	1.00
Wed	02/24/2021	Processing receipts/disbursements and other file matters.	1.00
Thur	02/25/2021	Processing receipts and disbursements and other file matters.	0.50
Fri	02/26/2021	Site visit, collect cash, deliver T4's and pay cheques, discuss WEPP procedure with employee, process receipts and disbursements and Distrimed issue/call	1.80
Mon	03/01/2021	Reminder to send Fillware reports and Processing disbursements	0.50
Mon	03/01/2021	Calculating WEPPA amounts	1.00
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.70
Wed	03/03/2021	WEPP calculations for employees	0.80
Wed	03/03/2021	Processing receipts/disbursements and other file matters.	0.80
Thur	03/04/2021	Finalizing WEPP documents for employees	1.00
Thur	03/04/2021	Reissue cheque for Ahsan (lost payroll cheque)/processing disbursements	0.50
Fri	03/05/2021	Processing receipts and disbursements	1.00
Mon	03/08/2021	Site visit and collection of reports and hours and processing receipts and disbursements	1.80
Mon	03/08/2021	Site visit to explain WEPP procedures to employee	0.20
Tues	03/09/2021	e-mail to McKesson re: rebates and receipt of Naveeds hours and Haroon	0.30
Wed	03/10/2021	Processing invoices for payment	0.80
Thur	03/11/2021	Collecting reports and HST return processing	1.00
Fri	03/12/2021	Delivered paycheques and collect cash/renewed mail redirection	1.00

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDIR:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Tues	03/16/2021	Processing disbursements	0.30
Fri	03/19/2021	Gathering information for listing agent	0.50
Sun	03/21/2021	File HST return	0.30
Mon	03/22/2021	Attend site to collect cash and information required for listing property. Collecting reports and general site inspection/discussion with pharmacists. Receipt of e-mails re: interested parties and processing receipts and disbursements.	1.50
Tues	03/23/2021	Processing receipts and disbursements and discussion with Rogers re: account.	1.00
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Picked up reports	1.00
Fri	03/26/2021	Processing receipts and disbursements	0.80
Mon	03/29/2021	Deliver paycheques and collect cash	1.00
Thur	04/01/2021	Processing receipts and disbursements	1.00
Mon	04/05/2021	Notifying pharmacist of realtor visit and gathering info	0.20
Tues	04/06/2021	Process disbursements	0.20
Tues	04/13/2021	Processed disbursements	0.30
Wed	04/14/2021	Processing disbursements	0.50
Thur	04/15/2021	Request for certificates of insurance/Discussion with CRA re info needed for examination	0.20
Mon	04/19/2021	Request/receipt for report and confirmation of insurance	0.20
Tues	04/20/2021	Follow up on OCP accreditation renewal	0.20
Tues	05/11/2021	Processing receipts and disbursements	0.80
Wed	05/12/2021	Processing disbursements	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Fri	05/14/2021	Deliver paycheques/collect cash and process receipts	1.20
Mon	05/17/2021	Finalize receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report to OR, processed receipts/disbursements	0.80
Wed	05/19/2021	Review and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing disbursements	0.30
Mon	05/31/2021	Site visit to deliver pay cheques and collect mail and cash, Discussion with staff	1.00
Tues	06/01/2021	Processed receipts	0.50
Thur	06/03/2021	Processed receipts	0.50
Mon	06/07/2021	Collecting hours and discussion/e-mails with Haroon and Phil re: OCP document/get updated landlord info to Phil/ HST filing prep	1.30
Tues	06/08/2021	Processed disbursements	0.50
Wed	06/09/2021	Filing electronic docs to drive	0.20
Mon	06/14/2021	Processing disbursements and sale issues	0.80
Tues	06/15/2021	Site visit to deliver paycheques and collect cash and reach out to landlord re: Alectra	1.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAMEDI-R: to AAMEDI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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File Name (ID): Maple Medi Pharma Inc., o/a Medi Pharm 2 Pharmacy (AAMEDI-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	06/16/2021	Delivered late payroll cheques to employees missed - addressing double sink requirement. Process disbursements	2.70
Thur	06/17/2021	Double sink quotes and approval	1.00
Mon	06/21/2021	Issues/emails regarding sink install. Emails/issues regarding utility bill amounts owed and transferring to receivers names. Processing disbursements. Issues with computer not working - arranging for repair	1.20
Tues	06/22/2021	Dealing with double sink /and new terminal issue	1.30
Wed	06/23/2021	Process disbursements	0.30
Mon	06/28/2021	Processing disbursements and discussion with Naveed re: terminal	0.60
Susan Downey (SDW)			132.00
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AAMEDI-R:			391.30
Grand Total:			391.30

**This is Exhibit “5” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12130

River Hill Pharmacy Inc. o/a River Hill Pharmacy
1-2088 Lawrence Avenue West
Toronto, ON M9N 3Z9

Invoice

RE: River Hill Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	49.45	\$525.00	\$25,961.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.20	525.00	630.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	3.20	375.00	1,200.00
Mukul Manchanda, CPA, CIRP, LIT	42.20	450.00	18,990.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	86.80	295.00	25,606.00
Others	182.70	225.00	41,107.50

Total Professional fees	365.75	\$310.44	\$113,544.75
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Courtesy Discount			(17,595.10)
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Reimbursable Expenses

Courier	\$103.70
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PPSA Search	\$8.00
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Total Reimbursable expenses	\$111.70
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HST	\$12,486.93
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Total	\$108,548.28
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HST Registration #R825172935

(AARIVE-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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Member **ICIN** The Independent Canadian Insolvency Network

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

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Wed	03/10/2021	Review and approve disbursements	0.50
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.30
Fri	04/16/2021	Review and approve disbursement	0.10
Tues	04/27/2021	Review and approve disbursement	0.10
Deborah Hornbostel (DHO)			1.20
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Thur	11/26/2020	Travel to premises, meet with Rocco (Lockit Security); oversee counting of narcotics inventory; exchange of emails with PG re McKesson, discussions with pharmacist re same.	4.00
Fri	11/27/2020	Enter file into Ascend.	0.30
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.00
Thur	12/03/2020	Complete McKesson PAP form; complete and fax Express Script banking change notification; pick-up order from Maple Medi and delivery to River Hill pharmacy.	2.10
Fri	12/04/2020	Corrections to ODP notification and email to MOH.	0.40
Mon	12/07/2020	Discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	0.50
Tues	12/08/2020	Complete application form for Telus, review with MM and fax to Telus.	0.60
Mon	12/21/2020	T/c with Rogers re Notice received for o/s charges, draft letter to Rogers legal dept.	0.70
Tues	12/22/2020	Email completed change form to Telus.	0.30
Wed	12/23/2020	Attend pharmacy, pick-up, count and deposit cash.	1.00
Thur	12/24/2020	Email to Linh requesting Fillware reports; finalize letter to Rogers Legal Dept. and fax.	0.50
Fri	02/05/2021	Travel to pharmacy, pick-up and deposit cash.	1.00
Fri	02/12/2021	Travel to pharmacy, pick-up cash, return to office, count and deposit cash.	1.00
Fri	02/19/2021	Attend pharmacy to collect cash for deposit.	0.70
Fri	03/05/2021	Attend at pharmacy to pick up cash.	0.80
Tues	04/06/2021	Attend at pharmacy to pick-up cash, count and deposit cash and cheques.	1.00
Thur	04/15/2021	Attend pharmacy, deliver payroll cheques, pick-up cash, return to office, count and deposit cash.	0.80
Fri	04/23/2021	Attend at pharmacy to pick up cash, return to office, count and deposit.	0.80
Fri	05/07/2021	On-site visit, collect cash and deposit.	0.50
Wed	06/30/2021	Attend pharmacy, meet with staff, return to office, count and deposit cash.	1.10
Frieda Kanaris (FKA)			19.30
Gillian Goldblatt (GGO)			
Tues	12/08/2020	review and approve disbursements.	0.30
Mon	12/14/2020	review and approve disbursements.	0.30

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

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
Fri	12/18/2020	review and approve disbursement	0.10
Thur	02/11/2021	review and approve disbursements	0.20
Wed	02/17/2021	review and approve disbursements	0.20
Thur	02/25/2021	review and approve disbursements.	0.20
Thur	03/11/2021	review and approve disbursements	0.20
Fri	03/26/2021	review and approve disbursements.	0.20
Sun	04/18/2021	review and approve disbursement.	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Wed	05/19/2021	review & approve disbursement	0.10
Tues	05/25/2021	review and approve disbursements.	0.30
Wed	06/09/2021	review and approve disbursement.	0.20
Tues	06/15/2021	review and approve disbursement.	0.10
Fri	06/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			3.20
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
Mon	01/18/2021	updated site	0.10
Hinna Shaikh (HSH)			0.20
Haran Sivanathan (HSI)			
Thur	12/10/2020	General	0.50
Thur	12/10/2020	General	0.60
Fri	12/11/2020	General	0.40
Wed	12/16/2020	General	0.30
Thur	12/17/2020	General	0.50
Fri	12/18/2020	General	0.60
Tues	12/22/2020	General	0.90
Wed	12/23/2020	General	0.70
Thur	12/24/2020	General	0.50
Thur	12/24/2020	General	0.80
Tues	12/29/2020	General	0.80
Wed	12/30/2020	General	1.30
Thur	12/31/2020	General	0.40
Mon	01/04/2021	General	0.50
Wed	01/06/2021	General	0.80
Fri	01/08/2021	General	1.20
Mon	01/11/2021	General	0.80
Wed	01/13/2021	General	0.70
Thur	01/14/2021	General	0.60
Mon	01/18/2021	General	0.50
Thur	05/06/2021	General	0.60
Fri	05/07/2021	General	0.70
Mon	05/10/2021	General	0.90
Thur	05/27/2021	General	0.90
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	1.20

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

Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			
Wed	06/30/2021	General	0.60
Wed	06/30/2021	General	0.80
Haran Sivanathan (HSI)			19.10
Inga Friptuleac (IFR)			
Mon	11/30/2020	BA setup, Deposit	0.40
Mon	12/07/2020	Issue cheques, Postings	0.80
Tues	01/26/2021	Issue cheques, Deposits, Postings	1.60
Mon	02/01/2021	Deposit	0.20
Wed	02/10/2021	Deposits; Issue cheques; Post debit and credit transactions	1.80
Mon	02/15/2021	Deposit	0.20
Wed	02/24/2021	Issue cheques, Postings, Deposit	2.40
Mon	03/01/2021	Posting, Issue cheque, Deposit	0.60
Mon	03/08/2021	Postings, Issue cheques	1.00
Wed	03/10/2021	Postings, Issue cheques	1.00
Mon	03/15/2021	Issue cheque; Deposit	0.40
Tues	03/23/2021	Issue cheques; Deposits	2.40
Mon	04/05/2021	Deposit	0.20
Tues	04/13/2021	Issue cheques; Postings;	2.00
Wed	04/14/2021	Issue cheques; Postings; Deposits	1.60
Thur	04/22/2021	Deposit	0.20
Mon	04/26/2021	Issue cheques; Deposits	1.00
Tues	04/27/2021	Issue cheques; Deposits	0.60
Tues	05/11/2021	Issue cheques, Deposits, Postings	1.40
Mon	05/17/2021	Issue cheque, Postings	0.40
Wed	05/26/2021	Issue cheques	1.00
Mon	05/31/2021	Deposits	0.20
Mon	06/07/2021	Issue cheques, Deposits	1.00
Tues	06/22/2021	Postings, Issue cheques	2.00
Inga Friptuleac (IFR)			24.40
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 27, 2021 - sign cheques .2	1.10
		December 22, 2020 - sign cheques .1	
		December 24, 2020 - sign cheques .2	
		December 29, 2020 - sign cheques .2	
		January 4, 2021 - sign cheques .1	
		January 8, 2021 - sign cheques .1	
		January 12, 2021 - sign cheques .2	
Mon	04/19/2021	March 5, 2021 - Review and sign cheques .1	0.10
Jeff Adiken (JAD)			1.20
Mukul Manchanda (MMA)			

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	11/26/2020	Multiple telephone discussions with respect to alarm system, hiring DM and staffing issues. Telephone call from Mike regarding issues with finding cost of certain products in the Fillware software. Telephone discussion with the locum pharmacist and Skarlet regarding steps to follow to determine the cost of the OTC products. Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	0.50
Fri	11/27/2020	Receipt and review of an email from S. Thomson containing the 30 day goods demand. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Receipt and review of an email from P. Gennis to D. MacLellan regarding Telus issues and the Receiver's proposed course of action. Email exchanges and telephone discussions regarding registration of the WSIB number. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account.	1.30
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20
Mon	11/30/2020	Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from S. DOWney containing the ADT contract. Sent an email to S. Downey advising to enquire about a month to month contract. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and reveiw of email exchanges with the landlord. Receipt and review of the inventory count.	1.00

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of invoices from R. Tuzi regarding changing of locks. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Review of email exchanges with the landlord. Email exchanges with S. Downey regarding McKesson availability for the pharmacy. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	1.00
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Email exchanges with S. Downey regarding ordering drugs from Maple Medi. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with P. Gennis regarding the Telus provider number. Review of email exchange with the landlord with respect to rent and insurance. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings.	1.00
Thur	12/03/2020	Receipt, review and sign the ADT contract. Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson.	0.50
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register;	0.20
Tues	12/08/2020	Email exchanges regarding setting up protocol for receipt and payment of McKesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications.	1.20
Wed	12/09/2020	Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow.	0.50

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	12/10/2020	Email exchanges with McKesson regarding the Telus provider number and certain reporting required to obtain the number. Investigate the original issue of the termination of the Telus number and review of the Rx reports to determine the impact of termination. Review and approve the cash reconciliation. Provided instructions with respect to bank reconciliation and posting entries for deposits made to the bank account. Continue review of the 30 day repossession of goods claim filed by K&F. Prepared communication to be send to each pharmacy with respect to payroll, unpaid wages, cash collection protocol and Telus.	1.40
Fri	12/11/2020	Email exchanges with P. Gennis regarding setting up accounts with insurance companies and arranging for proceeds to be deposited in the trust account. Continue review of the inventory count along with the 30 day goods demand from K&F.	0.60
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib,a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson. Email exchanges with S. Downey regarding transferring TD merchant machine to the trust account. Telephone discussion with TD regarding same. Review and approval of payroll, signed requisitions and cheques regarding same. Email exchanges with respect to Telus provider number.	1.00
Tues	12/15/2020	Receipt and review of an email from S. Awad expressing interest in purchasing the pharmacy. Telephone discussion with S. Awad regarding same. Continue review of the 30 days goods claim from K&F.	0.60
Wed	12/16/2020	Discussion with S. Downey regarding the DM at the pharmacy. Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.30
Thur	12/17/2020	Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same. Review of email exchanges with E. McCarty regarding the Telus issue.	0.30
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same.	0.30
Mon	12/21/2020	Receipt and review of an email from B. Bissell to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Email exchanges and telephone discussions regarding outstanding amounts to Bell. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Receipt and review of an email from R. Lailani of Mckesson containing invoices.	0.70
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs.	0.20
Thur	12/24/2020	Review and approve letter to Rogers.	0.10
Tues	12/29/2020	Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.60
Wed	12/30/2020	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.10

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	01/04/2021	Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	0.60
Tues	01/05/2021	Receipt and review of an email containing a reply from Telus with respect to application of a provider number and advising that the Receiver will have to wait at least 2 years prior to being able to apply for the number. Conference call with Eric McCarty of McKesson and P. Gennis regarding issues with Telus. Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff.	0.50
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy.	0.30
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Email exchanges with respect to the requirement of the college for a private consulting / counselling room. Email exchanges with the bookkeeper regarding production of T4s and ROEs. Email exchanges and review of existing information with respective obtaining a new Telus Provider number.	0.70
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same. Email exchanges with J. Kennedy of Telus regarding setting up a call.	0.40
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. Email exchanges with J. Kennedy. General oversight to provide guidance to staff and answer questions regarding day to day operational matters.	0.30
Fri	01/15/2021	Receipt and review of an email from B. Blssett regarding his analysis with respect to security position of K&F and its 30 day goods demand. Reviewed same with the inventory count and claim of K&F.	0.30
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy.	0.30

Filters Used:

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding. Lengthy discussion with the DM regarding requirement of the private counselling room. Participated in a conference call with Jason Kennedy of Telus and P. Gennis to discuss ways to regain the Telus provider number.	0.90
Wed	01/20/2021	Participated in a lengthy conference call with B. Blssel and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Thur	01/21/2021	Participated in a lengthy conversation with the OCP regarding the requirement of the private counselling room and specifications of same. Email exchanges with B. Bissell regarding K&F's 30-day goods demand.	0.70
Fri	01/22/2021	Receipt and review of an email from S. Downey containing a revised quotation for the private counseling room. Sent an email approving same.	0.20
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Thur	01/28/2021	Receipt and review of an email from B. Luka containing copies of ROEs.	0.20
Mon	02/01/2021	Drafted letter to Telus regarding gaining a new Telus number. Receipt and review of an email from Fillware containing outstanding invoice.	0.40
Tues	02/02/2021	Receipt and review of an email from S. Downey containing the photographs of the new private consultation area at the pharmacy. Review of email exchanges with the college regarding same. Receipt and review of an email from L. Reyes containing McKesson invoices.	0.40
Wed	02/03/2021	Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.10
Thur	02/04/2021	Review of inventory listing with respect to the K&F 30 day good demand and prepared a pdf copy of the listing and emailed same to B. Blssel.	0.50
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Tues	02/09/2021	Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion.	0.10
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	0.80
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50

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

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Mukul Manchanda (MMA)			
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30
Tues	02/16/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.20
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyatt, R. Randall and P. Gennis regarding strategy to market the pharmacies. Dealt with operational issues. Receipt, review and approve payables.	0.60
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regardig 6 previous months payroll data.	0.40
Fri	02/19/2021	Receipt, review and approve payables.	0.10
Mon	02/22/2021	Receipt and review of an email from S. Thomson containing the 30 day goods claim and accounting from K&F. Receipt and review of an email from Bahaa containig the vacation pay calculation for previous six months.	0.70
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.50
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyatt and P. Gennis. Participated in a conference call with R. Randall.	0.30
Thur	03/04/2021	Receipt and review of an email from McKesson containing copies of the invoices. Email exchanges with the DM regarding the issue with the flooring. Dealt with operational and administrative issues.	0.70
Fri	03/05/2021	Receipt, review and approve payables.	0.10
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.30
Tues	03/09/2021	Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.20
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same. Email exchanges with S. Bolos regarding sale of the pharmacy.	0.30
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	03/19/2021	Review of email exchanges between the DM and S. Downey regarding the floor issue and discussion with Condominium management regarding same. Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed, NDA to be signed and copy of the schedule to the listing agreement overriding certain terms of the listing agreement.	0.20
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.30
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreement.	0.50
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyett and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice.	0.20
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet. Email exchanges with S. Downey regarding the flooring issue.	0.20
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices. Uploaded reports received from M. Babawy to the data room.	0.20
Wed	04/07/2021	Receipt and review of an email from J. Gerges regarding the marketing of the pharmacies, data available in the data room and other ancillary issues. Participated in a conference call with M. Babawy regarding same.	0.10
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment.	0.10
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing the invoices.	0.50
Mon	04/19/2021	Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.10
Tues	04/20/2021	Receipt and review of an email from L. Reyes containing invoices from McKesson.	0.10

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	04/23/2021	Receipt and review of an email from B. Luka containing the normalized financial statements. Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.40
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M> Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room.	0.20
Sun	05/02/2021	Receipt and review of an email from M. Bebawy advising that the link to the data room has expired. Created new link and emailed same to M. Bebawy.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.10
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Receipt and review of the updated offers summary.	0.70
Tues	05/11/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60
Wed	05/12/2021	Receipt and review of an email from B. Wyett asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyett regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.40
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyett, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyett, T. Hopkinson and P. Gennis to review the offers and discuss go forward.	0.20
Mon	05/17/2021	Email exchanges regarding price increases. Review of an email to R. Randall providing the price increase from the highest bidder.	0.10
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment.	0.10
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Fri	05/28/2021	Receipt and review of an email from B. Bissell containing comments regarding the APS.	0.20

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Mukul Manchanda (MMA)			
Mon	05/31/2021	Receipt and review of an email fom L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.20
Tues	06/01/2021	Receipt and review of the statement of defense served on behalf of J. Gerges in the guarantee action.	0.10
Thur	06/03/2021	Conference call with B. Bissell and P. Gennis regarding issues raised in defenses in the guarantee action that the Receiver should respond to.	0.10
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice.	0.10
Wed	06/09/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Mon	06/14/2021	Receipt, review and sign APS.	0.30
Tues	06/15/2021	Receipt, review and approve payables.	0.10
Mon	06/21/2021	Email exchanges regarding the requirement of the double sink for accreditation purposes.	0.10
Tues	06/22/2021	Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.10
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables.	0.50
Tues	06/29/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.20
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20
Mukul Manchanda (MMA)			42.20
Paula Amaral (PAM)			
Fri	11/27/2020	Pick up product form Maple Medi and deliver to River Hill	4.00
Tues	12/01/2020	Prepare RC59 and RT account forms.	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA.	0.20
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors.	1.10
Fri	12/11/2020	Organize payroll, confirm hours, request clarification, calculate source deductions, prepare requisitions. Save bank account information to R drive.	1.10
Mon	12/14/2020	Review payroll with Mukul for approval. Request detailed hours from employees.	0.50
Tues	12/15/2020	Review payroll with Mukul for approval. Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	0.50
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Organize ODP applications, resend to ODP to correct error in deposits. Funds for all accounts are in Toronto Apothecary. Amounts per pharmacy need to be determined and accounts have to be corrected at ODP level.	0.10
Mon	12/21/2020	Prepare deposits and requisitions as per bank statement.	1.00
Tues	12/22/2020	Request payroll information.	0.10
Wed	12/23/2020	Prepare Payroll	1.00

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	12/24/2020	Convert Fillware reports to PDF, scan and save to drive	0.20
Tues	12/29/2020	prepare deposit and requisition for credit card transactions	1.20
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals.	1.10
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Mon	01/11/2021	Prepare payroll for Jan 1-15 2021. Update Fillware data and send to Phil	2.30
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.00
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.20
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.20
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.80
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.10
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.20
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending.	1.00
Fri	02/12/2021	Contact Pharmacy for Fillware report, upload and update spreadsheet	0.20
Wed	02/17/2021	Receive Filware report and update spreadsheet. Set up Web Access Code to file T4s.	0.50
Fri	02/19/2021	Prepare Requisition and deposit slips as per the bank statement.	1.00
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Receive payroll information and prepare payroll for approval.	1.00
Wed	02/24/2021	V	0.50
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.20
Fri	02/26/2021	Prepare T4s.	1.00
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.80
Tues	03/02/2021	Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.00

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28	1.10
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review Mckesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales.	0.60
Mon	03/08/2021	Receive and print payroll information..	0.30
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	1.60
Wed	03/10/2021	Review payroll with Mukull. Receive signed cheques and prepare for delivery. Prepare source deduction remittance calculations and requisitions for review..	0.90
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	0.80
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Request for latest McKesson Debit advice.	0.70
Sun	03/21/2021	Monday March 15 Prepare requisition for bank transactions as per bank statements. March 1-7 (1.2) Monday March 15 Request Filware reports (0.2) Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2)	3.00
Wed	03/24/2021	Review reports submitted to date, request additional reports. Update Pharmacy Information spreadsheet.	0.40
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices	1.20
Fri	03/26/2021	Review payroll with Mukul Scan and save reports to Data and update spreadsheet	0.60
Mon	03/29/2021	Receive Fillware reports and update Fillware summary Update Interested Parties list with employee names and contact information	1.60
Tues	03/30/2021	Prepare requisitions as per bank statements Update Data Room with additional reports	0.80
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports Upload reports received from pharmacy to Data Room	0.40
Mon	04/05/2021	Upload NDAs to Data Room and create spreadsheet with names of interested parties that submitted signed NDAs Create payroll spreadsheet for each pharmacy and save to the data room.	0.70
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.20
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Review drive for financial statements, T2 and if available save to Data Room	0.70
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Review Fillware reports received. Send email requesting missing reports. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly payroll remittance	1.10
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.50
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties	0.50
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Request Fillware reports and update spreadsheet	1.80
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Upload Normalized Financial Statement Request payroll information, receive invoices and hours and print	0.70
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50
Fri	05/07/2021	Upadte NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet.	0.60
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20

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

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates	3.00
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	General	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Prepare requisitions for credit and debit transactions as per bank statements. Receive deposit instructions from unsuccessful purchasers.	2.00
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20
Thur	05/27/2021	Confirmation of banking information for return of depoists. Send receipts confirming return of deposit to individual buyers.	1.00
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.20
Tues	06/15/2021	Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.40
Tues	06/22/2021	Receipt and review of payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.20
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Paula Amaral (PAM)			86.80

Philip H. Gennis (PGE)

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch ;communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical ;supplier"; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges;	1.50
Sun	11/29/2020	receipt and review of inventory reports by location and preparation of spreadsheet comparing inventory values to PMSI claims;	0.50
Mon	11/30/2020	review of email exchange with Moneris; review final insurance quote; letter to Landlord enclosing Receivership Order;	0.25

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	12/01/2020	Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; lengthy telephone discussion with Chief Credit Officer at McKesson; receipt and review of sales for November 25 and 26 so as to enable reconciliation with full inventory count; email exchange with Landlord regarding rent outstanding on the premises; email from Credit Manager at Kohl and Frisch regarding arrears; receipt and review of invoicing for insurance; email exchange with OCP regarding designated managers and requirements of the College on any sale; receipt and review of email from McKesson outlining arrears owed by pharmacy; email exchange with John Gerges regarding provider forms; further email from Landlord requesting insurance certificate and post-dated cheques; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.25
Wed	12/02/2020	Sorting out borrowing requirements; request to insurance broker for insurance certificates for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords;	0.75
Thur	12/03/2020	receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson;	0.30
Fri	12/04/2020	Receipt and transmittal of Insurance Certificate to Landlord;	0.20
Mon	12/07/2020	Review and execution of S. 245(1) Notice; email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
Tues	12/08/2020	Email exchange with Bernard Lefebvre regarding challenges with ordering; establishing protocol and coordination of rent payments	0.25
Wed	12/09/2020	Email exchange with McKesson regarding issues around ordering; telephone discussion with Landlord regarding December rent; review of draft communication to staff; review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses; coordination of and establishing protocol for payment of rent to Landlords, control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff	1.20
Thur	12/10/2020	Email exchange with McKesson regarding computer glitches with respect to ordering product; receipt and review of draft communication to all independent contractors and employees with respect to payroll;	0.25
Fri	12/11/2020	Receipt and review of Rx counts and bank statements for twelve month period ending November 30, 2020;	0.50

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	12/14/2020	General engagement oversight, including but not limited to email exchange with former accountant of debtor; email exchange with Landlord regarding protocol for payment of rent on a go forward basis and payment of pre-receivership arrears; internal email exchanges with respect to operational issues, including applications to Telus for a provider number; review of invoices rendered by pharmaceutical supplier; receipt and response to enquiries from prospective purchasers; telephone discussions with CWB	0.75
Tues	12/15/2020	General	0.50
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liaison with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Re-visit Notices from Counsel for K&F; telephone discussion with Receiver's Counsel in this regard and instructing Counsel to communicate with Counsel for K&F; responding to email enquiries from prospective purchasers;	0.50
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight.	0.50
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th	0.25
Wed	12/30/2020	Receipt, review and approval of invoices from McKesson for period from December 17 to December 30.	0.25
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues. email from Counsel regarding results of hearing held today regarding revisions to Order;	0.50
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from Telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;	0.50
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Thur	01/07/2021	conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvain Desgagne of McKesson	0.50
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company; communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;; email exchange with Telus. general operational oversight.	0.50
Tues	01/12/2021	Email exchange with Telus in an effort to set up a call to pursue reinstatement by Telus;; receipt and review of Fillware reports to January 2nd together with annualized summary; email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues;; review of payables; receipt and response to emails from prospective purchasers.	0.30
Thur	01/14/2021	General	0.50
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Sun	01/24/2021	Email exchange with Susan Downey regarding OCP requirements for private consultation room within River Hill Pharmacy.	0.25
Tues	01/26/2021	review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50
Wed	01/27/2021	Request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight.	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	On-going operational oversight.	0.50
Mon	02/01/2021	Review of draft letter to Telus and forwarding same to Counsel for final review; on-going operational oversight;	0.25
Tues	02/02/2021	On-going operational oversight;	0.50
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices; general operational oversight	0.50
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	Telephone discussion with potential purchaser; general operational oversight;	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard; general operational oversight;	0.25
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers;	0.50
Wed	02/17/2021	receipt and review of Fillware Reports for January 25-31 and February 1-7; general operational oversight;	0.50
Thur	02/18/2021	On-going operational oversight;	0.25
Tues	02/23/2021	review of McKesson invoices; general operational oversight;	0.25
Thur	02/25/2021	Email exchange and telephone discussion with John Gerges regarding rebates for generic meds; general operational oversight;	0.20

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	03/02/2021	emails to two business brokers requesting sales and marketing proposals;Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight;update call with Rod Randall;	0.50
Thur	03/04/2021	Receipt and review of email from Counsel for Kohl & nFrisch;	0.20
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies.email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Filware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebawy;	0.10
Wed	03/17/2021	Email from Daryl MacLellan regarding listing with Maged Bebawy; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebawy; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies;telephone discussion with Counsel in this regard;	0.50
Thur	03/18/2021	Telephone discussion with Maged Bebawy; lengthy email to Maged Bebawy outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings;	0.50
Fri	03/19/2021	internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; resonse to proposed revisions; lease review; revision to documents provided to Maged Bebawy dealing with proposed Listing Agreements;	0.50
Mon	03/22/2021	Email exchange with Counsel regarding additional revisions to APS;instructing staff to gather information for listing agreements;	0.25
Tues	03/23/2021	Internal emails regarding repairs required to repiar floor in pharmacy which is curling due to water runoff;Finalize APS, NDA,and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	1.25

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	03/24/2021	Finalize Listing Agreement and related documents, including APS;; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver.	0.10
Fri	03/26/2021	Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.10
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	General	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker;; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyett) regarding sales process and CWB's reporting requirements; email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers; finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs	0.75
Mon	04/05/2021	Email exchange regarding safety issues with floor behind counter; approving acquisition of rubber mat to alleviate problem; several emails to and from Maged Bebawy regarding updates top Data Rooms for the pharmacies listed for sale; receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received; coordinating site visits by Maged Bebawy; receipt and review of McKesson invoicing;	0.20
Tues	04/06/2021	email to company accountant requesting financial statements for 2018, 2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard; email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebawy, prospective purchaser of the pharmacy group;	0.50
Wed	04/07/2021	Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.30
Thur	04/08/2021	Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs;	0.20

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	04/09/2021	Email exchange with Suzan Awad, prospective purchaser; Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries fo April 11th prior to transmittal to CWB;email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	Receipt and review of NDAs; dealing with ongoing operational issues;	0.20
Wed	04/14/2021	Email exchange with McKesson confirming DM at pharmacy; telephone discussions with Leilani Reyes at McKesson; Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs.	0.50
Thur	04/15/2021	Receipt and review of additional NDAs;; Email exchange with OCP regarding DM and narcotics signer; providing advice to OCP in this regard and resolving issue with OCP.	0.40
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards delivery of deposit with APS to paying deposit upon acceptance;	0.50
Tues	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements.receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Thur	04/22/2021	General	0.10
Fri	04/23/2021	General	0.25
Mon	04/26/2021	Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.25
Tues	04/27/2021	receipt and review of NDA Report to April 23rd;	0.10
Tues	05/04/2021	Email exchange with prospective purchaser; receipt and review of Offer to Purchase;Receipt and review of draft AVO;	0.50
Wed	05/05/2021	conference call with group from RX DrugMart re possible purchase of entire group in receivership;	0.10
Thur	05/06/2021	Receipt and review of Offer from Carol Nguyen; Receipt and review of Offer from 27262023 Ontario Inc.; email exchange and telephone discussion with Carol Nguyen	0.25
Fri	05/07/2021	Receipt and review of offers;	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits;review of initial draft of offer summary;	1.00

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	05/11/2021	Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyett regarding offer summary;	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies;telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price;;email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Sat	05/15/2021	Email exchange with broker regarding offer price increase;email to CWB regarding successful price increases	0.10
Wed	05/19/2021	Detailed review of conditional offer from Raouf Basiliou and comparison to original draft form; detailed review of conditions; telephone discussion with Purchaser's Counsel; email to Raouf Basiliou and its Counsel; telephone discussion with Receiver's Counsel; detailed email outlining issues in the offer in its present form; emails to unsuccessful bidders regarding return of deposits;; organizing return of deposits on unsuccessful offers;	1.25
Thur	05/20/2021	Telephone discussion with Isaac Grubner Counsel for Rauf Basiliou, regarding revisions to offer;; responding to emails from parties regarding deposit returns;	0.50
Fri	05/21/2021	General	0.20
Tues	05/25/2021	Email exchange with Counsel for Purchaser; telephone discussion with Counsel for Receiver; email exchange with Receiver's Counsel	0.50
Wed	05/26/2021	Lengthy review of APS submitted by Raoul Basiliou with Isaac Grubner, Counsel for purchaser aimed at resolving conditions and finaliozing APS.	0.50
Thur	05/27/2021	Email to Counsel for Purchaser confirming price increase approval by his client;t/c with Rod Randall at CWB.email from Counsel with respect to proposed revisions to APA from successful bidder;	0.20
Mon	05/31/2021	Email exchange with Counsel regarding revised APA's with structured conditions and revised purchase price contained therein;	0.25
Tues	06/01/2021	Review of amended APS with RB containing tightened conditions and increased purchase price prior to transmittal to Counsel for Purchaser;	0.50
Wed	06/02/2021	Review of statement oif Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities;operational oversight	0.10
Thur	06/03/2021	;call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities;receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties;	0.50
Fri	06/04/2021	Email exchange between Receiver, Receiver's Counsel and Counsel for Purchaser; email confirming the treatment of employees;	0.25
Mon	06/07/2021	Email exchange with Counsel regarding Banner Agreements and termination of employees.	0.25
Wed	06/09/2021	Receipt and review of revisions to APS from Isaac Grubner, Counsel for Purchaser;	0.75
Tues	06/15/2021	Receipt and review of fully executed APS; review of draft Assignment to corporation;	0.25

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AARIVE-R: to AARIVE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	06/16/2021	;Email exchange with Raouf Basiliou regarding OCP requirement for a floor plan and timing for the meeting with employees;	0.20
Thur	06/17/2021	Email exchange with Landlord regarding floor plan; email exchange with Raouf Basiliou regarding floor plans; execution and transmittal of OCP Accreditation Application as Vendor;	0.50
Fri	06/18/2021	Email exchange with Raouf Basiliou regarding OCP requirements for accreditation; receipt and review of executed assignment of APS from Raouf Basiliou to a corp.	0.50
Mon	06/21/2021	Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Philip H. Gennis (PGE)			49.45
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order and attend premises to secure including lock changes and alarm, employees and other urgent matters.	2.50
Thur	11/26/2020	Operating receivership including lock changes and inventory count.	5.50
Fri	11/27/2020	Dealing with employee matters, security, documentation, e-mails, telephone discussion regarding same.	2.50
Sat	11/28/2020	Delivery of drug order from Medi Pharm to River Hill and e-mails re: employee hours	1.30
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list and mail redirection	0.60
Mon	11/30/2020	Deliver drugs from Medi Pharm , telephone discussions and e-mails with security company re: contract. Gathering employee information and independent contractor information for payroll including pre-receivership amounts owing.	3.00
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Complete Moneris forms. E-mails and calls regarding ADT security. E-mail and file reviewing and responding to issues including setting up McKesson account and other ordering issues.	2.60
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sat	12/05/2020	Site visit, collect cash and deliver product	1.50
Sun	12/06/2020	General	0.30

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AARIVE-R: to AARIVE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.50
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management, discussion with pharmacist and continued issues with McKesson	1.50
Wed	12/09/2020	Alarm installation and issues with McKesson and account access	3.00
Thur	12/10/2020	Receivership activities including e-mail review/response and document management and drafting communication to Managing Pharmacists regarding Payroll etc.	1.00
Fri	12/11/2020	Collect cash/site visit and weekly cash reconciliation/deposit. Confirming staff and Independent contractor hours, RX reports and other operating matters.	2.50
Mon	12/14/2020	Finalizing hours and review of invoice re: delivery of drugs. Follow up on insurance matters and other issues regarding deliveries and employees. Processing receipts.	2.00
Tues	12/15/2020	Deliver payroll cheques, site visit and discussion with pharmacist re: matters including WEPP and drug delivery service and outstanding matters/invoices	1.00
Wed	12/16/2020	Processing receipts, review of invoices/payables/insurance/rent etc.	1.00
Thur	12/17/2020	Collect mail, site visit and cash collection and process receipts. Discussion/e-mails regarding local drug delivery provider.	2.50
Fri	12/18/2020	Process payments and receipts.	0.30
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc) Cheque couriered to MedsOnWheels. Dealing with Bell account and phone disconnection	2.00
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors	0.50
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50
Wed	12/30/2020	Site visit, collect cash, deliver payroll cheques, discuss cleaning issues	1.00
Thur	12/31/2020	Process cash receipts and other receipts/invoices and send rent cheque	1.50
Mon	01/04/2021	Process cheque receipts and review bills/invoices and process for payment.	1.00
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	1.00
Wed	01/06/2021	General file activities including processing receipts/disbursements and other matters	0.40
Thur	01/07/2021	General file activities including processing receipts/disbursements and other matters	0.80

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	01/08/2021	General file activities including processing receipts/disbursements and other matters and collection of cash	1.80
Mon	01/11/2021	Processing receipts and disbursements and other file matters	0.30
Tues	01/12/2021	Processing receipts and disbursements and other file matters	0.30
Thur	01/14/2021	Attend site with Rocco to plan for installation of privacy barrier for patient consultation. Process receipts and disbursements and other matters.	2.30
Fri	01/15/2021	Process receipts and disbursements and other matters	1.00
Mon	01/18/2021	Delivery of office supplies and quote on privacy screen. Processing receipts and disbursements and other general file matters.	1.80
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.30
Wed	01/20/2021	Discussion with the college of pharmacies re: privacy issue	1.30
Fri	01/22/2021	Collect cash, meet with Loreto regarding Privacy Area and further discussion and e-mails regarding quote.	1.50
Sun	01/24/2021	Cash receipt processing and privacy screen issue including e-mails and review of OCP guidelines, disbursement review and processing.	0.70
Mon	01/25/2021	Processing receipts and disbursements/ follow up e-mails re: privacy screen	0.40
Tues	01/26/2021	Processing receipts and disbursements	0.50
Wed	01/27/2021	Processing disbursements	0.30
Thur	01/28/2021	Deliver pay cheques and oversee construction of privacy barrier	1.00
Fri	01/29/2021	site visit to take photos for OCP and collect cash/process receipts and disbursements	0.80
Mon	02/01/2021	Processing receipts and disbursements	0.50
Tues	02/02/2021	Processing receipts and disbursements	0.30
Wed	02/03/2021	Call with Phil and Suzan (DM) re: Diep and Processing receipts and disbursements	1.00
Mon	02/08/2021	Draft HST return prepared, request Fillware report and payroll hours and process disbursements	0.70
Tues	02/09/2021	Processing receipts and disbursements	0.80
Wed	02/10/2021	Process receipts and disbursement and misc. file issues	0.50
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Process receipts and disbursements	0.60
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	Receipt of fillware report and e-mail requesting other fillware data for HST filings	0.20
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Fri	02/19/2021	Processing receipts and disbursements	0.50
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Mon	02/22/2021	Gathering and sorting WEPP info	0.80

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	02/22/2021	E-mail regarding hours and Fillware report	0.30
Tues	02/23/2021	Preparing WEPP documentation including schedules/letters and information required to file	1.00
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Wed	02/24/2021	Processing receipts/disbursements and other file matters.	1.00
Thur	02/25/2021	Exchange office supply order at Staples	0.50
Fri	02/26/2021	Deliver office supplies, T4's, pay cheques, collect cash, photo's of floor issue, discuss WEPP process with employee. Process receipts and disbursements	1.30
Mon	03/01/2021	Reminder to send reports and Processing disbursements	0.50
Mon	03/01/2021	Calculating WEPP amounts	1.00
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.70
Wed	03/03/2021	Processing receipts/disbursements and other file matters.	0.80
Wed	03/03/2021	WEPP calculations for employees	0.80
Thur	03/04/2021	Finalizing WEPP documents for employees	1.00
Thur	03/04/2021	E-mail to/from property management regarding floor issue in pharmacy/processing disbursements	0.50
Fri	03/05/2021	Processing receipts and disbursements	1.00
Mon	03/08/2021	Site visit to explain WEPP procedures to employee	0.20
Mon	03/08/2021	Site visit and collection of reports and hours and processing receipts and disbursements	1.80
Tues	03/09/2021	Discussion with Suzan re: pharmacy sale and e-mail to McKesson re: rebates	0.20
Wed	03/10/2021	Processing invoices for payment	0.80
Thur	03/11/2021	Collecting reports and HST return processing	1.00
Fri	03/12/2021	Delivered paycheques and collect cash/renewed mail redirection	1.00
Fri	03/12/2021	Discussed WEPP process with Nancy and delivered WEPP Package	0.20
Tues	03/16/2021	Processing disbursements	0.30
Fri	03/19/2021	Gathering information for listing agent	0.50
Sun	03/21/2021	File HST return	0.30
Mon	03/22/2021	Attend site to collect cash and information required for listing property. Collecting reports and general site inspection/discussion with pharmacists. Receipt of e-mails re: interested parties and processing receipts and disbursements.	1.50
Tues	03/23/2021	Processing receipts and disbursements and discussion with Rogers re: account.	1.00
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Reaching out to pharmacist regarding data back up procedures	0.70
Fri	03/26/2021	Collected documents from pharmacy for listing agent and processing receipts and disbursements	2.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	03/29/2021	Deliver paycheques and collect cash and discussions with Suzan Awad re: purchase of pharmacy	0.50
Thur	04/01/2021	Processing receipts and disbursements	1.00
Mon	04/05/2021	Notifying pharmacist of realtor visit and gathering info and floor issue	0.50
Tues	04/06/2021	Processing disbursements	0.20
Mon	04/12/2021	Processing invoices for payment	0.50
Tues	04/13/2021	Processed receipts and disbursements	0.50
Wed	04/14/2021	Processing receipts and disbursements	0.80
Thur	04/15/2021	Request for certificates of insurance/issue with Narcotic signing request form - discussion with Suzan and request for her to resubmit/Discussion with CRA re info needed for examination	0.60
Mon	04/19/2021	Request/receipt of report and confirmation of insurance	0.20
Tues	04/20/2021	Follow up on OCP accreditation renewal	0.20
Thur	04/22/2021	Processing receipts and disbursements	0.30
Sat	04/24/2021	File review/email management and processing disbursements	0.50
Mon	04/26/2021	Processing disbursements	1.00
Thur	04/29/2021	Processing disbursements	0.30
Fri	04/30/2021	Collect cash and deliver pay cheques/processing receipts	1.50
Wed	05/05/2021	General	0.00
Mon	05/10/2021	Processing disbursements	0.30
Tues	05/11/2021	Processing receipts and disbursements	0.80
Wed	05/12/2021	Processing disbursements	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Fri	05/14/2021	Deliver paycheques/collect cash and process receipts	1.20
Mon	05/17/2021	Finalize receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report to OR and processing receipts/disbursements	0.80
Wed	05/19/2021	Review and filing documents to driveReview and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing receipts and disbursements	0.50
Mon	05/31/2021	Site visit to collect cash, deliver pay cheques and deliver rent cheque	0.50
Tues	06/01/2021	Processed receipts	0.50
Wed	06/02/2021	Processing disbursements	0.20
Thur	06/03/2021	Processed receipts	0.50
Mon	06/07/2021	Landlord contact to Phil/HST Filing prep	0.60
Tues	06/08/2021	Processed receipts and disbursements	0.80
Wed	06/09/2021	Filing electronic docs to drive	0.20
Thur	06/10/2021	Processing receipts and disbursements	0.30
Mon	06/14/2021	Processing disbursements	0.80
Tues	06/15/2021	Delivered paycheques and collected cash	1.00
Wed	06/16/2021	Process receipts and disbursements	0.40
Mon	06/21/2021	Processed disbursements and other matters regarding sale	0.80
Wed	06/23/2021	Process disbursements	0.80
Mon	06/28/2021	Processing disbursements	0.60
Susan Downey (SDW)			118.50

Shenaz Tolat (STO)

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): River Hill Pharmacy Inc. (AARIVE-R:)

Day	Date	Memo	B-Hrs
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AARIVE-R:			365.85
Grand Total:			365.85

**This is Exhibit “6” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12131

St. Mary Theotokos Pharmacy Inc.
2554 Nichols Drive
Oakville, ON L6H 7L3

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.10	\$525.00	\$577.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	375.00	37.50
Mukul Manchanda, CPA, CIRP, LIT	0.60	450.00	270.00
Paula Amaral	0.30	295.00	88.50
Others	3.90	225.00	877.50
Total Professional fees	6.00	\$308.50	\$1,851.00
Courtesy Discount			(308.60)
Reimbursable Expenses			
PPSA Search			\$8.00
HST			\$200.51
Total			\$1,750.91
HST Registration #R825172935			
(AATHEO-R)			

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AATHEO-R: to AATHEO-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
Thur	04/01/2021	review and approve disbursement	0.10
		Gillian Goldblatt (GGO)	0.10
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
		Hinna Shaikh (HSH)	0.10
Haran Sivanathan (HSI)			
Wed	03/31/2021	General	0.20
Wed	03/31/2021	General	0.20
Thur	04/08/2021	General	0.20
		Haran Sivanathan (HSI)	0.60
Inga Friptuleac (IFR)			
Tues	03/09/2021	BA set-up	0.20
		Inga Friptuleac (IFR)	0.20
Jeff Adiken (JAD)			
Mon	04/19/2021	March 31, 2021 - Review and sign cheques .1	0.10
Mon	06/28/2021	April 6, 2021 - sign cheques	0.10
		Jeff Adiken (JAD)	0.20
Mukul Manchanda (MMA)			
Wed	12/02/2020	Email exchanges with J. Gerges and Baha to find the business number. Provided same to P. Amaral.	0.20
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; c) payroll register; and d) the business number; Receipt and review of an email from J. Gerges containing the business number. Forwarded same to P. Amaral.	0.20
		Mukul Manchanda (MMA)	0.60
Paula Amaral (PAM)			
Thur	12/10/2020	Prepare RC59 form and RT form and fax to CRA.	0.30
		Paula Amaral (PAM)	0.30
Philip H. Gennis (PGE)			
Mon	12/07/2020	Review and execution of S. 245(1) Notice; email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today.	0.50
Wed	06/02/2021	Review of statement of Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities;	0.10
Thur	06/03/2021	call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities; receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties;	0.50
		Philip H. Gennis (PGE)	1.10
Susan Downey (SDW)			

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AATHEO-R: to AATHEO-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Sun	11/29/2020	Preparing Notice of Receiver	0.20
Wed	12/02/2020	File management/notices/creditors	0.50
Thur	12/03/2020	Updating receiver notice	0.20
Fri	12/04/2020	Updating Notice of Receiver	0.20
Sun	12/06/2020	General	0.20
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors,	0.30
Tues	12/08/2020	Notices to Unsecured creditors.	0.20
Mon	03/08/2021	Set up in Ascend and request bank account	0.20
Thur	05/13/2021	Draft Receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report to OR	0.20
Wed	05/19/2021	Review and filing documents to drive	0.10
Susan Downey (SDW)			2.80
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AATHEO-R:			6.10
Grand Total:			6.10

**This is Exhibit “7” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12132

Stoney Creek Pharma Inc. o/a Friendly Pharmacy
800 Queenston Road,
Stoney Creek, ON L8G 1A7

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	53.90	\$525.00	\$28,297.50
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.10	525.00	577.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.80	375.00	1050.00
Mukul Manchanda, CPA, CIRP, LIT	40.60	450.00	18,270.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	143.30	295.00	42,273.50
Others	109.40	225.00	24,615.00

Total Professional fees	351.40	\$327.79	\$115,186.00
Courtesy Discount			(17,216.60)

Reimbursable Expenses

Courier	\$105.18
PPSA Search	\$8.00

Total Reimbursable expenses	\$113.18
HST on expenses	\$12,749.70

Total	\$110,832.28
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HST Registration #R825172935

(AASTON-R)

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• Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AASTON-R: to AASTON-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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Day	Date	Memo	B-Hrs
Alan Spergel (ASP)			
Thur	02/25/2021	Review/sign cheque re: payroll	0.10
Alan Spergel (ASP)			0.10
Deborah Hornbostel (DHO)			
Wed	03/10/2021	Review and approve disbursements	0.40
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.40
Fri	04/16/2021	Review and approve disbursement	0.10
Deborah Hornbostel (DHO)			1.10
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Fri	11/27/2020	Enter file into Ascend.	0.30
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.00
Thur	12/03/2020	Complete McKesson PAP form; complete and fax Express Script banking change notification.	0.60
Mon	12/07/2020	Discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	0.50
Tues	12/08/2020	Complete application form for Telus, review with MM and fax to Telus.	0.60
Tues	04/06/2021	Deposit ESI cheque.	0.30
Frieda Kanaris (FKA)			3.50
Gillian Goldblatt (GGO)			
Tues	12/08/2020	review and approve disbursements.	0.30
Mon	12/14/2020	review and approve disbursements.	0.30
Fri	12/18/2020	review and approve disbursement	0.10
Thur	02/11/2021	review and approve disbursement	0.10
Thur	02/25/2021	review and approve disbursements.	0.20
Thur	03/11/2021	review and approve disbursements	0.20
Fri	03/26/2021	review and approve disbursements.	0.20
Sun	04/18/2021	review and approve disbursement.	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Tues	05/25/2021	review and approve disbursements.	0.30
Wed	06/09/2021	review and approve disbursements.	0.20
Tues	06/15/2021	review and approve disbursement.	0.10
Fri	06/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			2.80
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
Hinna Shaikh (HSH)			0.10
Haran Sivanathan (HSI)			
Wed	12/09/2020	General	0.60
Fri	12/11/2020	General	0.40

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Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			
Tues	12/15/2020	General	0.80
Thur	12/17/2020	General	0.30
Thur	12/17/2020	General	0.20
Tues	12/22/2020	General	0.50
Wed	12/23/2020	General	0.80
Thur	12/24/2020	General	0.80
Mon	01/04/2021	General	1.50
Wed	01/06/2021	General	0.80
Fri	01/08/2021	General	1.50
Mon	01/11/2021	General	0.80
Tues	01/12/2021	General	0.90
Thur	01/14/2021	General	1.30
Thur	01/28/2021	General	0.30
Thur	02/11/2021	General	0.30
Fri	02/12/2021	General	0.30
Fri	05/07/2021	General	0.60
Mon	05/10/2021	General	0.80
Thur	05/27/2021	General	1.70
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	1.20
Wed	06/30/2021	General	0.70
Haran Sivanathan (HSI)			17.10
Inga Friptuleac (IFR)			
Mon	11/30/2020	BA setup	0.20
Mon	12/07/2020	Issue cheques, Postings	1.00
Mon	01/25/2021	Issue cheques, Deposits, Postings	2.00
Mon	02/08/2021	Deposits; Issue cheques; Post debit and credit transactions	3.20
Mon	02/15/2021	Deposit	0.20
Tues	02/23/2021	Issue cheques, Postings , Deposit	1.00
Wed	02/24/2021	Issue cheques, Postings	0.80
Mon	03/01/2021	Postings, Issue cheques, Deposit	2.60
Mon	03/08/2021	Postings, Issue cheques	1.20
Wed	03/10/2021	Postings, Issue cheques	1.20
Mon	03/15/2021	Issue cheque; Deposit	0.40
Mon	03/22/2021	Issue cheques; Deposits	1.60
Tues	03/23/2021	Issue cheques; Deposits	1.40
Mon	03/29/2021	Deposit	0.20
Mon	04/05/2021	Deposit	0.20
Mon	04/12/2021	Issue cheques; Postings; Deposits	3.60
Thur	04/22/2021	Deposit	0.20
Mon	04/26/2021	Issue cheques; Deposits	1.80
Tues	05/11/2021	Issue cheques, Deposits, Postings	0.40
Wed	05/12/2021	General	1.00
Mon	05/17/2021	Postings	0.20
Tues	05/25/2021	Issue cheques, postings	1.00
Mon	05/31/2021	Deposits	0.20
Tues	06/08/2021	Issue cheques,	0.20

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Day	Date	Memo	B-Hrs
Inga Friptuleac (IFR)			
Wed	06/09/2021	Issue cheques, postings , Deposits	1.00
Tues	06/22/2021	Postings, Issue cheques	2.00
Inga Friptuleac (IFR)			28.80
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 27, 2021 - sign cheques .2 December 24, 2020 - sign cheques .1 December 29, 2020 - sign cheques .2 January 4, 2021 - sign cheques .1 January 8, 2021 - sign cheques .1 January 12, 2021 - sign cheques .3	1.00
Mon	04/19/2021	March 5, 2021 - Review and sign cheques .2	0.20
Mon	06/28/2021	June 10, 2021 - sign cheques .1	0.10
Jeff Adiken (JAD)			1.30
Mukul Manchanda (MMA)			
Thur	11/26/2020	Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	0.20
Fri	11/27/2020	Receipt and review of an email from S. Thomson containing the 30 day goods demand. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Receipt and review of an email from P. Gennis to D. MacLellan regarding Telus issues and the Receiver's proposed course of action. Email exchanges and telephone discussions regarding registration of the WSIB number. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account.	1.30
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20
Mon	11/30/2020	Receipt and review of an email from P. Amaral regarding insurance. Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and review of the inventory count.	0.80

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of an email from P. Amaral containing the blister pack inventory count. Email exchanges with P. Amaral regarding differentiating between K&F and McKesson inventory. Receipt and review of invoices from R. Tuzi regarding changing of locks. Receipt and review of invoices from R. Tuzi regarding changing of locks. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Receipt and review of an email from C. Brownlee containing the insurance binder. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	1.00
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with P. Gennis regarding the Telus provider number. Email exchanges with P. Amaral regarding the issue of outstanding wages. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings. Email exchanges with P. Amaral regarding amounts outstanding to DMs.	0.90
Thur	12/03/2020	Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson.	0.30
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register;	0.20
Tues	12/08/2020	Email exchanges regarding setting up protocol for receipt and payment of McKesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications.	1.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	12/09/2020	Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow.	0.50
Thur	12/10/2020	Email exchanges with McKesson regarding the Telus provider number and certain reporting required to obtain the number. Investigate the original issue of the termination of the Telus number and review of the Rx reports to determine the impact of termination. Review and approve the cash reconciliation. Provided instructions with respect to bank reconciliation and posting entries for deposits made to the bank account. Continue review of the 30 day repossession of goods claim filed by K&F. Prepared communication to be send to each pharmacy with respect to payroll, unpaid wages, cash collection protocol and Telus.	1.40
Fri	12/11/2020	Email exchanges with P. Gennis regarding setting up accounts with insurance companies and arranging for proceeds to be deposited in the trust account. Continue review of the inventory count along with the 30 day goods demand from K&F.	0.60
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib, a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson.	0.50
Tues	12/15/2020	Receipt and review of an email from J. Gerges forwarded an invoice for payment. Continue review of the 30 days goods claim from K&F.	0.40
Wed	12/16/2020	Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.10
Thur	12/17/2020	Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same. Review of email exchanges with E. McCarty regarding the Telus issue.	0.30
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same.	0.30
Mon	12/21/2020	Receipt and review of an email from B. Bissell to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Receipt and review of an email from R. Lailani of McKesson containing invoices.	0.30
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs.	0.20
Tues	12/29/2020	Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.60
Wed	12/30/2020	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.10

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	01/04/2021	Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	0.60
Tues	01/05/2021	Receipt and review of an email containing a reply from Telus with respect to application of a provider number and advising that the Receiver will have to wait at least 2 years prior to being able to apply for the number. Conference call with Eric McCarty of McKesson and P. Gennis regarding issues with Telus. Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff.	0.50
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy.	0.30
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Email exchanges with the bookkeeper regarding production of T4s and ROEs. Email exchanges and review of existing information with respective obtaining a new Telus Provider number.	0.70
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same. Email exchanges with J. Kennedy of Telus regarding setting up a call.	0.40
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. Email exchanges with J. Kennedy. General oversight to provide guidance to staff and answer questions regarding day to day operational matters.	0.30
Fri	01/15/2021	Receipt and review of an email from B. Blsstell regarding his analysis with respect to security position of K&F and its 30 day goods demand. Reviewed same with the inventory count and claim of K&F.	0.30
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy.	0.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding. Participated in a conference call with Jason Kennedy of Telus and P. Gennis to discuss ways to regain the Telus provider number.	0.50
Wed	01/20/2021	Participated in a lengthy conference call with B. Blssel and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Thur	01/28/2021	Receipt and review of an email from B. Luka containing copies of ROEs.	0.20
Mon	02/01/2021	Drafted letter to Telus regarding gaining a new Telus number. Receipt and review of an email from Fillware containing outstanding invoice.	0.40
Tues	02/02/2021	Receipt and review of an email from L. Reyes containing McKesson invoices.	0.20
Wed	02/03/2021	Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.10
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Tues	02/09/2021	Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion.	0.10
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	0.80
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30
Tues	02/16/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.20
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyett, R. Randall and P. Gennis regarding strategy to market the pharmacies. Receipt and review of an email from P. Amaral regarding the upcoming health inspection at the pharmacy. Review of the documentation provided by the health department. Discussion with P. Amaral regarding repairing the CCTV. Dealt with operational issues. Receipt, review and approve payables.	1.00
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regardig 6 previous months payroll data.	0.40
Fri	02/19/2021	Receipt, review and approve payables.	0.10

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Mukul Manchanda (MMA)			
Mon	02/22/2021	Receipt and review of an email from Bahaa containing the vacation pay calculation for previous six months.	0.30
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.50
Fri	02/26/2021	Telephone call with P. Amaral regarding the camera system and the health inspection.	0.30
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka. Receipt and review of an email from P. Amaral providing the result of the health inspection of the pharmacy. Lengthy telephone discussion with the cctv technician regarding obtaining the passwords or resetting same.	0.80
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyatt and P. Gennis. Participated in a conference call with R. Randall.	0.30
Thur	03/04/2021	Receipt and review of an email from McKesson containing copies of the invoices. Dealt with operational and administrative issues.	0.50
Fri	03/05/2021	Receipt, review and approve payables.	0.20
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.30
Tues	03/09/2021	Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.20
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same.	0.20
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20
Fri	03/19/2021	Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed, NDA to be signed and copy of the schedule to the listing agreement overriding certain terms of the listing agreement.	0.10
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.30
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreement.	0.50
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50

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Mukul Manchanda (MMA)			
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyett and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice.	0.20
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet.	0.10
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices. Uploaded reports received from M. Bebawy to the data room.	0.20
Wed	04/07/2021	Receipt and review of an email from J. Gerges regarding the marketing of the pharmacies, data available in the data room and other ancillary issues. Participated in a conference call with M. Babewy regarding same.	0.10
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment. Receipt and review of draft proforma statements.	0.30
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing the invoices.	0.50
Mon	04/19/2021	Receipt and review of the P&L for the period from the date of receivership to March 31, 2021. Provided comments regarding same. Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.60
Tues	04/20/2021	Receipt and review of an email from L. Reyes containing invoices from McKesson.	0.10
Fri	04/23/2021	Receipt and review of an email from B. Luka containing the normalized financial statements. Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.40
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M> Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room.	0.20

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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)			
Sun	05/02/2021	Receipt and review of an email from M. Bebawy advising that the link to the data room has expired. Created new link and emailed same to M. Bebawy.	0.20
Mon	05/03/2021	Receipt and review of an email from D. Duszczenko regarding access to the data room. Sent an email providing a link to the data room.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.10
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Receipt and review of the updated offers summary.	0.70
Tues	05/11/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60
Wed	05/12/2021	Receipt and review of an email from B. Wyett asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyett regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.40
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyett, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyett, T. Hopkinson and P. Gennis to review the offers and discuss go forward.	0.20
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment. Receipt and review of an email from P. Gennis to R. Randall advising of the price increase from the highest bidder.	0.20
Wed	05/19/2021	Dealt with operational issues.	0.30
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Thur	05/27/2021	Receipt and review of an email from B. Bissell containing revised lease renewal.	0.30
Fri	05/28/2021	Receipt and review of an email from B. Bissell containing comments regarding the APS.	0.20
Mon	05/31/2021	Receipt and review of an email fom L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.20

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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	06/01/2021	Receipt, review and sign the lease renewal agreement. Receipt and review of the statement of defense served on behalf of J. Gerges in the guarantee action.	0.40
Wed	06/02/2021	Receipt and review of the statement of defense served on behalf of Nguyen in the guarantee action.	0.10
Thur	06/03/2021	Conference call with B. Bissell and P. Gennis regarding issues raised in defenses in the guarantee action that the Receiver should respond to. Email exchanges with P. Amaral regarding purchase of a scanner.	0.20
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice.	0.10
Wed	06/09/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Email exchanges with P. Amaral regarding the issue with the relief pharmacist.	0.50
Mon	06/14/2021	Receipt, review and sign APS.	0.30
Tues	06/15/2021	Receipt, review and approve payables.	0.10
Mon	06/21/2021	Email exchanges regarding the requirement of the double sink for accreditation purposes.	0.10
Tues	06/22/2021	Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.10
Wed	06/23/2021	General	0.50
Tues	06/29/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.20
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20
Mukul Manchanda (MMA)			40.60
Paula Amaral (PAM)			
Wed	11/25/2020	Prepare for taking possession. Attend premises and take possession, information gathering, independent contractor set up, inventory, changing of locks	14.00
Thur	11/26/2020	Organize files and upload documents to server. Meet with Relief Pharmacist and fill out paperwork. Meet with locksmith to have security locks installed.	8.00
Fri	11/27/2020	Contact alarm company and WSIB. Prepare spreadsheet to send to WSIB.	3.00
Tues	12/01/2020	Prepare RC59 and RT account forms. Update payroll information.	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA. Prepare change of Designated Manager Form and send to DM. Address calls regarding contractor back pay.	1.00
Fri	12/04/2020	Go to pharmacy to collect cash, get designated manager change form signed, meet with staff.	5.00
Tues	12/08/2020	Forward Change in Designated Manager Form to the College of Pharmacists. Communicate with alarm company regarding upgrading the system. Prepare requisitions for payments to suppliers. Prepare cash for deposit.	1.10
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors.	1.10
Thur	12/10/2020	Go to pharmacy to collect cash. Request Telus Account Information and forward to Phil and Mukul.	4.00

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Fri	12/11/2020	Organize payroll, confirm hours, request clarification, calculate source deductions, prepare requisitions. Save bank account information to R drive.	1.10
Mon	12/14/2020	Review payroll with Mukul for approval.	0.50
Tues	12/15/2020	Review payroll with Mukul for approval. Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	0.50
Wed	12/16/2020	Go to Pharmacy for alarm installation, deliver payroll cheques and collect cash.	5.00
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Organize ODP applications, resend to ODP to correct error in deposits. Funds for all accounts are in Toronto Apothecary. Amounts per pharmacy need to be determined and accounts have to be corrected at ODP level. Respond to call from Ascencia and forward Receivership order. Contact Alectra regarding utility account and forward receivership order	0.50
Mon	12/21/2020	Prepare deposits and requisitions as per bank statement. Work with staff to obtain POS and Fillware reports.	1.70
Tues	12/22/2020	Request payroll information.	0.10
Thur	12/24/2020	Prepare Payroll. Convert Fillware reports to PDF and save to R drive	1.50
Wed	12/30/2020	Attend premises to deliver cheques and collect cash.	4.00
Thur	12/31/2020	Count cash and prepare requisition for deposit.	0.50
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals.	1.10
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Fri	01/08/2021	Prepare Payroll for Jan 1-15	1.30
Mon	01/11/2021	Update Fillware data and send to Phil	0.20
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.00
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.20
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.20
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.90
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.20

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.00
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending. Request Courier.	1.00
Fri	02/12/2021	General	0.20
Wed	02/17/2021	Received call from DM regarding Health Inspection booked for Friday. Forward information to Mukul and Phil. Send request for Fillware report. Set up Web Access Code to file T4s.	1.00
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Fri	02/19/2021	Prepare Requisition and deposit slips as per the bank statement. Discussion with DM regarding Health Canada Inspections.	1.50
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Discuss results of Health Canada Inspection. DM sent application to be main contact fro McKesson. Emailed Phil and Mukul with update. Receive payroll information and prepare payroll for approval.	1.30
Wed	02/24/2021	Review payroll with Mukul. Prepare cheques for delivery.	0.50
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.20
Fri	02/26/2021	Attend premises to assess status of cameras, discuss information required for WEPPA, collect cash to deposit. Prepare T4s.	4.50
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.80
Tues	03/02/2021	Send Susan information needed for WEPPA for employees at Stoney Creek. Request deposits to date. DM confirmed McKesson is updated with her as main contact. Sent Phil and Mukul an update. Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.40
Wed	03/03/2021	Prepare deposit requisition for cash deposits to date. Received confirmation numbers from WSIB. Complete second stage of set up by setting up account for reporting premiums.	1.20
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28 Received call from DM regarding technician having to self isolate. Investigate Swan Dust Control account to confirm invoices that have been paid. prepare requisition for outstanding invoices. Prepare requisitions for suppliers.	1.50
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review Mckesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales. Reconcile McKesson debit advice with debits from bank account from Nov 25 to Feb 28 and attach to requisitions.	1.20
Mon	03/08/2021	Receive and print payroll information,	0.40

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	0.90
Wed	03/10/2021	Review payroll with Mukull. Receive signed cheques and prepare for delivery. receive past McKesson Debit Advice and prepare requisition. Request courier	0.90
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	0.80
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Organize appointment with Camera company to make cameras operational. Investigate payments made and outstanding to Swan Dust Control. Contact company to discuss payment of account. Receipt of email regarding Union Gas account. Request for latest McKesson Debit advice.	1.20
Sun	03/21/2021	Monday March 15 Prepare requisition for bank transactions as per bank statements. March 1-7 (1.2) Monday March 15 Request Fillware reports (0.2) Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2) Contact pharmacy to ask if they sell lottery tickets and report to Phil and Mukul Assemble WEPPA package for delivery	3.70
Tues	03/23/2021	Call with pharmacist to request reports and assist with assembling reports.	0.50
Wed	03/24/2021	Attend premises to meet Alarm technician to make all cameras operational and to set up access to recordings, deliver WEPPA statements and collect reports for Sale of Pharmacy Scan all reports and save to Data Room Update Pharmacy Information spreadsheet.	4.50
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices Contact pharmacy regarding storage of Fillware data	1.40
Fri	03/26/2021	Review payroll with Mukul	0.20
Mon	03/29/2021	Receive Fillware reports and update Fillware summary Prepre cheques for courier and request courier Update Data Room with additional reports Update Interested Parties list with employee names and contact information	1.10
Tues	03/30/2021	Prepare requisitions as per bank statements Update Data Room with additional reports Search for cheque from Indian Affairs staff claims is to be received. Email to pharmacy staff to advise cheque not received.	1.00
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports Prepare cheque requisition for suppliers	0.60

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.20
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Prepare profit and loss based on Ascend trial balance Review drive for financial statements, T2 and if available save to Data Room	1.20
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Receive Fillware reports, upload and update spreadsheet. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly payroll remittance	0.90
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.60
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties Contact DM to request that the accreditation be complete with the OCP Contact DM for insurance renewal	0.90
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Contact DM and request renewal of Pharmacy Accreditation. Request Sales report for Nov 2019-Nov 2020 for preparation of normalized financial statements. Prepare requisitions for bank transactions. Request Fillware reports and update spreadsheet	2.30
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Upload Normalized Financial Statement Request payroll information, receive invoices and hours and print	0.80
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50

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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)			
Fri	05/07/2021	Update NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet. Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.60
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates Respond to emails from DM and relief pharmacist regarding staffing issues.	3.10
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	General	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Receive email/calls regarding safe not opening. Contact Rocco for service call. Receive email/calls regarding A/C not working. Contact Rocco for service call. Receive call regarding staff conflict and address termination of staff. Receive deposit instructions from unsuccessful purchasers.	2.50
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20
Thur	05/27/2021	Reconcile bank statements with entries in Ascend. Confirmation of banking information for return of deposits. Send receipts confirming return of deposit to individual buyers. Create requisitions for bank transactions to be entered into Ascend	3.10
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.20

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	06/15/2021	Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.40
Mon	06/21/2021	Email DM to determine status of double sinks. Receive email with status of sinks and report to Phil. Receipt and print payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.20
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Paula Amaral (PAM)			143.30
Philip H. Gennis (PGE)			

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch ;communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical ;supplier"; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges.	1.50
Sun	11/29/2020	Receipt and review of inventory report; preparation of spreadsheet analysis comparing inventory count to PMSI claim.	0.50

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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)			
Mon	11/30/2020	Receipt and review of email regarding wage/payment arrears to employees and independent contractors; receipt and response to email regarding fire alarm system; review of email exchange with Moneris; review final insurance quotes; letter to Landlord enclosing Receivership Order;	0.50
Tues	12/01/2020	Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; lengthy telephone discussion with Chief Credit Officer at McKesson; email regarding inventory count for blister pak medications prepared pre-receivership; email from Credit Manager at Kohl and Frisch regarding arrears; receipt and review of invoicing for insurance; email exchange with OCP regarding designated managers and requirements of the College on any sale; receipt and review of email from McKesson outlining arrears owed by pharmacy; receipt and review of email from Landlord's property manager enclosing lease and rent notice; responding email to Landlord's Agent requesting confirmation of the payment of last month's rent as specified in the lease and review of responses thereto; email exchange with John Gerges regarding provider forms; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.25
Wed	12/02/2020	Sorting out borrowing requirements; request to insurance broker for insurance certificates for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords;	0.75
Thur	12/03/2020	receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson;	0.30
Fri	12/04/2020	Email exchange regarding upgrades to alarm system; approval of proposed work; Receipt and transmittal of Insurance Certificate to Landlord;	0.30
Mon	12/07/2020	Review and execution of S. 245(1) Notice email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
Tues	12/08/2020	establishing protocol and coordination of rent payments	0.25
Wed	12/09/2020	Telephone discussion with Landlord regarding December rent; review of draft communication to staff; review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses; coordination of and establishing protocol for payment of rent to Landlords, control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff	1.20
Thur	12/10/2020	review of draft communication to all independent contractors and employees with respect to payroll;	0.25
Fri	12/11/2020	Receipt and review of script reports and bank statements for twelve months ending November 30, 2020.	0.50

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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)			
Mon	12/14/2020	General engagement oversight, including but not limited to email exchange with former accountant of debtor; email exchange with Landlord regarding protocol for payment of rent on a go forward basis and payment of pre-receivership arrears; internal email exchanges with respect to operational issues, including applications to Telus for a provider number; review of invoices rendered by pharmaceutical supplier; receipt and response to enquiries from prospective purchasers; telephone discussions with CWB	0.75
Tues	12/15/2020	General engagement operational oversight, including receipt and review of invoicing and recoveries; emails and telephone discussion with respect to on-going dealings with McKesson; email exchange and lengthy conference call with BMO relationship manager and Counsel for the Bank regarding closed bank accounts;	0.50
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liason with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Responding to email enquiries from prospective purchasers; general operational oversight;	0.25
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight.	0.50
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th	0.25
Wed	12/30/2020	General	0.25
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues.email from Counsel regarding results of hearing held today regarding revisions to Order;	0.50
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;	0.50
Thur	01/07/2021	;conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson	0.50
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company;communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;;email exchange with Telus.general operational oversight.	0.50
Tues	01/12/2021	Email exchange with Telus in an effort to set up a call to pursue reinstatement by Telus; receipt and review of Fillware reports to January 2nd together with annualized summary;email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50

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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)			
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues;; review of payables; receipt and response to emails from prospective purchasers.	0.25
Thur	01/14/2021	General	0.50
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Fri	01/22/2021	Review of lease in light of suggestion by Landlord that term ends May 31st rather than July 31st as specified in lease document; internal emails in this regard with suggestion that SD reach out to Landlord and request that he call PG.	0.50
Tues	01/26/2021	Lease review after discussion with Landlord's property manager;review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50
Wed	01/27/2021	Lengthy telephone discussion with Landlord; Request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight.	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	telephone discussion with Landlord; email confirmation to Landlord regarding how the lease will be dealt with on any sale; on-going operational oversight.	0.50
Mon	02/01/2021	Review of letter to Telus and forwarding same to Counsel for review; on-going operational oversight;	0.25
Tues	02/02/2021	On-going operational oversight;	0.50
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices;general operational oversight	0.50
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	Telephone discussion with potential purchaser; general operational oversight;	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard;general operational oversight;	0.25
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers;	0.50
Wed	02/17/2021	Email exchange regarding Health Canada Inspection; receipt and review of Fillware Reportsa for January 25 to January 31 and February 1-7 and transmittal to Rod Randall at CWB; general operational oversight; emails from prospective purchaser; telephone discussion with property manager;	0.75
Thur	02/18/2021	On-going operational oversight;	0.25
Tues	02/23/2021	review of McKesson invoices; general operational oversight;	0.25
Thur	02/25/2021	Email exchange and telephone discussion with John Gerages regarding rebates for generic meds; general operational oversight;	0.20

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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	03/02/2021	Email exchange regarding closed circuit cameras and requirements of MOH; emails to two business brokers requesting sales and marketing proposals; Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight; update call with Rod Randall;	0.50
Fri	03/05/2021	Receipt and review of email from Counsel for Kohl & Frisch.	0.20
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies. email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Filware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebaey;	0.10
Wed	03/17/2021	Email from Daryl MacLellan regarding listing with Maged Bebaey; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebaey; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies; telephone discussion with Counsel in this regard;	0.50
Thur	03/18/2021	Telephone discussion with Maged Bebaey; lengthy email to Maged Bebaey outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings;	0.50
Fri	03/19/2021	Telephone discussion with property manager regarding lease renewal effective August 1, 2021; drafting email to property manager related to lease renewal; internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; response to proposed revisions; lease review; revision to documents provided to Maged Bebaey dealing with proposed Listing Agreements;	0.50
Sat	03/20/2021	Email exchange with Agent for Landlord regarding renewal going forward;	0.25

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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)			
Mon	03/22/2021	Email exchange with property manager regarding renewal of lease; telephone discussion with both property manager and Counsel for Landlord sorting out the terms of the renewal; email exchange with property manager and with his Counsel outlining terms of our agreement with property manager to be papered by Counsel; Email exchange with Counsel regarding additional revisions to APS; instructing staff to gather information for listing agreements;	0.75
Tues	03/23/2021	Email exchange with JG regarding banner agreements tied to pharmacies; telephone discussion with Eric McCarty regarding IDA/Guardian banner agreement; email to David Laing at McKesson requesting copy of banner agreement; email exchange with Counsel; email to Counsel for Landlord. Finalize APS, NDA, and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	2.00
Wed	03/24/2021	receipt of email from representative of Landlord confirming having instructed Counsel to prepare renewal agreement; Finalize Listing Agreement and related documents, including APS; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver.	0.10
Fri	03/26/2021	Email exchange with Counsel for Landlord regarding lease renewal; Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.20
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	General	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker;; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyatt) regarding sales process and CWB's reporting requirements; email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	Email from Counsel for Landlord; drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers; finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs	0.75
Mon	04/05/2021	several emails to and from Maged Bebawy regarding updates to Data Rooms for the pharmacies listed for sale; receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received; coordinating site visits by Maged Bebawy; receipt and review of McKesson invoicing;	0.20

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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	04/06/2021	Receipt and review of lease renewal for business premises; telephone discussion with Counsel for Landlord;transmittal of lease renewal document to Receiver's Counsel for review prior to execution and uploading into Data Room; email to company accountant requesting financial statements for 2018,2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard;email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebowy, prospective purchaser of the pharmacy group;	1.00
Wed	04/07/2021	Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.30
Thur	04/08/2021	Receipt and review of Interim P&L;Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs;	0.30
Fri	04/09/2021	Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Sat	04/10/2021	Email exchange with prospective purchaser with questions about lease extension that are contained in Data Room.	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries fo April 11th prior to transmittal to CWB;email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	Responding to Suzan Awad regarding lease renewal; receipt and review of NDAs.	0.20
Wed	04/14/2021	Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs. follow up with Counsel on lease renewal document	0.30
Thur	04/15/2021	Receipt and review of additional NDAs; Telephone discussion with Counsel for Landlord regarding status of Lease Renewal Document	0.30
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards del;ivery of deposit with APS to paying deposit upon acceptance;	0.50

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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	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements. receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Thur	04/22/2021	General	0.10
Fri	04/23/2021	General	0.25
Mon	04/26/2021	Review of blackline changes of Counsel to Lease Renewal Agreement; Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.50
Tues	04/27/2021	Email exchange and discussion with Counsel regarding lease renewal terms;	0.25
Wed	04/28/2021	Email exchange with prespective purchaser;	0.10
Thur	04/29/2021	Receipt and review of email from Counsel to Landlord's Counsel with blackline of lease renewal agreement;	0.50
Tues	05/04/2021	Multiple Email exchanges with prospective purchaser; email exchange with property manager regarding payment of May rent; Receipt and review of draft AVO;	0.75
Wed	05/05/2021	conference call with group from RX DrugMart re possible purchase of entire group in receivership; Email exchanges with prospective purchasers	0.20
Thur	05/06/2021	Receipt and review of Offer from 27262023 Ontario Inc. (River Hill Pharmacy also)	0.25
Fri	05/07/2021	Email exchange with prospective purchaser regarding HST Election; telephone discussion with Purchaser's Counsel; reveiw of offers received.	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits; review of initial draft of offer summary;	1.00
Tues	05/11/2021	Email exchanges with Counsel regarding Lease Renewal Agreement; telephone discussions with property manager; Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyatt regarding offer summary;	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies; telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price;; email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Sat	05/15/2021	Receipt and review of final draft lease renewal;	0.50
Wed	05/19/2021	Detailed review of conditional offer from Sameh Bolos and comparison to original draft form; detailed review of conditions; telephone discussion with Purchaser's Counsel; email to Bolos and its Counsel; telephone discussion with Receiver's Counsel; detailed email outlining issues in the Boilos offer; organizing return of deposits on unsuccessful offers;	1.25
Thur	05/20/2021	Telephone discussion with Isaac Grubner, Counsel for Sameh Bolos regarding revisions to Offer; responding to emails from parties regarding deposit returns;	0.50
Fri	05/21/2021	General	0.20
Tues	05/25/2021	Review of final draft of renewal agreement; email exchange with Counsel for purchaser; telephone discussion with Receiver's Counsel; email exchange with Receiver's Counsel regarding APS.	0.50

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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)			
Wed	05/26/2021	Lengthy review of APS submitted by Sameh Bolos with Isaac Grubner, Counsel for purchaser aimed at resolving conditions and finaliozing APS.	0.50
Thur	05/27/2021	Email to Counsel for Purchaser confirming price increase approval by his client;t/c with Rod Randall at CWB.	0.20
Mon	05/31/2021	Email exchange with Counsel regarding revised APA's with structured conditions and revised purchase price contained therein;email exchange with purchaser regarding obtaining financing from CWB;	0.25
Tues	06/01/2021	Review of amended APS with RB containing tightened conditions and increased purchase price prior to transmittal to Counsel for Purchaser;	0.50
Wed	06/02/2021	Review of statement oif Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities;Email exchange with Counsel for Landlord aimed at finalizing Lease Renewal Agreement.operational oversight;	0.50
Thur	06/03/2021	call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities;receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties;	0.50
Fri	06/04/2021	Email exchange between Receiver, Receiver's Counsel and Counsel for Purchaser; email confirming the treatment of employees;	0.25
Mon	06/07/2021	Email exchange with Counsel regarding Banner Agreements and termination of employees.	0.25
Tues	06/08/2021	Email exchange and t/c with Counsel for Landlord in an effort to expedite execution by the Landlord of the ,lease extension agreement previously approved and signed by the Receiver;	0.50
Wed	06/09/2021	Receipt and review of revisions to APS from Isaac Grubner, Counsel for Purchaser;	0.75
Thur	06/10/2021	Email exchange with David Land at McKesson regarding Banner Agreement; email exchange with Counsel regarfding privacy issues;	0.30
Mon	06/14/2021	Email exchange and discussion with Counsel regarding revisions to APS proposed by the Purchaser; email exchange regarding relief pharmacist;	0.25
Tues	06/15/2021	Receipt and review of fully executed APS; review of draft Assignment to corporation; email to McKesson re Banner Agreements;	0.25
Wed	06/16/2021	Email exchange with proposed purchaser regarding floor plan of pharmacy;	0.10
Fri	06/18/2021	receipt and review of executed assignment of APS from Sameh Bolos to a corp.	0.10

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	06/21/2021	Email exchanges with OCP regarding floor plans required by College for accreditation process; on-going investigations into the existence of double sinks and approving installation of same where not already in place; Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process;; email exchange with Maged Bebowy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Tues	06/22/2021	Email exchange regarding relief pharmacist;	0.20
Philip H. Gennis (PGE)			53.90
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order	0.50
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list and mail redirection	0.60
Mon	11/30/2020	Gathering list of creditors including employees	0.20
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Complete Moneris forms.	0.40
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sun	12/06/2020	General	0.30
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.20
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management	1.20
Wed	12/09/2020	Receivership activities including e-mail review/response and document management	0.20
Thur	12/10/2020	Receivership activities including e-mail review/response and document management	0.50
Fri	12/18/2020	Process payments and receipts.	0.30
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc)	0.60
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors	0.50
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AASTON-R: to AASTON-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	12/31/2020	Process invoices/receipts and send rent cheque	0.50
Mon	01/04/2021	Process cheque receipts and review bills/invoices and process for payment.	0.30
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	0.50
Wed	01/06/2021	General file activities including processing receipts/disbursements and other matters	0.40
Thur	01/07/2021	General file activities including processing receipts/disbursements and other matters	0.30
Fri	01/08/2021	General file activities including processing receipts/disbursements and other matters	0.80
Mon	01/11/2021	Processing receipts and disbursements and other file matters	0.30
Tues	01/12/2021	Processing receipts and disbursements and other file matters	0.30
Thur	01/14/2021	Process receipts and disbursements and other matters.	0.80
Fri	01/15/2021	Process receipts and disbursements and other matters including phone disconnection	1.50
Mon	01/18/2021	Processing receipts and disbursements and other general file matters.	0.50
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.20
Wed	01/20/2021	Processing receipts/disbursements and general file matters/issues	0.30
Fri	01/22/2021	Discussion with landlord, e-mail and review of lease.	0.30
Sun	01/24/2021	Disbursement review and processing	0.20
Mon	01/25/2021	Processing receipts and disbursements	0.30
Tues	01/26/2021	Processing receipts and disbursements	0.50
Wed	01/27/2021	Processing disbursements	0.30
Thur	01/28/2021	Processing receipts and disbursements	0.30
Mon	02/01/2021	Processing receipts and disbursements	0.50
Tues	02/02/2021	Processing receipts and disbursements	0.30
Wed	02/03/2021	Processing receipts and disbursements	0.80
Mon	02/08/2021	Draft HST return prepared and process disbursements	0.50
Tues	02/09/2021	Processing receipts and disbursements	0.80
Wed	02/10/2021	Process receipts and disbursement and misc. file issues	0.50
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Process receipts and disbursements	0.60

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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File Name (ID): Stoney Creek Pharma Inc. o/a Friendly Pharmacy (AASTON-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Fri	02/19/2021	Processing receipts and disbursements	0.50
Mon	02/22/2021	Gathering and sorting WEPP info	0.80
Mon	02/22/2021	Processing incoming invoices and other file matters	0.30
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Tues	02/23/2021	Preparing WEPP documentation including schedules/letters and information required to file	0.50
Wed	02/24/2021	Processing receipts/disbursements and other file matters.	1.00
Thur	02/25/2021	Processing receipts and disbursements and other file matters.	0.50
Fri	02/26/2021	Process receipts and disbursements	0.50
Mon	03/01/2021	Processing disbursements	0.40
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.60
Thur	03/04/2021	Processing disbursements	0.40
Fri	03/05/2021	Processing receipts and disbursements	1.00
Mon	03/08/2021	Processing receipts and disbursements	0.40
Tues	03/09/2021	Finalizing WEPP Documents for employee filing.	1.50
Tues	03/09/2021	e-mail to McKesson re: rebates and receipt of reports	0.20
Wed	03/10/2021	Processing invoices for payment	0.80
Fri	03/12/2021	Mail redirection renewal and discussion with Enbridge Gas	0.40
Tues	03/16/2021	Processing disbursements	0.30
Wed	03/17/2021	Finalized WEPP docs for employees	1.50
Sun	03/21/2021	File HST return	0.30
Tues	03/23/2021	Processing disbursements	0.50
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Processing receipts and disbursements	0.50
Fri	03/26/2021	General	0.80
Thur	04/01/2021	Processing receipts and disbursements	0.50
Sat	04/03/2021	Updating receipt of WEPP docs on WEPP site	0.20
Tues	04/06/2021	Processing disbursements	0.20
Mon	04/12/2021	Processing invoices for payment	0.50
Tues	04/13/2021	Processed receipts and disbursements	0.50
Wed	04/14/2021	Processing receipts and disbursements	0.80

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	04/15/2021	Discussion with CRA re info needed for examination	0.10
Mon	04/19/2021	Discussion and e-mail from interest party	0.20
Thur	04/22/2021	Processing receipts and disbursements	0.30
Sat	04/24/2021	File review/email management and processing disbursements	0.50
Mon	04/26/2021	Processing disbursements	1.00
Tues	04/27/2021	Processing receipts/disbursements	0.50
Fri	04/30/2021	Process receipts	0.50
Mon	05/10/2021	Processing disbursements	0.30
Tues	05/11/2021	Processing receipts and disbursements	0.80
Wed	05/12/2021	Processing disbursements	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Fri	05/14/2021	Process receipts	0.50
Mon	05/17/2021	Finalize receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report to OR and processing receipts and disbursements	0.80
Wed	05/19/2021	Review and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing receipts and disbursements	0.50
Tues	06/01/2021	Processed receipts	0.20
Wed	06/02/2021	Processing disbursements	0.20
Mon	06/07/2021	Landlord contact to Phil/HST filing prep	0.60
Tues	06/08/2021	Processed receipts and disbursements	0.80
Wed	06/09/2021	Filing electronic docs to drive	0.20
Thur	06/10/2021	Processing receipts and disbursements	0.30
Mon	06/14/2021	Processing disbursements	0.80
Wed	06/16/2021	Process receipts disbursements	0.40
Mon	06/21/2021	Processed disbursements and other matters regarding sale	0.80
Wed	06/23/2021	Process disbursements	0.80
Mon	06/28/2021	Processing receipts and disbursements	0.60
Susan Downey (SDW)			58.60
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AASTON-R:			351.50
Grand Total:			351.50

**This is Exhibit "8" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12133

Toronto Apothecary Pharma Inc.
842 Markham Road,
Scarborough, ON

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	50.75	\$525.00	\$26,643.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.10	525.00	577.50
Alan Spergel, CPA, CA, FCIRP, CFE, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	41.75	375.00	15,656.25
Mukul Manchanda, CPA, CIRP, LIT	44.10	450.00	19,845.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	86.00	295.00	25,370.00
Others	150.80	225.00	33,930.00
Total Professional fees	374.80	\$325.84	\$122,125.00
Courtesy Discount			(17,840.35)
Reimbursable Expenses			
Courier			\$79.05
PPSA Search			\$8.00
Total Reimbursable expenses			\$87.05
HST on expenses			\$13,567.28
Total			\$117,938.98

HST Registration #R103478103

(AAAPOT-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:

- Time Entry Date: 1/01/70 to 6/30/21
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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	12/31/2020	Review/sign cheque	0.10
Alan Spergel (ASP)			0.10
Deborah Hornbostel (DHO)			
Wed	03/03/2021	Review and approve disbursement	0.10
Wed	03/10/2021	Review and approve disbursements	0.40
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.20
Fri	04/16/2021	Review and approve disbursements	0.20
Deborah Hornbostel (DHO)			1.10
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Fri	11/27/2020	Travel to premises, meet with pharmacist and inventory Solutions; oversee counting of inventory; enter file into Ascend.	4.80
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.00
Thur	12/03/2020	Complete McKesson PAP form; complete and fax Express Script banking change notification.	0.60
Mon	12/07/2020	Discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	0.50
Tues	12/08/2020	Complete application form for Telus, review with MM and fax to Telus.	0.60
Tues	01/12/2021	T/c with Nexgen regarding returned payments pre-receivership.	0.30
Fri	03/19/2021	Count and deposit cash.	0.30
Tues	04/06/2021	Deposit cash and ESI cheque.	0.30
Frieda Kanaris (FKA)			8.60
Gillian Goldblatt (GGO)			
Tues	11/24/2020	Meeting with M. Manchanda & P.Gennis regarding information for taking possession.	0.75
Wed	11/25/2020	Prepare for and take possession of The Apothecary Shop; oversee changing of front and back door locks; review of court order with Raymond Chang and Nodiya Joseph (Technician); terminate Nodiya Joseph, sign employee contract; sign independent contractor agreement with Raymond Chang; review and sign Designated manager and Narcotics Signer agreement with Raymond Chang; distribute new keys and sign key agreement with Raymond & Ndiya; oversee narcotics count with Raymond Chang and Nodiya Joseph; discussions with Polyway re:alarm code changes and new emergency contacts; multipel t/cs with P. Gennis, M. Manchanda re:various issues; oversee cash count with Raymond Chang; setup inventory tracker for amounts sold from Nov 25 onwards; discussion with Raymond Chang re:utilities, accountant, payables, collection of mail, print screen of insurers, information re:building for Chad Brownlee; confirm suppliers to P. Gennis.	7.00

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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)			
Thur	11/26/2020	attend at premises; review court order with Essam Siha; sign and review independent contract, designated manager, and narcotics signer with Essam Siha; discuss schedule with Essam Siha re:additional staffing; sign key letter with Essam and distribute key; t/c's with Polyway regarding change of mastercode; enter dockets; prepare memo re:taking of attendance; send P. Gennis name of accountant; outstanding payroll/contract amounts to Nov 25; amend and email revised emergency contact list for Polyway; print sales Payment Report for Nov 25, 2020 at store opening; print Sales by Plan detail report; attend while John from Lockit changed front door lock to high security lock, and changed safe code; t/c with Lffath re:attendance tomorrow at 8 am for inventory count.	5.00
Fri	11/27/2020	Attend at premises with Lffath Chowdhury (Pharmacist, F. Kanaris, and inventory count team; open pharmacy and and instruct F. Kanaris, I. Chowdhury re:inventory count observation and assistance; advise I. Chowdhury of termination and employment with Spergel, advise of new alarm code and safe code; review inventory tracker and sales report with F. Kanaris; t/c's from F. Kanaris re:inventory items; email to E. Siha re:invoice and Saturday schedule; tc to E. Siha re:inventory costs; t/c with Polyway re:emergency contacts; finalize emergency contact list change, send to Polyway; file payroll information and send P. Amaral payroll details as well as staffing schedule; draft memo to file re:taking possession; advise F. Kanaris re:inventory cost.	3.00
Mon	11/30/2020	t/c with Essam Siha re:Telus orders, new McKesson orders and Friday/Sat orders not arrived; email to P. Gennis and M. Manchanda re:same;	0.50
Tues	12/01/2020	Attend at premises, give Raymond Chung new front door key, new alarm code, discuss McKesson account setup timing; multiple t/cs with Polyway re:setup of fire alarm, emails re:same; team meeting to review outstanding items; t/c to Essam Siha re:inventory coding McKesson vs K&F; t/c Essam Siha re:McKesson account status; emails with Raymond Chung re:bounced cheque; email to P. Amaral re:additional invoice for Raymond Chung; multiple emails with Polyway re:fire alarm options and quote.	4.00
Wed	12/02/2020	t/c with Polyway re:attendance at premises to instal fire alarm and additional documentation required; t/c with Raymond Chung re:mail pickup; t/c with Essam Siha re:alarm installation and mail pickup; email to E. Siha re:alarm form to be completed; multiple t/cs with E. Siha, R. CHung, M. Manchanda, P. Gennis re:McKesson username and password; review and forward Polyway fire alarm installation invoice for payment;	2.40
Fri	12/04/2020	Attend at premises to pickup cash, mail, and review sales report; check on fire alarm; discussions with Essam Siha and Doniya Joseph re:various matters.	1.00
Mon	12/07/2020	team meeting re:payroll, cash collection procedures, WEPPA,; t/c with M. Manchanda re:outstanding independent contractor invoices.	1.00
Tues	12/08/2020	t/c with R. CHung & E. Siha re:bakc pay; discussion with M. Manchanda re:same; instruct P. Amaral re:E. Siha and R. Chung invoices for payment; setup cash reconciliation and reconcile last 2 weeks; t/c with Essam re:Thursday cash pickup; review and approve disbursements.	1.70
Wed	12/09/2020	instruct P. Amaral re:payment of Independent Contractor invoices and reimbursable disbursement.	0.30

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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)			
Thur	12/10/2020	attend at premises, collect cash, mail, cash reporting; review and sign contract with Karen Siha, temporary technician;	0.80
Mon	12/14/2020	respond to P. Amaral enquiries re:payroll; review and approve disbursements.	0.40
Tues	12/22/2020	email to staff re:submission of invoices for payroll by Dec 29; email to P.Amaral re:holiday closing hours.	0.30
Thur	12/24/2020	forward invoices for payroll; emails with Hazel Chung re:invoicing procedure.	0.50
Tues	12/29/2020	review email from D. Joseph re:Dec hours worked; forward email to P. Amaral re:payment; email to P. Amaral re:l. Chowdhury invoice and Hazel Chung; t/c with R. Chung re:McKesson account; emails with M. Manchanda re:McKesson account.	0.50
Tues	01/05/2021	email to independent contractors and hourly employees re:payroll processing Jan 1-15; email to Essam Siha re:Fillware reporting Dec 20 -Jan 2, 2021; review and approve Polyway alarm invoice, send same to S. Downey for processing.	0.80
Fri	01/08/2021	review of Fillware reports, send to P. Amaral; f/u with E. Siha re:IC invoice for Jan 1-15; review E> Siha invoice and forward to P. Amaral.	0.60
Thur	01/14/2021	review of email from P. Amaral re:potential blister pack over-billing; email to E. Siha re:same; email to D. Joseph re:sick day.	0.60
Wed	01/20/2021	email to P. Gennis re:status of Lock-it report.	0.10
Thur	01/21/2021	t/c with E. Siha re:entry to pharmacy; email and vm to S. Downey re:same; email to E> Siha re:Fillware reporting for JNa 25, 2021; email to all ICs and employees re:payroll reporting from Jan 16-Jan 31.	0.70
Thur	02/11/2021	review and approve disbursements	0.20
Wed	02/17/2021	review and approve disbursements	0.20
Mon	02/22/2021	collect IC invoices for payroll; hours for hourly staff; emails re:Apothecary subscription.	0.50
Thur	02/25/2021	review and approve disbursements.	0.20
Thur	03/11/2021	review and approve disbursements	0.20
Wed	03/17/2021	Correspondence with Essam Siha re:coverage for March 18; emails to S. Downey re:attendance	0.80
Thur	03/18/2021	emails adn t/c with S. Downey re:coverage for pharmacy, invoicing from agency.	0.70
Fri	03/26/2021	email an t/c to Essam re:McKesson orders; review and approve disbursements.	0.30
Thur	04/01/2021	t/c with P. Gennis & M. Manchanda re:inventory; call with Essam re:ordering protocol	0.20
Mon	04/05/2021	review email and McKesson report from Essam, respond; review purchase order from Essam and approve.	0.20
Mon	04/12/2021	review and approve McKesson order.	0.20
Sun	04/18/2021	review and approve disbursement.	0.10
Mon	04/19/2021	email to DM re:licence renewal and payment; review of sales from April 1-15.	0.40
Wed	04/21/2021	review daily McKesson purchase and approve.	0.10
Thur	04/22/2021	review and approve McKesson order.	0.20
Mon	04/26/2021	review and approve daily McKesson purchase.	0.20
Tues	04/27/2021	review and approve disbursements	0.20
Wed	04/28/2021	review and approve daily McKesson purchase.	0.10
Thur	04/29/2021	review and approve daily McKesson purchase.	0.10
Fri	04/30/2021	review and approve daily McKesson purchase.	0.10

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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)			
Mon	05/03/2021	review and approve McKesson purchases.	0.10
Tues	05/04/2021	review and approve McKesson purchases.	0.10
Wed	05/05/2021	review and approve McKesson purchases.	0.10
Thur	05/06/2021	review and approve McKesson purchases.	0.10
Fri	05/07/2021	review and approve McKesson purchases.	0.10
Mon	05/10/2021	review and approve McKesson purchases; review upcoming deposit and payments re;cash flow.	0.30
Tues	05/11/2021	review and approve McKesson purchases; review and approve disbursements.	0.30
Mon	05/17/2021	review and approved the McKesson purchases.	0.10
Tues	05/18/2021	review and approved the McKesson purchases.	0.10
Wed	05/19/2021	review and approved the McKesson purchases.	0.10
Thur	05/20/2021	review and approved the McKesson purchases.	0.10
Fri	05/21/2021	review and approved the McKesson purchases.	0.10
Tues	05/25/2021	review and approved the McKesson purchases; review and approve disbursements.	0.30
Wed	05/26/2021	review and approve McKesson purchases.	0.10
Mon	05/31/2021	review and approve McKesson Purchase; review and forward email regarding Fillware reporting.	0.20
Tues	06/01/2021	review and approve McKesson Purchase; discussion with M. Manchanda and respond to regarding Fillware confirmation.	0.30
Wed	06/02/2021	review and approve McKesson Purchase;	0.10
Thur	06/03/2021	review and approve McKesson Purchase;	0.10
Fri	06/04/2021	review and approve McKesson Purchase;	0.10
Mon	06/07/2021	review and approve McKesson purchases.	0.10
Tues	06/08/2021	review and approve McKesson purchases.	0.10
Wed	06/09/2021	review and approve disbursements.	0.30
Thur	06/10/2021	review and approve McKesson purchases.	0.10
Fri	06/11/2021	review and approve McKesson purchases.	0.10
Mon	06/14/2021	review and approve McKesson purchases	0.10
Tues	06/15/2021	review adn approve relief pharmacist quote; review and approve McKesson purchases	0.20
Mon	06/21/2021	review and approve McKesson purchases.	0.10
Tues	06/22/2021	review and approve McKesson purchases.	0.10
Wed	06/23/2021	review and approve McKesson purchases.	0.10
Thur	06/24/2021	review and approve McKesson purchases.	0.10
Fri	06/25/2021	review and approve disbursements; review and approve McKesson purchases.	0.40

Gillian Goldblatt (GGO) 41.75

Hinna Shaikh (HSH)

Thur	11/26/2020	updated site	0.10
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Hinna Shaikh (HSH) 0.10

Haran Sivanathan (HSI)

Thur	12/10/2020	General	0.40
Thur	12/10/2020	General	0.60
Fri	12/11/2020	General	0.80
Fri	12/11/2020	General	0.70
Wed	12/16/2020	General	0.60
Fri	12/18/2020	General	0.50
Mon	12/21/2020	General	1.50

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
Haran Sivanathan (HSI)			
Tues	12/22/2020	General	0.80
Wed	12/23/2020	General	0.90
Thur	12/24/2020	General	1.10
Tues	12/29/2020	General	0.80
Wed	12/30/2020	General	0.70
Thur	12/31/2020	General	1.20
Mon	01/04/2021	General	1.50
Tues	01/05/2021	General	1.80
Wed	01/06/2021	General	0.90
Thur	01/07/2021	General	1.20
Mon	01/11/2021	General	1.20
Tues	01/12/2021	General	0.80
Thur	01/14/2021	General	0.90
Mon	01/18/2021	General	0.40
Thur	01/21/2021	General	0.40
Thur	01/28/2021	General	0.40
Thur	02/11/2021	General	0.30
Fri	05/07/2021	General	0.60
Mon	05/10/2021	General	1.90
Thur	05/27/2021	General	1.50
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	1.20

Wed	06/30/2021	General	0.60
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Haran Sivanathan (HSI)	26.20
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Inga Friptuleac (IFR)

Mon	11/30/2020	BA setup	0.20
Mon	12/07/2020	Issue cheques, Postings	1.00
Mon	01/18/2021	Issue cheques	0.40
Mon	01/25/2021	Issue cheques, Deposits, Postings	2.00
Tues	02/09/2021	Deposits; Issue cheques; Post debit and credit transactions	3.20
Mon	02/15/2021	Deposit; Issue cheques	0.80
Tues	02/23/2021	Issue cheques, Postings	1.80
Mon	03/01/2021	Deposit, Postings	1.60
Mon	03/08/2021	Postings, Issue cheques	0.80
Tues	03/09/2021	Postings, Issue cheques	0.80
Mon	03/15/2021	Issue cheque; Deposit	0.60
Mon	03/22/2021	Issue cheques; Deposits	2.40
Mon	04/12/2021	Issue cheques; Postings; Deposits	2.80
Thur	04/22/2021	Deposit	0.20
Mon	04/26/2021	Issue cheques; Deposits	1.60
Mon	05/10/2021	Issue cheques, Deposits, Postings	2.20
Mon	05/17/2021	Postings	0.40
Tues	05/25/2021	Issue cheques, postings	0.80
Mon	05/31/2021	Deposits	0.20
Tues	06/08/2021	Issue cheques, postings , Deposits	2.40
Tues	06/22/2021	Postings, Issue cheques	2.00

Inga Friptuleac (IFR)	28.20
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File Name (ID): Toronto Apothecary Pharma Inc. o/a The Apothecary Shop (AAAPOT-R:)

Day	Date	Memo	B-Hrs
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 21, 2021 - sign cheques .1 Jan 27, 2021 - sign cheques .2 December 24, 2020 - sign cheques .2 December 29, 2020 - sign cheques . December 30, 2020 - sign cheques .1 January 4, 2021 - sign cheques . January 8, 2021 - sign cheques .1 January 12, 2021 - sign cheques .2	1.20
Mon	04/19/2021	March 5, 2021 - Review and sign cheques .1	0.10
Mon	06/28/2021	June 25, 2021 - sign cheques .1	0.10
Jeff Adiken (JAD)			1.40
Mukul Manchanda (MMA)			
Thur	11/26/2020	Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	0.20
Fri	11/27/2020	Receipt and review of an email from S. Thomson containing the 30 day goods demand. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Receipt and review of an email from P. Gennis to D. MacLellan regarding Telus issues and the Receiver's proposed course of action. Email exchanges and telephone discussions regarding registration of the WSIB number. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account.	1.30
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20
Mon	11/30/2020	Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from G. Goldblatt containing the invoice from papersavers. Sent an email approving payment of same. Receipt and review of an email from G. Goldblatt regarding the issues related to McKesson ordering. Receipt and review of email exchanges with McKesson regarding same. Telephone discussion with J. Gerges regarding same. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and review of email exchange with the landlord. Receipt and review of an email containing the inventory sales for November 25th and 26th. Receipt and review of the inventory count.	1.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of invoices from R. Tuzi regarding changing of locks. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Receipt and review of an email from G. Goldblatt regarding fire alarm protocol. Telephone discussion with G. Goldblatt regarding same. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	1.00
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Email exchanges regarding mail redirection. Email exchanges with P. Gennis regarding completion and filing of the provider forms. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with P. Gennis regarding the Telus provider number. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings.	0.70
Thur	12/03/2020	Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson. Email exchanges with G. Goldblatt regarding adding E. Siha for ordering from McKesson. Telephone discussion with J. Gerges regarding obtaining login credentials from D. Nguyen. Receipt for the login credentials and forwarded same to G. Goldblatt.	1.00
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register;	0.20
Tues	12/08/2020	Review of email exchanges with respect to payment of rent and communication with the landlord regarding same. Email exchanges regarding setting up protocol for receipt and payment of McKesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications.	1.50

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	12/09/2020	Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with G. Goldblatt regarding temporarily hiring an assistant for the pharmacist. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow.	0.80
Thur	12/10/2020	Email exchanges with McKesson regarding the Telus provider number and certain reporting required to obtain the number. Investigate the original issue of the termination of the Telus number and review of the Rx reports to determine the impact of termination. Review and approve the cash reconciliation. Provided instructions with respect to bank reconciliation and posting entries for deposits made to the bank account. Continue review of the 30 day repossession of goods claim filed by K&F. Prepared communication to be send to each pharmacy with respect to payroll, unpaid wages, cash collection protocol and Telus.	1.40
Fri	12/11/2020	Email exchanges with P. Gennis regarding setting up accounts with insurance companies and arranging for proceeds to be deposited in the trust account. Continue review of the inventory count along with the 30 day goods demand from K&F.	0.60
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib,a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson. Review and approval of payroll, signed requisitions and cheques regarding same. Email exchanges with Essam regarding management fees.	0.80
Tues	12/15/2020	Email exchanges with S. Downey and G. Goldblatt regarding engaging a new IC. Continue review of the 30 days goods claim from K&F.	0.40
Wed	12/16/2020	Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.10
Thur	12/17/2020	Review of email exchanges regarding protocol for pickup of cash on a weekly basis. Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same. Review of email exchanges with E. McCarty regarding the Telus issue.	0.40
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same.	0.30
Mon	12/21/2020	Receipt and review of an email from B. Bissell to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Receipt and review of an email from R. Lailani of McKesson containing invoices.	0.30
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs.	0.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	12/29/2020	Email exchanges with G. Goldblatt regarding call from McKesson. Telephone call with Elsie of McKesson regarding outstanding amounts and the arrangement in place. Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.90
Wed	12/30/2020	Receipt and review of an email from R. Lailani containing the McKesson invoices.	0.10
Mon	01/04/2021	Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	0.60
Tues	01/05/2021	Receipt and review of an email containing a reply from Telus with respect to application of a provider number and advising that the Receiver will have to wait at least 2 years prior to being able to apply for the number. Conference call with Eric McCarty of McKesson and P. Gennis regarding issues with Telus. Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff.	0.50
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy.	0.30
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Receipt and review of an email containing the cleaning quotation on a go forward basis. Email exchanges with the bookkeeper regarding production of T4s and ROEs. Email exchanges and review of existing information with respective obtaining a new Telus Provider number.	0.70
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same. Email exchanges with J. Kennedy of Telus regarding setting up a call.	0.40
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. Email exchanges with J. Kennedy. General oversight to provide guidance to staff and answer questions regarding day to day operational matters.	0.30

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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)			
Fri	01/15/2021	Receipt and review of an email from B. Blsell regarding his analysis with respect to security position of K&F and its 30 day goods demand. Reviewed same with the inventory count and claim of K&F.	0.30
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy.	0.30
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding. Participated in a conference call with Jason Kennedy of Telus and P. Gennis to discuss ways to regain the Telus provider number.	0.50
Wed	01/20/2021	Participated in a lengthy conference call with B. Blsell and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Thur	01/21/2021	Email exchanges with B. Bissell regarding K&F's 30-day goods demand.	0.10
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Thur	01/28/2021	Receipt and review of an email from B. Luka containing copies of ROEs.	0.20
Mon	02/01/2021	Drafted letter to Telus regarding gaining a new Telus number. Receipt and review of an email from Fillware containing outstanding invoice.	0.40
Tues	02/02/2021	Receipt and review of an email from L. Reyes containing McKesson invoices.	0.20
Wed	02/03/2021	Email exchanges with respect to the narcotics and other pharmaceutical transferred from Brighton pharmacy to the Apothecary pharmacy. Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.30
Thur	02/04/2021	Review of inventory listing with respect to the K&F 30 day good demand and prepared a pdf copy of the listing and emailed same to B. Blsell.	0.50
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Tues	02/09/2021	Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion.	0.30
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Receipt and review of an email from Rocco regarding repairs required at the premises. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	1.00
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Tues	02/16/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.20
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyett, R. Randall and P. Gennis regarding strategy to market the pharmacies. Dealt with operational issues. Receipt, review and approve payables.	0.60
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regardig 6 previous months payroll data.	0.40
Fri	02/19/2021	Receipt, review and approve payables. Email exchanges with G. Goldblatt regarding iApothecary subscription.	0.30
Mon	02/22/2021	Email exchanges with S. Downey regarding replacing light bulbs at the pharmacy. Instructed her to reach out to Rocco. Receipt and review of an email from S. Thomson containing the 30 day goods claim and accounting from K&F.	0.70
Tues	02/23/2021	Receipt and review of notification from ROgers regarding outstanding payment. Instructed S. Downey to process same.	0.10
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.50
Fri	02/26/2021	Telephone call with the pharmacist and Rocco regarding changing light bulbs.	0.30
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyett and P. Gennis. Participated in a conference call with R. Randall.	0.30
Thur	03/04/2021	Receipt, review and approve the quotation of the sneeze guard installation. Receipt and review of an email from McKesson containing copies of the invoices.	0.40
Fri	03/05/2021	Receipt, review and approve payable.	0.10
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.30
Tues	03/09/2021	Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.20
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same.	0.20
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20
Wed	03/17/2021	Email exchanges with G. Goldblatt regarding arranging for a relief pharmacist.	0.10
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	03/19/2021	Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed, NDA to be signed and copy of the schedule to the listing agreement overriding certain terms of the listing agreement.	0.10
Mon	03/22/2021	Receipt and review of an email from S. Downey providing a copy of the bank statements.	0.10
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.30
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreement.	0.50
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of the McKesson statements and compare same with sales. Email exchanges with G. Goldblatt regarding the reduction in sales. Participate in a conference call with E. Siha and G. Goldblatt regarding ordering process with McKesson.	1.00
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyett and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice. Email exchanges regarding cash management. Discussion with P. Gennis and G. Goldblatt regarding same. Review of email exchanges with McKesson regarding invoices billed to dat.	0.30
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet. Email exchanges with McKesson regarding updating DM of the pharmacy and ordering of drugs. Email exchanges with G. Goldblatt regarding placement of an order by E. Siha.	0.30
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices. Uploaded reports received from M. Bebawy to the data room.	0.20
Wed	04/07/2021	Receipt and review of an email from J. Gerges regarding the marketing of the pharmacies, data available in the data room and other ancillary issues. Participated in a conference call with M. Babewy regarding same.	0.10
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment. Review of email exchanges with E. Siha regarding cash management and anticipated receipts from ODB. Telephone discussion with P. Gennis regarding same.	0.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing the invoices.	0.50
Wed	04/14/2021	Email exchanges with respect to release of certain payments. Review of the bank account to ensure receipt of funds from ODB. Sent an email approving the release of the payment.	0.40
Thur	04/15/2021	Review of the bank balance. Determined the requirement of additional funds. Authorized transfer of \$5k from Bless Hui to cover the cash shortfall.	0.30
Mon	04/19/2021	Receipt and review of an email from E. Siha seeking approval for placing an order. Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.20
Tues	04/20/2021	Receipt and review of an email from L. Reyes containing invoices from McKesson.	0.10
Thur	04/22/2021	Telephone call from Melani of Fillware regarding payment of outstanding invoice.	0.20
Fri	04/23/2021	Receipt and review of an email from B. Luka containing the normalized financial statements. Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.40
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M> Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room. Telephone discussion and email exchanges with Melanie of Fillware regarding outstanding invoice.	0.40
Sun	05/02/2021	Receipt and review of an email from M. Babawy advising that the link to the data room has expired. Created new link and emailed same to M. Babawy.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment. Email exchanges with Melanie regarding payment of outstanding account.	0.20
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Thur	05/06/2021	Receipt and review of the offer to purchase from GSV Drugs Inc.	0.30
Fri	05/07/2021	Receipt and review of offers and provided instructions with respect to the deposits.	0.20
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Receipt and review of the updated offers summary.	0.70
Tues	05/11/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60

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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)			
Wed	05/12/2021	Receipt and review of an email from B. Wyett asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyett regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.40
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyett, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyett, T. Hopkinson and P. Gennis to review the offers and discuss go forward.	0.20
Mon	05/17/2021	Email exchanges regarding price increases. Review of an email to R. Randall providing the price increase from the highest bidder.	0.10
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment.	0.10
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Fri	05/28/2021	Receipt and review of an email from B. Bissell containing comments regarding the APS. Email exchanges with banking regarding cash management.	0.30
Mon	05/31/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.20
Tues	06/01/2021	Receipt and review of the statement of defense served on behalf of J. Gerges in the guarantee action.	0.10
Thur	06/03/2021	Conference call with B. Bissell and P. Gennis regarding issues raised in defenses in the guarantee action that the Receiver should respond to.	0.10
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice. Receipt, review and sign the agreement of purchase and sale. Sent an email to B. Bissell and P. Gennis containing the fully executed APS.	0.30
Mon	06/21/2021	Email exchanges regarding the requirement of the double sink for accreditation purposes.	0.10
Tues	06/22/2021	Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.10
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables.	0.40
Fri	06/25/2021	Email exchanges with respect to installation of dual sink.	0.20
Tues	06/29/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.20
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20
Mukul Manchanda (MMA)			44.10
Paula Amaral (PAM)			
Tues	12/01/2020	Prepare RC59 and RT account forms. Update payroll information.	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA.	0.20

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors. Prepare payroll for employee and requisitions for independent contractors.	1.50
Fri	12/11/2020	Organize payroll, confirm hours, request clarification, calculate source deductions, prepare requisitions. Save bank account information to R drive.	1.20
Mon	12/14/2020	Review payroll with Mukul for approval. Request detailed revised invoice.	0.50
Tues	12/15/2020	Prepare envelopes for employees and contractors and distribute.	0.50
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Organize ODP applications, resend to ODP to correct error in deposits. Funds for all accounts are in Toronto Apothecary. Amounts per pharmacy need to be determined and accounts have to be corrected at ODP level.	0.10
Mon	12/21/2020	General	1.00
Tues	12/22/2020	Request payroll information.	0.10
Wed	12/23/2020	Prepare cheque requisition for independent contractor	0.20
Thur	12/24/2020	Request Fillware reports, save to drive and prepare to send to Phil	0.50
Tues	12/29/2020	prepare payroll, prepare deposit and requisition for credit card sales	2.00
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals.	1.10
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Fri	01/08/2021	Prepare Payroll for Jan 1-15	1.30
Mon	01/11/2021	Update Fillware data and send to Phil	0.20
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.20
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.10
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.20
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery. Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.80
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.10
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.00
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending.	1.00
Fri	02/12/2021	General	0.30
Wed	02/17/2021	Receive Filware report and update spreadsheet. Set up Web Access Code to file T4s.	0.50
Thur	02/18/2021	Prepare cheque and deposit requisition as per bank account.	1.10
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Receive payroll information and prepare payroll for approval.	1.00
Wed	02/24/2021	Review payroll with Mukul. Prepare cheques for delivery.	0.50
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.20
Fri	02/26/2021	Prepare T4s.	0.50
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.50
Tues	03/02/2021	Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.00
Wed	03/03/2021	Contacted WSIB about account not being set up.	0.30
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28	1.10
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review McKesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales. Review Doniya Joseph's payroll Nov 25-Dec 15 to confirm amount paid as per her request. Review emails for information regarding back pay needed for WEPPA	1.10
Mon	03/08/2021	Receive and print invoice from pharmacist. Discussion with WSIB representative to resolve issue with account set up.	0.60
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	0.90
Wed	03/10/2021	Review payroll with Mukul. Receive signed cheques and prepare for delivery. Contact CRA to resolve account issues. Call with WSIB regarding account set up.	2.00
Thur	03/11/2021	Email Susan Over the Counter sales report for HST return Call with CRA regarding RP002 account. Receive Fillware report, save and update Fillware summary spreadsheet. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	2.00
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Request for latest McKesson Debit advice.	0.70

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Sun	03/21/2021	Monday March 15 Prepare requisition for bank transactions as per bank statements. March 1-7 (1.2) Monday March 15 Request Filware reports (0.2) Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2)	3.00
Wed	03/24/2021	Request reports, review reports submitted and save to data room, request additional reports. Update Pharmacy Information spreadsheet.	0.50
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices	1.20
Fri	03/26/2021	Review payroll with Mukul	0.20
Mon	03/29/2021	Request Fillware report for March 22-28 Update Data Room with additional reports Update Interested Parties list with employee names and contact information	0.40
Tues	03/30/2021	Review Pharmacy Information spreadhseet and contact Toronto Apothecary to confirm data and update spreadsheet. Prepare requisitions as per bank statements	0.80
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports Convert Information Summary file to PDF Upload Additional Reports to Data Room Address shortage in account, confirm payroll cheques cleared	1.10
Mon	04/05/2021	Upload NDAs to Data Room and create spreadsheet with names of interested parties that submitted signed NDAs Create payroll spreadsheet for each pharmacy and save to the data room.	0.70
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.00
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Review Inventory, Sales and Purchases and prepare spreadsheet of ending inventory. Review drive for financial statements, T2 and if available save to Data Room	1.00
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Receive Fillware reports, upload and update spreadsheet. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly payroll remittance	0.60
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation of Cheque Requisition for Advance from Receiver. Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.70
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties Review Apothecary account. Prepare requisition for deposit of funds.	0.70

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Contact DM and request renewal of Pharmacy Accreditation. Request Sales report for Nov 2019-Nov 2020 for preparation of normalized financial statements. Prepare requisitions for bank transactions. Request Fillware reports and update spreadsheet	2.30
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Upload Normalized Financial Statement Request payroll information, receive invoices and hours and print	0.70
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50
Fri	05/07/2021	Update NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet.	0.50
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates	3.00
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	jjhj//////////////////////////////////// ////////////////////////////////////	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Prepare requisitions for credit and debit transactions as per bank statements. Receive deposit instructions from unsuccessful purchasers.	2.00

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20
Thur	05/27/2021	Confirmation of banking information for return of depoists. Send receipts confirming return of deposit to individual buyers.	1.00
Tues	06/01/2021	Perform analysis of cash position to determine if sufficient funds are available.	0.50
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.00
Tues	06/15/2021	Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.40
Mon	06/21/2021	Email DM to determine status of double sinks. Receipt and print payroll submissions.	0.60
Tues	06/22/2021	Receipt and review of payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.00
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Thur	06/24/2021	Prepare bank analysis to determine status of account. Discussion with Mukul regarding account status. Preparation of requisitions to transfer funds to bank account.	0.60
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Mon	06/28/2021	Prepare bank account analysis to determine amount of transfer required.	0.30
Paula Amaral (PAM)			86.00

Philip H. Gennis (PGE)

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch ;communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical ;supplier"; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges;	1.50
Sun	11/29/2020	receipt and review of inventory reports by location and preparation of spreadsheet comparing inventory values to PMSI claims;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	11/30/2020	Continued issues with respect to alarm system and sprinklers; email exchange with insurance broker finalizing quotes for insurance; response to enquiries from prospective purchasers each of whom were advised that their enquiry would be kept on file pending the commencement of a sales process; resolving supply issues as the pharmacies begin to operate on a more secure footing through arrangements with McKesson; review of email exchange with Moneris; review final insurance quote; correspondence to Landlord enclosing Receivership Order; receipt and review of sales figures for November 25 and 26; resolution of issues with McKesson supply of product;	1.30
Tues	12/01/2020	Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; email exchange regarding issues in pharmacists not being able to order from McKesson; email from Credit Manager at Kohl and Frisch regarding arrears; receipt and review of invoicing for insurance; receipt and review of alarm quotation and response thereto; email exchange with OCP regarding designated managers and requirements of the College on any sale; receipt and review of email from McKesson outlining arrears owed by pharmacy; email exchange with John Gerges regarding provider forms; email from credit manager at K&F regarding stop payment on last PAP and subsequent telephone discussion with credit manager in this regard; receipt and review of email from Landlord providing copies of lease renewal and rent statement; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.20
Wed	12/02/2020	Sorting out borrowing requirements; request to insurance broker for insurance certificates for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords;	0.75
Thur	12/03/2020	Email from Landlord enclosing lease renewal and current rent status; receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson;	0.50
Fri	12/04/2020	Receipt and transmittal of Insurance Certificate to Landlord;	0.20
Mon	12/07/2020	Review and execution of S. 245(1) Notice; email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today;	0.50
Tues	12/08/2020	Telephone call from Landlord regarding payment of rent for December; establishing protocol and coordination of rent payments	0.50
Wed	12/09/2020	Telephone discussion with Landlord regarding December rent; review of draft communication to staff; review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses; coordination of and establishing protocol for payment of rent to Landlords, control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff.	1.20
Thur	12/10/2020	review of draft communication to all independent contractors and employees with respect to payroll;	0.25

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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)			
Fri	12/11/2020	Receipt and review of Rx reports and bank statements for twelve months ending November 30, 2020;	0.50
Mon	12/14/2020	General engagement oversight, including but not limited to email exchange with former accountant of debtor; email exchange with Landlord regarding protocol for payment of rent on a go forward basis and payment of pre-receivership arrears; internal email exchanges with respect to operational issues, including applications to Telus for a provider number; review of invoices rendered by pharmaceutical supplier; receipt and response to enquiries from prospective purchasers; telephone discussions with CWB	0.75
Tues	12/15/2020	General engagement operational oversight, including receipt and review of invoicing and recoveries; emails and telephone discussion with respect to on-going dealings with McKesson; email exchange and lengthy conference call with BMO relationship manager and Counsel for the Bank regarding closed bank accounts;	0.50
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liason with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Re-visit Notices from Counsel for K&F; telephone discussion with Receiver's Counsel in this regard and instructing Counsel to communicate with Counsel for K&F; on-going operational oversight; communication with accountant for company regarding T4s and ROEs for the pre-receivership period;	0.75
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight.	0.50
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th.	0.25
Wed	12/30/2020	Receipt, review and approval of invoices from McKesson for period from December 17 to December 30.	0.25
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues.email from Counsel regarding results of hearing held today regarding revisions to Order;	0.50
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;	0.50
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Thur	01/07/2021	conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson; receipt and review of email from Receiver's Counsel with respect to Telus; receipt and review of insurance companies serviced by Telus; responding to OCP issues relative to dedicated counselling rooms in each of the pharmacies;assemble and transmittal of inventory reports to McKesson together with excel summary thereof.	0.50

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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)			
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company; communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;; email exchange with Telus. general operational oversight.	0.50
Tues	01/12/2021	Email exchange with Telus in an effort to set up a call to pursue reinstatement by Telus; receipt and review of Fillware reports to January 2nd together with annualized summary; email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues related to blister pack dispensing and privacy for counselling services;; review of payables; receipt and response to emails from prospective purchasers.	0.30
Thur	01/14/2021	Miscellaneous emails and telephone calls with pharmaceutical suppliers; general operational oversight; receipt and response to emails from prospective purchasers;	0.50
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Tues	01/26/2021	Telephone discussion with Landlord's accountant; receipt and review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50
Wed	01/27/2021	Request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight.	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	On-going operational oversight.	0.50
Mon	02/01/2021	Review of draft letter to Telus and forwarding same to Counsel for review; on-going operational oversight;	0.25
Tues	02/02/2021	On-going operational oversight; receipt and review of McKesson invoices;	0.50
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices; general operational oversight	0.50
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	Review and approve payables; general operational oversight	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard; general operational oversight;	0.25

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers;	0.50
Wed	02/17/2021	receipt and review of Fillware Reports for January 25-31 and February 1-7; general operational oversight	0.50
Thur	02/18/2021	Email exchange regarding outstanding OCP response relative to drugs seized from Brighton Pharmacy; telephone discussion with OCP regarding next steps; on-going operational oversight;	0.50
Tues	02/23/2021	review of McKesson invoices; general operational oversight;	0.25
Thur	02/25/2021	Email exchange and telephone discussion with John Gerges regarding rebates for generic meds; general operational oversight;	0.20
Mon	03/01/2021	Further email and voicemail follow-up with Telus; telephone discussion with Eric McCarty at McKesson	0.50
Tues	03/02/2021	emails to two business brokers requesting sales and marketing proposals; Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight; update call with Rod Randall;	0.50
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies. email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Fillware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebaey;	0.10
Wed	03/17/2021	Email from Daryl MacLellan regarding listing with Maged Bebaey; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebaey; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies; telephone discussion with Counsel in this regard;.	0.50
Thur	03/18/2021	Telephone discussion with Maged Bebaey; lengthy email to Maged Bebaey outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	03/19/2021	internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; response to proposed revisions; lease review; revision to documents provided to Maged Bebawy dealing with proposed Listing Agreements;	0.50
Mon	03/22/2021	Email exchange with Counsel regarding additional revisions to APS; instructing staff to gather information for listing agreements;	0.25
Tues	03/23/2021	Finalize APS, NDA, and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	1.50
Wed	03/24/2021	Finalize Listing Agreement and related documents, including APS; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS.	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver.	0.10
Fri	03/26/2021	Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.10
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	Internal emails focusing on finalizing Data Room contents; emails exchange with Listing Broker;	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyatt) regarding sales process and CWB's reporting requirements; email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers; finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs	0.75
Mon	04/05/2021	Review of inventory purchases and McKesson billings; several emails to and from Maged Bebawy regarding updates top Data Rooms for the pharmacies listed for sale; receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received; coordinating site visits by Maged Bebawy; receipt and review of McKesson invoicing;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	04/06/2021	Continued review of inventory purchases and reconciling same to invoicing and sales; email to company accountant requesting financial statements for 2018,2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard;email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebowy, prospective purchaser of the pharmacy group;	0.50
Wed	04/07/2021	Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.30
Thur	04/08/2021	Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs;	0.20
Fri	04/09/2021	Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries fo April 11th prior to transmittal to CWB;email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	On-going monitoring of invoicing and inventory purchases; Receipt and review of NDAs; dealing with ongoing operational issues;	0.30
Wed	04/14/2021	Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs.	0.20
Thur	04/15/2021	Receipt and review of additional NDAs;; Email exchanges regarding cash and inventory management at pharmacy;	0.20
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards delivery of deposit with APS to paying deposit upon acceptance;	0.50
Tues	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements.receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	04/22/2021	Review of Fillware Reports Summary prior to transmittal to CWB; email exchange with Listing Broker regarding presentation of offers; email exchange with Company accountant regarding Normalized FS;	0.10
Fri	04/23/2021	Email from Company Accountant; email exchange with Listing Broker regarding handling of deposits; email exchange with Listing Broker regarding extension of date for submission of offers; email exchanges with CWB in this regard; email exchange with Counsel for a prospective purchaser of pharmacy group; email to Listing Broker enclosing draft Normalized Statement and Interim Financial for December 1-March 31; email exchange with CWB regarding extension of time for submission of offers to May 10th; direct email exchanges with prospective purchasers and their Counsel regarding protocol for submission of Offers and deposits; email exchange with Receiver's Counsel regarding draft Approval Vesting Order;	0.25
Mon	04/26/2021	Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.25
Tues	04/27/2021	receipt and review of NDA Report to April 23rd;	0.10
Tues	05/04/2021	Receipt and review of draft AVO;	0.25
Wed	05/05/2021	Email exchange with realtor and prospective purchaser; conference call with group from RX DrugMart re possible purchase of entire group in receivership;	0.25
Thur	05/06/2021	Receipt and review of Offer from GSV Drugs Inc.; on-going discussions with group proposing to purchase all pharmacies;	0.25
Fri	05/07/2021	Receipt and review of offers received;	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits; review of initial draft of offer summary;	1.00
Tues	05/11/2021	Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyatt regarding offer summary;	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies; telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price; email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Sat	05/15/2021	Email exchange with broker regarding offer price increase; email to CWB regarding successful price increases	0.10
Wed	05/19/2021	Detailed review of conditional offer from GSV Drugs and comparison to original draft form; detailed review of conditions; telephone discussion with Purchaser's Counsel; email to GSV and its Counsel; telephone discussion with Receiver's Counsel; detailed email outlining issues in the GSV offer; organizing return of deposits on unsuccessful offers;	1.25
Thur	05/20/2021	Telephone discussion with Ross Elver, Counsel for CSV Drugs Inc., regarding revisions to offer;; responding to emails from parties regarding deposit returns;	0.50
Fri	05/21/2021	Dealing with deposit returns and wire transfers for unsuccessful bidders;	0.20
Tues	05/25/2021	Email exchange with Counsel for Purchaser; telephone discussion with Counsel for Receiver; email exchange with Receiver's Counsel	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	05/26/2021	Lengthy review of APS submitted by GSV Drugs with Ross Elver, Counsel for purchaser aimed at resolving conditions and finalizing APS.	0.50
Thur	05/27/2021	Email to Counsel for Purchaser confirming price increase approval by his client; t/c with Rod Randall at CWB; lengthy email from Counsel regarding proposed revisions to APA with successful bidder.	0.20
Mon	05/31/2021	Email exchange with Counsel regarding revised APA's with structured conditions and revised purchase price contained therein; email exchange with unsuccessful purchaser;	0.25
Tues	06/01/2021	Review of amended APS with GSV Drugs containing tightened conditions and increased purchase price prior to transmittal to Counsel for Purchaser;	0.50
Wed	06/02/2021	Email exchange with Counsel for CSV Drugs Inc.; Review of statement of Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities; operational oversight;	0.25
Thur	06/03/2021	call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities; receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties; general operational oversight;	0.50
Fri	06/04/2021	Email exchange between Receiver, Receiver's Counsel and Counsel for Purchaser; email confirming the treatment of employees;	0.25
Mon	06/07/2021	Receipt and review of OCP application for accreditation on the sale of the pharmacy; email to Essam Saleh requesting signature of document prior to presentation to Receiver for execution;	0.25
Tues	06/08/2021	Call with OCP regarding Receiver's ability to sign OCP Application as Seller; email exchange with purchaser regarding signature on application document. transmittal of fully executed APS with GVS Drugs (Essam Saleh); receipt of letter from Counsel for purchaser to Landlord regarding Assignment of Lease;	0.50
Fri	06/18/2021	Email exchanges regarding the existence of floor plans; email exchange and telephone discussion with OCP in this regard;	0.50
Mon	06/21/2021	Receipt and response to email from Counsel for Purchaser requesting copies of lease documents; Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Philip H. Gennis (PGE)			50.75
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order	0.50

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list and mail redirection	0.60
Mon	11/30/2020	Gathering list of creditors including employees	0.20
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Complete Moneris forms.	0.40
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sun	12/06/2020	General	0.30
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.20
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management	1.20
Wed	12/09/2020	Receivership activities including e-mail review/response and document management	0.20
Thur	12/10/2020	Weekly cash reconciliation/deposit, Receivership activities including e-mail review/response and document management	0.60
Tues	12/15/2020	Site visit and obtain employee contract	0.50
Wed	12/16/2020	Processing receipts, review of invoices/payables/insurance/rent etc.	1.00
Thur	12/17/2020	Collect mail, site visit and cash collection and process receipts	1.00
Fri	12/18/2020	Process payments and receipts.	0.30
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc)	0.60
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50
Wed	12/30/2020	Site visit, collect cash, deliver payroll cheques, discuss cleaning issues	0.50
Thur	12/31/2020	Process cash receipts and other receipts/invoices and send rent cheque	0.50
Mon	01/04/2021	Deliver cheque and collect duplicate.	0.70
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	0.50
Wed	01/06/2021	General file activities including processing receipts/disbursements and other matters	0.40
Thur	01/07/2021	Meet with cleaning company for on-site estimate and collect cash	1.20
Fri	01/08/2021	General	1.00
Mon	01/11/2021	General file activities including arranging for weekly cleaning of pharmacy and Processing receipts and disbursements and other file matters	0.80
Tues	01/12/2021	Processing receipts and disbursements and other file matters and pharmacy cleaning arrangements	0.60

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	01/14/2021	Process receipts and disbursements and other matters.	0.80
Fri	01/15/2021	Process receipts and disbursements and other matters including collecting cash	1.00
Mon	01/18/2021	Processing receipts and disbursements and other general file matters.	0.50
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.20
Wed	01/20/2021	Processing receipts/disbursements and general file matters/issues	0.30
Thur	01/21/2021	Attend site in a.m. to let pharmacist in. Attend site in p.m. for cleaning and collect cash.	3.00
Sun	01/24/2021	Cash receipt processing and disbursements	0.50
Mon	01/25/2021	Processing receipts and disbursements/ discussions with Rocco re: door bar install	0.40
Tues	01/26/2021	Processing receipts and disbursements	0.50
Wed	01/27/2021	Processing disbursements	0.30
Thur	01/28/2021	delivered pay cheques/collected cash, returned and closed up after cleaning staff, processed receipts and disbursements	2.00
Fri	01/29/2021	Process receipts and disbursements	0.50
Mon	02/01/2021	Rogers issue with phone/fax line and getting invoices in Receiver's name/mailling address. Processing receipts and disbursements	2.50
Tues	02/02/2021	Rogers issue with phone line and processing receipts and disbursements	1.30
Wed	02/03/2021	Processing receipts and disbursements	0.80
Thur	02/04/2021	Collect cash	0.50
Tues	02/09/2021	Processing receipts and disbursements/send Hydro information as requested	0.80
Wed	02/10/2021	Process receipts and disbursement and misc. file issues	0.50
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Collect cash and discuss letter received by Manulife re: overpayment/deliver payroll cheques and process receipts and disbursements	1.20
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	Sent pics to Loreto at Innovative Sign Solutions for quote on sneeze guard. Follow up with Phil on drugs stored on site/other file matters	0.60
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Fri	02/19/2021	Processing receipts and disbursements	0.50
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Mon	02/22/2021	Processing incoming invoices and other file matters	0.30
Mon	02/22/2021	Gathering and sorting WEPPA info	0.80
Tues	02/23/2021	Preparing WEPP documentation including schedules/letters and information required to file	1.00
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Thur	02/25/2021	Processing receipts and disbursements and other file matters.	0.50
Thur	02/25/2021	Meet with Loreto regarding sneeze guard, collect cash and discussion with Sam re: drug rebates, call/email with Stephanie regarding narcotic inventory/call to Rocco re: pharmacy issues	1.00
Fri	02/26/2021	General	0.00

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAAPOT-R: to AAAPOT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	02/26/2021	Site visit, deliver T4's and pay cheques, explain WEPP process with employee. Process receipts and disbursements	1.00
Mon	03/01/2021	Processing receipts and disbursements	0.40
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.70
Wed	03/03/2021	Processing receipts/disbursements and other file matters.	0.80
Thur	03/04/2021	E-mails with Doniya / Bob and John and Paula regarding unpaid wages and calculating same.	0.50
Thur	03/04/2021	Receipt of quote for sneeze guard and approval of same/processing disbursements	0.50
Fri	03/05/2021	Processing receipts and disbursements/collection of cash	1.00
Mon	03/08/2021	Processing receipts and disbursements	0.40
Tues	03/09/2021	Calls with Loreto and pharmacy re: sneeze guard install coordination and e-mail to McKesson re: rebates	0.30
Tues	03/09/2021	Finalize employee WEPPA claim documents	0.50
Wed	03/10/2021	Processing invoices for payment	0.80
Thur	03/11/2021	Collecting reports and HST return processing	1.00
Fri	03/12/2021	Discuss WEPP process with Doniya and delivered WEPP package	0.20
Fri	03/12/2021	Deliver paycheques/collect cash./renewed mail redirection	0.80
Tues	03/16/2021	Processing disbursements	0.30
Thur	03/18/2021	General	1.50
Fri	03/19/2021	Dealing with Moneris issue re: terminal not working and gathering information for listing agent	1.00
Sun	03/21/2021	File HST Return	0.30
Mon	03/22/2021	Processing disbursements	0.80
Tues	03/23/2021	Processing disbursements	0.50
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Reaching out to pharmacist regarding data back up procedures	0.70
Fri	03/26/2021	Processing receipts and disbursements	0.80
Mon	03/29/2021	Deliver paycheques and collect cash	0.50
Thur	04/01/2021	Processing receipts and disbursements	1.00
Mon	04/05/2021	Notifying pharmacist of realtor visit and gathering info	0.20
Tues	04/06/2021	Collect cash and process disbursements	0.50
Mon	04/12/2021	Processing invoices for payment	0.50
Tues	04/13/2021	Processed disbursements	0.30
Wed	04/14/2021	Processing receipts and disbursements	0.80
Thur	04/15/2021	Site visit and deliver pay cheques/Request for certificates of insurance/providing Essam with copy of Narcotics list from Brighton pharmacy stored on site./Discussion with CRA re info needed for examination	1.40
Mon	04/19/2021	Request/receipt of report/ confirmation of insurance	0.20
Tues	04/20/2021	Follow up on OCP accreditation renewal	0.20
Thur	04/22/2021	Processing receipts and disbursements	0.30
Sat	04/24/2021	File review/email management and processing disbursements	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAAPOT-R: to AAAPOT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	04/26/2021	Processing disbursements	1.00
Tues	04/27/2021	Processing receipts/disbursements	0.50
Thur	04/29/2021	Processing disbursements	0.30
Fri	04/30/2021	Site visit and collected cash and delivered pay cheques/processed receipts	1.00
Fri	05/07/2021	Collect deposit for purchase and process	0.50
Mon	05/10/2021	Processing disbursements	0.30
Tues	05/11/2021	Collect cash and processing receipts and disbursements	1.00
Wed	05/12/2021	Processing disbursements	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Fri	05/14/2021	Deliver paycheques and process receipts	1.00
Mon	05/17/2021	Processing disbursements	0.50
Tues	05/18/2021	Send OR receiver's interim report and processing receipts/disbursements	0.80
Wed	05/19/2021	Review and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing receipts and disbursements	0.50
Mon	05/31/2021	Site visit to deliver pay cheques and collect cash	0.30
Tues	06/01/2021	Processed receipts and send patient information to R. Chung.	0.70
Wed	06/02/2021	Processing disbursements	0.20
Thur	06/03/2021	Processed receipts	0.50
Mon	06/07/2021	Updated landlord info for Phil/HST filing prep	0.70
Tues	06/08/2021	Processed receipts and disbursements	0.80
Wed	06/09/2021	Filing electronic docs to drive	0.20
Thur	06/10/2021	Processing receipts and disbursements	0.30
Mon	06/14/2021	Processing disbursements and sale issues	0.80
Tues	06/15/2021	Delivered paycheques, collect cash	0.50
Wed	06/16/2021	Process receipts disbursements	0.40
Mon	06/21/2021	Process disbursements and other matter relating to sale	0.80
Tues	06/22/2021	Double sink issue	0.50
Wed	06/23/2021	Process disbursements	0.80
Mon	06/28/2021	Processing receipts and disbursements	0.60
Tues	06/29/2021	Deliver cheques and collect cash..processed receipts	1.00
Wed	06/30/2021	E-mail/call with Raymond re: water leak	0.10
Susan Downey (SDW)			86.30
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AAAPOT-R:			374.90
Grand Total:			374.90

**This is Exhibit “9” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 2021**


A Commissioner, Etc.

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


SPERGEL

August 03, 2021

Invoice #: 12134

Westway Holdings Inc.
160 The Westway
Etobicoke, ON M9P 2C1

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.50	\$525.00	\$262.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	375.00	37.50
Mukul Manchanda, CPA, CIRP, LIT	0.40	450.00	180.00
Paula Amaral	0.30	295.00	88.50
Others	4.10	225.00	922.50
Total Professional fees	5.40	\$276.11	\$1,491.00
Courtesy Discount			(297.60)
Reimbursable Expenses			
PPSA Search			\$8.00
HST			\$155.14
Total			\$1,356.54

HST Registration #R825172935

(AAWEST-R)

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Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAWEST-R: to AAWEST-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Gillian Goldblatt (GGO)			
Thur	04/01/2021	review and approve disbursement	0.10
		Gillian Goldblatt (GGO)	0.10
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
		Hinna Shaikh (HSH)	0.10
Haran Sivanathan (HSI)			
Wed	03/31/2021	General	0.20
Wed	03/31/2021	General	0.20
Thur	04/08/2021	General	0.20
		Haran Sivanathan (HSI)	0.60
Inga Friptuleac (IFR)			
Tues	03/09/2021	BA set-up	0.20
Mon	03/22/2021	Posting	0.10
Mon	03/22/2021	Posting	0.10
		Inga Friptuleac (IFR)	0.40
Jeff Adiken (JAD)			
Mon	04/19/2021	March 31, 2021 - Review and sign cheques .1	0.10
Mon	06/28/2021	April 6, 2021 - sign cheques	0.10
		Jeff Adiken (JAD)	0.20
Mukul Manchanda (MMA)			
Wed	12/02/2020	Email exchanges with J. Gerges and Baha to find the business number. Provided same to P. Amaral.	0.20
Fri	12/04/2020	Receipt, review and approve of the BIA notice.	0.20
		Mukul Manchanda (MMA)	0.40
Paula Amaral (PAM)			
Thur	12/10/2020	Prepare RC59 form and RT form and fax to CRA.	0.30
		Paula Amaral (PAM)	0.30
Philip H. Gennis (PGE)			
Mon	12/07/2020	Review and execution of S. 245(1) Notice;email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
		Philip H. Gennis (PGE)	0.50
Susan Downey (SDW)			
Sun	11/29/2020	Preparing Notice of Receiver	0.20
Wed	12/02/2020	File management/notices/creditors	0.50
Thur	12/03/2020	Updating receiver notice	0.20
Fri	12/04/2020	Updating Notice of Receiver	0.20
Sun	12/06/2020	General	0.20
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors,	0.30
Tues	12/08/2020	Notices to Unsecured creditors.	0.20
Mon	03/08/2021	Set up in Ascend and request bank account	0.20
Thur	05/13/2021	Draft Receiver's Interim Report	0.50
Tues	05/18/2021	Send receiver's interim report to OR	0.20

Filters Used:

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- Time Entry Bill Status: Un-Billed to Un-Billed

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Page 2 of 2

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	05/19/2021	Review and filing documents to drive	0.10
Susan Downey (SDW)			2.80
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Shenaz Tolat (STO)			0.10
Total for File ID AAWEST-R:			5.50
Grand Total:			5.50

**This is Exhibit "10" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12135

Olde Walkerville Holdings Inc. o/a Olde Walkerville
1701 Wyandotte Street East
Windsor, ON N8Y 1C9

Invoice

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

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	59.90	\$525.00	\$31,447.50
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.30	525.00	682.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	2.70	375.00	1,012.50
Mukul Manchanda, CPA, CIRP, LIT	90.90	450.00	40,905.00
Eileen Sturge	0.20	250.00	50.00
Paula Amaral	100.80	295.00	29,736.00
Others	165.15	225.00	37,158.75
Total Professional fees	420.95	\$334.94	\$140,992.25
Courtesy Discount			(22,580.55)

Reimbursable Expenses

Courier	\$188.25
PPSA Search	\$8.00
Total Reimbursable expenses	\$196.25
HST	\$15,417.99

Total

\$134,025.94

HST Registration #R825172935

(AAOLDE-R)

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Filters Used:

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- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Wed	03/10/2021	Review and approve disbursements	0.40
Wed	03/24/2021	Review and approve disbursement	0.10
Thur	03/25/2021	Review and approve disbursements	0.20
Tues	04/13/2021	Review and approve disbursements	0.40
Fri	04/16/2021	Review and approve disbursement	0.10
Tues	06/01/2021	Review and approve disbursements	0.10
Deborah Hornbostel (DHO)			1.30
DaCosta Larrier (DLA)			
Thur	03/25/2021	insolvency	2.50
		Walkerville Holdings ransomware virus issue. Communicated with staff onsite. Researched local IT companies. Had several conference calls and remoted in to server to assess damage. Server barely working.	
Fri	03/26/2021	Insolvency	3.00
		Walkerville Holdings ransomware virus issue. Several conference calls with pharmacy staff, Ontrack data recovery services and PC Outlet computer store. Remoted to 2 of the 3 machines and installed antivirus software. They will need to be upgraded to Win 10 due to security issues.	
Mon	04/12/2021	Worked with Ontrack to confirm data recovery and review recovered data. Items will be prepared to be shipped	0.75
Mon	04/26/2021	Followed up on data recovery as drive should have been shipped. Due to administration error drive was set to be picked up. It will now be shipped.	0.50
Tues	04/27/2021	Received drive, decrypted info and attempted to upload data to Windsor location. Internet not co-operating.	1.25
Wed	04/28/2021	Continued to work on upload and completed transfer. Showed Tom where data was located and asked him to call Kroll software to perform the data restore of their application.	1.50
Wed	05/05/2021	On phone with Kroll support.	2.00
		Case # 01981800 1-800-263-5876	
Mon	05/24/2021	Kroll software work	3.50
Tues	05/25/2021	Kroll software work	4.00
Thur	05/27/2021	Kroll database work with Fillware	2.50
Mon	05/31/2021	Delivered another copy of Walkerville database to Fillware Technologies in Mississauga for review and discussed options.	2.25
Tues	06/01/2021	Database verified to be corrupt. Explored options to repair.	1.25
Thur	06/03/2021	Discussed options with Ontrack about recovering sql database. Prepared drive and shipped copy to Ontrack.	0.75
Tues	06/08/2021	Review of Fillware quotations for Walkerville, and follow up questions.	0.50
Wed	06/09/2021	Data recovery discussions.	0.25
Mon	06/21/2021	Walkerville discussions	0.25
DaCosta Larrier (DLA)			26.75
Eileen Sturge (EST)			
Mon	11/30/2020	Order and install license; prepare cheque requisition for banking	0.20
Eileen Sturge (EST)			0.20
Frieda Kanaris (FKA)			
Fri	11/27/2020	Enter file into Ascend.	0.30

Filters Used:

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

Day	Date	Memo	B-Hrs
Frieda Kanaris (FKA)			
Tues	12/01/2020	Telephone conference call re o/s issues and procedures going forward.	0.20
Wed	12/02/2020	Complete and fax Banking information change forms and void cheque to Nexgen, Blue Cross and ODB.	1.50
Thur	12/03/2020	Complete McKesson PAP forms for both locations; complete and fax Express Script banking change notification forms.	0.90
Fri	12/11/2020	Send fax to Telus re direct deposit information.	0.40
Tues	12/15/2020	Review email and complete Telus Provider change request form for both pharmacies.	0.50
Wed	12/16/2020	Discussion re o/s issues, prepare posting for Maxium WTF; complete and fax banking change notification form to Provider Connect.	0.50
Fri	01/08/2021	Email pharmacist photo ID to Telus.	0.30
Mon	03/29/2021	Email exchange re pharmacy provider numbers.	0.40
Fri	04/09/2021	Deposit Claims Secure cheque.	0.30
Frieda Kanaris (FKA)			5.30
Gillian Goldblatt (GGO)			
Tues	12/08/2020	review and approve disbursements.	0.30
Fri	12/18/2020	review and approve disbursement	0.10
Thur	02/11/2021	review and approve disbursements	0.10
Thur	02/25/2021	review and approve disbursements.	0.30
Thur	03/11/2021	review and approve disbursements	0.20
Fri	03/26/2021	review and approve disbursements.	0.20
Sun	04/18/2021	General	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Tues	05/25/2021	review and approve disbursements.	0.30
Wed	06/09/2021	review and approve disbursements.	0.20
Tues	06/15/2021	review and approve disbursements.	0.20
Fri	06/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			2.70
Hinna Shaikh (HSH)			
Thur	11/26/2020	updated site	0.10
Hinna Shaikh (HSH)			0.10
Haran Sivanathan (HSI)			
Thur	12/10/2020	General	0.70
Tues	12/15/2020	General	1.10
Thur	12/17/2020	General	0.50
Fri	12/18/2020	General	0.30
Wed	12/23/2020	General	1.20
Thur	12/24/2020	General	0.90
Tues	12/29/2020	General	0.80
Wed	12/30/2020	General	0.90
Thur	12/31/2020	General	0.70
Mon	01/04/2021	General	1.50
Tues	01/05/2021	General	1.40
Wed	01/06/2021	General	2.50
Thur	01/07/2021	General	0.80
Fri	01/08/2021	General	1.90
Tues	01/12/2021	General	0.90

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
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- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			
Wed	01/13/2021	General	1.50
Thur	01/14/2021	General	0.50
Mon	01/18/2021	General	0.60
Fri	02/12/2021	General	0.30
Thur	05/27/2021	General	1.30
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	1.20
Wed	06/30/2021	General	0.80
Haran Sivanathan (HSI)			22.30
Inga Friptuleac (IFR)			
Mon	11/30/2020	BA setup, Deposit	0.40
Mon	12/07/2020	Issue cheques, Postings	1.00
Mon	01/18/2021	Issue cheques	0.40
Tues	01/26/2021	Issue cheques, Deposits, Postings	3.10
Tues	02/09/2021	Deposits; Issue cheques; Post debit and credit transactions	3.80
Mon	02/15/2021	Deposit	0.20
Tues	02/23/2021	Issue cheques, Postings	3.40
Mon	03/08/2021	Postings, Issue cheques	1.60
Tues	03/09/2021	Postings, Issue cheques	1.60
Wed	03/10/2021	Postings, Issue cheques	1.60
Thur	03/11/2021	Postings, Issue cheques	1.60
Fri	03/12/2021	Postings, Issue cheques	1.60
Mon	03/15/2021	Deposit	0.20
Tues	03/23/2021	Issue cheques; Deposits	2.20
Wed	03/24/2021	Issue cheques; Deposits	1.80
Mon	04/05/2021	Deposit; Postings	0.40
Tues	04/13/2021	General	3.00
Wed	04/14/2021	General	3.00
Tues	04/27/2021	Issue cheques; Deposits	1.60
Wed	04/28/2021	Issue cheques; Deposits	1.60
Mon	05/03/2021	Deposit	0.20
Wed	05/12/2021	Issue cheques, Deposits, Postings	4.00
Mon	05/17/2021	Postings	1.00
Tues	05/25/2021	Issue cheques, postings	1.40
Mon	05/31/2021	Deposit	0.20
Tues	06/08/2021	Issue cheques, postings , Deposits	3.00
Wed	06/23/2021	Postings, Issue cheques	3.00
Inga Friptuleac (IFR)			46.90
Jeff Adiken (JAD)			

Filters Used:

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

Day	Date	Memo	B-Hrs
Jeff Adiken (JAD)			
Sun	01/31/2021	Jan 21, 2021 - sign cheques .1 Jan 27, 2021 - sign cheques .4 Jan 29, 2021 - sign cheques .1 December 22, 2020 - sign cheques .1 December 24, 2020 - sign cheques .1 December 29, 2020 - sign cheques .2 January 4, 2021 - sign cheques .1 January 8, 2021 - sign cheques .1 January 12, 2021 - sign cheques .3	1.50
Mon	04/19/2021	March 5, 2021 - Review and sign cheques .1	0.10
Jeff Adiken (JAD)			1.60
Mukul Manchanda (MMA)			
Wed	11/25/2020	Travel to the premises located at Wyandotte. Attended meeting with Skarlet and Kin. Provided overview of the receivership process to Skarlet and Kin. Meeting with personnel from Lockit regarding taking possession and changing of locks. Arranged to have all locks changed. Prepared employment and independent contractor agreements. Discussed same with Skarlet and Kin. Review of internal reports. Review of processes in place regarding handling of cash and delivery to patients. Established protocol to be followed on a go forward basis. Met wit personnel from the inventory company. Assisted and supervised the inventory process. Attended at the premises on Erie street and met with Joseph. Prepared relevant documents to retain Joseph as the pharmacist. Provided an overview of the receivership process to Joseph. Meeting with the landlord of the Erie premises. Provided a copy of the receivership order. Assisted and supervised the inventory count at the Erie location.	16.00
Thur	11/26/2020	Travel to the Erie street location. Meeting with Tom - provided him with an overview of the receivership process. Discussion with respect to engaging him as the independent contractor. Discussion regarding the shift and his availability to assist. Meeting with Joseph and Tom regarding protocols to handle cash, visa and debit transactions. Handling of the inventory between the two locations. Took a count of cash. Discussions regarding ordering product from McKesson and K&F. Discussions with respect to the items given to the nursing home for free and set protocol surrounding same. Instructed the pharmacist to not hand out anything for free and at the very least charge cost price of the items being given away. Travel to the Wyandotte location. Meeting with Doug regarding ongoing involvement as a pharmacist. Advised Doug that he will no longer be the DM at the pharmacy. Meeting with Kin reviewed independent contractor agreement with her and arranged for her to stay on as the DM of the pharmacy. Executed necessary paper work to effect same. Set protocol for handling cash, visa, and debit transactions. Conducted a count of cash provided a float of \$200. Telephone discussion with alarm company regarding changing codes at the location. Travel back. Review of multiple email exchanges with McKesson regarding continued supply of product for the duration of the receivership. Email exchanges with J. Gerges regarding applying for rebates. Telephone discussion with J. Gerges regarding same. Telephone discussion with J. Gerges regarding obtaining information from the accountant with respect to issuing T4's and ROEs.	8.00

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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)			
Fri	11/27/2020	Receipt and review of an email from the pharmacy containing the employment contract of Anisa. Multiple telephone discussions with J. Fardella and S. Baba regarding administrative matters. Review of emails regarding setting up protocol for payroll. Review of emails in relation to setting up alarm systems and changing existing codes. Email exchanges with respect to the insurance coverage and information required by the broker. Email exchanges with respect to opening of the trust bank accounts. Telephone discussion with S. Bab regarding the fraudulent website. Receipt and review of an email from S. Baba containing the link to the website. Discussion with DM regarding same and the steps undertaken to notify appropriate regulatory bodies. Email exchanges and telephone discussions regarding registration of the WSIB number. Receipt and review of email exchanges with S. Thomson regarding the 30 days goods demand and the delivery of a recent order. Telephone discussion with Rocco regarding high security locks. Email exchanges with Rocco regarding same. Receipt and review of email exchanges with J. Desjardins regarding freezing bank accounts. Review of email exchanges with S. Ganesamoorthy of BMO regarding the bank account. Receipt and review of an email from T. Conciatori containing the lease agreement for the nursing home location.	3.50
Sat	11/28/2020	Telephone discussion with Daryl MacLellan and MM regarding Telus issue; receipt and discussion with MM regarding Health Canada enquiry into Olde Walkerville website;	0.30
Sun	11/29/2020	Receipt and review of inventory reports by location.	0.20
Mon	11/30/2020	Receipt of a voicemail from the lawyer for the landlord. Forwarded same to P. Gennis. Receipt and review of an email from N. Deineka from Moneris regarding the receivership and transfer of the accounts to the trust account. Telephone calls and email exchanges regarding same. Arranged to have the deposit account information changed to the trust account. Receipt and review of an email from C. Brownlee containing quotation for insurance of each pharmacy. Receipt and review of email exchange with the landlord. Receipt and review of an email from Exodus delivery regarding outstanding amounts. Telephone discussion with Paul regarding same and go forward plan. Dealt with other ancillary matters of the pharmacy including answering questions of the staff. Receipt and review of the inventory count.	1.00

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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)			
Tues	12/01/2020	Receipt and review of email exchanges between C. Brownlee and P. Gennis regarding the exclusion clause in the policy. Email exchanges with P. Gennis regarding sourcing insurance from an alternative provider. Conference call with C. Brownlee and P. Gennis regarding same. Email exchanges with G. Goldblatt regarding differentiating the inventory between K&F and McKesson. Participated in a conference call with G. Goldblatt, P. Amaral, S. Downey and F. Kanaris regarding the following issues: a) employees wages and back pay; b) T4's and ROE's; c) POS terminals; d) cash collection procedures; e) tracking orders; f) BIA mailing. Receipt and review of invoices from R. Tuzi regarding changing of locks. Multiple telephone calls with staff at the pharmacy regarding administrative matters. Further email exchanges with C. Brownlee regarding the Health Hazard Exclusion clause. Receipt and review of an email from D. Cozard containing and invoice. Review of email exchanges with Moneris regarding the provider number for the Erie Street location. Receipt and review of an email from A. Pucnin from Health Canada regarding the fraudulent website. Telephone discussion with P. Gennis regarding same. Review of email exchanges with J. Gerges regarding same. Receipt and review of email exchanges between P. Gennis and J. Giorgi regarding the lease of the Erie Street premises. Receipt and review of an email from N. Lezon providing invoice for insurance premium. Receipt and review of the inventory summary sheet. Review of email exchange with OCP. Review of email exchanges with BMO.	2.00
Wed	12/02/2020	Receipt, reviewed and signed CRA forms. Review, approve and sign the Banking information change forms and void cheque to be sent to Nexgen, Blue Cross and ODB. Review of multiple email exchanges with J. Gerges regarding the closed BMO accounts. Review of email exchanges with J. Desjardin regarding closure of BMO accounts prior to the appointment of the receiver. Email exchanges with the alarm company. Email exchanges with P. Gennis with respect to the quantum of the initial borrowings. Email exchanges with J. Giorgi regarding Erie street lease.	1.00
Thur	12/03/2020	Email exchanges with P. Amaral regarding WEPPA. Provided instructions to staff as to the information required in order to administer WEPPA. Lengthy telephone conversation with Baha, the accountant of the company regarding WEPPA, ROEs and T4s. Email exchanges regarding setting up PAPs for McKesson. Receipt and review of an email from counsel for the landlord of the Erie Street location regarding terms of the lease and the requirement of the first and last month rent.	0.50
Fri	12/04/2020	Receipt and review of an email from T. Lascak containing outstanding invoices. Lengthy telephone discussion with T. Lascak regarding what will be paid in the receivership. Receipt, review and approve of the BIA notice.	1.00

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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)			
Mon	12/07/2020	Telephone discussion with P. Gennis regarding the issuance of the borrowing certificate. Email exchanges with B. Bissell regarding same. Email exchanges and telephone discussion with Baha regarding obtaining the following: a) WSIB numbers; b) T4s and ROEs; and c) payroll register; Receipt and review of an email from DM regarding putting protective barriers in the pharmacy. Sent an email approving the quotation and providing approval to move forward with the installation. Telephone discussion with the DM regarding same.	0.50
Tues	12/08/2020	Email exchanges regarding setting up protocol for receipt and payment of Mckesson invoices. Receipt and review of the lease summary outlining the occupation cost. Review and approve disbursements. Email exchanges with J. Gerges regarding WSIB status. Commence review of the 30 days goods demand submitted by K&F. Receipt and review the Telus applications. Prepared a letter to accompany the applications and the signed the applications. Discussion with J. Fardella regarding preparing an employment agreement for the new hire. Instructing P. Amaral to prepared the agreement and send over to J. Fardella. Receipt and review of the agreement. Lengthy discussion with J. Fardella regarding hiring protocol and reconciliation of cash protocols.	1.80
Wed	12/09/2020	Multiple telephone discussions with S. Baba regarding employment and independent contract agreements for additional individuals. INstructed P. Amaral to prepare same and circulate. Receipt and review of email exchanges between S. Baba and P. Amaral regarding same. Email exchanges regarding applying for wage subsidy and rent relief. Review of the requirement for the application of the wage subsidy and rent relief. Email exchanges with P. Amaral regarding running payroll and cheque runs. Prepared protocol for same and provided instructions to all managers to follow. Email exchanges and telephone discussion with exodus delivery regarding outstanding invoices. Provided instructions to P. Amaral to only pay for services provided post November 25th. Discussion with S. Baba and J. Fardella regarding delivery requirements.	2.00
Thur	12/10/2020	Email exchanges with B. Wyatt regarding financial statements and rx reporting for the pharmacy. Review and approve the cash reconciliation. Provided instructions with respect to bank reconciliation and posting entries for deposits made to the bank account. Continue review of the 30 day repossession of goods claim filed by K&F. Prepared communication to be send to each pharmacy with respect to payroll, unpaid wages, cash collection protocol and Telus. Email exchanges with A. Pucnin regarding reporting the fraudulent website to RCMP. Review of email exchanges with J Gerges regarding same. Review of email exchanges with J. Gerges regarding Q. Khan's offer and him residing at the property.	1.60
Fri	12/11/2020	Review of email exchanges with J. Fardella and S. Baba regarding assembling of payroll information. Receipt and review of an email requesting RX reports for the two locations. Telephone discussion with the DM's, approved release of the requested rx reports. Continue review of the inventory count along with the 30 day goods demand from K&F. Receipt and review of hours submitted by the pharmacist for each of the employees and IC. Followed up with questions regarding missing information.	1.30

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	12/14/2020	Email exchanges with J. Delorey of BMO regarding obtaining bank statements. Email exchanges and telephone discussion with A. Salib, a broker, regarding listing the pharmacy for sale. Receipt and review of multiple emails from L. Reyes containing invoices from McKesson. Review and approval of payroll, signed requisitions and cheques regarding same. Email exchanges and telephone discussion with J. Fardella regarding his hours and eligibility for vacation day etc. Instructed P. Amaral to revise the payment accordingly. Review of email exchanges with K. Chan regarding payroll hours and description of same. Email exchanges with B. Wyett regarding rx reports and the variance of sales since inception.	1.50
Tues	12/15/2020	Receipt and review of an email from Telus regarding changing of the banking information. Forwarded same to CWB. Email exchanges with D. Cozad regarding outstanding payment. Receipt and review of an email from L. Reyes containing account statement for McKesson account. Reconcile with invoices and orders placed. Continue review of the 30 days goods claim from K&F.	1.00
Wed	12/16/2020	Telephone discussion with J. Fardella regarding ordering supply with personal visa and obtaining reimbursement for same. Receipt and review of an email from J. Fardella providing invoices for the expenses incurred. Lengthy telephone discussion with Bob regarding production of books and records and preparation of T4s and ROEs.	0.40
Thur	12/17/2020	Call with P. Gennis regarding discussion of outstanding issues including Telus, McKesson and K&F. Participated in a conference call with B. Bissel and P. Gennis regarding same. Review of email exchanges regarding revised insurance premiums. Approved payment of the revised premium.	0.30
Fri	12/18/2020	Email exchanges and telephone discussions regarding ODB access for the pharmacy. Receipt and review of an email from N. Deineka containing a notice of withholding of advance of the funds. Discussion with P. Amaral regarding same. Email exchanges with J. Gerges regarding rent for the Olde Walkerville pharmacy. Lengthy telephone discussion with J. Gerges regarding same. Receipt and review of the deposit reconciliation for the Erie Street.	1.00
Mon	12/21/2020	Receipt and review of an email from B. Bissell to S. Thomson regarding the 30 day goods demand and documents required in support of the claim and the security interest of K&F. Receipt and review of an email from M. Moniz of Fillware containing outstanding invoice. Approved payment of same. Receipt and review of an email from R. Lailani of McKesson containing invoices. Lengthy telephone discussion with First Stop the shredding company regarding outstanding accounts and the receivership process. Receipt and review of an email from First Stop containing outstanding invoices. Email exchanges and telephone discussions with J. Gerges regarding the rent for the location.	1.20
Tues	12/22/2020	Receipt and review of the weekly Fillware report. Email exchanges and telephone discussions with the former bookkeeper regarding preparation of T4s and ROEs.	0.20
Wed	12/23/2020	Receipt and review of the sales reports.	0.20
Tues	12/29/2020	Receipt, review and approve disbursements. Receipt, review and approve payroll. Receipt and review of the weekly sales report.	0.60
Wed	12/30/2020	Receipt and review of an email from R. Lailani containing the McKesson invoices.	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)			
Mon	01/04/2021	Receipt and review of an email from B. Bissel providing a summary of the hearing. Telephone discussion with counsel regarding go forward strategy. Provided instructions to staff on multiple administrative issues and approved various payables. Lengthy telephone discussion with the DM regarding issues related to installing plexi glass on the counter and scheduling various staff to work at the pharmacy. Receipt and review of the voicemail from Fillware. Telephone call with Fillware regarding continuing the software license and payment of outstanding amounts. Receipt review and approve the payroll register and calculation of withholdings.	1.20
Tues	01/05/2021	Provided instructions to staff on multiple operational issues and answered queries from pharmacy staff. Email exchanges and telephone discussion with Kin regarding the requirement of providing the photo id to Telus prior to Telus moving the bank accounts to the Receiver's trust account. Lengthy telephone discussion with Essex Linen Supply regarding continued supply and payment of outstanding invoices. Receipt and review of the outstanding invoice, approved same for payment. Receipt and review of an email from J. Gerges regarding rent related to the Wyandotte location. Telephone discussion with J. Gerges regarding same.	1.00
Wed	01/06/2021	Email exchanges and telephone discussions with the former bookkeeper regarding production of ROEs and T4s. Dealt with ongoing operational issues and answered questions from pharmacy staff and internal staff. Review of email exchanges with McKesson regarding reconciliation of the amounts outstanding to McKesson pre receivership.	0.40
Thur	01/07/2021	Participated in a conference call with CWB and respective counsels regarding next steps. Participated in conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson regarding the outstanding amounts to McKesson. Receipt and review of an email from Receiver's Counsel with respect to Telus. receipt and review of an email from Telus providing the list of insurance companies serviced by Telus. Email exchanges with staff regarding requirement of OCP for dedicated counselling rooms in each of the pharmacies. Review of the inventory report to be provided to McKesson.	0.50
Fri	01/08/2021	Receipt, review and approved disbursements. Provided oversight regarding general operations of the pharmacy. Email exchanges with J. Gerges regarding rent.	0.30
Mon	01/11/2021	Receipt and review of an email from B. Lefebvre containing McKesson's security documents. Multiple email exchanges with S. DOWney, P. Amaral and F. Kanaris regarding the operation of the pharmacies. Email exchanges with the bookkeeper regarding production of T4s and ROEs.	0.40
Tues	01/12/2021	Receipt and review of the payroll, time sheets, invoices from independent contractors and approved same. Multiple telephone discussions with Kin regarding providing Telus with the photo id in order to successfully transfer the provider number to the Receiver.	0.80

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	01/13/2021	Multiple emails and telephone discussions with K. Chan regarding the requirement by Telus of the government issued photo id. Received confirmation from K. Chan advising that she provided Telus the requested information. Telephone call from the alarm company regarding activation of a motion sensor. Telephone discussions with Skarlet regarding attending and inspecting the premises.	0.60
Thur	01/14/2021	Receipt and review of an email from L. Reyes of McKesson containing copies of invoices. General oversight to provide guidance to staff and answer questions regarding day to day operational matters. Email exchanges with Skarlet regarding the alarm alert. Telephone discussion with Skarlet regarding same and the inspection of the premises. Approved the visit by Security One to check the motion sensor.	0.70
Fri	01/15/2021	Email exchanges with Skarlet regarding payment to the alarm company of the outstanding invoices. Lengthy telephone discussion with P. Otton regarding the issue of replacing the motion sensor and payment of outstanding invoices. Receipt and review of an email from P. Otton containing the outstanding invoices. Sent an email approving payment for same. Receipt and review of an email from K. Chan regarding scheduling issues.	0.50
Mon	01/18/2021	Email exchanges and/or telephone discussions with staff and pharmacists regarding ongoing operation of the pharmacy. Email exchanges with BMO regarding balance in the BMO account and transfer of same to our trust account. Receipt and review of an email from BMO containing bank statements from November 2020 to January 15, 2021.	0.70
Tues	01/19/2021	Receipt and review of an email from P. Amaral containing Fillware reports for the last 2 weeks. Receipt and review of an email from McKesson containing copies of invoices outstanding. Telephone discussion with the DM regarding staffing issues. Telephone call with the relief pharmacists to arrange for temporary staff.	0.80
Wed	01/20/2021	Participated in a lengthy conference call with B. Bissel and P. Gennis regarding Telus and the K&F 30 day goods demand. Provide general oversight and instructions to staff regarding day to day operations of the pharmacy.	0.30
Thur	01/21/2021	Receipt and review of an email from Security containing the current invoice. Sent an email approving same. Email exchanges with B. Bissell regarding K&F's 30-day goods demand.	0.30
Fri	01/22/2021	Receipt, review and approve invoice from Essex Linen Supply.	0.10
Mon	01/25/2021	Receipt and review of an email from B. Luka containing the financial statements of the pharmacy. Email exchanges with B. Luka regarding preparation of the ROEs.	0.20
Wed	01/27/2021	Review and approve of payroll. Review and approve multiple disbursements.	0.50
Thur	01/28/2021	Email exchanges regarding payment of utility invoices and allocation of same to other units at the building.	0.20
Mon	02/01/2021	Telephone call from a potential purchaser. Asked her to send me an email with her coordinates. Receipt and review of an email from Fillware containing outstanding invoice.	0.20
Tues	02/02/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Telephone call from S. Loo expressing interest in purchasing the pharmacy. Email exchanges with S. Loo regarding same.	0.50

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	02/03/2021	Telephone call from J. Fardella regarding working hours on Family Day. Email exchanges with P. Amaral regarding same. Receipt, review and approve invoice from B. Luka regarding preparation of T4s and ROEs	0.30
Thur	02/04/2021	Review of inventory listing with respect to the K&F 30 day good demand and prepared a pdf copy of the listing and emailed same to B. Bissell.	0.50
Fri	02/05/2021	Receipt and review of the weekly Fillware report. Receipt and review of an email from L. Reyes containing an invoice from McKesson.	0.20
Mon	02/08/2021	Receipt and review of an email from Security One regarding the account balance and payment of same. Telephone discussion with the customer service rep regarding same. Telephone discussion with P. Gennis regarding sales process and obtaining a lease for the premises. EMail exchanges with CWB regarding same. Email exchanges with B. Bissell regarding same.	0.70
Tues	02/09/2021	Receipt and review of an email from McKesson regarding security interest and the amounts outstanding and payment of same at the date of appointment. Email exchanges with B. Bissell regarding the security opinion.	0.10
Wed	02/10/2021	Receipt, review and approve payables. Review and approve payroll. Participated in multiple conference calls with the bank and counsel. Review and approve the source deductions calculation and payment to CRA.	0.80
Thur	02/11/2021	Converted the inventory count file to suit the requirement of K&F and emailed same to S. Thomson. Email exchanges with S. Thomson regarding same. Review of an email from McKesson containing the monthly invoices. Reconciled same with the payments.	0.50
Fri	02/12/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.30
Tues	02/16/2021	Attended to various administrative and operational issues and provided directions to the staff.	0.20
Wed	02/17/2021	Participated in a conference call with T. Hopkinson, B. Wyett, R. Randall and P. Gennis regarding strategy to market the pharmacies. Dealt with operational issues. Receipt, review and approve payables.	0.60
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account. Review of email exchanges with Bahaa regardig 6 previous months payroll data.	0.40
Fri	02/19/2021	Receipt, review and approve payables. Receipt and review of an email from McKesson containing the PMSI notices. Email exchanges with counsel regarding same. Lengthy telephone discussion with J. Fardelli regarding cash reconciliation and change in the schedule to provide more shifts to Tom.	0.50
Mon	02/22/2021	Receipt and review of an email from S. Thomson containing the 30 day goods claim and accounting from K&F. Receipt and review of an email from B. Bissell containing a draft lease for the premises. Receipt and review of an email from Bahaa containing the vacation pay calculation for previous six months.	1.00
Wed	02/24/2021	Review and approve payable. Receipt, review and approve payables.	0.70
Thur	02/25/2021	Receipt, review and approve a plumbing quotation for repairs.	0.10

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Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	03/01/2021	Review of email exchanges regarding applying for rebates. Discussion with J. Gerges regarding same. Receipt and review of the Fillware sales reports. Dealt with operational issues and other administrative matters.	0.40
Tues	03/02/2021	Receipt and review of payroll registers from B. Luka.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyatt and P. Gennis. Participated in a conference call with R. Randall.	0.30
Thur	03/04/2021	Receipt and review of an email from McKesson containing copies of the invoices. Dealt with operational and administrative issues.	0.50
Fri	03/05/2021	Receipt, review and approve payables.	0.20
Mon	03/08/2021	Dealt with operational and administrative issues. Email exchanges with Maged regarding listing the pharmacies for sale. Receipt and review of an email from B. Bissell containing revised version of the lease agreement. Email exchanges with CWB regarding the proposals received to date and requesting call to discuss.	0.60
Tues	03/09/2021	Receipt and review of an email from B. Blsall to E. Lamek containing the lease agreement. Telephone calls from various parties interested in purchasing the pharmacies. Receipt and review of an email from Melanie containing the Fillware invoice. Receipt and review of email exchanges with McKesson.	0.40
Wed	03/10/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing current invoices and statement of account.	0.50
Thur	03/11/2021	Lengthy telephone discussion with Maged regarding listing the pharmacies. Telephone discussion with P. Gennis regarding same.	0.20
Mon	03/15/2021	Telephone discussion with the DM of the Erie Street location regarding operational issues. Email exchanges with the DM of the Wyandotte location and discussion regarding transferring patients in a timely manner when requested.	0.40
Tues	03/16/2021	Receipt and review of an email from McKesson containing the invoices and upcoming debit advice.	0.20
Wed	03/17/2021	Email exchanges with the DM regarding complaint from Francesco Vella.	0.20
Thur	03/18/2021	Receipt and review of draft email to Maged including the NDA, COVID-19 release and Schedules to the listing agreements. Provided comments regarding same and emailed same to P. Gennis. Receipt and review of an email from McKesson containing invoices.	0.20
Fri	03/19/2021	Review of email exchanges with J. Gerges regarding the lease. Telephone discussion with P. Gennis regarding same. Receipt and review of an email from P. Gennis to Maged containing an outline of the pharmacies to be listed, NDA to be signed and copy of the schedule to the listing agreement overriding certain terms of the listing agreement.	0.30
Sun	03/21/2021	Receipt and review of the lease signed by J. Gerges. Discussion with P. Gennis regarding liability of the Receiver with respect to the obligations under the lease.	0.50
Mon	03/22/2021	Receipt and review of the lease. Prepared an executed copy of same and emailed to P. Gennis.	0.30
Tues	03/23/2021	Receipt and review of an email from McKesson containing invoices. Email exchanges with Maged regarding listing of pharmacies and creation of data room. Review of the listing agreement.	0.30

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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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)			
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review and execute the listing agreements.	0.50
Thur	03/25/2021	Lengthy telephone discussion with Tom and Skarlett regarding the computer virus issue at the Erie street location. Discussions with DaCosta regarding same. Approved the expense to clean the computer and recover the data.	0.60
Fri	03/26/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Sat	03/27/2021	Prepared the online data room and uploaded the relevant information. Activated access and provided a link along with password to be forwarded to potential purchasers for access to the data room.	0.40
Mon	03/29/2021	Participated in a conference call with T. Hopkinson, B. Wyett and R. Randall regarding the sale of the pharmacies and ancillary issues.	0.20
Wed	03/31/2021	Multiple email exchanges with Maged regarding listing, data room and conditions underlying the APS. Participated in a conference call with Maged and Phil regarding confusion around AVO and conditions underlying the APS.	0.30
Thur	04/01/2021	Email exchanges regarding updating the data room with March reports. Email exchanges with respect to uploading reports containing financial information pre-receivership. Uploaded the financial information to the data room. Receipt, review and approve payables. Prepare disclaimer to be uploaded in the data room. Receipt and review of an email from McKesson containing invoices and debit advice.	0.30
Mon	04/05/2021	Participated in a conference call with Maged and Phil regarding additional reporting required from the pharmacies. Instructions to P. Amaral regarding preparation of the bid summary spreadsheet.	0.10
Tues	04/06/2021	Receipt and review of an email from McKesson containing invoices.	0.10
Wed	04/07/2021	Telephone discussion with Joe and Skarlett regarding replacement of the printer and the fax. Receipt and review of an email from J. Gerges regarding the marketing of the pharmacies, data available in the data room and other ancillary issues. Participated in a conference call with M. Babewy regarding same.	0.30
Thur	04/08/2021	Receipt, reviewed and approved Fillware invoice for payment.	0.10
Fri	04/09/2021	Review of email exchanges regarding renewing the accreditation with OCP. Email exchanges with B. Bissel regarding K&f payment. Dealt with ancillary operational issues.	0.20
Mon	04/12/2021	Telephone call from J. Chawla regarding the pharmacies. Advsie J. Chawla to reach out to M. Babawy to obtain NDA and access to data room.	0.20
Tues	04/13/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from J. CHawla containing the NDA. Receipt and review of an email from McKesson containing the invoices.	0.50
Mon	04/19/2021	Multiple email exchanges regarding operational issues, issues related to the sale process and financial information requested by potential purchasers.	0.10
Tues	04/20/2021	Review of the draft p&l for the period post receivership. Receipt and review of an email from L. Reyes containing invoices form McKesson.	0.30

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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)			
Fri	04/23/2021	Review of email exchanges with Maged and CWB regarding extension of the deadline to submit offers. Multiple discussions with Maged and P. Gennis regarding same and regarding additional information required in the data room.	0.20
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve payables. Receipt and review of the invoices from McKesson.	0.40
Wed	04/28/2021	Email exchanges with M> Babawy regarding financial statements. Receipt and review of the draft statements. Uploaded same to the data room.	0.20
Thur	04/29/2021	Email exchanges with respect to availability of normalized statements.	0.20
Sun	05/02/2021	Receipt and review of an email from M. Bebawy advising that the link to the data room has expired. Created new link and emailed same to M. Bebawy.	0.20
Mon	05/03/2021	Receipt and review of email exchanges with Bob regarding preparation of normalized statements.	0.20
Tues	05/04/2021	Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.10
Wed	05/05/2021	Receipt and review of an email from L. Reyes containing McKesson invoices. Lengthy telephone discussion with Lovell group regarding the sale of the pharmacies.	0.30
Thur	05/06/2021	Email exchanges regarding obtaining additional information from the pharmacies to be provided to the potential purchasers. Receipt and review of offer to purchase from Y. Loo.	0.30
Mon	05/10/2021	Review and provided comments with respect to the offers. Review of the draft summary of offers. Receipt and review of the offer received from Neighbourly Pharmacy Inc. Receipt and review of the updated offers summary.	0.70
Tues	05/11/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Review of email exchanges with T. Hopkinson regarding summary of offers. Continue review of the offers. Review of final summary offers spreadsheet and provided comments. Receipt and review of an email from McKesson containing invoices and debit advise for upcoming payment.	0.60
Wed	05/12/2021	Receipt and review of an email from B. Wyatt asking for adjusted cash flows in advance of the call on Friday. Left a voicemail for B. Wyatt regarding same. Commence review of the available information to prepare the requested information including cash flows, to-date income statement and projected annualized income statement. Email exchanges with banking regarding updating the postings for month of April.	0.40
Thur	05/13/2021	Prepared Interim statement of receipts and disbursements, adjusted cash flows and income statement and emailed same to B. Wyatt, T. Hopkinson and R. Randall. Receipt, review and edit the offer summary and emailed same to CWB	1.00
Fri	05/14/2021	Prepared for the call with CWB. Participated in a call with T. Erickson, R. Randall, B. Wyatt, T. Hopkinson and P. Gennis to review the offers and discuss go forward. Email exchanges regarding cash management. Review of bank accounts and instructed banking to transfer funds to cover shortfall.	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)			
Mon	05/17/2021	Lengthy discussion with J. Fardella regarding the Health Canada Inspection report. Receipt and review of an email from B. Wyatt providing comments received from R. Rampathy with respect to the operation of the pharmacy.	0.50
Tues	05/18/2021	Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice for next scheduled payment.	0.10
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables. Receipt and review of an email from McKesson containing invoices.	0.50
Fri	05/28/2021	Sent an email to B. Wyatt requesting financial information submitting by the company at the outset of the loan. Receipt and review of an email from B. Wyatt containing the requested information. Continue review of the change in financial position of the pharmacies since 2018.	0.80
Mon	05/31/2021	Email exchanges with K. Chan regarding operational issues. Receipt and review of an email from L. Reyes of McKesson containing copies of invoices and debit advice for the upcoming payment.	0.30
Tues	06/01/2021	Receipt, review and approve payable.	0.10
Wed	06/02/2021	Review of previous sales reports and other information with respect to the deterioration of sales at the pharmacy since 2018. Drafted a memo for CWB regarding same. Sent the draft memo to P. Gennis for review. Discussion with S. Baba regarding additional reports for the memo.	2.30
Thur	06/03/2021	Review of additional reports from S. Baba. Revise the memo and prepared a pdf copy along with appendices. Emailed same to P. Gennis. Receipt and review of email exchanges regarding same with CWB.	2.50
Fri	06/04/2021	Email exchanges and telephone discussion with K. Chan regarding operational and staffing issues.	0.20
Tues	06/08/2021	Receipt and review of an email from L. Reyes of McKesson containing invoices and debit advice.	0.10
Wed	06/09/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.40
Thur	06/10/2021	Telephone call from J. Fardella regarding internet issue. Instructed D. Larrier to look into it.	0.10
Tues	06/15/2021	Receipt, review and approve payables.	0.10
Tues	06/22/2021	Receipt and review of an email from McKesson containing statement, invoices and debit advice.	0.10
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables. Telephone discussion with J. Fardella regarding the OCP investigation. Discussion with P. Gennis regarding same. Review of email exchanges with OCP.	0.90
Fri	06/25/2021	Participated in a conference call with the OCP investigator. Sent multiple emails to A. Luschak containing information regarding the ransomware attack. Email exchanges with respect to installation of dual sink. Telephone discussion with J. Fardella regarding firewall installation and offsite backup.	1.00
Mon	06/28/2021	Email exchanges and telephone call with J. Fardella regarding off site backup and firewall installation.	0.40
Tues	06/29/2021	Email exchanges with Kim regarding staffing. Receipt and review of an email from L. Reyes containing McKesson invoices and debit advice.	0.30
Wed	06/30/2021	Email exchanges and discussions with P. Amaral regarding cash management.	0.20

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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)			90.90
Paula Amaral (PAM)			
Tues	12/01/2020	Prepare RC59 and RT account forms.	0.50
Wed	12/02/2020	Finalize RC59 forms and send to CRA. Prepare change of Designated Manager Form and send to DM. Upload alarm contracts.	1.00
Thur	12/03/2020	Upload and organize payroll documents and supplier information.	1.00
Wed	12/09/2020	Enter information into WEPPA form and prepare master payroll sheet to calculate source deductions and track payroll and independent contractors.	1.10
Thur	12/10/2020	Request Telus Account Information and forward to Phil and Mukul.	0.20
Fri	12/11/2020	Request Telus Account Information and forward to Phil and Mukul. Save bank account information to R drive. Save bank account information to R drive.	1.20
Mon	12/14/2020	Review payroll with Mukul for approval. Request clarification and revised invoices for pharmacists. Prepare requisitions.	0.50
Tues	12/15/2020	Review payroll with Mukul for approval. Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	0.50
Wed	12/16/2020	Send Telus Provider Change Request Form to Designated Managers for signatures.	0.10
Thur	12/17/2020	Reconcile bank statement and prepare deposit for credit card transactions and posting of credit card fees.	1.00
Fri	12/18/2020	Contact DM at both locations to regarding Change of DM for Telus application.	0.30
Mon	12/21/2020	Prepare deposits and requisitions as per bank statement.	1.00
Tues	12/22/2020	Request Payroll Information and Prepare payroll.	2.20
Wed	12/23/2020	Prepare cheque requisition for Independent contractor	0.20
Thur	12/24/2020	Convert Fillware reports to PDF, scan and save to drive. Contact DM at Sulla Via for reports and payroll info.	0.30
Tues	12/29/2020	prepare payroll, print and upload fillware reports	1.50
Wed	12/30/2020	Address courier issues regarding package incorrectly sent to msi offices and delayed payroll cheques.	1.00
Tues	01/05/2021	Calculate source deductions From Nov 25-Dec 31 using Excel and calculate payroll totals. Follow up regarding Telus Account.	1.30
Wed	01/06/2021	Receive information regarding deposit to be redirected to correct accounts and prepare deposit and requisition forms.	0.30
Thur	01/07/2021	Gather Fillware Reports, prepare summary spreadsheet, scan to file; prepare deposit and requisitions as per transactions in bank account, review payroll data with Mukul, follow up regarding ID for Telus account and forward to Frieda	1.20
Fri	01/08/2021	Prepare Payroll for Jan 1-15	1.40
Mon	01/11/2021	Update Fillware data and send to Phil	0.20
Tues	01/12/2021	Finalize payroll, get approval and prepare cheques for delivery	1.20
Wed	01/13/2021	Contact WSIB to search for accounts and confirm account numbers if any and discuss opening of accounts.	0.10

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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)			
Thur	01/14/2021	Review bank statements, prepare excel spreadsheet with credit card sales and fees, prepare deposit and cheque requisitions for transactions.	1.10
Mon	01/18/2021	Request Fillware Reports, update spreadsheet and send to Phil.	0.50
Tues	01/26/2021	Prepare payroll including calculation of source deductions, year to date amounts, payroll stubs and requisitions.	1.40
Wed	01/27/2021	Reviewing requisitions with Mukul and preparing cheques for delivery Collecting Fillware reports, updating spreadsheet and emailing to Phil.	0.90
Thur	01/28/2021	Prepare requisitions for deposit and expenses based on bank statements.	1.10
Fri	01/29/2021	Review invoice from Pharmacist, Thomas Lascak and prepare requisition.	0.20
Mon	02/01/2021	Prepare cheques for courier for Thomas Lascak, Exodus and RFG Plumbing	0.10
Tues	02/02/2021	Set up WSIB account using online registration.	0.50
Wed	02/03/2021	Request Fillware reports, upload, update sales chart	0.30
Fri	02/05/2021	Prepare deposit and requisitions as per bank statements. Request McKesson Invoices.	0.80
Mon	02/08/2021	Prepare payroll for Feb 1-15	1.00
Tues	02/09/2021	Prepare source remittance	0.70
Wed	02/10/2021	Review payroll with Mukul. Prepare cheques for sending. Request Courier.	1.00
Fri	02/12/2021	Contact Pharmacy for Fillware report, upload and update spreadsheet	0.30
Wed	02/17/2021	Receive Filware report from both locations and update spreadsheet. Review payments made to Pharmacist Imelda. Received call from Pharmacist inquiring about invoicing procedures. V	0.80
Thur	02/18/2021	Prepare cheque and deposit requisition as per bank account.	1.20
Fri	02/19/2021	General-Reconciling Bank statements	0.60
Mon	02/22/2021	General	1.10
Tues	02/23/2021	Resent fax requesting a RP0002 account. Receive payroll information and prepare payroll for approval.	1.20
Wed	02/24/2021	Review payroll with Mukul. Prepare cheques for delivery.	0.50
Thur	02/25/2021	Prepare deposit and cheque requisitions as per bank statement.	1.00
Fri	02/26/2021	Prepare T4s.	1.00
Mon	03/01/2021	Work on bank reconciliation. Request Fillware reports and update spreadsheet.	0.80
Tues	03/02/2021	Request deposits to date. Prepare cheque and deposit requisitions for transactions in bank account to February 28 as per bank statements.	1.10
Wed	03/03/2021	Prepare deposit requisition for cash deposits to date. Received confirmation numbers from WSIB. Complete second stage of set up by setting up account for reporting premiums.	1.20

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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)			
Thur	03/04/2021	Prepare WSIB reports for December, January and February for submission. Prepare summary of amounts owing to CWB Maxium and WIP to Feb 28	1.10
Fri	03/05/2021	Send reminder email regarding submission of payroll and Fillware reports. Review Mckesson invoices and send email to pharmacist requesting debit advice and report for over the counter sales. Complete requisitions for bank transactions. Recieve debit advice from the Sulla Via location, print and prepare for requisitions.	1.40
Mon	03/08/2021	Print and organize email with sales total summaries. Print and sort payroll hours and invoices.	0.30
Tues	03/09/2021	Review invoices from contractors and hours submitted by employees and prepare payroll payment statements. Prepare requisitions for payroll payments.	1.40
Wed	03/10/2021	Review payroll with Mukull. Receive signed cheques and prepare for delivery. Request courier. Contact CRA to resolve account issues.	1.70
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. Call with CRA regarding RP002 account. Call with WSIB to manually report premium information due to online service not allowing submission. General administration	2.00
Fri	03/12/2021	Create deposit and cheque requisitions for transactions from March 1-7 as per bank statements. Request for latest McKesson Debit advice. Receive email with information regarding deposit made directlt at the bank. Prepared requisition for deposit.	0.90
Sun	03/21/2021	March 15 - Contact DM to discuss potential complaint (0.4) March 16 - Receive email from DM explaining events leading to potential complaint. Forward email to Phil and Mukul (0.1) Assemble WEPPA packages for employees and request courier Order ROEs Contact pharmacy to ask if they sell lottery tickets and report to Phil and Mukul Contact pharmacy staff to request Fillware report Thursday March 18 Prepare requisition for bank transactions as per bank statements. March 8-14 (1.2)	3.70
Tues	03/23/2021	Call with pharmacist to request reports and assist with assembling reports. Scan all reports and save to Data Room	1.20
Wed	03/24/2021	Call with pharmacist to request additional reports, save reports to data room Update Pharmacy Information spreadsheet.	0.60
Thur	03/25/2021	Receive emails with payroll information, follow up on missing information, Prepare payroll pay statements, requisitions for paycheques and invoices Contact pharmacy regarding storage of Fillware data	1.40
Fri	03/26/2021	Review payroll with Mukul	0.30

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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)			
Mon	03/29/2021	Receive Fillware reports and update Fillware summary Prepare cheques for courier and request courier Update Data Room with additional reports Update Interested Parties list with employee names and contact information Assist with account reconciliation	1.00
Tues	03/30/2021	Prepare requisitions as per bank statements	0.90
Thur	04/01/2021	Save March Fillware Reports to Data Room Contact Pharmacy for additional reports	0.40
Mon	04/05/2021	Upload NDAs to Data Room and create spreadsheet with names of interested parties that submitted signed NDAs Create payroll spreadsheet for each pharmacy and save to the data room.	0.70
Tues	04/06/2021	Save NDA's to drive and update Interested Parties spreadsheet. Save reports supplied by Maged to data room. Prepare payroll spreadsheet and save to data room.	1.10
Wed	04/07/2021	Receive payroll information, prepare paycheques, paystubs and requisitions.	1.20
Thur	04/08/2021	Prepare requisitions as per bank statements for posting Review drive for financial statements, T2 and if available save to Data Room	0.70
Fri	04/09/2021	Upload NDAs, reconcile Interested parties list with NDAs received and update spreadsheet	0.70
Mon	04/12/2021	Receive Fillware report, upload and update spreadsheet. Review fillware reports received to date and email pharmacies for missing reports. Prepare requisitions for payroll Calculate source deduction amounts owing and prepare requisition for monthly source remittance	1.00
Tues	04/13/2021	Review payroll with Mukul for approval. Prepare cheques for delivery.	0.80
Wed	04/14/2021	Create deposit and cheque requisitions for bank transactions based on bank statements.	1.00
Thur	04/15/2021	Preparation Draft of Internal Profit and Loss Statements for Dec 1, 2020 to March 31, 2021	0.80
Fri	04/16/2021	Upload NDAs and update spreadsheet of Interested Parties Contact DM to request that the accreditation be complete with the OCP Contact DMs for insurance renewal	1.30
Wed	04/21/2021	Continue preparation of internal profit and loss statements. Review McKesson debit advices for purchase amounts and review Fillware reports and Point of Sale reports for sales amounts. Contact DM and request renewal of Pharmacy Accreditation. Request Sales report for Nov 2019-Nov 2020 for preparation of normalized financial statements. Prepare requisitions for bank transactions. Request Fillware reports and update spreadsheet	2.30
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil. Complete Interim Financial Statements.	0.60
Fri	04/23/2021	Upload NDA's to server and update spreadsheet. Request payroll information, receive invoices and hours and print	0.80

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Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Mon	04/26/2021	prepare payroll calculations, pay statements and requisitions	1.20
Tues	04/27/2021	Review payroll with Mukul, prepare cheques once signed for release	1.20
Thur	04/29/2021	Record bank transactions and prepare requisition for all credit card sales, fees and health insurance prescription sales.	1.00
Wed	05/05/2021	Receive Fillware report and update file	0.10
Thur	05/06/2021	Prepare entries and requisitions for credit card sales, fees, insurance payments and drug purchases as per bank statements.	0.50
Fri	05/07/2021	Update NDA Spreadsheet. Receive offers, save to drive, review offers and prepare Offer Summary spreadsheet.	0.60
Mon	05/10/2021	Calculate payroll source deductions, prepare pay statements and payroll requisitions. Prepare requisitions for invoices. Update Offer Summary spreadsheet. Review offers and enter important information into spreadsheet for review.	1.60
Tues	05/11/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.20
Fri	05/14/2021	Prepare requisitions for credit card sales, credit card fees and automatic debits and credits in bank account. Review deposits received and prepare spreadsheet with summary of deposits per pharmacy. Contact pharmacies for Fillware and POS reports to obtain total sales, review McKesson statements to obtain correct purchase amounts to April 30th, Update projected financial statements to April 30. Prepare Offer Summary Report with Irrevocable dates. Work with Banking and Mukul to resolve potential shortage in account. Review outstanding cheques and prepare requisition for amount to transfer.	3.20
Tues	05/18/2021	Request and Receive Fillware report. Update spreadsheet with Fillware report data. Prepare requisitions for credit and debit transactions as per bank statements	1.50
Fri	05/21/2021	General	1.20
Sat	05/22/2021	Prepare rejection letter for unsuccessful purchasers of the pharmacies Prepare requisitions for return of deposits to unsuccessful purchasers. Prepare requisitions for credit and debit transactions as per bank statements. Receive deposit instructions from unsuccessful purchasers.	2.00
Tues	05/25/2021	Review payroll and invoices for approval with Mukul. Prepare cheques for distribution. Add payment statements to pay cheques and organize couriers.	1.20
Thur	05/27/2021	Reconcile bank statements with entries in Ascend. Confirmation of banking information for return of deposits. Send receipts confirming return of deposit to individual buyers. Create requisitions for bank transactions to be entered into Ascend	3.10
Tues	06/01/2021	Perform analysis of cash position to determine if sufficient funds are available.	0.50

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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)			
Thur	06/03/2021	Organize Fillware reports to be merged into report. Update Fillware Summary with weekly sales and prorated annual sales amount.	0.50
Fri	06/04/2021	General	1.50
Wed	06/09/2021	Review payroll and payables with Mukul. Prepare cheques with paystubs for delivery. Prepare cheques for payables for delivery.	1.50
Mon	06/14/2021	Review transactions as per bank statements and prepare requisitions for receipts paid directly to bank account including credit card transactions, direct deposits from health insurance companies and disbursements for credit card fees.	1.20
Tues	06/15/2021	Review transactions and reconcile with bank to determine shortage in account. Prepare requisitions for transfer of funds to cover shortage. Prepare WSIB reports and file WSIB return, Prepare requisition for payment.	0.70
Mon	06/21/2021	Email DM to determine status of double sinks at both locations. Receive email with status of sinks and report to Phil. Receipt and print payroll submissions.	0.70
Tues	06/22/2021	Receipt and review of payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.20
Wed	06/23/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.20
Thur	06/24/2021	Prepare bank analysis to determine status of account. Discussion with Mukul regarding account status.	0.40
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Mon	06/28/2021	Receive and respond to email from DM regarding relief pharmacist hours and future invoice. Prepare bank account analysis to determine amount of transfer required. Prepare requisitions for transfer.	0.40
Paula Amaral (PAM)			100.80

Philip H. Gennis (PGE)

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	11/25/2020	<p>Receipt and review of endorsement and signed Appointment Order of Justice Cavanagh and transmittal of same to receiver staff in the field; receipt and review of email from Stewart Thom (Counsel for Kohl & Frisch (pharmaceutical supplier advising that his client would NOT be willing to ship product absent payment in full of all arrears and payment for product post-receivership; email exchange with Daryl MacLellan regarding contact at McKesson (another pharmaceutical supplier); lengthy telephone discussions and email exchanges with a number of inventory counting services required given the last minute cancellation by Totals Inventory Services Inc., receipt and acceptance of inventory counting proposal from Inventory Solutions; receipt and transmittal of email from John Gerges providing alarm codes for pharmacies in receivership; receipt and review of draft employee termination and re-hire letters; coordination of locksmith changes; coordination of field personnel at all receivership pharmacy locations relative to all issues related to the taking of possession; receipt and response to emails from field personnel regarding OCP rules and regulations related to storage narcotics; requesting delivery of combination safes where such did not exist before; determination as to level of security after review of location and surrounding neighborhoods; receipt and response to multiple emails regarding payment of wage arrears at all pharmacies; instructing the opening of individual receivership trust accounts; oversight of changes to alarm system monitoring to include direct responses by security personnel upon an alarm being triggered; telephone consultation with resistant alarm companies on costing of additional security measures and other measures required by newly acquired insurance provider given the cancellation of previous insurance before the appointment of the Receiver; telephone discussion with Chad Brownlee of Lawrie Insurance regarding obtaining insurance policies for all locations lengthy email and follow-up telephone discussion with Bernard Lefebvre at McKesson Canada regarding the terms and conditions of McKesson's continuing supply of product to stores in receivership; coordination of acquiring replacement provider numbers for insurance providers; dealing with current banker for each pharmacy and arranging for the accounts to be placed on "deposit-only" status; numerous telephone discussions with Branch Manager of the branch where accounts were maintained only to learn that 4 out of 6 accounts had been closed; telephone discussion and email follow-up with James Desjardins, Senior Legal Counsel at BMO; receipt and response to email enquiries from insurance broker relating to building construction where pharmacies were located; receipt and review of email from John Geerges regarding revenue for each location so as to enable business interruption insurance to be placed on the policy for each location;</p>	2.00

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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)			
Thur	11/26/2020	On-going email exchange with Stewart Thom, Counsel for Khol & Frisch; continuing exchanges with pharmacies regarding narcotics storage and security; on-going gathering of data relative to pharmacy personnel and each of their accreditation; determination of the status of all pharmacists with OCP; in-depth review of all leases so as to determine rent payable, status of arrears and disposition of Landlord relative to Receivership; continued coordination of remaining inventory counts and ensuring the tracking of sales until inventory counts are completed so as to enable an accurate assessment of the value of PMSIs held by McKesson and Kohl & Frisch; communication with accountant for Gerges group on matters involving payroll (T4s and ROEs) as well as arranging for the securing of books and records; email exchange with John Gerges related to rebates paid by pharmaceutical suppliers on generic brands; review of wage and contractor arrears across pharmacy group; on-going email exchanges related to ordering and delivering of product to stores; further dealings with management at BMO regarding accounts belonging to receivership companies; on-going discussions with Bernard Lefebvre at McKesson regarding continuation of supply; discussions and email exchange with OCP confirming identity of DMs across the pharmacy group; receipt and review of account statements from both McKesson and K&H; receipt and review of POC Property and 30-day Notices from Stewart Thom, Counsel for Kohl & Frisch;	1.75
Fri	11/27/2020	Continued dealings with Alarm companies so as to enable insurer to be fully on-side with policies effective November 25th; assisting staff in setting up call lists for each location; on-going dealings with insurance providers; review of Telus contract and internal meetings aimed at developing a strategy with respect to the Telus issue; on-going discussions with Bernard Lefebvre, Credit Manager at McKesson regarding continuation of supply; further email exchange and telephone discussion with Stuart Thom, Counsel for K&F; telephone discussion and follow-up email with Daryl McLellan regarding Telus and options available in this regard; receipt and review of insurance certificates cancelled prior to receivership order being granted; telephone discussion with Ted Hopkinson providing update on receivership locations; coordinating applications for WSIB on a location-by-location basis; Telephone discussion and email exchange with Receiver's Counsel (Brendan Bissell regarding Telus issue and enquiring as to whether or not Telus might qualify as a "critical" supplier; on-going dealings with BMO regarding bank accounts belonging to receivership entities; continued email exchanges with Counsel for K&F regarding PMSI Demands; Continuing email exchanges and telephone discussion with Manager of BMO branch where company accounts were maintained in an effort to clarify status and emphasize the need to have the accounts placed "on deposit only"; email exchange with insurance broker regarding business interruption and provision of pre-receivership revenue numbers provided by John Gerges;	1.50
Sat	11/28/2020	Telephone discussion with Daryl MacLellan and MM regarding Telus issue; receipt and discussion with MM regarding Health Canada enquiry into Olde Walkerville website;	0.25
Sun	11/29/2020	receipt and review of inventory reports by location and preparation of spreadsheet comparing inventory values to PMSI claims;	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)			
Mon	11/30/2020	review of email exchange with Moneris; review final insurance quotes; correspondence to Landlord enclosing copy of Receivership Order;	0.25
Tues	12/01/2020	Email exchange and telephone discussion with Insurance Broker to sort out policy exclusions; continued email exchange with branch manager at BMO branch where companies in receivership maintained accounts pre-receivership; lengthy telephone discussion with Chief Credit Officer at McKesson; email regarding payment to DM; email from Credit Manager at Kohl and Frisch regarding arrears; telephone discussion with Counsel for Landlord of Erie Street location; receipt and review of invoicing for insurance; email exchange with Health Canada regarding on-line pharmacy website; email exchange with John Gerges in this regard; lengthy email to Counsel for Landlord outlining certain provisions of the receivership order and confirming the Receiver's go-forward plan regarding the pharmacy; email exchange with OCP regarding designated managers and requirements of the College on any sale; review of insurance invoicing; receipt and review of email from McKesson outlining arrears owed by pharmacy; on-going exchange with BMO branch and BMO Senior Legal Counsel with respect to bank account maintained by Company pre-receivership; telephone discussion with both branch Manager and Counsel; email exchange with John Gerges regarding provider forms; email from Bernard Lefebvre from McKesson enclosing PAP Forms for signature in order to ensure supply to pharmacy;	1.20
Wed	12/02/2020	Sorting out borrowing requirements; lengthy email from Joe Giorgi, Counsel for Landlord of Erie Street premises and responding email; request to insurance broker for insurance certificates for Landlords; preparation of detailed spreadsheet summarizing all leases and contact information for Landlords;	0.75
Thur	12/03/2020	receipt and review of completed PAPs for McKesson prior to transmittal to Bernard Lefebvre; email transmitting PAPs to McKesson; receipt and response to email from Counsel for Landlord of the Erie Street location in Windsor;	0.50
Fri	12/04/2020	Receipt and transmittal of Insurance Certificate to Landlord;	0.20
Mon	12/07/2020	email to Manager of debtor's bank regarding wire transfer of funds to Receiver's Trust account previously requested.; Review and execution of S. 245(1) Notice; email exchange with Counsel for CWB and Counsel for Receiver with respect to aspects of Court Order to be obtained today	0.50
Tues	12/08/2020	Receipt of email from bank manager at BMO where company account was previously maintained confirming wire transfer to Receiver's trust account; establishing protocol and coordination of rent payments	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	12/09/2020	Telephone discussion with Landlord regarding rent for December; email exchange with Counsel for Landlord in this regard; review of draft communication to staff; review of email from McKesson regarding Telus; review of applicability of government covid 19 rent and wage supplements to receiver-controlled businesses; coordination of and establishing protocol for payment of rent to Landlords, control over inventory, monitoring of trust accounts to ensure timely receipt of insurance provider payments and communication of same to staff	1.20
Thur	12/10/2020	Email exchange with Stewart Thom, Counsel to Kohl and Frisch regarding Demand for Possession Notices and PMSI Claims; email to Debbie Smith Credit Manager to Kohl & Frisch regarding my communication with its Counsel; review of draft communication to all independent contractors and employees with respect to payroll; email exchange with Ben Wyett of Maxium responding to requests for financial records and other information; email exchange with Health Canada regarding website titled Olde Walkerville Pharmacy; email exchange with John Gerges with respect to Khan Kaiser and his current involvement;	1.00
Fri	12/11/2020	Receipt and review of script counts and bank statements for both pharmacies for twelve months ending November 30, 2020; further email to Ben Wyett attaching additional documents received and previously requested by the Bank;	0.50
Sat	12/12/2020	Email to Accountant requesting financial statements; email to BMO regarding former accounts used by corporate entities.	0.50
Mon	12/14/2020	General engagement oversight, including but not limited to email exchange with former accountant of debtor; email exchange with Landlord regarding protocol for payment of rent on a go forward basis and payment of pre-receivership arrears; internal email exchanges with respect to operational issues, including applications to Telus for a provider number; review of invoices rendered by pharmaceutical supplier; receipt and response to enquiries from prospective purchasers; telephone discussions with CWB	0.75
Tues	12/15/2020	General engagement operational oversight, including receipt and review of invoicing and recoveries; emails and telephone discussion with respect to on-going dealings with McKesson; email exchange and lengthy conference call with BMO relationship manager and Counsel for the Bank regarding closed bank accounts;	0.50
Wed	12/16/2020	On-going operational oversight including but not limited to providing direction to staff; acting as sole liaison with McKesson and landlords; internal strategic discussions regarding resolution of outstanding invoices from Kohl and Frisch.	0.25
Thur	12/17/2020	Re-visit Notices from Counsel for K&F; telephone discussion with Receiver's Counsel in this regard and instructing Counsel to communicate with Counsel for K&F; receipt and response to email from Credit Manager at K&F;	0.50
Sun	12/20/2020	Receipt and review of email exchange between Receiver's Counsel and Counsel for Kohl and Frisch.	0.25
Mon	12/21/2020	General operational oversight; review of McKesson invoices as at December 17th; internal email exchanges on operational issues.	0.50
Tues	12/22/2020	Responding to email from prospective purchaser; on-going operational oversight.	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	12/28/2020	Receipt and review of script reports for period from November 25 through December 19th	0.25
Wed	12/30/2020	Receipt, review and approval of invoices from McKesson for period from December 17 to December 30.	0.25
Mon	01/04/2021	General operational oversight; review of McKesson invoices internal email exchanges on operational issues.email from Counsel regarding results of hearing held today regarding revisions to Order;	0.50
Tues	01/05/2021	Conference call with Eric McCarty of McKesson regarding issues with Telus; receipt and review of Termination letters from telus and internal email requesting confirmation from all pharmacies as to those claims they are unable to process due to the absence of Telus; general operational oversight;	0.50
Wed	01/06/2021	General operational oversight; responding to emails and miscellaneous telephone calls; call with McKesson	0.30
Thur	01/07/2021	conference call with CWB and all Counsel re next steps; conference call with Bernard Lefebvre and Sylvail Desgagne of McKesson	0.50
Mon	01/11/2021	Review of Fillware Reports in advance of transmittal to CWB;; internal email exchanges with respect to OCP requirement for a separate and private counselling room in each pharmacy; email exchange with accountant of the company;communication with Telus aimed at setting up call to discuss re-instatement of provider number; receipt and review of security documents provided by McKesson;;email exchange with Telus.general operational oversight.	0.50
Tues	01/12/2021	; receipt and review of Fillware reports to January 2nd together with annualized summary;email exchanges regarding room for pharmacist counselling; operational oversight of engagement	0.50
Wed	01/13/2021	General operational oversight including internal email exchanges regarding emerging issues;; review of payables; receipt and response to emails from prospective purchasers.	0.25
Thur	01/14/2021	General	0.50
Fri	01/15/2021	Email exchange with BMO to obtain additional funds on deposit at BMO.; email from Receiver's Counsel regarding PMSI Claim asserted by Kohl & Frisch.	0.50
Mon	01/18/2021	On-going engagement oversight; emails to and from staff dealing with emerging operational issues; review of payables and receipts.	0.30
Tues	01/19/2021	Receipt and review of Fillware reports prior to transmittal to CWB; general operational oversight, including receipt and review of McKesson invoices; responding to additional enquiries from prospective purchasers regarding the timing of Receiver's sale process;	0.50
Wed	01/20/2021	Receipt and review of Fillware reports prior to transmittal to CWB; conference call with Counsel regarding Telus; receipt and transmittal of K&F 30-day notices to Receiver's Counsel.	0.30
Tues	01/26/2021	review of status report relative to Blister Pack protocols in pharmacy; general oversight of pharmacy operations and engagement.	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	01/27/2021	Assiting in sorting out issues with respect to utility accounts at Olde Walkerville; request and obtain insurance certificates for CWB; follow-up regarding blister pack dispensing and OCP guidelines in this regard; receipt and review of invoicing; general operational oversight.	0.50
Thur	01/28/2021	Email exchanges regarding operational issues; internal discussions in this regard.	0.25
Fri	01/29/2021	Request and obtain revised insurance certificates and transmit to CWB; on-going operational oversight.	0.50
Mon	02/01/2021	Email exchange with CWB regarding financial statements and bank statements; on-going operational oversight; email to accountant requesting financial statements;	0.25
Tues	02/02/2021	On-going operational oversight;	0.50
Thur	02/04/2021	Review and respond to repair estimate at Wyandotte site.	0.25
Fri	02/05/2021	Receipt and review of Fillware Reports and Summary; receipt and review of McKesson invoices; general operational oversight	0.50
Mon	02/08/2021	Telephone discussion with MM regarding proposed lease of premises; email exchange with Brendan Bissell requesting preparation of lease for the premises; email exchange in this regard with Ben Wyett of CWB confirming agreement with this approach in advance of commencing sales process for the pharmacy;	0.75
Tues	02/09/2021	Email exchange with McKesson regarding PMSI Claim; follow-up email to Counsel regarding opinion on McKesson security; general operational oversight;	0.25
Wed	02/10/2021	Email excvchange with Ben Wyett at CWB regarding potential for sales process; general operational oversight;	0.50
Thur	02/11/2021	Receipt and review of McKesson invoices; internal discussions in this regard; email correspondence to McKesson regarding PMSI claim; email exchange with Receiver's Counsel in this regard; general operational oversight;	0.25
Fri	02/12/2021	General operational oversight;	0.50
Tues	02/16/2021	On-going operational oversight including discussions with staff in the field and suppliers; telephone discussion with Counsel regarding drafting of lease for pharmacy;	0.50
Wed	02/17/2021	Conference call with Ted Hopkinson, Ben Wyett; Rod Randall and Mukul Manchanda regarding sales process for pharmacies and update for SAMU; receipt and review of Fillware Reports for January 25-31 and February 1-7; general operational oversight;	0.75
Thur	02/18/2021	Email to Counsel regarding lease preparation; on-going operational oversight;	0.25
Mon	02/22/2021	Receipt and review of draft lease for Wyandotte location; transmittal to Counsel with proposed revisions; telephone discussion with John Gerges;	1.50
Tues	02/23/2021	telephone discussion with Counsel with regard to lease of premises for presentation to Landlord; email exchange with JG requesting sketch of space occupied by the pharmacy at 1701 Wyandotte to be added as a schedule to the lease being prepared; review of McKesson invoices; general operational oversight;	0.50
Wed	02/24/2021	Email exchange with John Gerges regarding utility accounts for Wyandotte; revisions to draft lease for Wyandotte and transmittal to Counsel for Receiver; general operational oversight;	0.75

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	02/25/2021	Email exchange and telephone discussion with John Gerges regarding rebates for generic meds; general operational oversight; Email exchange with John Gerges regarding Telus Dispensing Software	0.20
Tues	03/02/2021	Telephone discussion with Ben Wyett regarding listing of pharmacies for sale; emails to two business brokers requesting sales and marketing proposals; Further telephone discussion with Eric McCarty at McKesson regarding Telus; emailing to Eric McCarty a copy of our letter to Telus;	0.25
Wed	03/03/2021	Conference call with Bernard Lefebvre of McKesson Canada regarding PMSI arrears owing on a number of pharmacies currently operating; review of Fillware Reports and Summary for February and transmittal of same to Ben Wyett; telephone call with Ben Wyett; general operational oversight; update call with Rod Randall;	0.50
Mon	03/08/2021	Telephone discussion with Ben Wyett regarding lease of premises; review of final draft of lease prior to presentation to John Gerges; draft APS, Covid-19 Release and NDA and submit to Counsel for review.	3.50
Tues	03/09/2021	Conference call with CWB regarding sales process for pharmacies; email exchange with Bernard Lefebvre at McKesson; general operational oversight including internal emails and telephone discussions on operational matters;	0.50
Wed	03/10/2021	Receipt and review of Filware Summary for March 1-7 and transmittal to CWB; general operational oversight; receipt and review of McKesson invoices and credits;	0.25
Fri	03/12/2021	Email exchange and telephone discussion with Eric McCarty at McKesson; miscellaneous operational oversight	0.20
Mon	03/15/2021	Email exchange with Pharmacist and other Windsor pharmacist regarding transfer of script; lengthy telephone discussion with Mr. Vella owner of near-by pharmacy;	0.50
Tues	03/16/2021	discussion with MM regarding his call with Maged Bebaey; email to Daryl MacLellan reporting on discussions with Maged Bebaey;	0.10
Wed	03/17/2021	Receipt and review of lengthy email from on-site pharmacist outlining issue with Francesco Vella and shedding light on telephone altercation of earlier in the week; Email from Daryl MacLellan regarding listing with Maged Bebaey; telephone discussion with Daryl MacLellan; lengthy telephone discussion with Maged Bebaey; telephone discussion with Ben Wyett; email exchange and telephone with Eric McCarty at McKesson; receipt and review of Counsel revisions to draft APS for use in the sale of pharmacies; telephone discussion with Counsel in this regard; operational oversight of pharmacy.	1.00
Thur	03/18/2021	Telephone discussion with Maged Bebaey; lengthy email to Maged Bebaey outlining details of proposed Listing Agreement; drafting of schedule to Listing Agreement; NDA and Covid-19 Release; revisions to APS and transmittal to Counsel for final review; email to Eric McCarty at McKesson regarding proposed sale of pharmacies and requesting names of additional prospective purchasers for exclusion list; internal email requesting assembly of information required by broker for listings; receipt and review of executed lease for Wyandotte premises from John Gerges; email exchange with JG regarding payment of rent for December through March;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	03/19/2021	Receipt and approval of rent payable; internal emails requesting assembly of information needed for Listing Agreements and regarding existence of lottery terminals and/or lottery tickets being sold by pharmacies; receipt and review of V3 of generic APS for use in sale of pharmacies; response to proposed revisions; lease review; revision to documents provided to Maged Bebawy dealing with proposed Listing Agreements;	0.50
Sat	03/20/2021	Email exchange with Counsel regarding liability issue with lease;	0.25
Mon	03/22/2021	Receipt and approve payable for rent for December through March; Email exchange with Counsel regarding additional revisions to APS; instructing staff to gather information for listing agreements; transmittal of fully executed lease for Wyandotte premises;	0.25
Tues	03/23/2021	Email exchange with JG regarding banner agreements tied to pharmacies; Email to Pharmachoice regarding banner agreement for Wyandotte site; review of draft Listing Agreement; preparation of sale documents (APS; NDA; Covid-19 Release; Schedule to Listing Agreement regarding court approval; further schedule to Listing Agreement regarding exclusions and reduced commission rate. Finalize APS, NDA, and Covid-19 Release; numerous internal emails and telephone calls regarding data required for pharmacy-by-pharmacy data rooms; review of reports requested by Maged Bebawy; review of spreadsheet prepared by PA responding to information requests from listing broker;	1.75
Wed	03/24/2021	Finalize Listing Agreement and related documents, including APS; populate Data Room; email exchange with Maged Bebawy; finalize spreadsheet containing information required by Listing Broker for listings; lengthy email to listing broker transmitting fully executed Listing Agreement and related documents, including NDA, Covid-19 Release, and APS	1.50
Thur	03/25/2021	Telephone discussion with Maged Bebawy; review of prospective purchaser list with direct contact to Receiver. Multiple email exchanges with respect to data breach;	0.50
Fri	03/26/2021	Email exchange with listing agent setting date for receipt of offers and reporting requirements;	0.10
Sat	03/27/2021	Email exchange with Maged Bebawy regarding placing listings live on MLs and his request for contact information at each pharmacy; internal emails requesting information requested; finalize reduced commission list for brokerage	0.20
Sun	03/28/2021	General	0.20
Mon	03/29/2021	Further internal email exchanges regarding contents of data room and other requests made by Listing Broker;; email from Eric McCarty confirming Ali Reyhani as a prospective purchaser for reduced commission list; telephone discussion with CWB (Randall, Hopkinson and Wyett) regarding sales process and CWB's reporting requirements; email to BW enclosing Filware Summary for period ending March 21; email exchange with Maged Bebawy responding to additional requests and comments from him;	0.20
Tues	03/30/2021	Multiple emails between Receiver and Maged Bebawy finalizing suggestions for minor revisions to APS; emails dealing with sundry matters related to sales process;	0.10
Thur	04/01/2021	drafting of Disclaimer for data room; receipt and review of signed NDAs from prospective purchasers; finalize pharmacy-by-pharmacy data spreadsheet; creating protocol for tracking signed NDAs	0.75

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	04/05/2021	several emails to and from Maged Bebawy regarding updates top Data Rooms for the pharmacies listed for sale; receipt and review of numerous signed NDAs review of status report on interested parties and NDAs received; coordinating site visits by Maged Bebawy; receipt and review of McKesson invoicing;	0.20
Tues	04/06/2021	email to company accountant requesting financial statements for 2018, 2019 and 2020; review of status report on sales process as at April 6th and forwarding same to CWB; receipt of McKesson invoicing; receipt and review of signed NDAs; multiple emails regarding further updates to data rooms; internal instruction and coordination in this regard; email exchange with inventory counters to get firm quotes for pre-closing inventory counts so that amount (to be split between receiver and purchaser) can be included in APS contained in Data Room; lengthy telephone discussion with Peter Bebawy, prospective purchaser of the pharmacy group;	0.50
Wed	04/07/2021	Review of new NDAs received; email exchange with DM regarding inventory purchases; email exchange with JG regarding contents of Data Rooms; email exchanges with Listing Broker; review of additional documents to be uploaded to Data Rooms; receipt of documents provided by company accountant; further email request to company accountant	0.30
Thur	04/08/2021	Receipt and review of Fax Blast Report to pharmacies; receipt and review of newly executed NDAs; telephone discussion with Appraiser regarding ETA for Appraisal Report; sourcing second appraiser;	0.25
Fri	04/09/2021	Receipt and review of inventory/sales reconciliation; Receipt and review of newly executed NDAs; receipt and review of updated Sales Process Status Report as at April 9th prior to transmittal to CWB; receipt and review of listing broker's email blast to lawyers within pharmacy space;	0.20
Sun	04/11/2021	Email exchange with prospective purchaser with queries relative to APS and sale transaction;	0.20
Mon	04/12/2021	Receipt and review of NDAs; general operational oversight; responding to direct purchaser enquiries; receipt and review of email from realtor regarding valuation formulas; receipt and review of Fillware summaries fo April 11th prior to transmittal to CWB; email correspondence with OCP regarding current DM and accreditation renewal process;	0.40
Tues	04/13/2021	General operational oversight; Receipt and review of NDAs; responding to direct enquiries from prospective purchasers; referrals to Maged Bebawy; receipt and review of McKesson invoices;	0.50
Wed	04/14/2021	Email exchanges with McKesson regarding invoice issues; forwarding Fillware reports to CWB to and including April 11th after review; receipt and review of NDAs.	0.20
Thur	04/15/2021	Receipt and review of additional NDAs;	0.20
Mon	04/19/2021	Review of NDAs received; email correspondence with purchasers contacting Receiver directly; Email exchange with company accountant regarding preparation of normalized financial statements for the twelve month period ending November 30, 2020; coordination of OCP Accreditation Renewal; email exchanges with Listing Broker regarding realtor's request for substituted financial information in Data Room and revisions to APS as regards del;ivery of deposit with APS to paying deposit upon acceptance;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	04/20/2021	Email exchanges with prospective purchasers; receipt and review of sales reports prior to transmittal to company accountant so as to enable preparation of normalized financial statements. receipt and transmittal of invoices from McKesson; receipt and review of NDAs received.	0.25
Thur	04/22/2021	General	0.10
Fri	04/23/2021	General	0.25
Mon	04/26/2021	Email exchanges with Listing Broker; review of email from Broker to prospective purchasers; email exchange with prospective purchasers;	0.25
Tues	04/27/2021	receipt and review of NDA Report to April 23rd;	0.10
Wed	05/05/2021	conference call with group from RX DrugMart re possible purchase of entire group in receivership;	0.10
Thur	05/06/2021	Receipt and review of conditional offer from Stephanie Loo regarding Wyandotte; multiple emails to and from Stephanie Loo;	0.25
Fri	05/07/2021	Receipt and review of offers received;	0.50
Mon	05/10/2021	Telephone discussions with prospective purchasers and referral to listing broker; receipt and review of offers to purchase; processing deposits; review of initial draft of offer summary;	1.00
Tues	05/11/2021	Fullsome review of Final Offer Summary in preparation for call with Bank; Conference call with Ted Hopkinson and Ben Wyett regarding offer summary;	0.50
Fri	05/14/2021	Conference call with Bank to discuss offers received for pharmacies; telephone discussion with Broker with respect to reaching out to specific prospective purchaser in an effort to increase offering price.; email to Bank regarding irrevocable dates on offers being given serious consideration;	0.20
Tues	05/18/2021	offers; lengthy telephone discussion with Khan Qaisir; telephone discussion with Ben Wyett; email exchange with Ben Wyett.	1.50
Wed	05/19/2021	Telephone discussion with Stephanie Loo; email exchange with Stephanie Loo advising of non-acceptance of her Offer; telephone discussion with DM at Maxium; organizing return of deposits on unsuccessful	0.50
Thur	05/20/2021	Responding to emails requesting return of deposit.	0.25
Fri	05/21/2021	General	0.20
Tues	06/01/2021	Telephone call with Rod Randall and follow up email regarding closure on Saturdays. Review of statement of Defence and Counterclaim of John Gerges in the guarantee action brought by CWB which referenced receivership entities;	0.50
Wed	06/02/2021	Review of statement of Defence and Counterclaim of John Gerges and related parties in the guarantee action brought by CWB which referenced receivership entities; review of draft memorandum to CWB on drop in revenue year-over-year; operational oversight;	0.50
Thur	06/03/2021	Review of memorandum to CWB regarding drop off in sales revenue from period before loan advances were made to present; transmittal of memorandum to CWB; call with Counsel regarding Statements of Defence and Counterclaims in action brought on guarantees related to receivership entities; receipt and review of email exchange between Receiver's Counsel and Mel Solomon and Stephen Brunswick outlining Receiver's position relative to certain references with Statements of Defence and Counterclaims related to action on guarantees of John Gerges and related parties;	1.25

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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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)			
Fri	06/18/2021	Email exchange with Rod Randall regarding sale of pharmacies;	0.10
Mon	06/21/2021	Email exchanges and telephone discussion with OCP regarding floor plans and double sink requirements for accreditation process; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer;	0.75
Wed	06/23/2021	Receipt and review of email from OCP regarding investigation into complaint of MOH regarding DM; internal discussion with Mukul Manchanda;	0.50
Thur	06/24/2021	Email from Lance Miller at OCP regarding investigation of DM;	0.10
Fri	06/25/2021	Teleconference with OCP investigator;	1.00
Mon	06/28/2021	Email exchange with Rod Randall regarding status update; email exchange with Maged Bebawy regarding listing pharmacy for sale;	0.25
Philip H. Gennis (PGE)			59.90
Susan Downey (SDW)			
Mon	11/23/2020	Set up in BillQuick	0.20
Tues	11/24/2020	Preparation for taking possession, including documents relating to staff, key holders, independent contractors and planning meeting.	1.00
Wed	11/25/2020	Updating Possession packages including Court Order	0.50
Sun	11/29/2020	Preparing Notice of Receiver and updating address to main contact list	0.80
Mon	11/30/2020	Gathering list of creditors including employees	0.20
Tues	12/01/2020	Pharmacy team call to update/resolve issues. Complete Moneris forms.	0.40
Wed	12/02/2020	File management/notices/creditors/staff and independent contractors.	1.00
Thur	12/03/2020	Updating receiver notice	0.50
Fri	12/04/2020	Updating Notice of Receiver	1.00
Sun	12/06/2020	General	0.30
Mon	12/07/2020	Team meeting on pharmacy issues, finalize notices and sent to O/R, creditors, prepare cheques for Insurance, inventory and Lockit.	1.20
Tues	12/08/2020	Prepare lease cheques, mailing of notices to unsecured creditors and document filing/e-mail management	1.20
Wed	12/09/2020	Receivership activities including e-mail review/response and document management	0.20
Thur	12/10/2020	Receivership activities including e-mail review/response and document management	0.50
Wed	12/16/2020	Processing receipts, review of invoices/payables/insurance/rent etc.	1.00
Fri	12/18/2020	Process payments and receipts.	0.30

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Mon	12/21/2020	Processing receipts and disbursements (utilities/etc)	0.60
Tues	12/22/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors	0.50
Thur	12/24/2020	Receipt of mail and processing cheques and invoices for payment. Contacting creditors.	0.50
Tues	12/29/2020	Process payments and receipts and other day to day matters	0.50
Thur	12/31/2020	Process invoices/receipts and send rent cheque	0.50
Mon	01/04/2021	Process cheque receipts and review bills/invoices and process for payment.	0.30
Tues	01/05/2021	General file activities including processing invoices for payment, notifying creditors and processing receipts and other matters.	0.50
Wed	01/06/2021	General file activities including processing receipts/disbursements and other matters	0.40
Thur	01/07/2021	General file activities including processing receipts/disbursements and other matters	0.30
Fri	01/08/2021	General file activities including processing receipts/disbursements and other matters	0.80
Mon	01/11/2021	Processing receipts and disbursements and other file matters	0.30
Tues	01/12/2021	Processing receipts and disbursements and other file matters	0.30
Thur	01/14/2021	Process receipts and disbursements and other matters.	0.80
Fri	01/15/2021	Process receipts and disbursements and other matters	0.80
Mon	01/18/2021	Processing receipts and disbursements and other general file matters.	0.50
Tues	01/19/2021	Receipts/disbursements and e-mail management	0.20
Wed	01/20/2021	Processing receipts/disbursements and general file matters/issues	0.30
Sun	01/24/2021	Disbursement review and processing	0.20
Mon	01/25/2021	Processing receipts and disbursements/follow up on blister pack billing	0.40
Tues	01/26/2021	Processing receipts and disbursements	0.50
Wed	01/27/2021	Processing disbursements/issues involving utility bills for location	1.20
Thur	01/28/2021	E-mails and discussions with Phil and John Gerges re: Oldwalkerville Wyandotte address regarding registered owner and utility bills	0.50
Mon	02/01/2021	Processing receipts and disbursements	0.50
Tues	02/02/2021	Processing receipts and disbursements	0.30
Wed	02/03/2021	Processing receipts and disbursements	0.80
Tues	02/09/2021	Processing receipts and disbursements	0.80
Wed	02/10/2021	General	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	02/11/2021	Review of docs uploaded to drive/review of outstanding invoices for payment/follow up on docs required for WEPPA	0.40
Fri	02/12/2021	Process receipts and disbursements	0.60
Tues	02/16/2021	Preparing WEPP docs/gathering info	0.60
Wed	02/17/2021	Processing receipts and disbursements	0.80
Thur	02/18/2021	General	0.20
Thur	02/18/2021	Collecting and sorting data for WEPP Schedule	0.40
Fri	02/19/2021	Processing receipts and disbursements	0.50
Fri	02/19/2021	Preparing WEPP schedules/documents	0.30
Mon	02/22/2021	Processing incoming invoices and other file matters	0.30
Tues	02/23/2021	Processing disbursements and other matters including employee issues/T4's/ROE's /hours for pay period	0.30
Tues	02/23/2021	Preparing WEPP documentation including schedules/letters and information required to file	0.50
Wed	02/24/2021	Processing receipts/disbursements and other file matters.	1.00
Wed	02/24/2021	Process receipts and disbursements and other file matters	1.00
Thur	02/25/2021	Processing receipts and disbursements and other file matters.	0.50
Fri	02/26/2021	Process receipts and disbursements and Telus issue	0.50
Mon	03/01/2021	Processing disbursements	0.40
Tues	03/02/2021	Processing disbursements and other files issues including gathering HST and sales reports	0.60
Thur	03/04/2021	Processing disbursements	0.40
Fri	03/05/2021	Processing receipts and disbursements	1.00
Mon	03/08/2021	Processing receipts and disbursements	0.40
Tues	03/09/2021	Numerous e-mails between Skarlet at pharmacy regarding amounts owed to employees and preparing WEPP documents for filing.	1.50
Tues	03/09/2021	Receipt of report and email to McKesson re: rebates and receipt of reports	0.20
Wed	03/10/2021	Processing invoices for payment	0.80
Thur	03/11/2021	Collecting reports and HST return processing	1.00
Fri	03/12/2021	Renewed mail redirection 2 locations	0.30
Tues	03/16/2021	Processing disbursements	0.30
Wed	03/17/2021	Finalized WEPP docs for employees	1.50
Sun	03/21/2021	File HST return	0.30
Tues	03/23/2021	Processing rent payment and other disbursements	0.50
Wed	03/24/2021	File activities including receipts and disbursements, gathering reports and other listing information for sale of pharmacy including listing agreement scanned and filed. Sending rent cheque.	1.00
Thur	03/25/2021	Processing receipts and disbursements	0.50
Fri	03/26/2021	General	0.80
Thur	04/01/2021	Processing receipts and disbursements	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Sat	04/03/2021	Updating receipt of WEPP docs on WEPP site	0.20
Mon	04/05/2021	Prepare WEPP package for Treasure	0.50
Mon	04/12/2021	Processing invoices for payment and investigating visa credit on account	0.80
Tues	04/13/2021	Processed disbursements	0.50
Wed	04/14/2021	Processing receipts and disbursements	0.80
Wed	04/14/2021	Receipt of POC from Treasure M.	0.10
Thur	04/15/2021	Discussion with CRA re info needed for examination	0.10
Mon	04/19/2021	Update Employee claim status	0.10
Mon	04/19/2021	E-mails and discussion with Moneris regarding upgraded terminals	0.50
Thur	04/22/2021	Processing receipts and disbursements	0.30
Fri	04/23/2021	E-mails to/from Skarlet re: new Moneris terminal	0.10
Sat	04/24/2021	General	0.00
Sat	04/24/2021	File review/email management and processing disbursements	0.50
Mon	04/26/2021	Processing disbursements	1.00
Mon	04/26/2021	General	0.00
Thur	04/29/2021	Processing disbursements	0.30
Fri	04/30/2021	Process receipts	0.50
Wed	05/05/2021	E-mails to/from snow removal company	0.10
Mon	05/10/2021	Processing disbursements	1.00
Tues	05/11/2021	Processing receipts and disbursements	0.80
Wed	05/12/2021	Processing disbursements	0.30
Thur	05/13/2021	Draft Receiver's interim report	1.00
Mon	05/17/2021	Finalize receiver's interim report	0.50
Tues	05/18/2021	Send receiver's interim report to OR and processed receipts/disbursements	0.80
Wed	05/19/2021	Review and filing documents to drive	0.30
Tues	05/25/2021	Processing disbursements	0.80
Wed	05/26/2021	Processing receipts and disbursements	0.30
Tues	06/01/2021	Processed receipts	0.20
Wed	06/02/2021	Follow up with Purolator re: rent cheque delivery/processed disbursements	0.50
Fri	06/04/2021	Cancellation of information document scanned and sent to Skarlet	0.20
Mon	06/07/2021	HST Filing prep	0.50
Tues	06/08/2021	Processed disbursements	0.50
Wed	06/09/2021	Filing electronic docs to drive	0.20
Thur	06/10/2021	Processing receipts and disbursements	0.30
Mon	06/14/2021	Processing disbursements	0.80
Wed	06/16/2021	Process receipts disbursements	0.40
Mon	06/21/2021	Processed disbursements and other matters regarding sale	0.80
Wed	06/23/2021	Process disbursements	0.80
Mon	06/28/2021	Processing receipts and disbursements	0.60
Susan Downey (SDW)			62.00
Shenaz Tolat (STO)			
Tues	12/01/2020	PPSA search requested by Philip Gennis	0.10
Fri	12/04/2020	Coprorate Profile search requested by Susan Downey	0.20
Shenaz Tolat (STO)			0.30
Total for File ID AAOLDE-R:			421.05

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAOLDE-R: to AAOLDE-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Old Walkerville Holdings Inc. o/a Olde Walkerville (AAOLDE-R:)

Day	Date	Memo	B-Hrs
Grand Total:			421.05

**This is Exhibit "11" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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



August 03, 2021

Invoice #: 12136

St. Mary Cooksville Pharma Inc.
 3035 Hurontario Street
 Mississauga, ON L5A 2G9

Invoice

RE: St. Mary Cooksville Pharma Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 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
Mukul Manchanda, CPA, CIRP, LIT	0.50	450.00	225.00
Others	2.40	225.00	540.00
Total Professional fees	5.15	\$326.69	\$1,946.25
Courtesy Discount			(263.80)
HST			218.72
Total			\$1,901.17

HST Registration #R825172935

(AASTMR-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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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AASTMR-R: to AASTMR-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Haran Sivanathan (HSI)			
Wed	03/31/2021	General	0.20
Wed	03/31/2021	General	0.20
Haran Sivanathan (HSI)			0.40
Inga Friptuleac (IFR)			
Mon	02/15/2021	BA Set up	0.20
Inga Friptuleac (IFR)			0.20
Mukul Manchanda (MMA)			
Wed	02/03/2021	Multiple telephone discussions with counsel regarding the hearing. Attended the hearing. Review the draft receivership order. Review of multiple email exchanges between counsels regarding the draft receivership and IR orders.	0.50
Mukul Manchanda (MMA)			0.50
Philip H. Gennis (PGE)			
Wed	02/03/2021	Attend at Motion return; Receipt and review of draft endorsement to present to Justice Cavanagh; receipt and review of draft Orders; multiple emails between Counsel and Receiver regarding provisions of Orders to be signed pursuant to draft endorsement; receipt and review of signed orders;	0.75
Thur	02/04/2021	Preliminary matters related to commencement of receivership; email exchange with MM regarding the closure and move of the pharmacy across the street.	0.50
Fri	02/05/2021	Email exchange with Landlord regarding gaining access to premises to take photos and confirm what, if anything, was left on-site during the "midnight move"; email to CWB regarding recommended investigations into movement of three vacated pharmacies.	0.50
Tues	02/09/2021	Receipt, review and execution of Notice and Statement of Receiver; email exchange with Counsel for Landlord regarding access to abandoned premises; draft letter to JG;	0.50
Philip H. Gennis (PGE)			2.25
Susan Downey (SDW)			
Mon	02/08/2021	Prepare Notice and Statement of Receiver	0.80
Tues	02/09/2021	Finalize Notice and Statement of Receiver and Service List	0.20
Wed	02/10/2021	Filed notice with OR	0.10
Thur	02/11/2021	Review of docs uploaded to drive	0.20
Fri	02/12/2021	Set up in Ascend and provide banking dept with docs required	0.20
Susan Downey (SDW)			1.50
Shenaz Tolat (STO)			
Mon	02/08/2021	PPSA + Corporate Profile + back-up to Millan Lee	0.30
Shenaz Tolat (STO)			0.30
Total for File ID AASTMR-R:			5.15
Grand Total:			5.15

**This is Exhibit "12" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12137

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 to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	27.60	\$525.00	\$14,490.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.40	525.00	210.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.60	375.00	225.00
Mukul Manchanda, CPA, CIRP, LIT	3.50	450.00	1,575.00
Paula Amaral	24.70	295.00	7,286.50
Others	5.20	225.00	1,170.00
Total Professional fees	62.00	\$402.52	\$24,956.50
Courtesy Discount			(2,423.80)
Reimbursable Expenses			
PPSA Search			\$8.00
HST			\$2,929.25
Total			\$25,469.95

HST Registration #R825172935

(AA4231-R)

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Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Wed	03/10/2021	Review and approve disbursements	0.20
Mon	03/22/2021	Review and approve disbursement	0.10
Thur	03/25/2021	Review and approve disbursement	0.10
Deborah Hornbostel (DHO)			0.40
Gillian Goldblatt (GGO)			
Thur	02/25/2021	review and approve disbursement.	0.10
Mon	03/22/2021	review and approve disbursement.	0.10
Tues	05/11/2021	review and approve disbursement.	0.10
Tues	05/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			0.60
Haran Sivanathan (HSI)			
Fri	02/26/2021	General	0.20
Haran Sivanathan (HSI)			0.20
Inga Friptuleac (IFR)			
Mon	02/15/2021	General	0.20
Wed	02/24/2021	Issue cheques, Postings	0.40
Tues	03/09/2021	Issue cheques	0.20
Thur	03/25/2021	Issue cheque	0.10
Thur	04/15/2021	Deposit	0.20
Tues	05/11/2021	Issue cheque	0.20
Wed	05/26/2021	Issue cheques	0.20
Mon	06/21/2021	Deposit	0.20
Inga Friptuleac (IFR)			1.70
Jeff Adiken (JAD)			
Fri	02/26/2021	Feb 26, 2021 - sign cheques	0.10
Mon	04/19/2021	March 19, 2021 - Review and sign cheques .1	0.10
Jeff Adiken (JAD)			0.20
Mukul Manchanda (MMA)			
Wed	02/03/2021	Multiple telephone discussions with counsel regarding the hearing. Attended the hearing. Review the draft receivership order. Review of multiple email exchanges between counsels regarding the draft receivership and IR orders.	0.50
Mon	02/08/2021	Email exchanges with S. Downey regarding access to tenant and protocol going forward. Receipt and review of the PPSA and corporate search. Email exchanges and telephone discussions regarding the HVAC issue.	0.60
Fri	02/19/2021	Receipt and review of Appraisal Report submitted by Patrick Cornwall	0.30
Tues	02/23/2021	Receipt and review of an email from J. Turgeon containing the documentation to register the receivership order on title. Prepared an executed copy of same and emailed it to J. Turgeon.	0.30
Wed	03/10/2021	Receipt, review and approve payables.	0.20
Wed	03/24/2021	Receipt, review and approve payables. Receipt, review an sign the listing agreement.	0.30
Fri	04/02/2021	Receipt, review and sign the listing agreement.	0.20
Wed	05/05/2021	Review of email exchanges regarding Permitted Encumbrances.	0.20
Tues	05/11/2021	Receipt, review and approve payables.	0.10
Tues	05/25/2021	Receipt review and approve payables.	0.20

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	06/10/2021	Receipt, review and sign the APS. Sent an email to P. Gennis containing the signed copy of the APS.	0.30
Fri	06/18/2021	Receipt, review and sign the APS.	0.30
Mukul Manchanda (MMA)			3.50
Paula Amaral (PAM)			
Thur	02/04/2021	Prepare order, tenant letter, door notice, attend premises, meet locksmith to change locks, take pictures.	3.50
Fri	02/05/2021	research condo corporation information for property	0.30
Wed	02/10/2021	Receipt of email regarding status of tenant at 4231 Sheppard Avenue. Contact tenant and left message. Contact Rocco to schedule HVAC appointment at property to inspect HVAC system that is not working. Send email to Susan Property Management contact info. Book appointment with appraisers.	0.50
Thur	02/11/2021	HVAC appointment to determine satus of HVAC. Review quotes and forward to Mukul and Phil.	1.00
Fri	02/12/2021	Meet with Appraiser at property for property inspection.	1.00
Tues	02/16/2021	Meet appraiser for inspection of property.	2.00
Wed	02/17/2021	Contact Property Management company and discuss the Receivership, maintenance fees and HVAC system. Send email to property manager with order and request for schedules. Contact Tenant and discuss status of lease, payments, rent subsidy, insurance, key and HVAC system. Send email to tenant summarizing conversation and requesting further information. receipt of email from tenant with payment details sent to John previously. Review HVAC quotes and forward to Phil with summary. Forward email from tenant and provide summary to Phil regarding status of rent. Contact HVAC company to disucss timeline for replacing HVAC unit. Send email to Phil and Mukul updating om status of HVAC and tenant.	2.50
Thur	02/18/2021	Meet with Rocco to turn off the water and cut additional keys	2.10
Fri	02/19/2021	Call with tenant regarding meeting to pick up a key.	0.50
Mon	02/22/2021	General April 16 (.5hr)	0.50
Tues	02/23/2021	Coordinate time to meet with tenant to give a copy of the keys. Receive email from HVAC contractor confirming start date. Send email to Phil and Mukul providing update.	0.20
Wed	02/24/2021	Meet with Tenant to give copy of key, discuss rent payment and receivership.	1.50
Wed	03/03/2021	Attend presmises to meet HVAC contractor replacing roof top unit.	3.00
Fri	03/05/2021	Prepare requisition for payment for HVAC contractor	0.20
Mon	03/08/2021	prepare and send email to Phil with condo management contact information.	0.20
Thur	03/11/2021	Book appointment with real estate agent Kelly Avison to meet at property.	0.10
Fri	03/12/2021	Meet Kelly Avison at property. Measurements, photos and video taken by agent.	1.60
Sun	03/21/2021	Friday March 19 - Meet with agent for access to view property in preparation for proposal to list. (1)	1.70

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AA4231-R: to AA4231-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): 4231 Sheppard Avenue East Inc. (AA4231-R:)

Day	Date	Memo	B-Hrs
Paula Amaral (PAM)			
Mon	04/12/2021	Source new property management contact information and send email requesting information about unit. Review rent status and send email to tenant.	0.30
Fri	04/23/2021	Contact Tenant to notify of showing. Discuss rent payments and sale process.	0.20
Wed	05/05/2021	Contact tenant to advise of showings. Discussion with agent regarding interested buyer's questions about closing procedures. Forward question to Phil.	0.50
Fri	05/07/2021	Contact Property Management and discuss outstanding fees and request for status certificate. Trace tax bill and access online account to determine outstanding taxes and send to agent	0.60
Thur	05/27/2021	Contact tenant regarding depositing of rent cheques.	0.20
Tues	06/22/2021	Receive and respond to email from real estate agent regarding showing. Contact tenant to confirm appointment. Discuss outstanding rent and depositing of rent cheques.	0.20
Mon	06/28/2021	Receive and respond to email from real estate agent regarding showing of property. Contact tenant to confirm appointment. Retrieve WIP and remit to Phil	0.30
Paula Amaral (PAM)			24.70
Philip H. Gennis (PGE)			
Wed	02/03/2021	Attend at Motion return; Receipt and review of draft endorsement to present to Justice Cavanagh; receipt and review of draft Orders; multiple emails between Counsel and Receiver regarding provisions of Orders to be signed pursuant to draft endorsement; receipt and review of signed Orders;	1.30
Thur	02/04/2021	All preliminary matters in consequence of the issuance of the Receivership Order, including coordinating site attendance and instructing relative to gathering information from tenants;	1.50
Fri	02/05/2021	Further gathering of information regarding property; reaching out to Appraiser on other real estate to see if an appraisal was done of the Sheppard Avenue site;	0.50
Mon	02/08/2021	Email exchange with Mpire Appraisers with regard to request for an update on its appraisal completed in July 2020; email to Lawrie Insurance requesting quote; correspondence to JG requesting detailed information relative to the property and the corporate entity in receivership; email response from JG enclosing copy of 2019 appraisal;	0.75
Tues	02/09/2021	Email exchange with Appraiser regarding update to appraisal done in July 2020; receipt, review and execution of Notice and Statement of Receiver; email exchanges regarding appraisal quotes; email exchange with John Gerges regarding previous appraisal; email exchange regarding obtaining a copy of the lease for the unit; email exchange with insurance broker; draft letter to JG; email exchange with JG regarding tenancy and lease applicable thereto;	0.75
Wed	02/10/2021	Receipt, review and execution of appraisal engagement letters; email request to JG regarding PD Cheques;	0.50
Thur	02/11/2021	multiple emails between Receiver and appraisers; email to JG regarding post-dated rent cheques; preparation and transmittal of Covid-19 Release;	0.75

Filters Used:

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	02/12/2021	Receipt and review of HVAC repair estimate; email questioning if HVAC system is part of common elements; email to accountant requesting post-dated rent cheques in his possession; email response from accountant confirming that he is not in possession of post-dated cheques; Execution and transmittal of Appraisal Engagement Letter to Wagner & CO; email exchange with insurance broker after review of insurance applications and issued policies;	1.00
Tues	02/16/2021	Receipt and review of insurance quote from Lawrie Insurance; telephone discussion with Chad Brownlee;	0.50
Wed	02/17/2021	On-going issues regarding HVAC system; email internal regarding Tenant's insurance reinstatement; email exchange with CWB Samu regarding obtaining second quote for HVAC repair; email exchange regarding tenant payment of rent and transferring of cash to JG in return for an abatement of rent;	0.75
Thur	02/18/2021	On-going dealings with HVAC system;	0.50
Fri	02/19/2021	Receipt and review of Appraisal Report submitted by Patrick Cornwall; telephone discussion with Appraiser regarding commentary on pharmacy lease.	1.00
Mon	02/22/2021	Finalize Insurance; execution and transmittal of "no claims" letter to insurer to backdate coverage to the date of appointment.	0.50
Tues	03/02/2021	email exchange with Ben Wyett regarding insurance on Realcos; email exchange with Lawrie Insurance requesting Insurance Certificates for CWB and transmittal of same;	0.25
Thur	03/04/2021	Receipt and review of draft appraisal from Caitlin Wagner (Second of two appraisals); email with comments;	0.50
Mon	03/08/2021	Draft NDA and transmit to proposed realtors for signature and return; draft Schedule A to Listing Agreement; draft Covid-19 Release; draft Receiver's Form of APS.	4.00
Tues	03/09/2021	Email exchange and telephone discussion with Kelly Avison one of two brokers from whom sales and marketing proposals have been sought.	0.50
Wed	03/10/2021	Execution and transmittal of final and fully executed NDA to proposed realtors together with appraisals; email exchange and telephone discussion with Kelley Avison regarding unit for sale; email exchange and telephone discussion with Anthony Miller and Chris Lee of Colliers;	0.75
Fri	03/12/2021	Email exchange and lengthy telephone discussion with Chris Lee at Colliers regarding sale of condo unit;	0.50
Fri	03/19/2021	Receipt and review of Listing Proposal from Colliers; telephone discussion with Chris Lee at Colliers.	0.50
Mon	03/22/2021	Receipt and review of Avison Young Listing Proposal;	0.50
Tues	03/23/2021	Email to Avison Young requesting Listing Agreement; finalize Covid-19 Release and Schedule to Listing Agreement; prepare final draft of APS and NDA	1.50
Wed	03/24/2021	Finalize Listing Agreement with Avison Young; finalize APS, NDA, Covid-19 Release; telephone discussion with Kelly Avison; email exchange with Kelly Avison; email to condo manager requesting condo account details; email to PAS requesting follow up on request to condo manager and to request and obtain realty tax information from City of Richmond Hill.	1.00
Fri	03/26/2021	Email exchange with Listing Agent regarding reporting requirements;	0.10

Filters Used:

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Sun	03/28/2021	Email exchange and telephone discussion with broker; email from former condo manager advising of management change effective March 5, 2021.	0.50
Mon	03/29/2021	Email exchange and telephone discussion with new property manager;	0.20
Thur	04/01/2021	Receipt and review of final draft marketing brochure to be emailed to prospective purchasers by Avison Young; telephone discussion with Kelly Avison;	0.50
Mon	04/12/2021	Email exchange with Ben Wyett forwarding report from Avison Young;	0.20
Fri	04/23/2021	Requesting, receipt and review of supplement to Appraisal regarding impact of lease on value;	0.50
Tues	05/04/2021	Receipt, review and transmittal of marketing report from Avison Young relative to condominium unit listed for sale; review of offer from 2280669 Ontario Ltd.	0.50
Wed	05/05/2021	Email exchanges with realtor regarding purchaser concerns with draft AVO;	0.25
Thur	05/06/2021	Receipt and review of offers; email exchanges with realtors;	0.50
Mon	05/17/2021	Receipt and review of draft AVO;	0.50
Fri	05/28/2021	Internal communication regarding HST arrears and the potential for priority claims.	0.25
Tues	06/01/2021	Email and t/c with Kelly Avison re possible counter-offer to Wiki Hills Realty Inc.; telephone discussion and follow-up email with recommendations to Rod Randall at CWB	0.50
Wed	06/02/2021	Receipt and review of email from listing broker with proposed counter-offer to Wik and forwarding same to Counsel for review.	0.25
Mon	06/07/2021	Receipt and review of proposed amended APS for purposes of counter offer to Wiki; email exchange with Kelly Avison;	0.50
Tues	06/08/2021	Email exchange with Counsel regarding proposed counter-offer and terms therein.	0.25
Wed	06/09/2021	Email exchange and telephone discussion with Kelly Avison of Avison Young (listing broker);	0.50
Thur	06/10/2021	Transmittal of counter offer on unit to listing broker;	0.10
Fri	06/18/2021	Email exchange with Rod Randall regarding status of sales effort; transmittal of counter offer to listing broker for further transmittal to purchaser;	0.20
Wed	06/23/2021	Email exchange and telephone discussion with Kelly Avison regarding status of Carrique Offer;	0.50
Mon	06/28/2021	Email exchange with Rod Randall regarding status update; email exchange with listing broker regarding withdrawal of Carrique offer and proposed counter-offer; receipt and review of counter offer from Wiki Hills; email exchange with Counsel regarding Wiki counter-offer; review of counter-offer;	0.50
Philip H. Gennis (PGE)			27.60
Susan Downey (SDW)			
Thur	02/04/2021	Preparing notice to tenant letter	0.20
Mon	02/08/2021	Discussion with Lisa (tenant), Prepare Notice and Statement of Receiver	0.90
Tues	02/09/2021	Finalize Notice and Statement of Receiver and Service List	0.20
Wed	02/10/2021	Contact tenant/filed notice with OR.3	0.30
Thur	02/11/2021	Review of docs uploaded to drive	0.20

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	02/12/2021	Set up in Ascend and provide banking dept with docs required	0.20
Tues	03/23/2021	Processing insurance payment	0.20
Wed	04/14/2021	Processing rent cheques	0.20
Tues	06/01/2021	Prepared RT0002 Account info	0.20
Wed	06/02/2021	Get signature on form from Mukul and send fax to CRA	0.20
Susan Downey (SDW)			2.80
Shenaz Tolat (STO)			
Mon	02/08/2021	PPSA + Corporate Profile and back-up to Millan Lee	0.30
Shenaz Tolat (STO)			0.30
Total for File ID AA4231-R:			62.00
Grand Total:			62.00

**This is Exhibit “13” of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12138

Jubilee Property Investments Inc.
 280 West Beaver Creek Road
 Suite# 11
 Richmond Hill, ON L4B 3B1

Invoice

RE: Jubilee Property Investments Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	20.65	\$525.00	\$10,841.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.10	525.00	52.50
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.20	375.00	75.00
Mukul Manchanda, CPA, CIRP, LIT	3.50	450.00	1,575.00
Paula Amaral	6.60	295.00	1,947.00
Others	4.90	225.00	1,102.50
Total Professional fees	35.95	\$433.75	\$15,593.25
Courtesy Discount			(1,461.70)
Reimbursable Expenses			
PPSA Search			\$16.00
HST			\$1,837.10
Total			\$15,984.65

HST Registration #R825172935

(AAJUBL-R)

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

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813
 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency
 and Restructuring Practitioners

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Member **ICIN** The Independent Canadian Insolvency Network

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

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Thur	03/25/2021	Review and approve disbursement	0.10
Deborah Hornbostel (DHO)			0.10
Gillian Goldblatt (GGO)			
Tues	04/27/2021	review and approve disbursements	0.10
Tues	05/25/2021	review and approve disbursement.	0.10
Gillian Goldblatt (GGO)			0.20
Haran Sivanathan (HSI)			
Mon	02/22/2021	General	0.20
Fri	02/26/2021	General	0.40
Haran Sivanathan (HSI)			0.60
Inga Friptuleac (IFR)			
Mon	02/15/2021	BA Set up	0.20
Wed	02/24/2021	Postings	0.20
Mon	03/01/2021	Deposit	0.20
Wed	03/24/2021	Issue cheque	0.10
Mon	03/29/2021	Issue cheque	0.20
Mon	04/26/2021	Issue cheque	0.20
Wed	05/26/2021	Issue cheques	0.10
Mon	05/31/2021	Deposit	0.20
Inga Friptuleac (IFR)			1.40
Jeff Adiken (JAD)			
Fri	02/26/2021	Feb 26, 2021 - sign cheques	0.10
Jeff Adiken (JAD)			0.10
Mukul Manchanda (MMA)			
Wed	02/03/2021	Multiple telephone discussions with counsel regarding the hearing. Attended the hearing. Review the draft receivership order. Review of multiple email exchanges between counsels regarding the draft receivership and IR orders.	0.50
Mon	02/08/2021	Receipt and review of the PPSA and corporate search. Review of email exchanges with S. Khan regarding production of the appraisal.	0.30
Fri	02/19/2021	Participated in a conference call with CWB regarding the issues with existing leases. Review of multiple email exchanges with counsel regarding the leases and the proposed go forward plan. Receipt and review of letter sent to E. Lamek regarding same.	0.50
Tues	02/23/2021	Receipt and review of an email from J. Turgeon containing the documentation to register the receivership order on title. Prepared an executed copy of same and emailed it to J. Turgeon.	0.30
Mon	03/01/2021	Review of email exchanges with B. Bissell regarding the issue with the pharmacy lease.	0.20
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyatt and P. Gennis. Participated in a conference call with R. Randall.	0.20
Thur	03/04/2021	Receipt and review of the letter to the tenant from B. Bissell.	0.20
Wed	03/24/2021	Receipt, review and approve payables.	0.10
Tues	04/27/2021	Receipt, review and approve payable.	0.10
Tues	05/25/2021	Receipt review and approve payables.	0.20

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Mon	05/31/2021	Receipt and review of an email from P. Gennis to R. Randall providing an update.	0.20
Wed	06/02/2021	Receipt, review and sign the gst form.	0.10
Tues	06/15/2021	Review of the revised APS.	0.20
Tues	06/29/2021	Email exchanges with B. Bissell regarding offer from Wojtek's client.	0.20
Wed	06/30/2021	Review of email exchanges regarding offer on hand. Telephone discussion with P. Gennis regarding same.	0.20
Mukul Manchanda (MMA)			3.50
Paula Amaral (PAM)			
Thur	02/04/2021	Prepare order, tenant letter, attend premises, deliver order, discuss lease with tenant.	2.50
Fri	02/05/2021	research condo corporation information for property	0.30
Thur	02/11/2021	Send email to Susan Property Management contact info.	0.20
Fri	02/12/2021	Meet with Appraiser at property for property inspection.	1.00
Tues	02/16/2021	Meet appraiser for inspection of property.	2.00
Mon	02/22/2021	Appraisal Feb 16	0.50
Mon	06/28/2021	Retrieve WIP and remit to Phil	0.10
Paula Amaral (PAM)			6.60
Philip H. Gennis (PGE)			
Wed	02/03/2021	Attend at Motion return; Receipt and review of draft endorsement to present to Justice Cavanagh; receipt and review of draft Orders; multiple emails between Counsel and Receiver regarding provisions of Orders to be signed pursuant to draft endorsement; receipt and review of signed Orders;	1.50
Thur	02/04/2021	All preliminary matters in consequence of the issuance of the Receivership Order, including coordinating site attendance and instructing relative to gathering information from tenants; review of appraisal from July 2020; email exchange with appraiser regarding obtaining a Letter of Reliance; review of draft Notice to Tenants;	2.00
Mon	02/08/2021	Email exchange with Mpire Appraisers with regard to request for an update on its appraisal completed in July 2020; email to Lawrie Insurance requesting quote; correspondence to JG requesting detailed information relative to the property and the corporate entity in receivership; email exchange with CWB regarding amounts owed by receivership entities;	0.75
Tues	02/09/2021	Email exchange with Appraiser regarding update to appraisal done in July 2020; receipt, review and execution of Notice and Statement of Receiver; email exchanges regarding appraisal quotes; draft letter to JG; email exchange with JG regarding lease of premises;	0.50
Wed	02/10/2021	Conference call with Receiver's Counsel; receipt review and execution of appraisal engagement letters; request to JG for PD cheques;	0.50
Thur	02/11/2021	multiple emails between Receiver and appraisers; email to JG regarding post-dated rent cheques; preparation and transmittal for execution of Covid-19 Release to appraisers;	0.75
Fri	02/12/2021	Email to accountant requesting post-dated cheques in his possession; email response from accountant confirming that he is not in possession of post-dated cheques; execution and transmittal of Appraisal Engagement Letter to Wagner & Co.; receipt of post-dated cheques from JG; email exchange with insurance broker after review of insurance applications and issued policies;	1.00

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	02/16/2021	Receipt and review of insurance quote from Lawrie Insurance; telephone discussion with Chad Brownlee regarding insurance coverages and named insureds; receipt of insurance cover from JG expiring March 21, 2021;	0.50
Thur	02/18/2021	Lengthy telephone discussion with Patrick Cornwall (appraiser) regarding issues with pharmacy lease and impact on value; Email to Counsel regarding issues with pharmacy lease and impact on value;	0.50
Fri	02/19/2021	Further telephone discussions with realtors and appraisers regarding impact of pharmacy lease on value; lengthy email and telephone discussion with Receiver's Counsel regarding options available for dealing with pharmacy lease including proposed bankruptcy and actions under BIA with respect to Transfers at Undervalue; conference call with CWB in this regard; email exchange with CWB.	1.00
Mon	02/22/2021	Finalize Insurance; execution and transmittal of "no claims" letter to insurer to backdate coverage to the date of appointment.	0.50
Tues	02/23/2021	Execute and transmit insurance documents to broker;	0.25
Wed	02/24/2021	Email exchange and lengthy telephone discussion with Appraiser regarding market value rent for premises; email to Counsel outlining position relative to market rent applicable to premises;	0.50
Thur	02/25/2021	Email exchange with insurance broker with revised confirmation of coverages; telephone discussion with second appraiser and review of draft appraisal;	0.50
Fri	02/26/2021	Email from Counsel forwarding response to correspondence regarding leases from George Chan owner of both Totten and Jubilee Pharmacies asserting independence from John Gerges and the commercial reasonableness of the leases in both Windsor and Richmond Hill; telephone discussion with Counsel in this regard;	0.50
Tues	03/02/2021	email exchange with Ben Wyatt regarding insurance on Realcos; email exchange with Lawrie Insurance requesting Insurance Certificates for CWB and transmittal of same;	0.25
Fri	03/05/2021	Receipt and review of email from condominium management company;	0.20
Mon	03/08/2021	Telephone discussion and email exchange with property manager.	0.25
Wed	03/10/2021	Email exchange and telephone discussion with property manager regarding arrears of condo fees and treatment thereof in receivership proceedings; confirmation that all arrears will be dealt with on closing; email from Receiver's Counsel forwarding email from Counsel for George Chan;	0.50
Fri	03/12/2021	Telephone discussions with realtors regarding sale-ability absent lease to pharmacy; further discussions with appraisers;	0.50
Mon	03/15/2021	Receipt and review of second appraisal of commercial condo unit; telephone discussion with appraiser and realtors;	1.00
Wed	03/17/2021	Email exchange with Counsel re follow-up with Counsel for George Chan.	0.25
Thur	03/18/2021	Email exchanges and telephone discussions with appraisers. email from Counsel regarding George Chan change of legal representation; review and response to correspondence from Counsel for condominium corp. email exchange and telephone discussion with Counsel regarding impact of change of Solicitors;	0.75
Fri	03/26/2021	Review of market rental rates and appraisal values for both Windsor and Richmond Hill; lengthy email to Counsel outlining possible settlement terms with George Chan;	0.25

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	04/19/2021	Email exchange with Counsel regarding potential sale of condo unit to George Chan;	0.50
Tues	04/20/2021	Receipt and review of condo arrears statement and lien; telephone discussion with condo management; email to Counsel regarding taxes and condo fees; telephone discussion with Receiver's Counsel in this regard;	0.25
Wed	04/21/2021	Email exchange with Kelly Avison regarding market rental rates and commercially reasonable lease terms for properties similar to 11-280 West Beaver Creek;	0.50
Fri	05/07/2021	Email exchange and telephone discussion with Appraiser and with Counsel regarding George Chan purchase;	0.25
Tues	05/25/2021	Email exchange with Counsel regarding negotiations with George Chan; telephone discussion with Counsel;	0.25
Fri	05/28/2021	Internal communication regarding HST arrears and the potential for priority claims. Further discussions with proposed real estate broker.	0.50
Mon	05/31/2021	Lengthy email to Rod Randall outlining proposed counter offers to George Chan;	0.25
Thur	06/03/2021	Email exchange with Counsel regarding negotiations with George Chan;	0.25
Mon	06/07/2021	Email exchange with Counsel regarding possible sale of condo unit to George Chan; telephone discussion with Counsel for George Chan;	0.50
Thur	06/10/2021	Email exchange with Gavin Finlayson regarding current status of condo unit;	0.10
Mon	06/14/2021	Email exchange with Gavin Finlayson, Counsel for CWB regarding status of sale of condo unit;	0.20
Tues	06/15/2021	Receipt and review of draft APS for proposed sale to George Chan;	0.50
Wed	06/16/2021	Email exchange with Counsel regarding proposed sale and/or lease of premises to George Chan;	0.25
Fri	06/18/2021	Email exchange with Rod Randall regarding status of sale to George Chan; email exchange with Counsel regarding progress being made on negotiations with George Chan;	0.25
Tues	06/22/2021	Email exchange with Counsel regarding progress with APS previously sent to Counsel for George Chan; further telephone discussion with Counsel for George Chan;	0.50
Wed	06/23/2021	Email exchange with Receiver's Counsel regarding status of offer from George Chan;	0.30
Mon	06/28/2021	Email exchange with Rod Randall regarding status update;	0.10
Philip H. Gennis (PGE)			20.65
Susan Downey (SDW)			
Mon	02/08/2021	Prepare notice and statement of receiver	0.80
Tues	02/09/2021	Finalize Notice and Statement of Receiver and Service List	0.20
Wed	02/10/2021	Filed notice with OR	0.10
Thur	02/11/2021	Review of docs uploaded to drive	0.20
Fri	02/12/2021	Set up in Ascend and provide banking dept with docs required	0.20
Thur	04/01/2021	Processing rent cheque	0.20
Tues	06/01/2021	Prepared RT0002 account info	0.20
Wed	06/02/2021	Get signature on form from Mukul and send fax to CRA	0.20
Susan Downey (SDW)			2.10

Filters Used:

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

Day	Date	Memo	B-Hrs
Shenaz Tolat (STO)			
Mon	02/08/2021	PPSA + Corporate Profile + back-up to Millan Lee - 4 searches	0.70
Shenaz Tolat (STO)			0.70
Total for File ID AAJUBL-R:			35.95
Grand Total:			35.95

This is Exhibit "14" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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

August 03, 2021

Invoice #: 12139

JG Windsor Inc.
2780 Totten Street
Windsor, ON N98 1X8

Invoice

RE: JG Windsor Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	33.00	\$525.00	\$17,325.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.40	525.00	210.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.80	375.00	300.00
Mukul Manchanda, CPA, CIRP, LIT	4.40	450.00	1,980.00
Others	11.90	225.00	2,677.50
Total Professional fees	50.50	\$445.40	\$22,492.50
Courtesy Discount			(1,921.80)
Reimbursable Expenses			
PPSA Search			\$8.00
HST			\$2,674.19
Total			\$23,252.89
HST Registration #R825172935			
(AAJGWI-R)			

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

Page 1 of 6

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

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Wed	03/10/2021	Review and approve disbursements	0.20
Tues	05/18/2021	Review and approve disbursement	0.10
Tues	06/01/2021	Review and approve disbursements	0.10
Deborah Hornbostel (DHO)			0.40
Gillian Goldblatt (GGO)			
Thur	03/11/2021	review and approve disbursements	0.10
Fri	03/26/2021	review and approve disbursement.	0.10
Mon	04/19/2021	review and approve wire transfer.	0.10
Tues	04/27/2021	review and approve disbursement	0.10
Tues	05/11/2021	review and approve disbursement.	0.20
Tues	05/25/2021	review and approve disbursement.	0.10
Fri	06/25/2021	review and approve disbursement.	0.10
Gillian Goldblatt (GGO)			0.80
Haran Sivanathan (HSI)			
Fri	02/26/2021	General	0.20
Haran Sivanathan (HSI)			0.20
Inga Friptuleac (IFR)			
Mon	02/15/2021	BA Set up	0.20
Wed	02/24/2021	Postings	0.20
Tues	03/09/2021	Issue cheques	0.40
Thur	03/25/2021	Issue cheque	0.20
Mon	03/29/2021	Deposit	0.20
Wed	04/28/2021	Issue cheques;	0.20
Mon	05/03/2021	Deposit	0.20
Mon	05/03/2021	Deposit	0.20
Wed	05/12/2021	Issue cheques	0.40
Mon	05/17/2021	Issue cheque	0.20
Wed	05/26/2021	Issue cheque	0.10
Mon	05/31/2021	Issue cheque, Deposit	0.40
Inga Friptuleac (IFR)			2.90
Jeff Adiken (JAD)			
Fri	02/26/2021	Feb 26, 2021 - sign cheques	0.10
Mon	06/28/2021	May 18, 2021 - sign cheques .1	0.10
Jeff Adiken (JAD)			0.20
Mukul Manchanda (MMA)			
Wed	02/03/2021	Multiple telephone discussions with counsel regarding the hearing. Attended the hearing. Review the draft receivership order. Review of multiple email exchanges between counsels regarding the draft receivership and IR orders.	0.50
Mon	02/08/2021	Receipt and review of the PPSA and corporate search. Review of email exchanges with S. Khan regarding production of the appraisal.	0.30
Fri	02/19/2021	Participated in a conference call with CWB regarding the issues with existing leases. Review of multiple email exchanges with counsel regarding the leases and the proposed go forward plan. Receipt and review of letter sent to E. Lamek regarding same.	0.50
Tues	02/23/2021	General	0.30

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Fri	02/26/2021	Review of email exchanges with Rocco regarding clean up of the garbage.	0.10
Mon	03/01/2021	Review of email exchanges with B. Bissell regarding the issue with the pharmacy lease.	0.20
Tues	03/02/2021	Email exchanges with Rocco regarding removal of garbage.	0.10
Wed	03/03/2021	Receipt, review and approve payables. Participated in a conference call with B. Wyatt and P. Gennis. Participated in a conference call with R. Randall.	0.20
Thur	03/04/2021	Receipt and review of the letter to the tenant from B. Bissell.	0.20
Wed	03/10/2021	Receipt, review and approve payables.	0.20
Thur	03/11/2021	Review of email exchanges regarding inquiry from Stephanie for purchase of the Totten Pharmacy. Telephone discussion with P. Gennis regarding the proposed response. Receipt and review of email exchanges between B. Bissell and P. Gennis regarding the proposed response. Email exchanges with P. Gennis regarding Bill of Sale to the Dr.	0.40
Fri	03/26/2021	Receipt, review and approve payables.	0.10
Mon	04/19/2021	Receipt, review and approve payable.	0.20
Wed	04/21/2021	Receipt, review and approve payables.	0.10
Tues	04/27/2021	Receipt, review and approve payable.	0.10
Tues	05/11/2021	Receipt, review and approve payables.	0.10
Mon	05/31/2021	Receipt and review of an email from P. Gennis to R. Randall providing an update.	0.20
Tues	06/01/2021	Receipt, review and approve payable.	0.10
Wed	06/09/2021	Receipt, review and approve payables.	0.10
Wed	06/23/2021	Receipt review and approve payables.	0.10
Wed	06/30/2021	Review of email exchanges regarding offer on hand. Telephone discussion with P. Gennis regarding same.	0.30
Mukul Manchanda (MMA)			4.40
Philip H. Gennis (PGE)			
Wed	02/03/2021	Attend at Motion return; Receipt and review of draft endorsement to present to Justice Cavanagh; receipt and review of draft Orders; multiple emails between Counsel and Receiver regarding provisions of Orders to be signed pursuant to draft endorsement; receipt and review of signed orders.	1.50
Thur	02/04/2021	All preliminary matters in consequence of the issuance of the Receivership Order, including coordinating site attendance and instructing relative to gathering information from tenants; review of appraisal from July 2020; email exchange with appraiser regarding obtaining a Letter of Reliance; review of draft Notice to Tenants.	2.00
Fri	02/05/2021	Instructing Agent regarding serving Court Order and tenant notice on occupants; receipt and review of report from agent in Wins=dsor;	0.30
Mon	02/08/2021	Email exchange with Mpire Appraisers with regard to request for an update on its appraisal completed in July 2020; email to Lawrie Insurance requesting quote; correspondence to JG requesting detailed information relative to the property and the corporate entity in receivership.	0.75
Tues	02/09/2021	Email exchange with Appraiser regarding update to appraisal done in July 2020; receipt and review of Notice and Statement of Rweceiver; email exchanges regarding appraisal quotes; email exchange with insurance broker; draft letter to JG;	0.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAJGWI-R: to AAJGWI-R:
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Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	02/10/2021	Email exchanges with appraisers; receipt, review and execution of appraisal proposals with Gorski Realty and Gateway Appraisers; email request to JG for leases; receipt and response from JG to email regarding leases; receipt and review of email correspondence from Counsel to one of the tenants; email request to JG for PD Cheques on hand; email response to Counsel for tenant; further email from Counsel to tenant;	1.00
Thur	02/11/2021	Email exchange with purported sub-tenant requesting copy of sublease from pharmacy and evidence of owners prior consent; preparation of Covid-19 Release and transmittal to appraisers for execution and return; email to Dr. Jing regarding his sublease with pharmacy; receipt of correspondence from Counsel to Dr. Zahrebelny in response to Receiver's earlier correspondence (both regarding provision of post-dated rent cheques and rent for January and February); email to JG regarding post-dated cheques; multiple emails between Receiver and appraisers;	1.50
Fri	02/12/2021	Email to accountant requesting post-dated cheques in his possession; email exchange and telephone discussion with Ed Gorski regarding access to building; telephone discussion with Gateway appraisers regarding access to premises; email response from accountant confirming that he is not in possession of post-dated cheques; email exchange with insurance broker after review of insurance applications and issued policies; email exchange to SD requesting insurance certificates from all tenants that have not provided; receipt of signed Covid-19 Release from Ed Gorski; email to SD regarding obtaining a copy of her sublease from Totten Pharmacy;	1.00
Tues	02/16/2021	Email exchange with Dr. Jing regarding her sub-lease details with Pharmacy; email exchange with JG regarding garbage and snow removal contracts; receipt and review of insurance quote from Lawrie Insurance; telephone discussion with Chad Brownlee of Lawrie regarding coverages and named insureds; email exchange with Ed Gorski of Gorski Appraisals regarding leases to which property is subject;	1.00
Fri	02/19/2021	Further telephone discussions with realtors and appraisers regarding impact of pharmacy lease on value; lengthy email and telephone discussion with Receiver's Counsel regarding options available for dealing with pharmacy lease including proposed bankruptcy and actions under BIA with respect to Transfers at Undervalue; conference call with CWB in this regard; email exchange with CWB.	1.00
Mon	02/22/2021	Email exchange with John Gerges regarding Totten leases;	0.50
Tues	02/23/2021	Email exchange with Counsel for Dr. Jing; receipt and review of lease provided by Dr. Jing entered into between Dr. Jing and JG Windsor Inc; telephone discussion with Counsel in this regard; telephone discussions with appraisers; review of documents for registration of Receivership Order on title to real property; receipt and review of email from Dr. Zahrebelny regarding space occupied by him under the terms of his lease with JGWI; email exchange with Counsel regarding lease under which Dr. Jin occupies the Totten Avenue premises; email to CWB regarding Jing lease and challenges with same;	1.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
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- Time Entry Bill Status: Un-Billed to Un-Billed
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Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Wed	02/24/2021	Email exchange with Counsel regarding leasing issues; lengthy telephone discussion with both appraisers and realtor regarding challenges in valuation in consequence of leases in place on the property; email exchanges regarding garbage removal and snow removal;	0.50
Thur	02/25/2021	Email exchange and discussion with appraisers and one of the proposed realtors regarding lease terms for leases to which the property is subject;	0.50
Fri	02/26/2021	Email from Counsel forwarding response to correspondence regarding leases from George Chan owner of both Totten and Jubilee Pharmacies asserting independence from John Gerges and the commercial reasonableness of the leases in both Windsor and Richmond Hill; telephone discussion with Counsel in this regard;	0.50
Mon	03/01/2021	Email exchange and telephone discussion with Counsel regarding Jing and pharmacy leases;	0.50
Tues	03/02/2021	Email exchange with Counsel for Dr. Jing; telephone discussion with Counsel for Dr. Jing; telephone discussion and email exchange with Counsel regarding Jing lease; email exchange with Ben Wyatt regarding insurance on Realcos; email exchange with Susan Downey regarding insurance for Totten Avenue;	1.00
Wed	03/03/2021	Telephone discussion with Counsel regarding strategy for dealing with leases; receipt and review of email from Counsel confirming strategy to deal with questionable leases at premises; receipt and review of draft correspondence from Counsel for Receiver to Totten Pharmacy and Dr. Jing, both tenants at 2780 Totten Avenue, Windsor;	1.50
Thur	03/04/2021	Lengthy discussion with Counsel regarding offending leases in Windsor and Richmond Hill;	0.50
Mon	03/08/2021	Lengthy telephone discussion with Dr. Jing regarding her intention to vacate the premises; telephone discussion with Counsel in this regard;	1.00
Tues	03/09/2021	Receipt and review of email from Brendan Bissel to Counsel for Dr. Jing in response to prior telephone discussion between Receiver and Dr. Jing;	0.50
Thur	03/11/2021	All matters related to Dr. Jing's vacating of premises; meeting request for site inspection and photographs; discussion and email exchange with Counsel in this regard; finalizing Bill of Sale to Dr. Jing relative to Server; execution and transmittal of Bill of Sale upon receipt of agreed purchase price;	2.50
Fri	03/12/2021	Telephone discussions with realtors regarding sale-ability absent lease to pharmacy; further discussions with appraisers;	0.50
Wed	03/17/2021	Email exchange with Counsel re follow-up with Counsel for George Chan; email to appraisers requesting ETA for appraisals; telephone discussions with both appraisers.	0.50
Thur	03/18/2021	Email exchanges and telephone discussions with appraisers. email from Counsel regarding George Chan change of legal representation;	0.50
Fri	03/26/2021	Review of market rental rates and appraisal values for both Windsor and Richmond Hill; lengthy email to Counsel outlining possible settlement terms with George Chan;	0.25
Mon	04/05/2021	Email exchanges with appraisers; telephone discussion with Ryan Mancini	0.25
Thur	04/08/2021	Email exchange with former tenant; telephone discussion with second of two appraisers;	0.25

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAJGWI-R: to AAJGWI-R:
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Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Fri	04/09/2021	Email to Receiver's Counsel regarding status of negotiations with George Chan; email exchange with second appraiser; telephone discussion with local realtor.	0.50
Sat	04/10/2021	Email exchange with prospective second appraiser after being advised the initial engagement was not being honoured.	0.10
Mon	04/12/2021	Receipt and review of realty tax bills; telephone discussions with Appraiser;	0.50
Wed	04/14/2021	Several emails to and from appraiser; email to potential second appraiser;	0.20
Sat	04/17/2021	Receipt and Review of Appraisal conducted by Renaissance Valuations; telephone discussion with Nancy Flagler-Wilburn AACI	1.00
Mon	04/19/2021	Email exchange and telephone discussion with Nancy Flagler-Wilburn AACI regarding second appraisal; review and approve payable; email exchange and telephone discussion with Counsel regarding potential sale of building to George Chan;	0.25
Tues	04/20/2021	Email to Counsel regarding taxes and condo fees; telephone discussion with Receiver's Counsel in this regard; finalize engagement of second appraiser;	0.25
Wed	04/21/2021	Email exchange with Brook Handysides of CBRE in Windsor regarding rental rates and commercially reasonable terms for commercial leases; receipt and review of power point brochure;	0.50
Fri	04/23/2021	Receipt and review of Final Appraisal from Renaissance Valuations;	0.50
Thur	04/29/2021	Email exchange with prospective purchaser; lengthy telephone discussion with second appraiser	0.50
Mon	05/03/2021	Email exchange with Counsel in light of potential offer to be made by George Chan;	0.50
Fri	05/07/2021	Counsel regarding George Chan purchase;	0.25
Sat	05/08/2021	General	0.50
Tues	05/11/2021	Receipt and review of appraisal from Jordan & Associates; email to appraiser regarding valuation without pharmacy lease; email to Counsel regarding revised expectations as to sale price to George Chan;	0.50
Tues	05/25/2021	Email exchange with Counsel regarding negotiations with George Chan; telephone discussion with Counsel;	0.25
Fri	05/28/2021	Internal communication regarding HST arrears and the potential for priority claims; further discussions with proposed real estate broker	0.50
Mon	05/31/2021	Lengthy email to Rod Randall outlining proposed counter offers to George Chan;	0.25
Thur	06/03/2021	Email exchange with Counsel regarding negotiations with George Chan;	0.25
Tues	06/08/2021	Email exchange with Counsel regarding space occupied by pharmacy;	0.30
Mon	06/14/2021	Email exchange with Counsel regarding counter offer from George Chan regarding revised lease arrangements; review of current leases and responding to Counsel.	0.75
Wed	06/16/2021	Email exchange with Counsel regarding proposed sale and/or lease of premises to George Chan;	0.25
Fri	06/18/2021	Email exchange with Rod Randall regarding sale of building; email exchange with Counsel regarding progress being made on negotiations with George Chan;	0.25
Mon	06/28/2021	Email exchange with Rod Randall regarding status update;	0.10
Tues	06/29/2021	Email from Counsel forwarding email from Counsel for George Chan with respect to both Windsor and Richmond Hill;	0.25

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AAJGWI-R: to AAJGWI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			33.00
Susan Downey (SDW)			
Thur	02/04/2021	Direction to Rocco re: site attendance and follow-up/preparation of notice to tenants	0.50
Mon	02/08/2021	Prepare Notice and Statement of Receiver	0.80
Tues	02/09/2021	Finalize Notice and Statement of Receiver and Service List	0.20
Wed	02/10/2021	Contact tenants/filed notice with OR	0.30
Thur	02/11/2021	Review of docs uploaded to drive	0.20
Fri	02/12/2021	Set up in Ascend and provide banking dept with docs required	0.20
Tues	02/16/2021	Discussion with Dr. Jing and insurance confirmation	0.20
Wed	02/17/2021	Tenant issues regarding garbage, leases and plumbing.	0.50
Thur	02/18/2021	Telephone call and e-mail regarding Cooperators insurance	0.20
Mon	02/22/2021	Calls/e-mails/discussions regarding insurance with Cooperators	0.50
Tues	02/23/2021	General issues regarding utilities and requests from pharmacy re: garbage and continuing services.	0.30
Mon	03/01/2021	Following up on utility contact, snow removal and garbage removal	0.80
Tues	03/02/2021	Confirming insurance coverage to Phil and processing disbursements	0.50
Wed	03/03/2021	Processing receipts and other file matters	0.50
Thur	03/04/2021	E-mails to/from pharmacy regarding utility distribution	0.20
Mon	03/08/2021	Receipt of invoice and e-mail to pharmacy and Rocco re: garbage issue	0.20
Wed	03/10/2021	Processing invoices for payment	0.40
Fri	03/12/2021	E-mails regarding Dr. Jing moving out and inspection	0.10
Thur	04/01/2021	Processing rent cheques	0.40
Thur	05/06/2021	Water meter issue	0.50
Wed	05/19/2021	Follow up on Purolator delivery of computer	0.20
Tues	06/01/2021	Prepared RT0002 account forms	0.20
Wed	06/02/2021	Get signature on form from Mukul and send fax to CRA	0.20
Wed	06/30/2021	Arranged for removal of sofa left at garbage site	0.20
Susan Downey (SDW)			8.30
Shenaz Tolat (STO)			
Mon	02/08/2021	PPSA + Corporate Profile and back-up to Millan Lee	0.30
Shenaz Tolat (STO)			0.30
Total for File ID AAJGWI-R:			50.50
Grand Total:			50.50

**This is Exhibit "15" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 4th day of August, 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



August 03, 2021

Invoice #: 12140

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 to and including June 30, 2021, in connection with the Court-appointed receivership proceedings

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	55.40	\$525.00	\$29,085.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.60	525.00	315.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.70	375.00	637.50
Mukul Manchanda, CPA, CIRP, LIT	22.00	450.00	9,900.00
Paula Amaral	5.70	295.00	1,681.50
Others	214.40	225.00	48,240.00
Total Professional fees	299.80	\$299.73	\$89,859.00
Courtesy Discount			(15,284.00)
HST			9,694.75
Total			\$84,269.75

HST Registration #R825172935

(AABRIM-R)

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Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

Page 1 of 13

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

Day	Date	Memo	B-Hrs
Deborah Hornbostel (DHO)			
Fri	04/16/2021	Review and approve disbursement	0.10
Tues	04/20/2021	Review and approve disbursements	0.10
Fri	04/30/2021	Review and approve disbursement	0.10
Tues	05/18/2021	Review and approve disbursement	0.10
Tues	06/01/2021	Review and approve disbursements	0.20
Deborah Hornbostel (DHO)			0.60
Frieda Kanaris (FKA)			
Mon	04/12/2021	Attend post office and complete mail redirection.	0.50
Wed	04/14/2021	Complete service provider change forms and send to PG for signing.	1.60
Thur	04/15/2021	Count and deposit cash on hand and sales; prepare fax cover sheets and fax completed banking change forms to Service Providers.	2.40
Mon	04/19/2021	Prepare draft Form 18 Interim Notice; admin. on file.	1.30
Tues	04/20/2021	Photocopy and mail Notice of Application re interim receivership; fax to OR; prepare Affidavit of mailing.	1.70
Frieda Kanaris (FKA)			7.50
Gillian Goldblatt (GGO)			
Sun	04/18/2021	review and approve disbursement.	0.10
Tues	04/20/2021	review and approve disbursement	0.10
Tues	04/27/2021	review and approve disbursements	0.10
Tues	04/27/2021	review and approve disbursements	0.20
Tues	05/11/2021	review and approve disbursements.	0.20
Wed	05/19/2021	review & approve disbursement	0.10
Tues	05/25/2021	review and approve disbursements.	0.30
Wed	06/09/2021	review and approve disbursement.	0.20
Tues	06/15/2021	review and approve disbursement.	0.10
Fri	06/25/2021	review and approve disbursements.	0.30
Gillian Goldblatt (GGO)			1.70
Haran Sivanathan (HSI)			
Thur	04/29/2021	General	0.20
Tues	05/11/2021	General	0.80
Mon	05/31/2021	General	0.50
Tues	06/15/2021	Bank reconciliation/Posting cheques/Deposit	0.90
Wed	06/16/2021	Bank reconciliation/Posting cheques/Deposit	0.70
Wed	06/30/2021	General	0.60
Haran Sivanathan (HSI)			3.70
Inga Friptuleac (IFR)			
Thur	04/15/2021	Deposit; Issue cheque	0.40
Thur	04/22/2021	Issue cheques; Postings	0.60
Wed	04/28/2021	Issue cheques; Deposits	1.80
Mon	05/03/2021	Postings	0.20

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Inga Friptuleac (IFR)			
Tues	05/11/2021	Issue cheques, Deposit, Postings	2.00
Mon	05/17/2021	Issue cheque, Postings	0.60
Tues	05/25/2021	General	2.20
Mon	05/31/2021	issue cheques	0.60
Mon	06/07/2021	Issue cheques, postings , Deposits	1.00
Tues	06/08/2021	Issue cheques, postings , Deposits	1.40
Wed	06/23/2021	Postings, Issue cheques	2.00
Inga Friptuleac (IFR)			12.80
Jeff Adiken (JAD)			
Mon	06/28/2021	April 29, 2021 - sign cheques .1 May 14, 2021 - sign cheques .1	0.20
Jeff Adiken (JAD)			0.20
Mukul Manchanda (MMA)			
Wed	02/03/2021	Telephone discussion with A. Iqbal regarding the mandate and the form of order. Sent an email to A. Iqbal containing an example of the IR order. Receipt and review of the draft endorsement. Attended the court hearing. Review of the draft IR order with B. Blssel and P. Gennis. Call with A. Iqbal regarding same.	1.00
Tues	02/09/2021	Email exchanged regarding weekly visits to monitor the pharmacy. Review of available financial information.	0.50
Thur	02/11/2021	Email exchanges with Donna regarding the Assure issue and the issue related to payroll.	0.20
Wed	02/17/2021	Email exchanges with S. Downey regarding inspection of the pharmacy.	0.20
Thur	02/18/2021	Receipt and review of the Fillware reports and reconciled same with the deposits in the bank account.	0.40
Mon	03/01/2021	Receipt and review of an email from J Gerges containing the sales report.	0.30
Mon	04/05/2021	Receipt and review of the draft order. Email exchanges with MT regarding consent to act. Email exchanges with staff regarding taking possession upon the issuance of the order. Email exchanges regarding power shutdown at the pharmacy and plan to deal with narcotics. Email exchanges regarding inventory count at the pharmacy. Discussions with P. Gennis regarding receivership.	1.00
Wed	04/07/2021	Receipt, review and execute consent to act. Email exchanges with J. Gerges regarding arrangement with K&F and other ancillary matters in relation to the pharmacy.	0.40
Thur	04/08/2021	Receipt and review of the receivership order. Review of email exchanges with McKesson and K&F regarding setting up new accounts. Receipt and review of an email from J. Gerges containing the information with respect to the bank account and login information with respect to same.	0.40
Fri	04/09/2021	Email exchanges with P. Gennis regarding quantum of borrowings. Review of emails from S. Downey regarding state of the pharmacy.	0.30
Mon	04/12/2021	Review of email exchanges with the college. Review of email exchanges regarding clean up required at the pharmacy.	0.20
Tues	04/13/2021	Participated in a conference call with P. Gennis and S. Downey regarding processing of assure claims and the practice of the pharmacy prior to the appointment of the receivership. Establish new protocol to be followed by the pharmacy. Email exchanges with K&F regarding setting up credit terms to open an account.	0.50

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Wed	04/14/2021	Multiple emails and telephone calls regarding operational issues including setting up security alarms, engaging employees, dealing with McKesson and Kohl & Frisch. Review of email exchanges with CIBC with respect to release of funds. Receipt, review and sign the forms related to ODB, Blue Cross, Nexgen, Express Scripts and others.	1.40
Thur	04/15/2021	Receipt and review of the PPSA and corporate profile search. Receipt, review and sign the ADT contract. Receipt and review of corporate profile search of Abu Sifin. Review of email exchanges with D. Hart regarding the Abu Sifin issue. Multiple emails and telephone discussions regarding staffing issues. Lengthy telephone discussion with J. Gerges regarding the issue of Abu Sifin and the CIBC bank account. Obtained contact information for Van Huo Tran and forwarded same to P. Gennis. Receipt and review of the notice and statement of the receiver.	1.10
Fri	04/16/2021	Participated in a conference call with MT and CWB. Participated in a conference call with A. Iqbal, Gavin, B. Bissel and P. Gennis. Multiple emails with respect to staffing and operational issues.	2.50
Mon	04/19/2021	Receipt, review and approve payable. Review of email exchanges with respect to the lease renewal. Email exchanges with respect operational and staffing issues. Receipt and review of a credit note from K&F.	0.50
Tues	04/20/2021	Receipt and review of an email from K&F regarding the account. Review of email exchanges regarding appointment of J. Ng as DM.	0.20
Wed	04/21/2021	Review of email exchanges with D. Hart regarding the CIBC account and release of funds. Receipt and review of an email from P. Gennis to J. Gerges regarding the ownership of the account of the void cheque provided on January 6th. Review of emails regarding continuing staffing issues.	0.30
Thur	04/22/2021	Receipt and review of the draft report. Review of email exchanges regarding the CIBC account. Multiple emails regarding staffing issues. Telephone discussion with S. Downey regarding same.	1.50
Fri	04/23/2021	Participated in a call with T. Hopkinson and P. Gennis. Participated in a conference call with A. Iqbal, G. Finlayson, B. Bissel and P. Gennis. General administration of the estate and attend to operational issues.	2.50
Mon	04/26/2021	Lengthy telephone discussion with J. Gerges regarding the issues at the pharmacy. Receipt and review of an email from J. gerges providing contact info of a recruiter. Forwarded same to P. Gennis.	0.50
Tues	04/27/2021	Receipt, review and approve payroll. Review and approve paybales.	0.40
Thur	04/29/2021	Telephone call with S. Downey regarding staffing issues.	0.30
Fri	04/30/2021	Receipt and review of email exchanges with CIBC regarding release of funds. Dealt with operational issues.	0.50
Mon	05/03/2021	Dealt with operational issues including staffing, cash management etc. Email exchanges with CIBC regarding balance in the account.	0.50
Tues	05/04/2021	Review of email exchanges with respect to staffing issues. Telephone discussion with P. Gennis regarding same. Receipt and review of an email from Melanie containing the invoice related to licensing of the Fillware. Approved same for payment.	0.50
Wed	05/05/2021	Receipt and review of an email from J. Gerges to M. Jazzar advising him of the receivership. Review of email exchanges regarding staffing issues.	0.20

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

Day	Date	Memo	B-Hrs
Mukul Manchanda (MMA)			
Thur	05/06/2021	Receipt and review of an email from Kohl and Frisch containing a credit note. Review of email exchanges with CIBC regarding release of funds.	0.20
Fri	05/07/2021	Email exchanges regarding hiring of the new DM. Email exchanges with OCP regarding notification of the change of DM.	0.20
Mon	05/10/2021	Email exchanges with S. Downey regarding the sprinkler issue at the pharmacy.	0.10
Tues	05/11/2021	Receipt,, review and approve payroll. Receipt, review and approve payables.	0.40
Wed	05/12/2021	Dealt with operational issues.	0.20
Thur	05/13/2021	Receipt, review and sign the CRA consent form and the form required to open RT2 account.	0.20
Thur	05/20/2021	Email exchanges regarding disposal of expired drugs.	0.20
Tues	05/25/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Fri	05/28/2021	Receipt, review and sign gst and rc59 forms.	0.20
Tues	06/01/2021	Receipt, review and approve payables.	0.20
Wed	06/09/2021	Receipt, review and approve payroll. Receipt, review and approve payables.	0.50
Tues	06/15/2021	Receipt, review and approve payables.	0.10
Wed	06/23/2021	Receipt, review and approve payroll. Receipt review and approve payables.	0.50
Wed	06/30/2021	Receipt and review of an email from Kohl & Frisch containing invoices and debit advice.	0.20
Mukul Manchanda (MMA)			22.00
Paula Amaral (PAM)			
Tues	03/02/2021	Prepare Fillware report for Brimley for Feb 3-28 and send to Phil and Mukul.	0.30
Thur	03/11/2021	Receive Fillware report, save and update Fillware summary spreadsheet. General administration	0.20
Mon	03/29/2021	Recieve Fillware report, save to R drive and update spreadsheet.	0.10
Mon	04/05/2021	Receive Fillware report and update spreadsheet	0.10
Wed	04/21/2021	Request Fillware reports and update spreadsheet	0.20
Thur	04/22/2021	Review WIP and update spreadsheet of debt owing to CWB and WIP and send to Phil.	0.20
Sat	05/22/2021	Add names to list of Interested Parties. Prepare requisitions for credit and debit transactions as per bank statements.	1.20
Mon	06/21/2021	Receipt, print and review of payroll submissions. Preparation of payroll including calculation of source deductions and preparation of requisitions.	1.50
Tues	06/22/2021	Review of transactions on bank statements and preparation of requisitions for sales and expenses.	1.00
Thur	06/24/2021	Review reports in the data room and provide list to Susan of reports required.	0.50
Fri	06/25/2021	Receipt of signed payroll and supplier cheques, review and prepare for release.	0.40
Paula Amaral (PAM)			5.70
Philip H. Gennis (PGE)			

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	02/04/2021	All preliminary matters relative to commencement of IR appointment, including arranging for site attendance and receipt and review of emails sent and received in connection therewith; email exchange with John Gerges regarding site attendance;	1.00
Tues	02/09/2021	Internal email exchange regarding role as IR relative to Brimley Pharmacy; coordinating site visit; call with CWB	0.75
Thur	02/11/2021	Email exchange regarding concerns of DM at pharmacy; email exchange regarding cancellation of Telus Provider Number; email exchange with Counsel regarding property located on Couchiching Road;	0.25
Wed	02/17/2021	Discussions internal regarding regular site visits to pharmacy; email exchange with CWB regarding reporting requirements relative to pharmacy;	0.25
Mon	03/01/2021	Email exchange with John Gerges regarding bank statement for February; receipt and review of Fillware reports for February;	0.25
Thur	03/04/2021	Receipt and review of bank statement for February;	0.25
Thur	03/18/2021	Call from John Gerges regarding IR's ability to sell pharmacy together with other pharmacies in receivership; advising JG that the IR had no power to sell; telephone discussion with Asim Iqbal, Counsel for CWB and follow up email in this regard advising of discussion with John Gerges;	0.50
Fri	03/26/2021	Telephone conversation with JG enquiring whether Abu Seifein could be sold along with other pharmacies; advising JG that the only way this could be accomplished was to have the pharmacy placed into receivership; email and telephone discussion with Asim Iqbal; email to CWB suggesting call Monday or Tuesday to discuss strategy for the disposal of Abu Seifein Pharma; confirmation of operations;	0.50
Mon	03/29/2021	Telephone discussion with CWB (Randall, Hopkinson and Wyett) regarding disposition strategy for Brimley Pharmacy once receivership order is issued on April 8; internal email reporting on daily site visits; email exchanges with John Gerges requesting copies of insurance and premises lease; receipt and review of insurance binder and forwarding same to SD so as to enable immediate action once appointed as Receiver; receipt and review of purported lease document provided by John Gerges;	0.50
Thur	04/01/2021	Further email exchange with John Gerges with respect to lease of the Brimley premises; internal emails requesting assembly of documents for data room once appointment as Receiver is reflected in a Court Order so as to enable this pharmacy to be added to sales process on an expedited basis; drafting of Disclaimer for data room; Email to John Gerges outlining deficiencies in information provided by him with respect to the Brimley lease; instructing SD to make twice daily visits to pharmacy; internal email exchange regarding proposed shutdown of plaza to effect electrical upgrades on April 9th; further email exchange with John Gerges regarding lease of premises; email exchange with Isaac Grubner regarding lease documents requested from John Gerges; email exchange with Susan Downey regarding scheduling lock change and inventory Count upon our appointment; email to inventory solutions regarding inventory count on the 8th;	1.00
Sat	04/03/2021	Preparation of sale documents and set up of Data Room.	1.00

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	04/05/2021	email exchanges with Inventory Counters; internal emails in preparation for taking of possession on April 8th; final preparation of documents for Data Room; receipt and review of draft receivership order; email exchange with Counsel regarding content of website postings; logistics surrounding power outage during Hydro upgrade on April 8th; receipt and review of lease documents upon receipt from Isaac Grubner, Counsel for Company;	1.00
Tues	04/06/2021	Further logistical efforts relative to the taking of possession; instructing staff in this regard so as to ensure smooth taking of control on April 8th;	0.25
Wed	04/07/2021	Email exchange and telephone discussion with JG regarding Kohl & Frisch, generics and advance cash deposit to credit of pharmacy (advised that \$10,000 was on deposit; determined to be \$5400); telephone discussion with JG regarding his intent to take cash from the pharmacy; coordinating return of money;	0.50
Thur	04/08/2021	Receipt and review of Endorsement and Orders of Mr. Justice Cavanagh; receipt and review of lease documents; email correspondence to Lndlord; receipt and review of insurance binder; email communication to insurance broker enquiring if the insurer would add the Receiver as a named insured; telephone discussion with alternate insurance broker in the event that we are unable to maintain existing insurance; communication of appointment to staff on-site; email communication with McKesson and with Kohl & Frisch aimed at maintaining existing accounts with suppliers; telephone discussion with Bernard Lefebvre at McKesson; communication of appointment to real estate broker to be given Listing for Sale; email communication to CIBC to place account on deposit status only; email exchange with Counsel regarding deletions and additions to Receiver's website; internal email requesting opening of bank account and provision of wire transfer information so as to enable borrowing from CWB; email communication with OCP confirming receivership and providing copy of Order of Justice Cavanagh; follow up with field staff regarding possession and inventory; review of photos taken on-site;	3.50
Fri	04/09/2021	Email exchange with John Gerges requesting and receiving online access codes for Kohl & Frisch; Lengthy telephone discussion with credit department at Kohl & Frisch; giving advice and direction relative to fire safety issues including exit doors; receipt and review of McKesson PMSI security documents and transmittal to Counsel for an opinion on validity; further email exchange and telephone discussion with K&F credit department; email exchange with Receiver's Counsel regarding concluding issues with K&F on other operating pharmacies in an effort to free up credit constraints with K&F on Brimley; email exchange with JG and OCP regarding upcoming pharmacy accreditation renewals due May 10, 2021;	1.50
Sat	04/10/2021	Receipt and review of inventory count report;	0.25
Sun	04/11/2021	Email exchange relative to relief pharmacist; email exchange with inventory counters; email to Bernard Lefebvre enclosing McKesson inventory count details;	0.30

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	04/12/2021	General operational oversight; Email exchange with JG regarding product orders on hold; email follow up with K&F regarding confirmed opening of account; email from Debbie Smith regarding extension of credit on 7 day terms; email exchange with Landlord; telephone discussion with Debbie Smith regarding terms extended; email exchange with Lance Miller at OCP regarding accreditation update for pharmacy; receipt and review of account-opening documents from K&F and forwarding same to MM for execution; further discussions and email exchange with K&F to negotiate 15 day terms contemporaneous with provider deposits; receipt and review of lease documents and telephone discussion with property manager regarding demolition clause; telephone discussion and email exchange with Lawrie Insurance to ensure insurance coverage in the event that we cannot get added to the existing policy with economical insurance;	2.50
Tues	04/13/2021	Responding email from Lance Miller at OCP regarding receivership of pharmacy; forwarding issued and entered order to OCP; further communication with K&F regarding revised credit terms; further communication with CIBC including multiple emails and lengthy telephone discussions with the office of Senior Counsel to the Bank; finalizing credit facility with Kohl & Frisch; review of provider change requests and forwarding same for execution and transmittal;	2.25
Wed	04/14/2021	Email exchange and telephone discussion with Alan Marina at Murray Hoffman Insurance regarding having Receiver added as a named insured; receipt and review of Certificate adding Spergel; on-going communication with CIBC with regards to release of funds in pharmacy account and confirming the account will remain frozen whilst the issue related to "Abu Sifin" has been resolved; telephone discussion with Bank's Counsel in this regard; email exchange with CWB re documents related to banking arrangements made by pharmacy; receipt and review of documents provided and transmittal of same to CIBC; further telephone discussion with CIBC legal department; receipt and review of corporate profile search and PPSA with respect to Abu Seifein; further investigation into Abu Sifin	3.20

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

Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Thur	04/15/2021	Telephone discussion with both Asim Iqbal and Brendan Bissell; email exchange with Asim Iqbal regarding Abu Sifin corporate profile search; numerous emails and lengthy telephone discussions with CIBC Legal; email exchanges with Meridian Credit Union regarding Abu Seifein account and receipt of email from Joanne Tom confirming closure of all accounts prior to receivership appointment; telephone discussion with Ben Wyett at CWB regarding multiple accounts and potential fraudulent activity regarding Abu Seifein/Abu Sifin bank accounts at CIBC; receipt and review of email from Asim Iqbal to Ben Wyett regarding bank account issues; receipt and review of email from Ben Wyett outlining banking history with respect to Brimley Pharmacy; internal discussions and emails regarding staffing issues at Pharmacy given the intention of current DM to leave; investigations on OCP website regarding Van Toa Tran, director of Abu Sifin only to determine despite the CIBC believing that the business was a pharmacy, neither Mr. Tran or Abu Sifin were accredited by the OCP; email exchange with Diane Holman regarding emails between CWB and John Gerges relating to changes in banking information for Brimley Pharmacy; detailed email to CWB and all Counsel involved regarding bank account activity; receipt and review of initial invoicing from K&F (credit balance from previous pre-pay nothing to pay); email exchange with property Manager; internal emails requesting preparation of BIA documents relative to the completion of Spergel's duties as Interim Receiver;	3.00
Fri	04/16/2021	Email exchange with K&F regarding invoicing; review of April 15th invoice due April 30th; receipt, review and execution of BIA Notices; 1.0 Hour conference call with CWB and Counsel; receipt of email from Asim Iqbal outlining proposed agenda for call this afternoon with all Counsel; 1.5 Hour Conference call with all Counsel (both calls regarding issues with questionable banking activity pre-receivership and its impact on the CWB relationship with JG; internal emails regarding staffing issues at pharmacy; email exchange with property manager regarding existence of demolition clause; receipt and review of email from Brendan Bissell to Counsel for Bank regarding Isaac Grubner acting for a prospective purchaser;	3.50
Sat	04/17/2021	Liasing with staff in field dealing with staffing issues; email to Maged Bebawy regarding sourcing new DM; email to CWB regarding sourcing new DM; email to other un-related parties to see if a new DM could be made available by them; receipt of Landlord's Insurance Certificate and forwarding same to Landlord Property Manager;	1.50
Sun	04/18/2021	Review of draft updated Pharmacy Information Spreadsheet; review and execution of Form 18 and related documents to wind up IR appointment.	0.50
Mon	04/19/2021	Dealing with staffing issues; email exchange with John Gerges regarding purported 8 year lease with no demolition clause contained therein; email exchange with company accountant regarding normalized income statements for 12 month period prior to receivership; receipt and review of email exchange between Asim Iqbal and CWB; receipt and review of fire door repair estimate; on-going staffing issues at pharmacy; approval of quotation to bring fire exit door up to code in order to protect insurance coverage; email exchange with Landlord's Agent.	1.00

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Tues	04/20/2021	Receipt and review of signed DM Agreement for Jack Ng; transmittal of IR Discharge Documents for filing with OSB; email exchange with OCP advising of change of DM; email exchange with McKesson regarding Jack Ng as DM; receipt of email from Isaac Grubner regarding Abu Seifein; email exchange with Kohl & Frisch; multiple emails dealing with staffing issues;	1.25
Wed	04/21/2021	Receipt and review of documents from Kohl & Frisch prior to transmittal to DM for signature; email exchange with Kelly Avison regarding available space for rent nearby the Brimley pharmacy given the likelihood of a demolition clause in any renewal post-July 31, 2022, thus impacting the salability of the pharmacy; email exchanges with CIBC regarding discrepancies in bank account holders; drafting of Second Report to Court and Confidential Supplement in light of issues related to banking and other matters; assembly of Appendices; on-going dealings with staffing issues, including contacting pharmacists from previous files as well as other potential sources of appropriate personnel; email to John Gerges requesting clarification of his email from January 6, 2021 regarding lease terms at Brimley Pharmacy;	4.50
Thur	04/22/2021	Completion of drafting Second Report to Court in draft and transmittal of draft to Counsel for Receiver and Counsel for CWB; Email exchange and lengthy telephone discussion with Legal Department of CIBC regarding banking issues, Abu Seifein and Abu Sifin; email to CWB and Counsel regarding conversation with CIBC and its advice that they were getting a release signed by To Van Tran; telephone discussion with Counsel for CWB regarding conference call on April 23rd; continued dealing with critical staffing issues; call with Mukul Manchanda and Asim Iqbal, Counsel for CWB; transmittal of draft report to Counsel for CWB and Counsel for Receiver;	4.00
Fri	04/23/2021	Separate conference call with CWB and Counsel; continued crisis management with respect to staffing issues; email exchanges regarding potential sites for the movement of the pharmacy;	2.50
Sat	04/24/2021	Review of reports to be included in Data Room; continued crisis management regarding staffing issues;	0.50
Sun	04/25/2021	Continued email exchanges regarding staffing issues;	0.50
Mon	04/26/2021	Email exchange with Listing Broker regarding timing for listing of Brimley Pharmacy; on going emails regarding staffing issues;	0.50
Tues	04/27/2021	On-going staffing issues; reviewing options regarding lease renewal and/or disclaimer in light of the impending inclusion of a demolition clause in renewals beyond July 31, 2022 and its impact on the sale of the pharmacy; review of available locations within a short distance of existing location; lengthy telephone discussion with Kelly Avison of Avison Young with respect to options available to us with respect to lease renewal issues;	1.50
Wed	04/28/2021	Email to insurance broker; continued efforts to resolve staffing issues; conference call with Counsel	0.50
Thur	04/29/2021	On-going issues with staffing; emails to Maged Bebawy, CWB and other pharmacists to see if a DM and/or relief pharmacists can be made available to work; email exchange with CIBC regarding balance i account; email exchange with insurance broker regarding current status of policy in effect with the Receiver added as a named insured;; receipt of email from John Walker at CWB regarding staffing;	0.75
Fri	04/30/2021	Email exchange with Landlord; multiple emails regarding staffing issues; email to insurance broker regarding outstanding premiums;	0.50

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Day	Date	Memo	B-Hrs
Philip H. Gennis (PGE)			
Mon	05/03/2021	Emails updating potential resolution of staffing issues; email exchange and telephone discussion with Landlord regarding extension beyond July 22, 2022 and removal of proposed demolition clause; email exchanges with insurance broker with respect to outstanding premiums and authorizing PACs; email exchange with prospective purchasers;	1.25
Wed	05/05/2021	Email exchange regarding orders from K&F and rebates applicable thereto; email exchanges with John Gerges in this regard.	0.50
Fri	05/07/2021	Email exchange with OCP regarding change of DM;	0.25
Mon	05/10/2021	Email exchange with Insurance Broker responding to questions raised by Economical Mutual;	0.50
Tues	05/11/2021	Receipt, review and transmission of DM change Notification to OCP and Narcotics DM form to K&F.	0.25
Mon	05/17/2021	Email exchange with prospective purchaser;	0.25
Tues	05/18/2021	Email exchange with Economical Insurance; email exchange with present insurance broker; lengthy telephone discussion with broker in an effort to retain current insurance;	0.50
Fri	05/28/2021	Discussions with Economical Insurance to prevent proposed cancellation of insurance policy despite broker providing Certificate of coverage to the contrary.	0.25
Tues	06/08/2021	Telephone discussion with Landlord's Agent regarding re-negotiating demolition clause in renewals beyond current renewal;	0.25
Wed	06/09/2021	Email exchange and t/c with Bernard Lefebvre at McKesson regarding status of pharmacy operations; internal emails regarding assembly of documents for Data Room;	0.40
Mon	06/21/2021	Email exchanges with OCP regarding floor plans and double sink requirements for accreditation process; email exchange with Maged Bebawy regarding obtaining accurate floor plans; advice from Maged regarding his incurring cost of draughtsman for plans; email to Maged regarding non-disclosure of purchase price once in receipt of copies of signed offer; further discussions with Landlord regarding demo clause being proposed for renewals beyond July 31, 2022 upon expiry of current renewal agreement;	0.75
Tues	06/22/2021	Review of Data Room entries in anticipation of listing pharmacy for sale; review and edit APS; lengthy telephone discussion with Landlord regarding possible deferral of implementation of demolition clause on renewal beyond July 31, 2022;	1.50
Fri	06/25/2021	Email (internal) instructing populating of Data Room in anticipation of a sale of the pharmacy;	0.25
Mon	06/28/2021	Email exchange with Rod Randall regarding status update; email exchange with Maged Bebawy regarding listing of pharmacy for sale;	0.50
Philip H. Gennis (PGE)			55.40
Susan Downey (SDW)			
Wed	02/03/2021	Preparations for court order	0.50
Thur	02/04/2021	Onsite visit to meet pharmacist and take photos	1.00
Wed	02/10/2021	Did site inspection and photos	0.50
Thur	02/11/2021	Review of docs uploaded to drive	0.20
Wed	02/17/2021	Site inspection and photos	0.50
Thur	02/18/2021	Call and e-mail requesting Fillware reports	0.20
Mon	02/22/2021	E-mail to Donna re: Fillware Reports	0.10

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Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Wed	02/24/2021	Process receipts and disbursements and other file matters	1.00
Thur	02/25/2021	Site visit/ photos and discussion with pharmacist re: Agincourt Pharmacy - visit to Agincourt Pharmacy	1.00
Mon	03/01/2021	Reminder to send reports	0.10
Tues	03/09/2021	Site visit and took pictures. E-mail reminder/receipt of Fillware report	1.00
Thur	03/18/2021	Site visit and photos	0.50
Wed	03/31/2021	Site visit	0.50
Thur	04/01/2021	Site visit	0.50
Fri	04/02/2021	Site visit	0.80
Sat	04/03/2021	Receipt of instructions/e-mails from Phil re: appointment on Thurs./Prep take possession docs	0.80
Mon	04/05/2021	2 site visits and prep for	2.00
Tues	04/06/2021	2 site visits	1.00
Wed	04/07/2021	2 site visits and dealing with issue with John at pharmacy demanding cash	1.50
Thur	04/08/2021	Taking possession (prep and attendance) and inventory count, transferring refrigerated drugs to Apothecary re: power outage. Meet with cleaning company. Lock changed.	12.50
Fri	04/09/2021	Transferring refrigerated drugs back to Brimley. Gathering information. Further inventory count dealing with other taking possession matters.	5.00
Sun	04/11/2021	Drafting Notice and Statements, e-mails with Phil and Mike regarding inventory. E-mail with ADT re: alarm system. Receipt of invoice from relief pharmacist. Review of e-mails from last week regarding taking possession and outstanding issues.	2.00
Mon	04/12/2021	Dealing with ADT issue, Arranging with Rocco re: maintenance work required., completing forms re: K&F, setting up account in Ascend. Completed PPSA/Corporate Search.	4.00
Tues	04/13/2021	On-site to meet with Rocco regarding maintenance issues and gathering information. Dealing with employee issues and provider issues to transfer payments to trust account. Dealing with ADT and setting up new alarm account.	3.00
Wed	04/14/2021	Site visit and dealing with staffing issues and report/forms gathering. Finalizing Alarm set up. Forms to Moneris.	2.00
Thur	04/15/2021	Site visit and dealing with staffing issues/dealing with Bell Canada regarding phone lines disconnected. Filing documents. Finalized Notice and Statement of Receiver and Service List	3.50
Fri	04/16/2021	Sent out notice and statement of receiver./staffing issues/gathering information	1.50
Sat	04/17/2021	Attend site for cleaning/alarm install. Staffing issues to resolve.	4.00
Mon	04/19/2021	Site visit to let replacement pharmacist in, dealing with staffing issues, Return later in day for more information. Preparing cheque requisitions re: April/May rent. Approval of quote for safety fire exit door. Discussions with staff and e-mails with Donna re: Fillware. Discussion with Jack regarding terms of employment.	6.00
Tues	04/20/2021	Site visit and discussions with staff/notifying utilities/gathering reports	4.00
Wed	04/21/2021	Site visit. Collect rent cheque and deliver to property management company. Dealing with staffing issues.	5.00
Thur	04/22/2021	2 site visits/staffing issues/ gathering hours for payroll. / renewed pharmacy accreditation/ staffing issues	4.00

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Fri	04/23/2021	Attend site twice to open and close. Discussion with Linh Tran re: DM position. Touring real estate options for pharmacy and taking photos (uploading on drive), Staffing issues. Processing receipts. Gathering info re: hours. Prescription delivery.	6.00
Sat	04/24/2021	Attend onsite to deal with staffing issues.	2.50
Sun	04/25/2021	Staffing issues	4.00
Mon	04/26/2021	Staffing issues/scheduling/site visit/set up Indeed account and posted ad for pharmacy assistant	2.80
Tues	04/27/2021	Site visit/staffing issues/review resumes	4.00
Wed	04/28/2021	2 site visits (open and close for new pharmacist). Reviewing pharmacy assistant job applications and dealing with staffing issues/ reach out to Bob for payroll info	7.00
Thur	04/29/2021	Review applications and reach out to potential candidates/ reaching out to staff for scheduling and pre-receivership amounts owing	5.00
Fri	04/30/2021	Review applications and call with potential new hire. Site visit/delivered rent cheque	2.50
Sat	05/01/2021	Staffing issues and scheduling	3.50
Mon	05/03/2021	Site visit and discussions with staff. Getting forms signed. Discussions/e-mails with placement agency. Collecting report. Staffing issues. Meet with new hire. Staffing issues.	5.50
Tues	05/04/2021	Staffing issues	4.00
Wed	05/05/2021	Site visit and discussion with new hire. E-mails with current staff. Preparing DM signing documents. E-mail to team re: update. E-mails with placement agency. Processing invoices	2.90
Thur	05/06/2021	Staffing issues, site visit and courier billing issue	5.00
Fri	05/07/2021	Onsite visit with staff and new DM. Preparing documents for transfer to new DM. Staffing issues.	4.00
Sat	05/08/2021	Scheduling and issues with Bell line not in service	1.00
Sun	05/09/2021	Scheduling staff month of May, gathering payroll hours and review of resume and e-mail with potential new part time hire	2.00
Mon	05/10/2021	Finalizing payroll for employees and submitting. E-mails to/from potential additional part time staff. Calls with Bell re: fax line. Change Hydro bill into receiver's name/ e-mails with property management re: electrical issues. Communication with Jack and Ravi re: staffing issue week of May 17th. Processing disbursements. Request for ROE's.	4.00
Tues	05/11/2021	Site visit re: AC and lights - meeting with maintenance. Staffing and other issues. Processing disbursements.	2.00
Wed	05/12/2021	3 site visits to get forms signed, deal with issues. Deliver cheque to Jack Ng. Completing OCP forms and K&F forms and forwarding. Processing receipts and disbursements. E-mail re: staffing	4.00
Thur	05/13/2021	HST T002 form complete, calls/emails with DM re: issues. Emails with former DM	0.50
Fri	05/14/2021	Process receipts/collect cash/site visit/ staff scheduling	2.30
Sat	05/15/2021	Site visit with new relief DM/ deliver cheques/post schedule	1.50
Wed	05/19/2021	Scheduling	0.80
Thur	05/20/2021	Drafting WEPP docs	2.00
Thur	05/20/2021	Scheduling	2.00
Tues	05/25/2021	Site visit. Processing disbursements.	1.50
Wed	05/26/2021	Site visit, discussion with staff, processing disbursements, collect cash and process receipts, scheduling. Receipt of ROE's from BOB.	1.50

Filters Used:

- Time Entry Date: 1/01/70 to 6/30/21
- File ID: AABRIM-R: to AABRIM-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 8/03/21

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

Day	Date	Memo	B-Hrs
Susan Downey (SDW)			
Thur	05/27/2021	Site visit, discussion with Ravi and scheduling	2.00
Mon	05/31/2021	Finalized WEPP docs	1.00
Mon	05/31/2021	Site visit (2) deliver pay cheques and WEPP docs and discussion with Ravi re: staffing. Also delivered rent cheque to property manager. Scheduling issues. Following up on sink replacement.	2.40
Tues	06/01/2021	Prepared RT0002 account set up and faxed to CRA, processed disbursements, discussions with Ravi re: scheduling, E-mail to potential new technician, Scheduling	1.50
Wed	06/02/2021	Scheduling/processing disbursements	2.00
Thur	06/03/2021	Scheduling/sign doc for relief pharmacist	1.00
Fri	06/04/2021	2 site visits to open and close for relief pharmacist/prepare doc for new hire.	2.00
Sat	06/05/2021	Attend site to sign up new hire	2.00
Mon	06/07/2021	Follow up on sink installation and A/C issue	0.50
Tues	06/08/2021	Processed receipts and disbursements	0.80
Wed	06/09/2021	Site visit	0.50
Wed	06/09/2021	Assist Donna with WEPP forms and update to site	0.30
Thur	06/10/2021	Site visit re: Moneris not working, Collect cash and process receipts and disbursements/finalize schedule including signing relief pharmacist contract/following up on AC	3.00
Sat	06/12/2021	Open pharmacy for relief pharmacist and discussions with staff and pharmacist	1.50
Sat	06/12/2021	Assist Winnie with WEPP forms and update site	0.30
Mon	06/14/2021	Processing disbursements	0.80
Mon	06/14/2021	Processing disbursements	0.00
Tues	06/15/2021	Delivered pay cheques and scheduling	1.00
Wed	06/16/2021	Process receipts and disbursements and scheduling, gathering data room docs.	1.50
Wed	06/16/2021	General	0.00
Thur	06/17/2021	Scheduling and data room reports	1.00
Fri	06/18/2021	Attend site to open and close for relief pharmacist	1.00
Mon	06/21/2021	Calculated hours/draft schedule and process disbursements/follow up on AC repair	1.30
Tues	06/22/2021	Scheduling and call with customer regarding delivery issue and site visit. Issues with AC	2.50
Wed	06/23/2021	Process disbursements	0.80
Fri	06/25/2021	Open for Jack	1.00
Mon	06/28/2021	Collect cash and discuss scheduling/processing receipts and disbursements/uploading reports to Data Room	2.00
Tues	06/29/2021	2 site visits delivering cheques, collection cash, processing receipts, scheduling, dealing with difficult customer (phone)	2.50
Susan Downey (SDW)			190.20
Total for File ID AABRIM-R:			299.80
Grand Total:			299.80

APPENDIX 21

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous		
HST Collected	\$	975.00
Interest Allocation		41.50
Receiver Borrowing from Secured Creditor		35,000.00
Rental Income		7,500.00
TOTAL RECEIPTS		<u>43,516.50</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST Paid on Disbursements		1,647.78
HST paid on Ascend License Fee		35.75
		<u>1,683.53</u>
Miscellaneous		
Appraisal Fees		5,692.25
Ascend License Fee		275.00
Bank Charges		25.00
Change of Locks		440.00
Filing Fees		71.54
Insurance		2,130.84
Property Management		175.00
Repairs and Maintenance		<u>6,543.00</u>
		15,352.63
TOTAL DISBURSEMENTS		<u>17,036.16</u>

Net Receipts over Disbursements		<u><u>26,480.34</u></u>
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E&OE

District of
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.
of the City of Toronto, in the Province of Ontario**
Receiver's Statement of Receipts and Disbursements
As at June 30, 2021

RECEIPTS

Miscellaneous		
Cash in Bank	\$	70,341.86
Accounts Receivable		300.00
Cash on Hand		2,660.00
Interest Allocation		86.92
Misc. Income		300.00
Receiver Borrowing from Secured Creditor		50,000.00
Sales		209,638.47
TOTAL RECEIPTS		<u>333,327.25</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		5,190.10
HST on Ascend Licence Fee		71.50
		<u>5,261.60</u>
Miscellaneous		
Ascend License Fee		550.00
Bank Charges		311.95
Casual Labour		20,122.00
Change of Locks		685.00
Cleaning		2,750.00
Computer Services		360.00
Courier		2,284.25
Filing Fees Paid to Official Receiver		72.97
Occupation Rent		13,217.04
Office Expense		3,239.20
Other Misc. Disbursements		1,224.40
Payroll Deductions		3,250.67
Purchases		207,575.09
Redirection of Mail		170.55
Repairs and Maintenance		1,375.00
Security		15.40
Stock Taking and Possession		1,530.00
Telephone		741.35
Travel		767.59
Utilities		1,061.70
Wages		<u>16,680.47</u>
TOTAL DISBURSEMENTS		<u>277,984.63</u>

Net Receipts over Disbursements **50,081.02**

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 June 30, 2021

RECEIPTS

Miscellaneous		
Accounts Receivable	\$	48,850.22
Cash on Hand		88.95
Interest Allocation		185.77
Misc. Income		465.69
Receiver Borrowing from Secured Creditor		17,000.00
Sales		669,845.73
TOTAL RECEIPTS		<u>736,436.36</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		11,515.68
HST on Ascend License Fee		35.75
		<u>11,551.43</u>
Miscellaneous		
Accounting and Professional Services		750.00
Ascend License Fee		275.00
Bank Charges		505.64
Casual Labour		13,763.03
Change of Locks		1,185.00
Computer Services		2,520.00
Courier		4,615.21
Filing Fees Paid to Official Receiver		71.54
Insurance		6,375.24
Occupation Rent		63,071.10
Office Expense		380.30
Other Misc. Disbursements		1,184.40
Outside Consulting		2,205.00
Payroll Deductions		24,398.59
Purchase Expense		2,058.35
Purchases		474,280.11
Redirection of Mail		338.05
Security		503.60
Stock Taking and Possession		1,387.00
Telephone		1,926.64
Travel		657.07
Wages		86,281.75
WSIB Premium		248.54
TOTAL DISBURSEMENTS		<u>688,981.16</u>

Net Receipts over Disbursements

35,903.77

E&OE

District of London
 Division No. 06
 Court No. CV-20-00650853-00CL
 Estate No. 35-124615

**In the matter of the Receivership of
 JG Windsor Inc.
 of the City of Windsor, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements
 As at June 30, 2021

RECEIPTS

Miscellaneous		
HST Collected	\$	1,983.80
Interest Allocation		64.80
Receiver Borrowing from Secured Creditor		35,000.00
Rental Income		13,000.00
Sale of Machinery & Equipment		2,260.00
TOTAL RECEIPTS		<u>52,308.60</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST Paid on Disbursements		1,197.19
HST paid on Ascend License Fee		35.75
		<u>1,232.94</u>
Miscellaneous		
Appraisal Fees		6,400.00
Ascend License Fee		275.00
Bank Charges		25.00
Filing Fees		71.54
Repairs and Maintenance		2,664.99
Waste Disposal		<u>145.72</u>
		9,582.25
TOTAL DISBURSEMENTS		<u>10,815.19</u>
Net Receipts over Disbursements		<u><u>41,493.41</u></u>

E&OE

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous		
Cash in Bank	\$	10,093.72
Interest allocation		22.52
Receiver Borrowing from Secured Creditor		5,000.00
TOTAL RECEIPTS		15,116.24

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on Ascend License Fee		35.75
		<u>35.75</u>
Miscellaneous		
Ascend License Fee		275.00
Bank Charges		25.00
Filing Fees Paid to O/R		71.54
		<u>371.54</u>
TOTAL DISBURSEMENTS		407.29

Net Receipts over Disbursements		14,708.95
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E&OE

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous		
HST Collected	\$	754.00
Interest Allocation		56.80
Receiver Borrowing from Secured Creditor		35,000.00
Rental Income		5,800.00
TOTAL RECEIPTS		<u>41,610.80</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST Paid on Disbursements		416.00
HST paid on Ascend License Fee		35.75
		<u>451.75</u>
Miscellaneous		
Appraisal Fees		3,200.00
Ascend License Fee		275.00
Bank Charges		25.00
Filing Fees		71.54
Insurance		<u>2,059.56</u>
		5,631.10
TOTAL DISBURSEMENTS		<u>6,082.85</u>

Net Receipts over Disbursements		<u><u>35,527.95</u></u>
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E&OE

District of
Division No. 09 - Toronto
Court No. CV-20-00650853-00CL
Estate No. 31-459110

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

Receiver's Statement of Receipts and Disbursements
As at June 30, 2021

RECEIPTS

Miscellaneous		
Accounts Receivable	\$	32,317.38
Cash in Bank		23,612.24
Cash on Hand		37,711.60
Interest Allocation		107.63
Misc. Receipt		-78.00
Receiver Borrowing from Secured Creditor		
		62,000.00
Refunds - Misc.		685.66
Sales		498,293.94
TOTAL RECEIPTS		<u>654,650.45</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		
		17,621.67
HST on Ascend License Fee		35.75
		<u>17,657.42</u>
Miscellaneous		
Accounting and Professional Services		1,200.00
Ascend License Fee		275.00
Bank Charges		721.45
Casual Labour		73,165.00
Change of Locks		1,985.00
Cleaning Service		4,600.00
Computer Services		2,180.00
Courier		10,975.00
Filing Fees Paid to Official Receiver		71.54
Insurance		6,225.12
Occupation Rent		31,959.87
Office Expense		314.50
Other Misc. Disbursements		1,184.40
Payroll Deductions		8,659.95
Purchases		447,962.40
Redirection of Mail		338.05
Repairs & Maintenance		628.95
Security		250.00
Stock Taking and Possession		1,527.00
Telephone		343.02
Travel		739.63
Utilities		2,612.67
Wages		32,040.72
WSIB Premium		100.00
		<u>630,059.27</u>
TOTAL DISBURSEMENTS		<u>647,716.69</u>

Net Receipts over Disbursements

6,933.76

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 June 30, 2021

RECEIPTS

Miscellaneous		
Accounts Receivable	\$	28,902.83
Cash in Bank		38,540.76
Cash on Hand		45,466.68
Interest Allocation		149.06
Misc. Income		300.00
Receiver Borrowing from Secured Creditor		
		81,000.00
Sales		534,894.62

TOTAL RECEIPTS

729,253.95

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		
		18,101.34
HST on Ascent License Fee		35.75
		18,137.09
Miscellaneous		
Accounting and Professional Services		750.00
Ascend License Fee		275.00
Bank Charges		1,041.91
Casual Labour		144,423.10
Change of Locks		1,740.00
Cleaning Service		981.90
Computer Services		6,671.99
Courier		13,620.00
Equipment Rental		36.15
Filing Fees Paid to Official Receiver		71.54
Insurance		7,874.28
Occupation Rent		42,000.00
Office Expense		2,358.11
Other Misc. Disbursements		2,368.80
Payroll Deductions		10,107.58
Purchases		409,133.65
Redirection of Mail		676.10
Repairs and Maintenance		3,560.68
Security		1,148.11
Stock Taking and Possession		2,521.00
Telephone		3,092.57
Travel		699.68
Utilities		2,867.32
Wages		39,567.15
Waste Disposal		92.91
WSIB Premium		164.95
		697,844.48

TOTAL DISBURSEMENTS

715,981.57

Net Receipts over Disbursements

13,272.38

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 June 30, 2021

RECEIPTS

Miscellaneous	
Accounts Receivable	\$ 20,699.90
Cash on Hand	275.10
Interest Allocation	185.34
Receiver Borrowing from Secured Creditor	
	43,000.00
Refunds - Misc.	563.55
Sales	432,769.34

TOTAL RECEIPTS

497,493.23

DISBURSEMENTS

Federal and Provincial taxes	
HST paid on disbursements exclusive of fees	
	6,544.28
HST on Ascend License Fee	35.75
	<u>6,580.03</u>
Miscellaneous	
Accounting and Professional Services	750.00
Ascend License Fee	275.00
Bank Charges	763.51
Change of Locks	1,560.00
Computer Services	2,520.00
Courier	7,316.00
Filing Fees Paid to Official Receiver	71.54
Insurance	5,031.72
Occupation Rent	26,111.26
Office Expense	73.98
Other Misc. Disbursements	1,184.40
Payroll Deductions	24,888.46
Purchase Expense	182.00
Purchases	299,476.85
Redirection of Mail	338.05
Repairs and Maintenance	2,580.00
Security	223.30
Stock Taking and Possession	1,163.00
Telephone	5,180.95
Travel	688.63
Wages	81,224.03
WSIB Premium	100.00
	<u>461,702.68</u>

TOTAL DISBURSEMENTS

468,282.71

Net Receipts over Disbursements

29,210.52

E&OE

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 Estate No. 31-459150

**In the matter of the Receivership of
 SJ East Pharma Inc., o/a Brighton Global Health Pharmacy
 of the City of Toronto, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements

As at June 30, 2021

RECEIPTS

Miscellaneous		
Interest Income	\$	12.68
Receiver Borrowing from Secured Creditor		10,000.00
TOTAL RECEIPTS		<u>10,012.68</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on Disbursements		63.95
HST paid on Ascend License Fee		24.70
		<u>88.65</u>
Miscellaneous		
Ascend License Fee		190.00
Bank Charges		25.00
Newspaper Adverstising		491.93
Filing Fees Paid to O/R		<u>153.30</u>
		860.23
TOTAL DISBURSEMENTS		<u>948.88</u>

Net Receipts over Disbursements		<u><u>9,063.80</u></u>
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E&OE

District of Peel
 Division No. 09
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous		
Interest Allocation	\$	7.32
Receiver Borrowing from Secured Creditor		5,000.00

TOTAL RECEIPTS

5,007.32

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on Ascend License Fee		35.75
		<u>35.75</u>

Miscellaneous		
Ascend License Fee		275.00
Bank Charges		25.00
Filing Fees		71.54
		<u>371.54</u>

TOTAL DISBURSEMENTS

407.29

Net Receipts over Disbursements

4,600.03

E&OE

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous		
Interest Allocation		6.30
Receiver Borrowing from Secured Creditor		5,000.00
TOTAL RECEIPTS		<u>5,006.30</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST on Ascend License Fee		35.75
		<u>35.75</u>
Miscellaneous		
Ascend License Fee		275.00
Bank Charges		20.00
Filing Fees Paid to Official Receiver		71.54
		<u>366.54</u>
TOTAL DISBURSEMENTS		<u>402.29</u>

Net Receipts over Disbursements		<u><u>4,604.01</u></u>
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E&OE

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 June 30, 2021

RECEIPTS

Miscellaneous		
Accounts Receivable	\$	24,585.03
Cash on Hand		475.20
Interest Allocation		182.76
Receiver Borrowing from Secured Creditor		35,000.00
Sales		527,928.19
TOTAL RECEIPTS		<u>588,171.18</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		14,774.74
HST on Ascend License Fee		35.75
		<u>14,810.49</u>
Miscellaneous		
Accounting and Professional Services		750.00
Ascend License Fee		275.00
Bank Charges		1,250.16
Casual Labour		62,601.18
Change of Locks		2,129.80
Cleaning Service		725.00
Computer Services		2,795.00
Equipment Rental		321.86
Filing Fees Paid to Official Receiver		71.54
Insurance		7,648.56
Occupation Rent		30,151.31
Office Expense		3.50
Other Misc. Disbursements		1,184.40
Payroll Deductions		11,767.13
Purchases		366,588.44
Redirection of Mail		338.05
Security		934.00
Stock Taking and Possession		1,219.00
Telephone		1,749.99
Travel		698.44
Utilities		2,148.24
Wages		45,492.65
WSIB Premium		100.00
		<u>540,943.25</u>
TOTAL DISBURSEMENTS		<u>555,753.74</u>

Net Receipts over Disbursements

32,417.44

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 June 30, 2021

RECEIPTS

Miscellaneous		
Accounts Receivable	\$	13,492.87
Interest Allocation		119.39
Pre-Bankruptcy HST Refund		5,243.07
Receiver Borrowing from Secured Creditor		
		72,000.00
Refunds - Misc.		45.15
Sales		262,611.42
TOTAL RECEIPTS		<u>353,511.90</u>

DISBURSEMENTS

Federal and Provincial taxes		
HST paid on disbursements exclusive of fees		
		12,121.22
HST on Ascend License Fee		35.75
		<u>12,156.97</u>
Miscellaneous		
Accounting and Professional Services		750.00
Advertising		158.81
Ascend License Fee		275.00
Bank Charges		470.83
Casual Labour		57,088.00
Change of Locks		935.00
Cleaning Service		2,000.00
Computer Services		2,170.00
Filing Fees Paid to Official Receiver		71.54
Insurance		4,977.72
Occupation Rent		20,602.50
Office Expense		385.00
Other Misc. Disbursements		1,184.40
Payroll Deductions		3,154.21
Purchases		214,592.83
Redirection of Mail		338.05
Repairs & Maintenance		1,120.60
Security		1,387.50
Stock Taking and Possession		1,331.00
Telephone		1,812.55
Travel		176.26
Utilities		1,796.43
Wages		14,109.58
WSIB Premium		100.00
		<u>330,987.81</u>
TOTAL DISBURSEMENTS		<u>343,144.78</u>

Net Receipts over Disbursements

10,367.12

E&OE

District of
 Division No. 09 - Toronto
 Court No. CV-20-00650853-00CL
 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 June 30, 2021

RECEIPTS

Miscellaneous	
Interest Allocation	6.30
Receiver Borrowing from Secured Creditor	
	5,000.00
TOTAL RECEIPTS	<u>5,006.30</u>

DISBURSEMENTS

Federal and Provincial taxes	
HST on Ascend License Fee	35.75
	<u>35.75</u>
Miscellaneous	
Ascend License Fee	275.00
Bank Charges	20.00
Filing Fees Paid to Official Receiver	<u>71.54</u>
	366.54
TOTAL DISBURSEMENTS	<u>402.29</u>

Net Receipts over Disbursements	<u><u>4,604.01</u></u>
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E&OE

TAB 3

Draft approval and vesting order (Maple Medi Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 Maple Medi 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 as vendor and 2842319 Ontario Inc. as assigned purchaser (the “**Purchaser**”) dated June 2, 2021 and appended to the Second Report of the Receiver dated

August 4, 2021 (the “**Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, counsel for the Purchaser, and such other counsel present as 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 Second 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. 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Maple Medi Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of June 2, 2021 (the “**Sale Agreement**”) between the Receiver, as vendor, and 2842319 Ontario Inc., as assigned 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 Maple Medi 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 McKesson Canada Corporation security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20190523 1705 1462 3231 and 20190523 1705 1462 3232.
- Any CWB Maxium Financial Inc. security registered under PPSA registration number 20180501 1403 1462 2026.
- Including any assignment, as the case may be.

[Motion Record Page No. 747]

**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., 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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced in TORONTO

APPROVAL AND VESTING ORDER
(Maple Medi Pharma Inc. and 2842319 Ontario 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 4

Draft approval and vesting order (Toronto Apothecary Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 Toronto Apothecary 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 as vendor and GSV Drugs Inc. as purchaser (the “**Purchaser**”) dated June 7, 2021 and appended to the Second Report of the Receiver dated

August 4, 2021 (the “**Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, counsel for the Purchaser, and such other counsel present as 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 Second 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. 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Toronto Apothecary Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of June 7, 2021 (the “**Sale Agreement**”) between the Receiver as vendor and GSV Drugs Inc. 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 Toronto Apothecary Pharma Inc., and not in its personal capacity

Per: _____
Name:
Title:

- Any McKesson Canada Corporation security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20171027 1027 1462 7422 and 20171027 1027 1462 7423.
- Any Kohl & Frisch Limited security registered under PPSA registration number 20160310 1623 1862 1545.
- Any Desante Financial Services Inc. security registered under PPSA registration number 20160211 1442 1530 3888 and 20160211 1442 1530 4092.
- Including any assignment, as the case may be.

[Motion Record Page No. 758]

**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.,
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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced in TORONTO

APPROVAL AND VESTING ORDER
(Toronto Apothecary Pharma Inc. and GSV Drugs Inc.
transaction)

GOLDMAN SLOAN NASH & HABER LLP
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Toronto (ON) M5G 1V2

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

TAB 5

Draft approval and vesting order (Bless Hui Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 Bless Hui 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, as vendor, and Guide Pharma Inc., as assigned purchaser (the “**Purchaser**”), dated June 14, 2021 and appended to the Second Report of the Receiver dated August 4, 2021

(the “**Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, counsel for the Purchaser, and such other counsel present as 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 Second 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, if any) 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. 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Bless Hui Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of June 14, 2021 (the “**Sale Agreement**”) between the Receiver, as vendor and Guide Pharma Inc. as assigned 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 Bless Hui 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 Limited security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20180502 1146 1862 2090.
- Any McKesson Canada Corporation security registered under PPSA registration number 20170321 1708 1462 0920 and 20170321 1708 1462 0921.
- Any CWB Maxium Financial Inc. security registered under PPSA registration number 20170131 1034 1529 8037.
- Including renewals and assignments, as the case may be.

[Motion Record Page No. 769]

**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.,
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**

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

**APPROVAL AND VESTING ORDER
(Bless Hui Pharma Inc. and Guide Pharma Inc. transaction)**

GOLDMAN SLOAN NASH & HABER LLP
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Email: turgeon@gsnh.com

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

TAB 6

Draft approval and vesting order (River Hill Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 River Hill Pharmacy Ltd. (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 Emily Crossing Inc. as assigned purchaser (the “**Purchaser**”) dated June 14, 2021 and appended to the Second Report of the Receiver dated August 4, 2021

(the “**Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, counsel for the Purchaser, and such other counsel present as 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 Second 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. 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including River Hill Pharmacy Ltd. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of June 2, 2021 (the “**Sale Agreement**”) between the Receiver, as vendor, and Emily Crossing Inc., as assigned 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 River Hill Pharmacy Ltd., 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 McKesson Canada Corporation security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20161214 1003 1462 0968 and 20161214 1003 1462 0969.
- Any Element Financial Corporation security registered under PPSA registration number 20150825 1533 1862 6190 and 20150825 1707 1462 5208.
- Any Kohl & Frisch Limited security registered under PPSA registration number 20140402 1633 1862 8795.
- Including any assignment, as the case may be.

[Motion Record Page No. 780]

**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.,
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**

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

**APPROVAL AND VESTING ORDER
(River Hill Pharmacy Ltd. and Emily Crossing Inc.
transaction)**

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto (ON) M5G 1V2

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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 7

Draft approval and vesting order (Stoney Creek Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

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

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 Stoney Creek 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, as vendor, and Best Companions Pharm Inc., as assigned purchaser (the “**Purchaser**”), dated June 14, 2021 and appended to the Second Report of the

Receiver dated August 4, 2021 (the “**Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, counsel for the Purchaser, and such other counsel present as 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 Second 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. 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including Stoney Creek Pharma Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of June 14, 2021 (the “**Sale Agreement**”) between the Receiver, as vendor, and Best Companions Pharm Inc., as assigned 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 Stoney Creek 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 CWB Maxium Financial Inc. security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20160719 1038 1529 8302 and 20170719 1440 1530 9415.
- Any McKesson Canada Corporation security registered under PPSA registration number 20160817 1402 1462 4422 and 20160817 1402 1462 4423.
- Including any assignment, as the case may be.

[Motion Record Page No. 791]

**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.,
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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced in TORONTO

APPROVAL AND VESTING ORDER
(Stoney Creek Pharma Inc. and Best Companions
Pharm 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 8

Draft approval and vesting order (4231 Sheppard Transaction)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE •	)	THURSDAY, THE 12 TH
)	
JUSTICE •	)	DAY OF AUGUST, 2021

B E T W E E N:

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

Applicants

- and –

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

Respondents

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 4231 Sheppard Avenue East 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 2759232 Ontario Corporation as purchaser

(the “**Purchaser**”) dated July 11, 2021 and appended to the Second Report of the Receiver dated August 4, 2021 (the “**Second 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 Second 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 Second 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 Toronto 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., 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, and April 8, 2021, msi Spergel Inc. was appointed as the receiver (the “**Receiver**”) of the undertaking, property and assets of the Respondents, including 4231 Sheppard Avenue East Inc. (the “**Debtor**”).

B. Pursuant to an Order of the Court dated August 12, 2021, the Court approved the agreement of purchase and sale made as of July 11, 2021 (the “**Sale Agreement**”) between the Receiver as vendor and 2759232 Ontario Corporation 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
4231 Sheppard Avenue East Inc., and not in
its personal capacity**

Per: _____
Name:
Title:

Schedule B – Description of Purchased Assets being real property

PIN : 12107-0041(LT) (Land Registry Office No. 66)

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

**Schedule C – Specific Claims to be deleted and expunged from the Purchased Assets
(non-limitative)**

- With respect to those Purchased Assets being real property and described in Schedule B, as the case may be:
 - Registration number AT5269131 dated October 23, 2021, being of instrument type “Charge” in the amount of \$400,000 with the “parties to” being CWB Maxium Financial Inc.
 - Registration number AT5659437 dated February 23, 2021, being of instrument type “APL Court Order” with the “parties to” being msi Spergel Inc.
- With respect to all other Purchased Assets:
 - Any CWB Maxium Financial Inc. security registered under *Personal Property Security Act* (Ontario) registration number 20191018 1410 1462 6212.
 - Including any assignment, as the case may be.

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Purchased Assets**

(unaffected by the Vesting Order)

- With respect to those Purchased Assets being real estate and described in Schedule B, as the case may be:
- the reservations, limitations, exceptions, provisos and conditions, if any, expressed in the original grant(s) of the lands from the Crown
 - all applicable municipal by-law and regulations provided, in each case, the same do not materially adversely affect the use and/or value of the Purchased Assets.
 - the exceptions and qualifications contained in paragraphs 1, 4, 6, 7, 8, 9, 10, 12 and 14 of Subsection 44 (1) of the *Land Titles Act* (Ontario).
 - all defects and deficiencies which an up-to-date building location survey of the lands might have revealed prior to the date of the present order, as the case may be.
 - all easements, rights-of-way and licenses registered for the supply and installation of utility services, drainage, telephone services, electricity, gas, storm and/or sanitary sewers, water, cable television and/or any other service(s) to or for the benefit of the lands (collectively, the “**Utility Easements**”), together with any easement and cost-sharing agreement(s) or reciprocal agreement(s) confirming (or pertaining to) any easement or right-of-way for access, egress, support and/or servicing purposes, and/or pertaining to the sharing of any services, facilities and/or amenities with adjacent or neighboring property owners or any crane access agreements or tieback or shoring agreements provided, in each case the same do not materially adversely affect the use or value of the Purchased Assets.
 - all registered municipal agreements and registered agreements with publicly regulated utilities including, without limitation, all development, site plan, subdivision, engineering, heritage easement agreements and other municipal agreements (or similar agreements entered into with any governmental authorities) (with all of such agreements being hereinafter collectively referred to as the “**Development Agreements**”) provided, in each case, the terms and conditions of each such Development Agreement have been complied with in all material respects and do not materially adversely affect the use of the Purchased Assets.
 - all agreements relating to any metering, submetering and/or check metering equipment, or relating to the supply of utility services to the lands and/or the project of which the lands form a part any minor easements for the supply of domestic utility or telephone services to the property or adjacent properties.

- all shared facilities agreements, reciprocal and/or cost sharing agreements, all other agreements, easements and rights-of-way provided, in each case, the terms and conditions of each such agreement have been complied with in all material respects and do not materially adversely affect the use of the Purchased Assets.
- the following encumbrances registered on title to the property based on the parcel register for the same bearing land registry office 66 PIN 12107-0041 (LT):

▪ Instrument No. TB477384 (by-law)	▪ Instrument No. TB910224 (agreement)	▪ Instrument No. 66R16896 (plan reference)	▪ Instrument No. C955159 (notice)
▪ Instrument No. C959410 (release)	▪ Instrument No. C965899 (transfer easement)	▪ Instrument No. D488130 (condominium declaration)	▪ Instrument No. MTCP1107 (condominium plan)
▪ Instrument No. D488329 (by-law)	▪ Instrument No. D488330 (by-law)	▪ Instrument No. D489637 (by-law)	▪ Instrument No. D659898 (APL court order)
▪ Instrument No. D798496 (by-law)	▪ Instrument No. D856318 (notice)	▪ Instrument No. AT2144929 (notice of change of condominium address)	▪ Instrument No. AT2155939 (condominium declaration amendment)
▪ Instrument No. AT2741464 (by-law)	▪ Instrument No. AT4408825 (notice of change of condominium address)	▪ Instrument No. AT4408825 (notice of change of condominium address)	▪ Instrument No. AT5262199 (land registrar's order)
▪ Instrument No. AT5269130 (transfer)	▪ Instrument No. AT5449388 (notice of change of condominium address)		

➤ With respect to all other Purchased Assets: n/a

**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**

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

**APPROVAL AND VESTING ORDER
(4231 Sheppard Avenue East Inc. and 2759232 Ontario
Corporation 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 9

Comparison between Commercial List model approval and vesting order, and draft approval and vesting order (Maple Medi Transaction)

[Note: all draft approval and vesting order are substantially identical save for requisite adjustments as to parties, assets purchased, etc.]

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) ~~WEEKDAY, THE #~~
JUSTICE) ~~THURSDAY, THE 12TH~~
DAY OF ~~MONTH, 20YR~~AUGUST, 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., 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 Maple Medi 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 as vendor and ~~[NAME OF PURCHASER]~~ (the "~~2842319 Ontario Inc. as assigned purchaser (the Purchaser)~~") dated ~~[DATE]~~June 2, 2021 and appended to the Second Report of the Receiver dated ~~[DATE]~~August 4, 2021 (the "~~Second 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 due to the COVID-19 pandemic.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, ~~[NAMES OF OTHER PARTIES APPEARING]~~,counsel for the Purchaser, and such other counsel present as 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 Second 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 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,

~~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.~~

~~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~~

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) 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.

~~3. 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 Act]⁶, 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.~~

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

~~Subcommittee's view that a non-specific vesting out of "rights, titles and interests" is vague and therefore undesirable.~~

~~⁶Elect the language appropriate to the land registry system (Registry vs. Land Titles).~~

~~⁷The Report should identify the disposition costs and any other costs which should be paid from the gross sale proceeds, to arrive at "net proceeds".~~

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. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the ~~Reeeiver's~~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~~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.

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;

~~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.~~

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., 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, and April 8, 2021, ~~msi~~
~~Spergel Inc.~~ was appointed as the receiver (the "~~Receiver~~") of the undertaking, property and
assets of ~~DEBTOR~~ ~~the Respondents, including Maple Medi Pharma Inc.~~ (the "~~Debtor~~").

B. Pursuant to an Order of the Court dated ~~[DATE]~~ August 12, 2021, the Court approved the
agreement of purchase and sale made as of ~~[DATE OF AGREEMENT]~~ June 2, 2021 (the "~~Sale~~
~~Agreement~~") between the Receiver ~~[Debtor]~~ and ~~[NAME OF PURCHASER], as vendor, and~~
2842319 Ontario Inc., as assigned 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}~~, Maple Medi Pharma Inc., and not in its personal capacity

Per: _____

Name:

Title:

Schedule C—Specific Claims to be deleted and expunged from title to Real Property the Purchased Assets (non-limitative)

- Any McKesson Canada Corporation security registered under *Personal Property Security Act* (Ontario) (“PPSA”) registration number 20190523 1705 1462 3231 and 20190523 1705 1462 3232.
- Any CWB Maxium Financial Inc. security registered under PPSA registration number 20180501 1403 1462 2026.
- 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).

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

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced in TORONTO

APPROVAL AND VESTING ORDER
(Maple Medi Pharma Inc. and 2842319 Ontario Inc.
transaction)

GOLDMAN SLOAN NASH & HABER LLP
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Lawyers for msi Spergel Inc. in its capacity as
court-appointed receiver of the Respondents

TAB 10

Draft order (approval of receiver's fees and activities, sealing)

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

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE •	)	THURSDAY, THE 12 TH
)	
JUSTICE •	)	DAY OF AUGUST, 2021

B E T W E E N:

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

Applicants

- and –

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

Respondents

ORDER

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

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

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

I. SERVICE

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

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

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

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

III. SEALING

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

IV. MISCELLANEOUS

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

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

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

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 11

Service list as of August 4, 2021

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

**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., 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 August 4, 2021)**

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Mukul Manchanda

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Court-appointed receiver of the undertakings,
properties and assets of the Respondents

<p>GOLDMAN SLOAN NASH & HABER LLP 480 University Avenue, Suite 1600 Toronto, ON M5G 1V2 Fax: 416.597.3370</p> <p>R. Brendan Bissell Tel: 416.597.6489 Email: bissell@gsnh.com</p> <p>Joël Turgeon Tel: 416.597.6486 Email: turgeon@gsnh.com</p> <p>Lawyers for msi Spergel Inc. in its capacity as court-appointed receiver of the undertakings, properties and assets of the Respondents</p>	<p>WEISZ FELL KOUR LLP 100 King Street West, Suite 5600 Toronto, ON M5X 1C9</p> <p>Caitlin Fell Tel: 416.613.8282 Email: cfell@wfkllaw.ca</p> <p>Lawyers for certain of the Respondents</p>
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**1951584 ONTARIO INC. (formerly DESANTE FINANCIAL SERVICES INC.) and
CWB MAXIUM FINANCIAL INC., Applicants, and 4231 SHEPPARD AVENUE EAST
INC., ABU SEIFEIN BRIMLEY PHARMA INC., BLESS HUI PHARMA INC., JG
WINDSOR INC., JM WESTVIEW PHARMA INC., JUBILEE PROPERTY
INVESTMENTS INC., MAPLE MEDI PHARMA INC., RIVER HILL PHARMACY LTD.,
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THEOTOKOS PHARMA INC., STONEY CREEK PHARMA INC., TORONTO
APOTHECARY PHARMA INC., WESTWAY HOLDINGS INC. and OLDE
WALKERVILLE HOLDINGS INC., Respondents**

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

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

**NOTICE OF MOTION
(returnable August 12, 2021)**

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