

Court File No. CV-20-00640197-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

MOTION RECORD

August 7, 2020

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AND

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AND

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AND

TO: **CANADA REVENUE AGENCY**
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Attention: Rakhee Bhandari

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AND

TO: **HER MAJESTY THE QUEEN IN RIGHT OF ONTARIO
AS REPRESENTED BY MINISTRY OF FINANCE**

Legal Services Branch
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Attention: Kevin O'Hara

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INDEX

INDEX

Tab	Document	Page No.
1	Notice of Motion, dated August 7, 2020	1
	Schedule "A" – Zoom Conference Details	8
	Schedule "B" – Approval and Vesting Order	9
	Schedule "C" – Ancillary Order	24
2	First Report of msi Spergel Inc., dated August 7, 2020	30
	Appendix 1 – Receivership Order of the Honourable Justice Hainey dated May 4, 2020	44
	Appendix 2 – Redacted Copy of the Auction Agreement	62
	Appendix 3 – Fee Affidavit of Mukul Manchanda sworn August 7, 2020	79
	Appendix 4 – Fee Affidavit of Thomas Masterson sworn August 7, 2020	117
	Appendix 5 – Receiver's Interim Statements of Receipts and Disbursements as of July 31, 2020	142

Tab 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

**NOTICE OF MOTION
(returnable August 17, 2020)**

msi Spergel Inc. ("**Spergel**") in its capacity as Court-appointed receiver (the "**Receiver**") appointed pursuant to the Order of the Honourable Justice Hainey dated May 4, 2020 (the "**Appointment Order**") of the Property, as defined in the Appointment Order, will make a motion to the Court on **August 17, 2020** at 12:00 p.m., or as soon after that time as the motion can be heard by judicial teleconference via Zoom at Toronto, Ontario. Please refer to the conference details attached as **Schedule "A"** hereto in order to attend the motion and advise if you intend to join the motion by emailing Lindsay Provost at lprovost@harrisonpensa.com.

PROPOSED METHOD OF HEARING: The Motion is to be heard:

- ☐ in writing under subrule 37.12.1(1) because it is on consent;
- ☐ in writing as an opposed motion under subrule 37.12.1(4);
- ☒ orally.

THE MOTION IS FOR:

1. An Approval and Vesting Order, substantially in the form attached hereto at Schedule “B”, *inter alia*, approving the sale by Auction (the “**Auction**”) contemplated by an Auction Agreement between Platinum Asset Services Inc. (“**Platinum**”) and the Receiver dated August 4, 2020 and appended to the First Report as Confidential Appendix “4” (the “**Auction Agreement**”) for the sale of certain of the Property (the “**Auction Assets**”) of the Respondents, Uniform Custom Countertops Inc. (“**UCCI**”), Uniform Custom Countertops Ltd. (“**UCCL**”), and upon delivery of a receipt for payment in full by Platinum to each of the Purchasers at Auction, *inter alia*, vesting all of the right, title and interest in and to such Auction Assets sold at Auction absolutely in each Purchaser free and clear of and from any any security, charge or other restriction.
2. An Ancillary Order, substantially in the form attached hereto at Schedule “C”, *inter alia*:
 - a. That the time for service, filing and confirmation of the Notice of Motion and the Motion Record be abridged so that this motion is properly returnable today and dispensing with further service and confirmation thereof;
 - b. Approving the Receiver’s First Report to the Court dated August 7, 2020 (the “**First Report**”) and the activities and conduct of the Receiver as detailed therein;
 - c. Sealing the Confidential Appendices to the First Report (the “**Confidential Appendices**”) until the completion of the Auction, or until a further order of this Court;
 - d. That the Interim Statement of Receipts and Disbursements as detailed in the First Report be approved;

- e. That the fees of the Receiver and its counsel, Harrison Pensa LLP, and payment of same, be approved;
3. Such further and other relief as counsel may request and this honourable court may permit

THE GROUNDS FOR THE MOTION ARE:

The Debtors and the Appointment of the Receiver

1. Pursuant to the Appointment Order, Spergel was appointed Receiver of the Property of the Respondents, UCCI, UCCL, and Uniform Surfaces Inc. (“**USI**”, collectively with UCCI and UCCL, the “**Debtors**”), and of the real property described as the Keele Property (as defined in the Appointment Order).
2. UCCI and UCCL are each corporations incorporated pursuant to the laws of Ontario, and carried on business as manufacturers, suppliers, and installers of countertops from premises located in Concord, Vaughan, and Nepean, Ontario.
3. USI is a corporation incorporated pursuant to the laws of Ontario, and is the owner of the Keele Property (7250 Keele Street, Unit 368, Vaughan, Ontario) that was used by UCCI and UCCL as a showroom (the “**Keele Property**”).
4. To the Receiver’s knowledge, the Debtors ceased operations and terminated all employees prior to the issuance of the Appointment Order.
5. As security for the indebtedness of the Debtors to the Bank, the Bank requested and was granted certain security over the Debtors’ Property, including, but not limited to:
 - a. General Security Agreement from UCCI dated March 21, 2016;

- b. General Security Agreement from UCCL dated March 21, 2016;
- c. General Security Agreement from USI dated March 21, 2016.

(collectively, the “**GSA’s**”)

- 6. The Bank also holds a charge over the Keele Property, which is not the subject of the Approval and Vesting Order sought herein.

The Auction Agreement

- 7. Subsequent to its appointment, the Receiver determined that selling the Auction Assets by way of the Auction would result in the highest and best return for same.
- 8. The Bank holds a security interest in all Auction Assets pursuant to the terms of the GSA’s.
- 9. The Receiver’s decision to proceed by way of Auction was based on the following factors:
 - a. There was no interest in purchasing the Debtors as a going concern;
 - b. Selling each Auction Asset separately would result in unreasonably high costs to the estate of the Debtors; and,
 - c. The Auction is supported by the Bank.
- 10. The Receiver sought out various auctioneers directly, and also placed advertisements in both the National Post and Insolvency Insider, which efforts resulted in eleven (11) written offers from potential auctioneers.
- 11. After reviewing all offers, the Receiver determined that the Auction Agreement with Platinum would result in the best and highest recovery for the stakeholders of the Debtors’ estates, including the guarantee of a net minimum recovery to the Receiver from Platinum.

The Tanner Leased Assets

12. The Auction Assets include certain assets of the Debtors claimed by Tanner Financial Services Inc. ("**Tanner**" and the "**Tanner Leases Assets**", respectively), pursuant to a sale-leaseback agreement as between Tanner and the Debtors.
13. It is the position of the Receiver that the security interest of the Bank takes priority over that of Tanner in the Tanner Leased Assets, as such interest attached to the Tanner Leased Assets pursuant to the GSA's at the time of the sale of the Tanner Leased Assets by the Debtors to Tanner.
14. Tanner has been served with the herein motion.

Sealing Order

15. Until such time as the Auction is complete, or until further order of this Court, the Receiver is of the view that the information and documentation contained in the Confidential Appendices should be sealed in order to avoid the negative impact that the dissemination of the confidential information contained therein would have, if any Auction Assets remain unsold subsequent to the Auction.

Approval of Receiver's Accounts

16. The Appointment Order requires the Receiver and its legal counsel to pass its accounts from time to time.
17. The Receiver has properly incurred fees and disbursements as detailed in the First Report.
18. The fees incurred by the Receiver for services provided by its legal counsel, Harrison Pensa LLP, are detailed in the First Report.

19. The Receiver seeks the approval of the fees of the Receiver and its counsel and payment of same.

Other Actions of the Receiver

20. In addition to its actions relating to the Auction and the Auction Agreement, the Receiver has taken, or is in the process of taking, the following actions, as set out in the First Report;

- a. Mailed Wage Earner Protection Program notice packages to all eligible former employees of the Debtors;
- b. Issued demand letters to all customers listed in the Accounts Receivables of UCCI and UCCL;
- c. Collected the sum of \$313,931.80 and \$201,463.85 in respect of UCCI's and UCCL's accounts receivable, respectively, which efforts are ongoing;
- d. The Receiver is in the process of listing the Keele Property for sale, and has retained agents for the purposes of appraising and listing same.

21. The Receiver states that its actions, as outlined in the First Report, should be approved by this Honourable Court.

22. Section 243 of the BIA.

23. Sections 100 and 137(2) of the *Courts of Justice Act*.

24. Rules 2, 3, 37, 38, and 60.10 of the *Rules of Civil Procedure*.

25. The grounds as detailed in the First Report.

26. Such further and other grounds as counsel may advise and this Honourable Court may permit.

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

1. The Appointment Order;
2. The First Report of the Receiver and the Appendices thereto;
3. Such materials as counsel may advise and this Honourable Court may permit.

August 7, 2020

HARRISON PENSA LLP
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Robert Danter (LSO#69806O)
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Fax: 519-667-3362

Solicitors for the Receiver, msi
Spergel Inc.

To: Service List

Schedule “A” – Zoom Conference Details

Join Zoom Meeting

<https://harrisonpensa.zoom.us/j/84273149980?pwd=UTJ0M214R3U5K09vMDhEd3NIUGwxZz09>

Meeting ID: 842 7314 9980

Password: =jHhuPCWW4

One tap mobile

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+16473744685,,84273149980#,,,,,0#,,2929520340# Canada

Dial by your location

+1 587 328 1099 Canada

+1 647 374 4685 Canada

+1 647 558 0588 Canada

+1 778 907 2071 Canada

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SCHEDULE "B"

Revised: January 21, 2014

Court File No. CV-20-00640197-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

THE HONOURABLE) ~~WEEKDAY~~ WEDNESDAY, THE # ~~127th~~
JUSTICE)
) DAY OF ~~MONTH~~ AUGUST, ~~20YR~~ 2020

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B E T W E E N:

ROYAL BANK OF CANADA PLAINTIFF

PlaintiffApplicant

- and -

UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA

AND KAREN BEZOUSKA DEFENDANT

DefendantRespondents

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 Uniform Custom Countertops Inc. ("UCCI"), Uniform Custom Countertops Ltd. ("UCCL"), Uniform Surfaces Inc. {DEBTOR}, (the "Debtors") for an order approving the sale ~~transaction by Auction~~ (the "~~Transaction~~Auction") contemplated by an ~~agreement of purchase and sale~~Auction Agreement (the "~~Sale~~Auction Agreement") between the Receiver and ~~{NAME OF PURCHASER}~~Platinum Asset Services Inc. (the "~~Purchaser~~Auctioneer") dated ~~July 31~~August 4, 2020 ~~{DATE}~~ and appended to the First Report of the Receiver dated ~~{DATE}~~AugustAugust 7,

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(the "First Report"), and vesting in the ~~Purchaser~~ the purchasers at the Auction (the "Purchasers") all of UCCI and UCCL's respective ~~Debtor's~~ right, title and interest in and to the assets described in the ~~Sale Auction~~ Agreement (the "~~Purchased Auction~~ Assets"), was heard this day by judicial teleconference via Zoom at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion dated August 7, 2020, the First Report, and on hearing the submissions of counsel for the Receiver, ~~[NAMES OF OTHER PARTIES APPEARING]~~, no one appearing for any other person on the service list, although properly served as appears from the affidavit of ~~[NAME]~~ Lindsay Provost sworn ~~[DATE]~~ August 7, 2020, filed¹:

1. THIS COURT ORDERS AND DECLARES that the ~~Transaction Auction~~ is hereby approved,² and the execution of the ~~Sale Auction~~ Agreement by the Receiver³ 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 Auction~~ and for the conveyance of the ~~Purchased Auction~~ Assets to the respective Purchasers.

2. THIS COURT ORDERS AND DECLARES that upon the delivery of a receipt for payment in full by the Auctioneer to each of the respective Purchasers, all of UCCI and UCCL's right, 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 each of the Purchased Auction Assets ~~described in the Sale Agreement [and listed on Schedule B hereto]~~⁴ so purchased shall vest absolutely in the respective Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed

¹This 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.

²In 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.

³In 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.

⁴To 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.

trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims"⁵) including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice [NAME]Hainey dated [DATE]May 4, 2020; and, (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 (all of which are collectively referred to as "Encumbrances"), ; and (iii) those Claims listed on Schedule C hereto (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 Auction Purchased Assets are hereby expunged and discharged as against the Purchased Auction 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.

4.3. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds⁷ from the sale of the Purchased Auction Assets shall stand in the place and stead of the Purchased Auction Assets, and that ~~from and after the delivery of the Receiver's~~

⁵ The "Claims" being vested out may, in some cases, include ownership claims, where ownership is disputed and the dispute is brought to the attention of the Court. Such ownership claims would, in that case, still continue as against the net proceeds from the sale of the claimed asset. Similarly, other rights, titles or interests could also be vested out, if the Court is advised what rights are being affected, and the appropriate persons are served. It is the Subcommittee's view that a non-specific vesting out of "rights, titles and interests" is vague and therefore undesirable.

⁶ Elect the language appropriate to the land registry system (Registry vs. Land Titles).

⁷ The Report should identify the disposition costs and any other costs which should be paid from the gross sale proceeds, to arrive at "net proceeds".

~~Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale⁸, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale~~following the completion of the Auction, all Claims and Encumbrances shall attach to the net proceeds from the sale of the Auction Assets with the same priority as they had with respect to the Auction Assets immediately prior to the sale, as if the Auction 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.~~

~~7.4.~~ 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~~UCCI and/or UCCL, and any bankruptcy order issued pursuant to any such applications; and

⁸This 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.

(c) any assignment in bankruptcy made in respect of ~~the Debtor~~ UCCI and/or UCCL;

the vesting of the ~~Purchased Auction~~ Assets in the respective Purchasers pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of UCCI and/or UCCL, ~~the Debtor~~ and shall not be void or voidable by creditors of UCCI and/or UCCL, ~~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.

5.

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Justice, Ontario Superior Court of Justice

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Commercial List

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Revised: January 21, 2014

Schedule A — Form of Receiver's Certificate

Court File No. _____

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

B E T W E E N:

PLAINTIFF

Plaintiff

—and—

DEFENDANT

Defendant

RECEIVER'S CERTIFICATE

RECITALS

A. — Pursuant to an Order of the Honourable [NAME OF JUDGE] of the Ontario Superior Court of Justice (the "Court") dated [DATE OF ORDER], [NAME OF RECEIVER] was appointed as the receiver (the "Receiver") of the undertaking, property and assets of [DEBTOR] (the "Debtor").

B. — Pursuant to an Order of the Court dated [DATE], the Court approved the agreement of purchase and sale made as of [DATE OF AGREEMENT] (the "Sale Agreement") between the Receiver [Debtor] and [NAME OF 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:

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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], in its capacity as Receiver of the undertaking, property and assets of [DEBTOR], and not in its personal capacity.~~

Per:

Name:

Title:

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Revised: January 21, 2014

Schedule B—Purchased Assets

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Revised: January 21, 2014

~~Schedule C—Claims to be deleted and expunged from title to Real Property~~

~~DOCSTOR-120192714~~

**~~Schedule D—Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property
(unaffected by the Vesting Order)~~**

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ROYAL BANK OF CANADA

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Applicant

Respondents

Court File No. CV-20-00640197-00CL

	<p>ONTARIO</p> <p>SUPERIOR COURT OF JUSTICE</p> <p>COMMERCIAL LIST</p> <p>Proceeding commenced at Toronto, Ontario</p> <p>APPROVAL AND VESTING ORDER</p> <p>Harrison Pensa^{LLP} Barristers and Solicitors 450 Talbot Street, P.O. Box 3237 London, Ontario N6A 4K3</p> <p>Timothy C. Hogan (LSO #36553S) Robert Danter (LSO#69806O) Tel: (519) 679-9660 Fax: (519) 667-3362</p> <p>Solicitors for the Receiver, msi Spergel Inc.</p>
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ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE)	WEDNESDAY, THE 17 th
)	
JUSTICE)	DAY OF AUGUST, 2020

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

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 Uniform Custom Countertops Inc. ("UCCI"), Uniform Custom Countertops Ltd. ("UCCL"), Uniform Surfaces Inc., for an order approving the sale by Auction (the "Auction") contemplated by an Auction Agreement (the "Auction Agreement") between the Receiver and Platinum Asset Services Inc. (the "Auctioneer") dated August 4, 2020 and appended to the First Report of the Receiver dated August 7, 2020 (the "First Report"), and vesting in the purchasers at the Auction (the "Purchasers") all of UCCI and UCCL's respective right, title and interest in and to the assets described in the Auction Agreement

(the "Auction Assets"), was heard this day by judicial teleconference via Zoom at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion dated August 7, 2020, the First Report, and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Lindsay Provost sworn August 7, 2020, filed:

1. THIS COURT ORDERS AND DECLARES that the Auction is hereby approved, and the execution of the Auction Agreement by the Receiver 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 Auction and for the conveyance of the Auction Assets to the respective Purchasers.

2. THIS COURT ORDERS AND DECLARES that upon the delivery of a receipt for payment in full by the Auctioneer to each of the respective Purchasers, all of UCCI and UCCL's right, title and interest in and to each of the Auction Assets so purchased shall vest absolutely in the respective 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 the Order of the Honourable Justice Hainey dated May 4, 2020; and, (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 (all of which are collectively referred to as "Encumbrances"), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Auction Assets are hereby expunged and discharged as against the Auction Assets.

3. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Auction Assets shall stand in the place and stead of the Auction Assets, and that following the completion of the Auction, all Claims and Encumbrances shall attach to the net proceeds from the sale of the Auction Assets with the same

priority as they had with respect to the Auction Assets immediately prior to the sale, as if the Auction 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.

4. 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 UCCI and/or UCCL, and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of UCCI and/or UCCL;

the vesting of the Auction Assets in the respective Purchasers pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of UCCI and/or UCCL and shall not be void or voidable by creditors of UCCI and/or UCCL, 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.

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

Justice, Ontario Superior Court of Justice
Commercial List

ROYAL BANK OF CANADA

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Applicant

Respondents

Court File No. CV-20-00640197-00CL

ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced at Toronto, Ontario	
APPROVAL AND VESTING ORDER	
Harrison Pensa ^{LLP} Barristers and Solicitors 450 Talbot Street, P.O. Box 3237 London, Ontario N6A 4K3 Timothy C. Hogan (LSO #36553S) Robert Danter (LSO#69806O) Tel: (519) 679-9660 Fax: (519) 667-3362 Solicitors for the Receiver, msi Spergel Inc.	

SCHEDULE "C"

Court File No. CV-20-00640197-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

)

WEDNESDAY, THE 17th

JUSTICE

)

DAY OF AUGUST, 2020

)

B E T W E E N:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

ANCILLARY 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 Uniform Custom Countertops Inc., Uniform Custom Countertops Ltd., and Uniform Surfaces Inc., appointed pursuant to the Order of the Honourable Justice Hainey dated May 4, 2020, for an order:

1. That the time for service, filing and confirmation of the Notice of Motion and the Motion Record be abridged so that this motion is properly returnable today, and dispensing with further service and confirmation hereof;
2. Approving the Receiver's First Report to the Court dated August 7, 2020 (the "First Report") and the activities and conduct of the Receiver as detailed therein;

3. Sealing the Confidential Appendices to the First Report (the “Confidential Appendices”) until the completion of the Auction (as defined in the First Report), or until further Order of this Court;
4. Approving the Receiver’s Interim Statement of Receipts and Disbursements as detailed in the First Report (the “Interim Statement of Receipts and Disbursements”);
5. Approving the fees of the Receiver and its counsel, Harrison Pensa LLP, and payment of same (collectively, the “Fees”); and,
6. Such further and other relief as counsel may request and this honourable court may permit,

was heard this day by judicial telephone conference via Zoom at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion dated August 7, 2020, the First Report, and on hearing the submissions of counsel for the Receiver and all other counsel and parties present, no one else appearing for any other person on the service list, although properly served as appears from the affidavit of [NAME] sworn [DATE] filed;

1. THIS COURT ORDERS that the time for service, filing and confirmation of the Notice of Motion and the Motion Record be and is abridged so that this motion is properly returnable today and hereby dispenses with further service and confirmation hereof.
2. THIS COURT ORDERS that the First Report, and the activities and conduct of the Receiver as detailed therein, be and are approved.
3. THIS COURT ORDERS that the Confidential Appendices be and are sealed until the completion of the Auction, or until further Order of this Court.
4. THIS COURT ORDERS that the Interim Statement of Receipts and Disbursements be and is hereby approved.

5. THIS COURT ORDERS that the Fees, and payment thereof, be and are hereby approved.

Justice, Ontario Superior Court of Justice
(Commercial List)

ROYAL BANK OF CANADA

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Applicant

Respondents

Court File No. CV-20-00640197-00CL

ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced at Toronto, Ontario	
ANCILLARY ORDER	
Harrison Pensa ^{LLP} Barristers and Solicitors 450 Talbot Street, P.O. Box 3237 London, Ontario N6A 4K3	
Timothy C. Hogan (LSO #36553S) Robert Danter (LSO#69806O) Tel: (519) 679-9660 Fax: (519) 667-3362	
Solicitors for the Receiver, msi Spergel Inc.	

ROYAL BANK OF CANADA

Applicant

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Respondents

Court File No. CV-20-00640197-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
Toronto, Ontario

NOTICE OF MOTION

Harrison Pensa^{LLP}

Barristers and Solicitors
450 Talbot Street, P.O. Box 3237
London, Ontario N6A 4K3

Timothy C. Hogan (LSO #36553S)

Robert Danter (LSO#69806O)

Tel: (519) 679-9660

Fax: (519) 667-3362

Solicitors for the Receiver,
msi Spergel Inc.

Tab 2

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

**FIRST REPORT OF MSI SPERGEL INC.
IN ITS CAPACITY AS THE COURT-APPOINTED RECEIVER OF
UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM COUNTERTOPS
LTD. AND UNIFORM SURFACES INC.**

August 7, 2020

TABLE OF CONTENTS

1.0	APPOINTMENT AND BACKGROUND	Page 1
2.0	PURPOSE OF THIS REPORT AND DISCLAIMER	Page 2
3.0	ACTIONS OF THE RECEIVER UPON APPOINTMENT	Page 3
4.0	AUCTION AGREEMENT	Page 5
5.0	REAL PROPERTIES	Page 7
6.0	FEES AND DISBURSEMENTS OF THE RECEIVER	Page 7
7.0	FEES AND DISBURSEMENTS OF RECEIVER'S COUNSEL	Page 8
8.0	RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS	Page 8
9.0	RECOMMENDATION	Page 9

APPENDICES

1. Receivership Order of the Honourable Justice Hainey dated May 4, 2020
2. Redacted copy of the Auction Agreement
3. Fee Affidavit of Mukul Manchanda sworn August 7, 2020
4. Fee Affidavit of Tim Hogan sworn August 7, 2020
5. Receiver's Interim Statements of Receipts and Disbursements as at July 31, 2020

CONFIDENTIAL APPENDICES

1. The Platinum Appraisal
2. The Platinum Offer
3. The Receiver's Bid Summary
4. Unredacted copy of the Auction Agreement

1.0 APPOINTMENT AND BACKGROUND

- 1.0.1 This first report (this “**Report**”) is filed by msi Spergel inc. (“**Spergel**”) in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”) of Uniform Custom Countertops Inc. (“**UCCI**”), Uniform Custom Countertops Ltd. (“**UCCL**”) and Uniform Surfaces Inc. (“**USI**” together with UCCI and UCCL shall be referred to herein as the “**Companies**”).
- 1.0.2 UCCI and UCCL are Canadian owned, private corporations carrying on business as the manufacturers, suppliers and installers of laminated, natural stone, and engineered stone countertops. UCCI operated from the premises located at 289 Courtland Avenue, Vaughan Ontario and 61 Auriga Drive, Nepean, Ontario respectively (collectively, the “**Leased Premises**”).
- 1.0.3 USI is a Canadian owned private corporation. USI owns real property municipally known as 7250 Keele Street, Unit 368, Vaughan, Ontario (the “**Real Property**”) that was used by UCCI and UCCL as a showroom.
- 1.0.4 Spergel was appointed as the Receiver of all the assets, undertakings and properties of the Companies, including the Real Property (collectively, the “**Property**”) by Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made May 4, 2020 (the “**Receivership Order**”). The Receivership Order was made upon the application of the Companies’ senior general secured creditor, Royal Bank of Canada (“**RBC**”). Attached as **Appendix “1”** to this Report is a copy of the Receivership Order.
- 1.0.5 The Receiver retained Harrison Pensa LLP as its independent counsel (the “**Receiver’s Counsel**”).

2.0 PURPOSE OF THIS REPORT AND DISCLAIMER

2.0.1 The purpose of this Report is to advise the Court as to the steps taken by the Receiver in these proceedings and to seek Orders from this Court:

- (a) approving this Report and the actions of the Receiver described herein, including, without limitation, the Receiver's interim statement of receipts and disbursements as at July 31, 2020 (the "**Interim R&D**");
- (b) approving the auction services agreement dated August 4, 2020 between the Receiver and Platinum Asset Services Inc. (the "**Auctioneer**") with respect to certain Property of UCCI and UCCL (the "**Auction Agreement**"), and authorizing the Auctioneer to conduct a public auction (and, if applicable, re-auction) as referenced in, and in accordance with the terms of the Auction Agreement (the "**Auction**");
- (c) vesting in each purchaser at such Auction UCCI's and UCCL's right, title and interest in and to the Property purchased by such respective purchaser at the auction free and clear of claims and encumbrances;
- (d) sealing the Confidential Appendices (as defined herein) to this Report pending the completion of the Auction or further Order of the Court; and
- (e) approving the fees and disbursements of the Receiver for the period to and including July 31, 2020 and the Receiver's Counsel for the period to and including August 5, 2020;

2.0.2 The Receiver will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Report for any other purpose.

2.0.3 In preparing this Report, the Receiver has relied upon certain information provided to it by the Companies' former management. The Receiver has not performed an audit or verification of such information for accuracy,

completeness or compliance with Accounting Standards for Private Enterprises or International Financial Reporting Standards. Accordingly, the Receiver expresses no opinion or other form of assurance with respect to such information.

- 2.0.4 All references to dollars in this Report are in Canadian currency unless otherwise noted.

3.0 ACTIONS OF THE RECEIVER UPON APPOINTMENT

- 3.0.1 A copy of the Receivership Order was provided to the Companies by RBC's counsel and by the Receiver. In addition, the Receiver prepared its statutory Notice and Statement of the Receiver in accordance with subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* (Canada) for each of UCCI, UCCL and USI and mailed copies of same to all creditors of the Companies known to the Receiver.
- 3.0.2 On May 5, 2020, the Receiver attended at the Premises and met with the Companies' accounting manager Paula Amaral ("**Paula**"). Paula advised that the Companies ceased operating prior to the appointment of the Receiver and all employees were terminated. Subsequently, the Receiver took possession of the Property and took possession of the books and records of the Companies in order to commence the realization process.

Accounts Receivable

- 3.0.3 After taking possession of the Property, the Receiver extracted an accounts receivable listing from the accounting server and took steps to realize on UCCI's and UCCL's outstanding accounts receivable. In this regard, the Receiver issued demand letters on May 20, 2020 to all customers listed in the UCCI's and UCCL's books and records totaling \$1,184,697.90 and \$337,789.42. On July 22, 2020, the Receiver issued a series of second demand letters with respect to the outstanding receivables. As at the date

of this Report, the Receiver has collected \$313,931.80 and \$201,463.85 in respect of UCCI's and UCCL's accounts receivable, respectively. The Receiver's collection efforts are ongoing.

Leased Equipment

- 3.0.4 During the course of the proceedings, the Receiver contacted Tanner Financial Services Inc. ("**Tanner**") with respect to certain equipment including a 2005 Bimatech Technistone 4000 CNC machine, 2004 Bimatech Technistone 4000 CNC Machine, Gorbelt JIB Crane and Park Industries Yukon 11 Deluxe Diamond Saw (the "**Tanner Leased Assets**") situated at the Nepean Premises appeared to be leased from Tanner.
- 3.0.5 On June 2, 2020 Tanner advised the Receiver that RBC's general security agreement did not include the Tanner Leased Assets and that Tanner Leased Assets remained under third party finance from the original purchase date and subsequently was never released as an asset for RBC to claim an interest in. In support of its position Tanner provided a lease agreement dated November 30, 2018 (the "**Tanner Lease Agreement**") entered between UCCI and Tanner which included a purported transfer of title, a promissory note from UCCI and a guarantee from Milos Bezouska.
- 3.0.6 On June 22, 2020, following a discussion with counsel for Tanner, the Receiver's counsel sent an email advising that:
- a) At the time of entering into the Tanner Lease Agreement and transfer of title documentation, UCCI and UCCL were indebted to RBC and RBC was the holder of a perfected general security interest under the *Personal Property Security Act* (the "**PPSA**");
 - b) the Receiver requested from RBC any waiver that may have been provided to Tanner from RBC and was advised that no such waiver has been located or recorded by RBC;

- c) Tanner's claim against the Tanner Leased Assets does not meet the requirements to be deemed a "PMSI" under the PPSA, and as such will not have priority over RBC's prior ranking position;
- d) The transfer of title by UCCI to Tanner, would be subject to RBC's continuing security interest as there is no waiver available; and
- e) the sale proceeds will stand instead of the Tanner Leased Assets and will not be distributed without further order of the court.

3.0.7 The Receiver's counsel did not receive a response to its above email. It appears to the Receiver that the Tanner Leased Assets were owned by UCCI, and sold to Tanner and leased back by Tanner to UCCI, in the face of the security interest held by RBC. Accordingly, the Receiver is proceeding with the sale of the Tanner Leased Assets, and will hold the sale proceeds until further order of this Court.

WAGE EARNER'S PROTECTION PROGRAM

3.0.8 The Receiver has mailed Wage Earner Protection Program notifications, including schedules of amounts payable, to all eligible former employees of UCCI and UCCL. The Receiver estimates that the amounts owed to employees which would provide an employee with security for payment pursuant to sections 81.3 or 81.4 of the *Bankruptcy and Insolvency Act* for UCCI and UCCL total \$40,734.01 and \$2,000.00, respectively.

4.0 AUCTION AGREEMENT

4.0.1 Pursuant to the terms of the Receivership Order, the Receiver was empowered and authorized to, among other things, market any or all of the Companies' assets, including advertising and soliciting offers in respect of the assets and negotiating such terms and conditions of sale as the Receiver, in its discretion, deemed appropriate.

- 4.0.2 On June 30, 2020, following a review of the financial information and operations of UCCI and UCCL, the Receiver sent email invitations to various auctioneers for expressions of interest in the assets of the UCCI and UCCL. In addition, the Receiver placed an advertisement in the National Post and the Insolvency Insider regarding same. The Receiver determined that selling the assets of the Companies through an auction process was the most cost effective and efficient method of dealing with the assets, as there was no interest in the Companies as a going concern, and attempting to sell each asset individually would have likely resulted in higher realization costs and lower recovery.
- 4.0.3 The Receiver required all interested parties to sign confidentiality agreements prior to disclosing the asset listing for the auction. Thirty Four (34) interested parties signed the confidentiality agreement and obtained the information related to the assets. The Receiver received eleven (11) written offers for the assets.
- 4.0.4 The Receiver sought and obtained an appraisal for the assets of UCCI and UCCL. The appraisal was conducted by Platinum Asset Services (the “**Platinum Appraisal**”). The Platinum Appraisal is attached to this Report as **Confidential Appendix “1”**.
- 4.0.5 After reviewing the offers, the Receiver determined that the net minimum guarantee auction proposal (the “**Platinum Offer**”) from Platinum Asset Services Inc. would net the highest realization and be the most appropriate transaction for the benefit of the stakeholders, as the Receiver would not be required to expend resources managing an auction process, and further be assured of at least a net minimum realization, rather than having to rely on a percentage of the auction sales to determine its recovery. Attached to this Report as **Confidential Appendix “2”** is a copy of the Platinum Offer.

- 4.0.6 As part of the Auction Agreement, if approved by the Court, the Auctioneer will conduct an auction at the Leased Premises. The Auctioneer will remove any unsold assets following the Auction, such that all assets contemplated in the Auction Agreement will be removed from the Leased Premises in a timely manner and the Leased Premises will be left in a clean condition.
- 4.0.7 A copy of the Receiver's bid summary is attached as **Confidential Appendix "3"** to this Report (the "**Bid Summary**"). Upon receipt of the written offers, the Receiver shared the Bid Summary with RBC along with the written offers. RBC has indicated to the Receiver that it supports the acceptance of the Platinum Offer.
- 4.0.8 The Receiver is recommending the approval of the Auction Agreement, as same represents the best return to the estate in the circumstances, is provident, and is supported by RBC.
- 4.0.9 The Receiver has entered into the Auction Agreement with the Auctioneer. A redacted copy of the Auction Agreement, excluding the financial terms, is attached as **Appendix "2"** to this Report. A fully executed, unredacted, copy of the Auction Agreement is attached as **Confidential Appendix "4"** to this Report (collectively with Confidential Appendices 1, 2, 3 and 4, the "**Confidential Appendices**").
- 4.0.10 The Receiver is seeking a sealing order in respect of the Confidential Appendices as they each contain commercially sensitive information, the release of which prior to the completion of the Auction would be prejudicial to the stakeholders of the Companies.

5.0 REAL PROPERTY

- 5.0.1 As noted previously in this Report, USI owns the Real Property. The Receiver retained the services of Cornwall Property Consultants Ltd. and

Wagner, Andrews & Kovacs Ltd. to provide an appraisal of the value of the Real Property.

- 5.0.2 In addition, the Receiver has requested and received listing proposal in relation to listing the Real Property from Intercity Realty Inc., Brokerage. The Receiver is currently in the process of listing the Real Property for sale.

6.0 FEES AND DISBURSEMENTS OF THE RECEIVER

- 6.0.1 Attached hereto as **Appendix “3”** is the Affidavit of Mukul Manchanda, sworn August 7, 2020, which incorporates by reference a copy of the Receiver’s time dockets pertaining to the estates of UCCI, UCCL and USI, for the period to and including July 31, 2020 in the amounts of \$79,993.39, \$26,841.46, and \$6,224.89 (inclusive of disbursements and HST), respectively. This represents a total of 249.40 hours at an average rate of \$283.74 per hour for the estate of UCCI, a total of 81.40 hours at an average rate of \$291.81 per hour for the estate of UCCL and a total of 16.55 hours at an average rate of \$322.85 per hour for the estate of USI.

7.0 FEES AND DISBURSEMENTS OF RECEIVER’S COUNSEL

- 7.0.1 Attached hereto as **Appendix “4”** is the Affidavit of Thomas Masterson, sworn August 7, 2020, which incorporates by reference a copy of the accounts rendered by the Receiver’s Counsel in relation to the estates of UCCI, UCCL and USI for the period to and including August 5, 2020 in the amounts of \$19,493.45, \$3,254.40 and \$988.75 (inclusive of disbursements and HST), respectively.
- 7.0.2 The Receiver has reviewed the accounts of Receiver’s Counsel and, given the Receiver’s involvement in this matter, the Receiver is of the view that all the work set out in the accounts of the Receiver’s Counsel was carried out and was necessary. The hourly rates of the lawyers who worked on this

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

8.0 RECEIVER'S INTERIM STATEMENTS OF RECEIPTS AND DISBURSEMENTS

8.0.1 Attached hereto as **Appendix "5"** are copies of the Receiver's Interim Statements of Receipts and Disbursements for each of UCCI, UCCL and USI.

9.0 RECOMMENDATION

9.0.1 The Receiver respectfully requests that this Honourable Court grant the relief as set out above in this Report.

Dated at Toronto this 7th day of August, 2020.

msi Spergel inc.,
solely in its capacity as court-appointed
Receiver of Uniform Custom Countertops Inc.
Uniform Custom Countertops Ltd. and Uniform
Surfaces Inc. and not in its personal or corporate
capacity

Per:



Mukul Manchanda, CPA, CIRP, LIT
Principal

APPENDIX A

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) MONDAY, THE 4TH
JUSTICE HAINEY) DAY OF MAY, 2020

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA

Respondents

ORDER
(appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing MSI Spergel Inc. as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of Uniform Custom Countertops Inc., Uniform Custom Countertops Ltd., and Uniform Surfaces Inc. and in respect of the real property municipally known as 7250 Keele Street, Unit 368, Vaughan, Ontario, (PIN 29842-0368 (LT) (the "Keele Property") owned by Uniform Surfaces Inc. (collectively the "Debtors"), acquired for, or used in relation to a business carried on by the Debtors, was heard by video conference by reason of the Covid-19 Pandemic.

ON READING the affidavit of David R. Kennedy sworn April 29, 2020 and the Exhibits thereto, and on hearing the submissions of counsel for the Applicant, counsel for the Debtors, counsel for Business Development Bank of Canada, no one else appearing for any other interested parties although served as appears from the affidavit of service of Rachel Moses sworn April 29, 2020, and on reading the consent of the Debtors and the consent of msi Spergel inc. to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the

relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to

settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

- (i) without the approval of this Court in respect of any transaction not exceeding \$50,000.00, provided that the aggregate consideration for all such transactions does not exceed \$250,000.00; and

- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required,

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property, including against title to the

Keele Property with the following legal description: 7250 Keele Street, Unit 368, Vaughan, Ontario, UNIT 368, LEVEL 1, YORK REGION STANDARD CONDOMINIUM PLAN NO. 1311 AND ITS APPURTENANT INTEREST; SUBJECT TO AND TOGETHER WITH EASEMENTS AS SET OUT IN SCHEDULE A AS IN YR2466166; CITY OF VAUGHAN (PIN 29842-0368 (LT);

- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

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

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

providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

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

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

10. **THIS COURT ORDERS** that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

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

RECEIVER TO HOLD FUNDS

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

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

EMPLOYEES

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

PIPEDA

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

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

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

18. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, including, but not limited to, any illness or bodily harm resulting from a party or parties contracting COVID-19, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

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

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

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

amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

22. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$200,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

SERVICE AND NOTICE

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

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

GENERAL

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

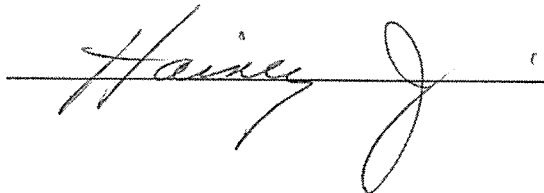
29. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

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

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

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

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

A handwritten signature in cursive script, appearing to read "Hainey J.", is written over a horizontal line. The signature is fluid and stylized, with a large loop at the end.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that msi Spergel inc., the receiver (the "Receiver") of the assets, undertakings and properties of Uniform Custom Countertops Inc., Uniform Custom Countertops Ltd., and in respect of the Keele Property owned by Uniform Surfaces Inc. acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ____ day of _____, 2020 (the "Order") made in an action having Court file number CV-20-00640197-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

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

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

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

DATED the ____ day of _____, 2020.

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

Per: _____
Name:
Title:

MAY 4, 2020

Re RBC

- ① This application was heard by video conference in accordance with the change in operation of the Commercial List in view of the Covid-19 Crisis and the Chief Justice's Notices to the professions.
- ② The application is granted on consent on the terms of the attached Order appointing a Receiver.
- ③ The order is effective today and does not have to be entered.

Haring J.

APPENDIX B

AUCTION SERVICES AGREEMENT

THIS AGREEMENT made as of this 4th day of August 2020

BETWEEN:

msi Spergel Inc. solely in its capacity as Court Appointed Receiver of the Property of Uniform Custom Countertops Inc. and Uniform Custom Countertops Ltd., and not in any other capacity

(hereinafter called the "**Receiver**")

OF THE FIRST PART

-and-

PLATINUM ASSET SERVICES INC.

(hereinafter called the "**Auctioneer**" acting in its capacity as the Receiver's agent and exclusive auctioneer)

OF THE SECOND PART

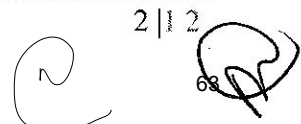
RECITALS:

- A. Pursuant to an Order of the Ontario Superior Court of Justice (the "**Court**") dated May 4, 2020 (the "**Appointment Order**"), the Receiver was appointed as receiver, without security, of all of the assets, undertakings and properties of Uniform Custom Countertops Inc. ("**UCCI**"), Uniform Custom Countertops Ltd., ("**UCCL**", collectively, the "**Debtors**");
- B. The Receiver and the Auctioneer have agreed to enter into this Auction Services Agreement (the "**Agreement**") respecting the sale of the Assets by the Auctioneer (the "**Sale**") upon the terms and conditions hereinafter set forth.
- C. Pursuant to the Appointment Order, the Receiver was empowered and authorized to market any or all of the Debtor's property, including advertising and soliciting offers in respect of the property and negotiating such terms and conditions of sale as the Receiver, in its discretion, deemed appropriate;

- D. UCCI operated from a premises located at 289 Courtland Avenue, Concord, Ontario (the "**Concord Premises**") and UCCL operated from a premises located at 61 Auriga Drive, Nepean, Ontario (the "**Nepean Premises**", collectively the "**Premises**"); and,
- E. The Auctioneer and the Receiver have agreed to enter into this Agreement respecting the sale of certain assets identified in Schedule "A" attached hereto and by this reference incorporated herein, (the "**Assets**"), upon the terms and conditions hereinafter set forth.

NOW THEREFORE WITNESSETH THAT for good and valuable consideration (the receipt and sufficiency thereof being hereby acknowledged), the Receiver and the Auctioneer hereby agree together as follows:

1. The Auctioneer shall:
 - (a) at its own expense prepare, arrange and lot the Assets by number and location in the sequence in which the Auctioneer will auction same (such list being the "**Auction Lot List**")
 - (b) at its own expense and as determined solely by the Auctioneer, advertise and otherwise promote the Sale of the Assets by all appropriate means and in accordance with applicable law in order to give adequate exposure of the Assets to potential purchasers, which procedures will include the following:
 - i. website advertising;
 - ii. newspapers;
 - iii. sale brochures; and
 - iv. any other reasonable advertising methods as determined by the Auctioneer;

Handwritten signature and initials, possibly "C" and "P", with a small number "68" written below the initials.

(c) arrange for the sale of the Assets in a competent and commercially reasonable manner and otherwise in accordance with the terms and conditions of this Agreement provided that the Auctioneer has:

- i. full access to the Premises and the Assets for the period commencing from the date the Auctioneer receives keys to the premises to the expiry of the Liquidation Period. For the purpose of this Agreement, the **Liquidation Period** means the period commencing on the date on which this Agreement is executed by both parties and ending October 31, 2020; and
- ii. rent-free access to the Premises and Assets during the Liquidation Period.

The Auctioneer hereby acknowledges that it has conducted a pre-occupancy inspection of the Assets, reviewed the Assets and confirmed and verified the quantity and condition of the Assets. The Auctioneer acknowledges it must vacate and leave the Premises in a broom swept condition.

- (d) furnish, at its own expense, competent personnel to prepare for, conduct and otherwise perform all tasks relating to the Sale;
- (e) perform the following Sale setup activities as applicable at its own expense in connection with the Sale, including:
 - i. gathering all specifications, photographs and the like for the sale brochure (if there is to be one); and
 - ii. providing all support staff and accounting personnel required to conduct the sale; it being understood that the Receiver is not and will not in any event be an employer of any such personnel or liable to pay any amounts to or with respect to such personnel, the Receiver does not assume any responsibilities whatsoever with respect to the continuation of the employment of any of the existing employees of the Debtors, and, in particular, the Receiver does not warrant or guarantee that the employment of any of the Debtors' employees can be continued for all or any part of the Liquidation Period.

- (f) upon the expiration of the Liquidation Period, leave the Premises vacant and in a broom-swept, workman-like condition. Removal and disposal of all debris, books, records and garbage ("Disposal"), shall be at the expense of the Receiver and shall be billed by the Auctioneer to the Receiver. Such expenses or an estimate of same shall be approved by the Receiver prior to the Auctioneer commencing the Disposal.
- (g) The Auctioneer agrees to act in a prudent manner while at the Premises and the Premises shall be maintained by the Auctioneer in the same state of repair as existed as at the commencement of the Liquidation Period, reasonable wear and tear excepted and shall repair any damage caused by the Auctioneer, its invitees or anyone for whom it is in law responsible at its sole expense forthwith but in any event, before the expiry of the Liquidation Period. Without limiting the foregoing, the Auctioneer undertakes to shear off any protruding bolts remaining after removal of equipment and to repair any damage caused to the Premises due to the removal of any Assets and to properly cap all gas and electrical connections, if any;
- (h) the Auctioneer shall maintain public liability insurance with a recognized Canadian insurance company in the amount of no less than \$5 million coverage at the Premises for the duration of this Agreement;
- (i) at its own expense, prepare a comprehensive statement of all Assets sold in the Sale, reflecting the sale prices of such Assets and containing an accounting of the proceeds of the Sale (the "**Proceeds**") received and a final reconciliation, and shall deliver to the Receiver a comprehensive statement and accounting (the "**Accounting**") within 15 business days of the expiry of the Liquidation Period;
- (j) collect and remit to the proper governmental authorities, within the prescribed statutory time periods, all applicable taxes eligible in connection with the Sale of the Assets, and will provide the Receiver with a letter confirming the remittance of applicable government taxes ("**Applicable Taxes**") forthwith after the conclusion of the Sale and distribution of the Proceeds as set out herein;

- (k) obtain any vendor's or other permits, approvals or authorizations necessary for the Auctioneer to perform its obligations hereunder;
- (l) acknowledge, and the Auctioneer does hereby agree, that the Assets are provided to the Auctioneer, for the Sale, on an "as is, where is" basis. The Auctioneer confirms that, unless specifically stated in this Agreement, no representation, warranty, covenant or condition, whether statutory, express or implied, oral or written, legal, equitable, conventional, collateral or otherwise is being given by the Receiver in this Agreement or in any instrument furnished in connection with this Agreement as to title, encumbrances, description, fitness for purpose, merchantability, quantity, condition, quality, value, suitability, durability, compliance or non-compliance with environmental rules, regulations or legislative provisions, or marketability thereof or in respect of any other matter or thing whatsoever. The Auctioneer confirms that the Auctioneer and the purchasers of the Assets shall be deemed to have relied entirely on their own inspection and investigation in proceeding with the transactions contemplated hereunder, or in purchasing the Assets;

2. The Receiver agrees:

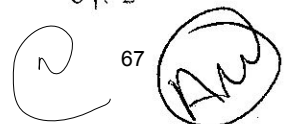
- (a) to grant the Auctioneer unencumbered free use to the fully serviced Premises and the Assets, for the purposes of conducting the Sale and removing the Assets contemplated by this Agreement. The Receiver during the Rent Free Period shall be responsible for the payment of rent, realty taxes, utilities and snow removal service;
- (b) that the Auctioneer, can use the name "Uniform Custom Countertops" and related logos for the duration of the Liquidation Period provided that the approval of the Receiver must be obtained prior to such materials being used if they contain a reference to the Receiver;
- (c) that the Auctioneer shall be entitled to add additional assets to the Sale at the Premises in order to enhance the overall success of the Sale provided that the Auctioneer shall be responsible for insuring such assets, and provided further,

in disposing of such additional assets, the Auctioneer shall not act, nor shall it represent to any third party that it is acting, as agent of the Receiver, and provided it shall be the Auctioneer's responsibility, at its own expense, to convey whatever interest it has in such additional assets to any purchaser thereof;

(d) the Receiver acknowledges and agrees that the Auctioneer is not in care, management, possession or control of the premises for the purposes of any environmental legislation; the Auctioneer shall in no way be held liable for any and all hazardous, toxic and/or waste materials located within or on the Premises, nor shall the Auctioneer be deemed to take ownership or be liable for the storage, removal and/or disposal of any hazardous, toxic and/or waste materials, save and except to the extent that any discharge or spill of any such materials is caused by the Auctioneer or any persons for whom it is responsible; and

(e) the Auctioneer shall not be responsible for any claims that former employees of the Debtors may have against the Receiver or the Debtors under the *Wage Earner Protection Program Act* should the Auctioneer temporarily hire such employees to assist with the Sale.

3. The Auctioneer shall pay to the Receiver, the sum of [REDACTED] in cleared and readily available funds (the "Advance") representing an advance payment on account of the Guaranteed Minimum (as defined below) upon acceptance and execution of this Agreement. The Auctioneer undertakes and agrees that it shall pay to the Receiver the balance in the amount of [REDACTED] in cleared and readily available funds, of the total guaranteed minimum for the Assets of [REDACTED] exclusive of any applicable taxes, (the "Guaranteed Minimum") after crediting the amount of the Advance against the aggregate payment due on account of the Guaranteed Minimum, on or before one (1) business day prior to the Auction Date (defined below) provided that the Receiver is not in breach of this Agreement. If the payment representing the Guaranteed Minimum is not made on or before one (1) business day prior to the Auction Date (defined below), the

A handwritten signature, possibly 'C', is written next to the page number 67. To the right of the page number is a large, stylized handwritten mark that appears to be 'AW' inside a circle.

Auction shall not proceed, and the Advance shall remain with the Receiver, and stand as a non-refundable payment to the Receiver.

4. The following provisions shall govern the payment of the Proceeds under this Agreement:

(a) Payment for the Assets sold by the Auctioneer on behalf of the Receiver pursuant to the provisions of this Agreement shall be in cash, or by wire transfer, bank draft, credit card, debit card or certified cheque. The Auctioneer shall be responsible for the collection of the proceeds of sale of the Assets, inclusive of sales taxes and the buyers' premium (collectively, the "**Proceeds**")

i. With regard to the Proceeds for the Assets, the Auctioneer shall retain the Proceeds, excluding sales taxes and the buyers' premium, to the maximum amount of [REDACTED] and any Proceeds, excluding sales taxes and the buyers' premium, in excess of [REDACTED] shall be allocated as follows: [REDACTED] to the Receiver and [REDACTED] to the Auctioneer;

(b) In the event that any Asset is removed from the auction, the Guaranteed Minimum shall be reduced by the amount attributed to such Asset, such amount to be mutually agreed upon as between the parties to this Agreement.

(c) The Auctioneer may establish reserve prices for any or all of the Assets and may either bid itself or through a designate on any of the Assets.

(d) Subject to Section 3 above, If the Auctioneer fails to comply with any of the material provisions of this Agreement, the Receiver shall be entitled at its option to terminate this Agreement, but only if the Receiver provides the Auctioneer with five (5) business days written notice to remedy such failure and the Auctioneer has not done so, without prejudice to the Receiver's rights to be paid the full amount of the Guaranteed Minimum under section 3 hereof. In such event, any of the Assets not sold may, at the Receiver's option, be sold or resold by the Receiver in such manner and on such terms and conditions as the

Receiver in its sole discretion determines and the deficiency, if any, on any sale or resale as compared with the Guaranteed Minimum.; and

- (e) in the event the Proceeds, exclusive of sales taxes and buyer's premium, are less than the Guaranteed Minimum upon completion of the Auction, i) the Auctioneer is entitled to obtain title in and to any remaining assets after payment of the Guaranteed Minimum; and ii) the Auctioneer shall be entitled to deal with the remaining assets as it sees fit. The Auctioneer will be responsible, at its sole expense to remove any unsold Assets from the Premises.
5. The Receiver and Auctioneer agree that the Auction and private or public sales permitted by this Agreement shall be conducted in accordance with this Agreement, including, without limitation:
- (a) that the Auctioneer shall have no authority to, and agrees that it shall not enter into, incur, make, change, enlarge, or modify any contract, liability, agreement, obligation, representation, guarantee, warranty or commitment on behalf of the Receiver unless expressly requested to do so in writing by a duly authorized representative of the Receiver;
 - (b) that the parties hereto shall agree on the content of any public announcement concerning this Agreement or the Auction or any private sales; and
 - (c) that the Receiver is not and will not in any event be an employer of any personnel employed by or on the behalf of the Auctioneer or liable to pay any amounts to or with respect to any such personnel.
6. The Receiver will ensure that the Assets are insured for no less than [REDACTED]. In the event that some of the Assets are damaged or destroyed prior to the sale of such Assets, insurance proceeds attributable to such damaged Assets shall be deemed to be the proceeds of the sale of such Assets for the purposes of this Agreement. The Receiver and the Auctioneer agree not to settle any insurance claim without the prior written consent of the other, such consent not to be unreasonably withheld. If substantially all of the Assets are damaged or destroyed, then the Receiver shall have the option to terminate this Agreement, retain the

insurance proceeds and return the Advance, and the Guaranteed Minimum, if already advanced, and reimburse the Auctioneer for all the reasonable and necessary expenses actually incurred by the Auctioneer pursuant to the provisions of this Agreement.

7. The obligations of the Receiver and the Auctioneer hereunder are subject to the satisfaction of the following conditions on or before the dates indicated:

- (a) The Court issuing an Order approving this Agreement, and such Order not being subject to any appeal;
- (b) there being no order by any court of competent jurisdiction in effect restraining the holding of any auction, private sale or sale to the public.

8. In the event that the condition set forth in this paragraph shall not have been satisfied, both the Receiver and the Auctioneer shall be released from their respective obligations under this Agreement and the Receiver shall return the Advance, and the Guaranteed Minimum, if already advanced, without interest, and reimburse the Auctioneer for all the reasonable and necessary expenses actually incurred by the Auctioneer pursuant to the provisions of this Agreement.

Within ten (10) business days of the signing of this Agreement, the Auctioneer will notify the Receiver of the auction date (the "**Auction Date**") which shall occur before the expiration of the Liquidation Period.

9. Other:

- (a) Any notice, demand, acceptance, request, election or waiver required or permitted to be given hereunder (the "**Notice**") shall be in writing and shall be deemed to be sufficiently given if personally delivered to an officer of the Receiver or the Auctioneer or served by telecopy or if mailed by registered mail, postage prepaid, addressed to the party to whom the same is given as follows:

- i. in the case of the Receiver:

Msj Spergel Inc.
505 Consumers Road, Suite 200
Toronto, On, M2J 4V8

Attention: Mr. Mukul Manchanda, Partner
Tel: (416) 498-4314
Fax: (416) 416-494-7199
E-mail: mmanchanda@spergel.ca

ii. in the case of the Auctioneer:

Platinum Asset Services Inc.
80 Midwest Road, Unit 1
Scarborough, Ontario
M1P 4R2

Attention: Adam Moskowitz, President
Tel: (416) 366-2326 x 100
Fax: (416) 366-2325
E-mail: amoskowitz@platinumassets.com

Any Notice personally delivered or telecopied shall be deemed to be given on the day which is immediately after the date on which it was so personally delivered or telecopied. Any Notice served by registered mail shall be deemed to have been given on the third business day following the day on which it was mailed. During the existence of any interruption or threatened interruption in the Canadian postal services, any Notice shall be personally delivered or forwarded by telecopy.

- (b) This Agreement may be executed in one or more counterparts, and by different parties hereto on separate counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Execution and delivery of this Agreement may be made and evidenced by facsimile transmission.
- (c) The Auctioneer shall not be entitled to assign its rights and obligations hereunder without the written consent of the Receiver, which may not be unreasonably withheld.
- (d) This Agreement shall enure to the benefit of, and be binding upon, the parties thereto and their respective successors and permitted assigns.

- (e) This Agreement shall constitute the entire agreement between the parties hereto pertaining to the subject matter hereof and shall supersede all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties, and there are no agreements, or understandings between the parties in connection with the subject matter hereof except as specifically set forth herein. No supplement, modification, waiver or termination of such agreement shall be binding, unless executed in writing by the party to be bound thereby, provided that the time provided for doing any matter or thing contemplated herein may be abridged or extended by written agreement, in letter form or otherwise, executed by duly authorized signatories for the parties.
- (f) The validity and interpretation of this Agreement, and of each provision and part thereof, shall be governed by the laws of the Province of Ontario and the parties hereto hereby irrevocably attorn to the jurisdiction of the courts of that province with respect to all matters arising out of this Agreement.
- (g) The Auctioneer and the Receiver shall keep confidential this Agreement and all information and documents which may have been or may hereafter be exchanged between them or their representatives or may have been retained by the Auctioneer or the Receiver, except for such information and documents as are available to the public, required to be disclosed by applicable law or court order, or as required to be disclosed by the Receiver under Applicable Law.
- (h) This Agreement is entered into by the Receiver solely in its capacity as Receiver and the Receiver shall incur no personal or corporate liability as a result of its entering into this Agreement or performing, or failing to perform, its obligations hereunder.

MSI SPERGEL INC.

Per:



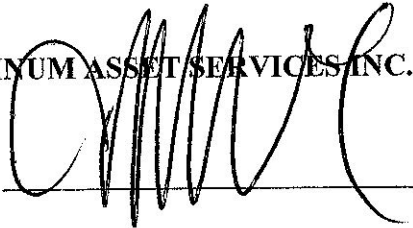
Name: Mukul Manchanda, CPA, CIRP, LIT

Title: Partner

(I have authority to bind the Corporation)

PLATINUM ASSET SERVICES INC.

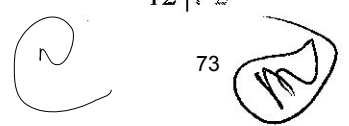
Per:



Name: Adam Moskowitz

Title: President

(I have authority to bind the Corporation)



SCHEDULE "A"

LIST OF ASSETS

See attached



SCHEDULE A

(CONCORD, ONTARIO)

I#	QTY	DESCRIPTION	MODEL	S/N
1	1	OMEGA POWER SYSTEMS , NEWTON 3155, 75 HP, AIR COMPRESSOR, 116 PSI, 2018	PS-3155-8-05	3712690001
2	1	COMPAIR , 350 CFM, AIR DRYER	CCT350UE_MB	17R009499/17
3	1	MARMO MECCANICA HORIZONTAL EDGE POLISHER, 2017	LCR72330/SU	8560
4	1	PRUSSIANI , CHAMPION 60, CNC 5-AXIS, BRIDGE SAW, 3,498 HOURS, 2014	CH60 TAG	684
5	1	MARCO MECCANICA MARBLE EDGE POLISHER, 1991 (NOT IN SERVICE)	LCVSU611	4111
6	1	SNORKEL , 19', SCISSOR LIFT, 1,300 LBS. MAXIMUM CAPACITY, 1999	SL-19	9913620599
7	1	DAL PRETE WASTEWATER TREATMENT SYSTEM, 2019	MINI COMPACT 3.0	121-19
8	1	INTERMAC CNC STONE AND GLASS MACHINING CENTRE, 25,995 HOURS, 2006	MASTER 43 STANDARD	75774
9	1	INTERMAC CNC STONE AND GLASS MACHINING CENTRE, 16,890 HOURS, 2005	MASTER 43 STANDARD	59958
10	1	INTERMAC CNC STONE AND GLASS MACHINING CENTRE, 12,000 HOURS (APPROX.), 2007	MASTER 33 M	12477
11	1	INTERMAC CNC STONE AND GLASS MACHINING CENTRE, 13,168 HOURS, 2008	MASTER 33 M	32461

SCHEDULE A

(CONCORD, ONTARIO)

I#	QTY	DESCRIPTION	MODEL	S/N
13	1	CATERPILLAR , 5,500 LBS., 3 STAGE LPG FORKLIFT WITH SIDESHIFT, 186" MAXIMUM LIFT, 12,033 HOURS	2P6000	AT13F30472
14	1	INGERSOLL-RAND , 50 HP, ROTARY SCREW, AIR COMPRESSOR	UP6-50PE-125	PG3768U07292
15	1	CATERPILLAR , 4,750 LBS., 3 STAGE LPG FORKLIFT WITH SIDESHIFT, 187" MAXIMUM LIFT, 13,242 HOURS	2C5000	AT9030443
16	1	PRUSSIANI , CHAMPION 60, CNC 5-AXIS, BRIDGE SAW, 25' X 35', 3,593 HOURS, 2014	CH60 TAG	685
17	1	MOTIVATION , 1,500 LBS., JIB CRANE WITH LOADMATE ELECTRIC HOIST	N/A	N/A
18	1	AXYZ , 84" X 144", CNC ROUTER	7012 SERIES	1079
19	1	SCM TABLE SAW	S11	AV41183
20	2	MAGICWORX WATERFALL DUST COLLECTOR, 2019	XADC-600	XA2019MW601 XA2019MW602
21	2	MAGICWORX DOWNDRAFT TABLE	XADCT-300	XA2019NWDT01 XA2019NWDT02
22	1	LOT OF SHOP EQUIPMENT COMPRISED OF CLAMPS, HAND AND POWER TOOLS, PRESSURE WASHER, MAINTENANCE TOOLS, OFFICE FUNITURE AND EQUIPMENT, COUNTERTOP INVENTORY, ETC.	N/A	N/A

SCHEDULE A

(OTTAWA, ONTARIO)

I#	QTY	DESCRIPTION	MODEL	S/N
2	1	CHICAGO PNEUMATIC NON CYCLING, REFRIGERATED AIR DRYER, 200 CFM, SINGLE PHASE, 2015 (NOT IN SERVICE)	CPX 225	CA1846052
3	1	MASTERCRAFT , 2.5 HP, 10" TABLE SAW	N/A	N/A
4	1	CAMPBELL HAUSFELD , 10 HP, TANK MOUNTED, PISTON TYPE, AIR COMPRESSOR	CFL-10-80	10716
5	1	ULTRA AIR PRODUCTS 125 CFM, AIR DRYER	UA 125AC	5327-17
6	1	HYDROVANE , 29 HP, VERTICAL ENCLOSED, FIXED SPEED, ROTARY VANE AIR COMPRESSOR, 113 CFM	V22ACE08-5736D405	V22-001704-1305
7	1	TCM , 4,600 LBS, 3 STAGE, LPG FORKLIFT WITH SIDESHIFT, 189" MAXIMUM LIFT, 12,660 HOURS	FCG25N6T	448806690
8	1	BIMATECH , CNC STONE MACHINING CENTRE, 2004	TECHNOSTONE	GG1400-0186
9	1	BIMATECH , 4-AXIS, CNC STONE MACHINING CENTRE, 2005	TECHNOSTONE	GG1400-0247
10	1	BIMATECH , CNC STONE MACHINING CENTRE, 2004	TECHNOSTONE	GG1400-0181
11	1	PARK INDUSTRIES CNC STONE CUTTING SAW WITH SIEMENS, SIMATECH PANEL, TOUCH SCREEN, 6,800 HOURS, 2011	YUKON II	148390
12	1	DAYTON , 12", TABLE SAW, 48" X 30"	3Z997	1187-2
13	1	LOT OF SHOP EQUIPMENT COMPRISED OF TRANSFORMERS, DOCK PLATE, BARBEQUE, MITRE SAWS, FLAMMABLE CABINET, TABLE TOP DRILL PRESS, TABLE SAW, HAND TOOLS, POWER TOOLS, FANS, VACUUMS, FORKLIFT BOOM, STONE LIFTER, PRESSURE WASHER, TIRES, CONTENTS OF SERVER ROOM, OFFICE FURNITURE, CONTENTS OF SHOWROOM, ETC.	N/A	N/A

APPENDIX C

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Plaintiff

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM COUNTERTOPS LTD., UNIFORM
SURFACES INC., MILOS BEZOUSKA AND KAREN BEZOUSKA**

Defendants

**AFFIDAVIT OF MUKUL MANCHANDA
(sworn August 7, 2020)**

**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 Uniform Custom Countertops Inc. ("**UCCI**"), Uniform Custom Countertops Ltd. ("**UCCL**") and Uniform Surfaces Inc. ("**USI**" together with UCCI and UCCL, the "**Debtors**") 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 Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) made on May 4, 2020.

3. In connection with the receivership of UCCI for the period from May 4, 2020 to July 31, 2020 fees of \$79,993.39 inclusive of HST and disbursements were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "1"** to this my Affidavit. This represents 249.40 hours at an effective rate of \$283.74 per hour.
4. In connection with the receivership of UCCL for the period from May 4, 2020 to July 31, 2020 fees of \$26,841.16 inclusive of HST and disbursements were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "2"** to this my Affidavit. This represents 81.40 hours at an effective rate of \$291.81 per hour.
5. In connection with the receivership of USI for the period from May 4, 2020 to July 31, 2020 fees of \$6,224.89 inclusive of HST and disbursements were charged by Spergel as detailed in the billing summary and time dockets attached hereto as **Exhibit "3"** to this my Affidavit. This represents 16.55 hours at an effective rate of \$322.85 per hour.
6. 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.
7. This Affidavit is made in support of a motion to, *inter alia*, approve the receipts and disbursements of the Receiver and its accounts.
8. I make this Affidavit for no improper purpose.

SWORN BEFORE ME at the City
of Toronto, in the Province of
Ontario, this day of August, 2020.



A Commissioner, etc.



MUKUL MANCHANDA

This is Exhibit "1" of the Affidavit of

MUKUL MANCHANDA

Sworn before me on this 7th day of August, 2020



**Pritiben Patel, a Commissioner, etc.,
Province of Ontario, for msi Spergel Inc.
Expires July 26, 2021.**

A Commissioner, Etc.

**SPERGEL**

June 16, 2020

Invoice #: 11877

Uniform Custom Countertops Inc

Invoice

RE: Uniform Custom Countertops Inc**FOR PROFESSIONAL SERVICES RENDERED** for the period ending May 31, 2020 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	1.95	\$465.00	\$906.75
Mukul Manchanda, CPA, CIRP, LIT	69.30	375.00	25,987.50
Eileen Sturge	0.20	250.00	50.00
Frieda Kanaris	8.70	250.00	2,175.00
Samantha Galea, 34	13.00	110.00	1,430.00
Hinna Shaikh	0.10	120.00	12.00
Haran Sivanathan	1.00	150.00	150.00
Rashid Peeroo	8.60	175.00	1,505.00
Others	3.30	118.18	390.00
Total Professional fees	106.15	\$307.17	\$32,606.25
HST			4,238.81
Reimbursable Expenses			
Corporate Profile Search			\$19.53
PPSA Search			\$8.00
Total Reimbursable expenses			\$27.53
HST on expenses			\$2.54
Total			\$36,875.13

HST Registration #R103478103

(AAUCCI-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 1660Member **CAIRP** Canadian Association of Insolvency
and Restructuring Practitionerswww.spergel.caMember **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 5/31/20
 - File ID: AAUCCI-R; to AAUCCI-R;
 - Time Entry Bill Status: Un-Billed to Un-Billed
 - Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 1 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Elleen Sturge (EST)					
Tues	05/05/2020	Order and install license; prepare bank requisition for payment	0.20	\$250.00	\$50.00
		Elleen Sturge (EST)	0.20		\$50.00
Frieda Kanaris (FKA)					
Tues	05/05/2020	Enter file into Ascend; attend to mail redirection; request PPSA and corp. profile.	0.50	\$250.00	\$125.00
Wed	05/06/2020	Enter file into Ascend; attend to mail redirection.	0.50	\$250.00	\$125.00
Thur	05/07/2020	Prepare draft Notice of Receiver; t/c and email to ADT.	0.80	\$250.00	\$200.00
Fri	05/08/2020	Review and scan PPSA, save in directory; prepare posting for RBC draft.	0.40	\$250.00	\$100.00
Mon	05/11/2020	Finalize Notice of Receiver and creditor list, fax to O.R.; mailing to creditors; review and deposit A/R cheques; requisition payment for payable; t/c with ADT.	1.50	\$250.00	\$375.00
Tues	05/12/2020	Email to ADT re new contact information.	0.30	\$250.00	\$75.00
Tues	05/19/2020	Forward WEPPA schedule to Paula; requisition payment for payables.	0.40	\$250.00	\$100.00
Wed	05/20/2020	Prepare demand letter, merge, print and mail demand letters to accounts receivable debtors.	3.10	\$250.00	\$775.00
Wed	05/27/2020	Review and requisition payment for payables; review and respond to emails from account debtors.	1.20	\$250.00	\$300.00
		Frieda Kanaris (FKA)	8.70		\$2,175.00
Hinna Shaikh (HSH)					
Mon	05/04/2020	updated site	0.00	\$120.00	\$0.00
Tues	05/05/2020	updated site	0.10	\$120.00	\$12.00
		Hinna Shaikh (HSH)	0.10		\$12.00
Haran Sivanathan (HSI)					
Wed	05/13/2020	General	0.60	\$150.00	\$90.00
Wed	05/20/2020	General	0.40	\$150.00	\$60.00
		Haran Sivanathan (HSI)	1.00		\$150.00
Inga Friptuleac (IFR)					
Wed	05/06/2020	Deposits	0.40	\$125.00	\$50.00
Mon	05/11/2020	Deposits; Issue cheques	1.00	\$125.00	\$125.00
Thur	05/21/2020	Deposits, Issue cheques	0.60	\$125.00	\$75.00
Tues	05/26/2020	Issue cheques	1.00	\$125.00	\$125.00
		Inga Friptuleac (IFR)	3.00		\$375.00
Mukul Manchanda (MMA)					
Wed	04/29/2020	Receipt and review of application record. Email exchanges with D. Kennedy regarding inventory on consignment. Telephone call with P. Amaral regarding movement of inventory, she advised that IKEA instructed the company to move its inventory to another vendor. Sent an email to D. Kennedy advising of same.	1.50	\$375.00	\$562.50
Mon	05/04/2020	Receipt and review of the receivership order. Telephone discussion with T. Hogan regarding dealing with the landlord and drafting an occupancy agreement. Sent an email to S. Di Gregio asking for a call to discuss the occupation of the premises. Telephone call with R. Di Gregio regarding same. Arranged for access to the premises at 3:00pm. Instructed H. Sheikh to prepare a case management web page and post the relevant materials. Travel to the premises and met with S. Di Gregio to inspect the premises. Travel back.	4.00	\$375.00	\$1,500.00

Filters Used:

Time Entry Date: 1/01/70 to 5/31/20
 File ID: AAUCCI-R: to AAUCCI-R:
 Time Entry Bill Status: Un-Billed to Un-Billed
 Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 2 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	05/05/2020	Telephone conversation with Sandra regarding access to the premises. Email exchanges with Sandra regarding timing to attend the premises. Travel to the site and met with the landlord to take possession of the premises. Arranged with A. Moskowitz to change the locks. Telephone discussion with P. Amaral regarding attending at the premises and assisting us with preparation of certain financial information. Meeting with John a sub contractors regarding amount outstanding to him. Cross reference the invoices provided by John with the records of the company. Discussions with John regarding items missing from the plant. Discussion regarding transferring of orders, materials and tools to Surfaceworx. Research Surfaceworx on the internet. Discussion regarding same with P. Amaral. Discussion with T. Hogan regarding same and course of action required of the receiver in the circumstances. Review of insurance policy. Review of the appraisal conducted by Platinum and marked the items missing in the plant. Prepared an independent contractor agreement to engage P. Amaral. Email exchanges with IT company regarding ongoing services. Review and approve letters to utility companies. Receipt and review of an email from R> Bone regarding the leased vehicles. Multiple discussions with ex employees regarding outstanding wages.	8.50	\$375.00	\$3,187.50
Wed	05/06/2020	Travel to the premises. Conference call with D. Johnston regarding the IT support. Agreed that I will pay the invoice for the month of May. Email exchanges with D. Johnston regarding same. Conference call with Aaron from the Internet company regarding having the Internet turned back on. Email exchanges regarding payment of same. Work with P. Amaral to update financial records. Telephone calls from various creditors regarding outstanding invoices. Review of various emails containing documents supporting amounts outstanding to creditors. Took possession of vehicles from the owner and other parties. Review of leasing documents. Review of outstanding HST. Sent an email to R. Moses containing the HST statements. Arranged for having the equipment tested. Travel back.	8.00	\$375.00	\$3,000.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/31/20
- File ID: AAUCCI-R: to AAUCCI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 3 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	05/07/2020	Attended at the premises. Met with P. Amaral to continue working on updating the financial records. Receipt and review of multiple emails from D. Kennedy regarding the file. Telephone discussion with D. Kennedy regarding the funds available in the bank accounts of the company. Conference call with T. Hogan and R. Moses regarding the best of having the funds transferred to the Receiver. Telephone call from R. Moses advising that D. Kennedy is onboard with our proposed course of action. Review and approve adjusting entries to be made to receivables. Review of leasing documents from Humberview. Discussions with ex-employees regarding outstanding amounts and the WEPPA program. Discussions with owner and ex-employees regarding return of certain vehicles. Arranged to have vehicles returned. Telephone calls and emails from suppliers and other creditors regarding the process and eventual distribution if one is available. Email exchanges with the banking department regarding depositing certain funds. Email exchanges with the banking department to obtain wire transfer information of the trust accounts. Sent an email to D Kennedy asking him to forward monies available in the bank account to the Receiver's trust account. Review lease documents provided by R. Bone. Arranged to have technicians on site to ensure the machines are working and are shut down properly. Receipt and review of the security opinion from T. Hogan. Commence review of accounts receivables. Travel back.	7.60	\$375.00	\$2,850.00
Fri	05/08/2020	Attended at the premises of the company. Worked with P. Amaral to update accounts payable. Review and approve the notice and statement of the receiver. Prepared a mail merge with respect to mailing of the notices and printed the envelopes. Worked with the IT company to obtain access to the cloud. Review of the financial records of the company. Printed and reviewed general ledger, trial balance, a/r, a/p and fixed assets continuity schedule. Review of the appraisal obtained by the bank prior to the appointment of the receiver and conducted an exercise to account for discrepancies between inventory and tools that were present at the premise prior to the appointment of the receiver. Receipt and review of an email from A. Maddalena containing a copy of the lease agreement regarding GMC Savana. Telephone discussion with D. Kennedy regarding sending the money available in the account. Receipt and review of an email from D. Kennedy providing copies of the drafts to be forwarded to us. Receipt and review of an email from A. Moskowitz providing an analysis of the missing items along with pictures. Receipt and review of email exchanges with respect to insurance. Telephone calls from various employees regarding outstanding wages, termination and severance.	4.00	\$375.00	\$1,500.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/31/20
- File ID: AAUCCI-R: to AAUCCI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 4 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	05/11/2020	Travel to the premises to continue finalizing the financial information. Receipt and review of an email from R. Bone regarding release of vehicles. Email exchanges and telephone conversation with counsel with respect to validity of security and appropriateness of releasing the vehicles. Receipt and review of an email from R. Moses asking for consent of the receiver to lift the stay for the bankruptcy application. Receipt and review of the consent to act. Email exchanges and telephone discussion with R. Moses regarding estimated realization from the assets and the value of RBC security. Receipt and review of an email from R. Moses to the Commercial List regarding bringing an application for bankruptcy against the company. Email exchanges with T. Hogan regarding the request to lift the stay. Email exchanges regarding receipt of cheques from customers and treatment of same. Provided instructions to F. Kanaris regarding proper treatment and recording of the funds. Receipt and review of an email from T. Hogan providing an opinion regarding the Humberview lease. Email exchanges and telephone discussion with R. Bone regarding release of vehicles. Sent an email to T. Nguyen responding to his query. Answered various telephone calls from suppliers and employees regarding the process. Receipt and review of payables. Travel back.	4.30	\$375.00	\$1,612.50
Tues	05/12/2020	Travel to the premises to continue finalizing the A/R, employee information, Sub-contractor tracing etc. Review of the final a/r along with comments regarding collectibility. Receipt, review and approve payables. Receipt and review of email exchanges with W. Trauzzi with respect to the insurance. Review of the existing insurance policy. Email exchanges with the landlord regarding cleaning the premises. Receipt and review of email exchanges with Mattamy home with respect to payment of outstanding amounts. Review of email exchanges with multiflex inc regarding outstanding amounts. Email exchanges with Humberview Leasing regarding pickup of the vehicles. Met with the towing company, removed the plates and provided the keys to the towing company and assisted in removal of vehicles. Review of email exchanges with multiple customers regarding request for supporting documents and timeline for payment of outstanding amounts. Conducted review of bank statements and other financial information. Receipt and review of an email from W. Tarauzzi regarding insuring the Barrie and Brampton locations. Receipt and review of an email from T. Mendolia expressing interest in purchasing certain assets. Added T. Mendolia to the list of interested parties. Travel back.	3.50	\$375.00	\$1,312.50
Wed	05/13/2020	Travel to the premises of the company. Worked with P. Amaral on finalizing the accounts receivable of the company. Commenced the exercise of tracing the amounts outstanding to sub contracts to the jobs with amounts still outstanding. Travel back.	2.50	\$375.00	\$937.50
Thur	05/14/2020	Travel to the premises. Receipt and review of an email from D. Kennedy advising a cheque for approximately \$19k was presented to the bank and asked me to investigate. Investigated the issue and determined that a related company may have tried to present a cheque issued prior to the receivership. Sent an email to D. Kennedy advising him of the outcome. Email exchanges with D. Kennedy with respect to cancelling online access to the bank accounts. Telephone calls from various creditors and employees with respect to outstanding amounts. Travel back.	2.50	\$375.00	\$937.50

Filters Used:

- Time Entry Date: 1/01/70 to 5/31/20
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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 5 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	05/15/2020	Travel to the premises of the company. Completed ROE's for the employees and arranged to have filed same. Review of voicemail and email from T. Mendolia expressing interest in purchasing the assets. Receipt and review of an email from Asad regarding purchase of assets. Sent an email to Asad advising that we have added him to a list of interested parties. Receipt and review of emails from creditors regarding receipt of notice and statement of receiver and correction of amounts outstanding. Telephone calls from various creditors. Telephone calls from various employees. Updated the accounts receivable aging with the payments received to date. Travel back.	3.00	\$375.00	\$1,125.00
Tues	05/19/2020	Receipt and review emails from P. Amaral containing ROE's T4s and other relevant information with respect to employees. Forwarded same to F. Kanaris to be saved on the server. Receipt and review of the WEPPA worksheet. Receipt and review of an email from CWN National Leasing with respect to the leased equipment. Review of multiple emails from creditors regarding amounts outstanding and the status of the receivership. Multiple telephone calls from creditors and employees.	2.50	\$375.00	\$937.50
Wed	05/20/2020	Receipt and review of an email from T> Hogan providing opinion with respect to the lease of Surgenor. Email exchanges and telephone discussions with various creditors. Email exchanges with the landlord regarding access to the premises to show the premises to the realtor. Receipt and review of the final WEPPA Worksheet.	2.00	\$375.00	\$750.00
Thur	05/21/2020	Receipt and review of an email from S. Galea with respect to Enbridge accounts. Receipt and review of an email from CWB National Leasing. Review of voicemail from T. Mendolia. Review of the accounts receivable listing. Review of contracts to determine sub contractor claims. Review of invoices with respect to lien rights.	2.70	\$375.00	\$1,012.50
Fri	05/22/2020	Travel to the office of the company. Met with Paula to finish updated the financial records. obtained updated accounts receivable and payable listing, reviewed HST and source deduction filings. Lengthy telephone discussions with certain vendors and employees regarding the process. Review and approve WEPPA worksheet and instructed F. Kanaris to file and mail the same. Email exchanges with the landlord regarding viewing the premises. Met with the landlord and provided access to the landlord and its realtor. Email exchanges with the landlord regarding the rent cheque. Review of an email from T. Hogan providing opinion regarding Easy Lease.	3.50	\$375.00	\$1,312.50
Mon	05/25/2020	Receipt and review of an email regarding the garbage issue at the premises. Discussion with the landlord regarding same. Arranged with A. Moskowitz to clean the garbage. Receipt and review of an email from A. Maddalena regarding the lease agreement and arrangement to pickup the vehicle. Telephone calls from various vendors and employees regarding the receivership and WEPPA.	1.60	\$375.00	\$600.00
Tues	05/26/2020	Telephone calls and emails from vendors and customers. Email exchanges with the landlord regarding the cleanup of the garbage. Receipt and review of an email from leasedirect providing relevant document with respect to its lease. Telephone discussions with A. Moskowitz with respect to removal of the garbage and updating the appraisal. Receipt review and approve payables.	1.80	\$375.00	\$675.00

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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 6 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	05/27/2020	Review and approve the final WEPPA worksheet and instructed R. Peeroo to file the claims. Receipt and review of an email to W. Trauzzi regarding insurance. Review of emails regarding setting up accounts with utility providers. Receipt review and approve payables. Sent an email to the landlord outlining the terms of occupation and advising the timing of the payment of the rent.	2.40	\$375.00	\$900.00
Thur	05/28/2020	Receipt and review of an email from Stellar Surfaces claiming ownership of certain equipment. Forwarded same to T. Hogan. Telephone discussion regarding same with P. Amaral. Review of email exchanges between A. Moskowitz and P. Amaral regarding contact information of the garbage removal company. Telephone discussions with the landlord regarding removal of the garbage. Receipt and review of an email from R. Twarog containing copies of invoices outstanding to him. Multiple telephone conversations with various parties interested in the assets. Review of accounts receivable listing and collections to date.	2.90	\$375.00	\$1,087.50
Fri	05/29/2020	Receipt, review and approve payables. Receipt and review of an email from D. Kennedy providing balances in the account. Email exchanges with D. Johnston regarding the monthly expenses.	0.50	\$375.00	\$187.50
Mukul Manchanda (MMA)			69.30		\$25,987.50
Philip H. Gennis (PGE)					
Fri	05/08/2020	Email from insurance broker advising that we are likely to be added as a named insured on the existing policy; email to broker advising that we do not require vehicle coverage as all vehicles un-plated and will be returned to leasing companies; prepare excel spreadsheet with respect to the four properties owned by #220" in an effort to ascertain status of each;	0.50	\$465.00	\$232.50
Mon	05/11/2020	Email exchange and telephone discussion with insurance broker managing Company's insurance regarding vehicles and requesting summary of coverage; expiration date for existing insurance and a binder reflecting that Receiver has been added as an additional named insured; reaching out to appraisers to initiate appraisal engagements for	0.50	\$465.00	\$232.50
Tues	05/12/2020	Email exchange and telephone discussion with insurance broker; receipt and review of binder adding the Receiver as an additional named insured;	0.75	\$465.00	\$348.75
Tues	05/26/2020	Email exchange with insurance broker.	0.20	\$465.00	\$93.00
Philip H. Gennis (PGE)			1.95		\$906.75
Rashid Peeroo (RPR)					
Mon	05/11/2020	Email and phone correspondence with unsecured creditor and phone conversation with inspector on site regarding landlord issues. Review of email from Landlord's counsel	0.30	\$175.00	\$52.50
Wed	05/13/2020	Travel to location for pickup of cheque. Transfer of documents from cloud to msi server.	1.00	\$175.00	\$175.00
Fri	05/15/2020	Posting of AR collections	0.10	\$175.00	\$17.50
Tues	05/19/2020	Phone conversation with cleaner regarding equipment on site.	0.20	\$175.00	\$35.00
Wed	05/20/2020	Travel to site from home providing access to former employee. Travel back to office.	1.00	\$175.00	\$175.00
Mon	05/25/2020	Phone conversation with unit tenant regarding garbage on site.	0.40	\$175.00	\$70.00
Tues	05/26/2020	Review and response to email regarding garbage on site.	0.20	\$175.00	\$35.00
Wed	05/27/2020	WEPPA processing and preparation of package for employees. Including mailing of documents to former employees.	5.40	\$175.00	\$945.00
Rashid Peeroo (RPR)			8.60		\$1,505.00

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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 7 of 7

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Samantha Galea (SGA)					
Mon	05/04/2020	Attended at premises with Receiver. Met with landlord to discuss lease, took pictures of premises, met with Paula to discuss steps moving forward. Secured unopened mail and reviewed. Collected utility provider's information to send notice of Receivership	3.00	\$110.00	\$330.00
Tues	05/05/2020	Dropped off cheques to Head Office to be deposited, drafted and sent letters to utilities companies for both premises requesting new account for Receiver to be setup and meters to be read as at May 4th.	4.00	\$110.00	\$440.00
Fri	05/08/2020	Drove to Concord. Created mailing list to send statutory notices to all creditors of receivership. Compiled invoices and statements for outstanding AR. Drove to head office to drop off envelopes for mailing.	4.00	\$110.00	\$440.00
Tues	05/26/2020	Followed up with utility companies (Alectra & Enbridge) to ensure new accounts have been opened in name of Receiver and payment is being forwarded to 505 Consumers Road, Suite 200)	2.00	\$110.00	\$220.00
Samantha Galea (SGA)			13.00		\$1,430.00
Shenaz Tolat (STO)					
Tues	05/05/2020	Corporate and Business Name search for Surfaceworx Custom Countertops Fabrication - requested by Mukul Manchanda	0.30	\$50.00	\$15.00
Shenaz Tolat (STO)			0.30		\$15.00
Total for File ID AAUCCI-R:			106.15		\$32,606.25
Grand Total:			106.15		\$32,606.25



SPERGEL

August 05, 2020

Invoice #: 11905

Uniform Custom Countertops Inc

Invoice

RE: Uniform Custom Countertops Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period June 1, 2020 to July 31, 2020 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	2.25	\$465.00	\$1,046.25
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.00	465.00	465.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	290.00	29.00
Mukul Manchanda, CPA, CIRP, LIT	52.80	375.00	19,800.00
Rashid Peeroo	56.10	175.00	9,817.50
Others	31.00	225.81	7,000.00
Total Professional fees	143.25	\$266.37	\$38,157.75
HST			4,960.51
Total			\$43,118.26

HST Registration #R103478103

(AAUCCI-R)

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 1 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Deborah Hornbostel (DHO)					
Mon	06/08/2020	Review and sign disbursement cheque	0.10	\$465.00	\$46.50
Mon	06/22/2020	Review and approve accounts payable	0.20	\$465.00	\$93.00
Mon	06/29/2020	Review and approve disbursements	0.30	\$465.00	\$139.50
Mon	07/13/2020	Review and approve accounts payable	0.10	\$465.00	\$46.50
Wed	07/22/2020	Review accounts payable, sign cheques	0.30	\$465.00	\$139.50
Deborah Hornbostel (DHO)			1.00		\$465.00
Eileen Sturge (EST)					
Mon	07/27/2020	Admin on file/scanning offers	1.80	\$250.00	\$450.00
Eileen Sturge (EST)			1.80		\$450.00
Frieda Kanaris (FKA)					
Mon	06/01/2020	Review and deposit A/R cheques; t/c's and emails with account debtors, forward statements and copies of o/s invoices.	1.10	\$250.00	\$275.00
Wed	06/03/2020	Review and requisition payment for payables; emails to Paula re A/R and employee WEPPA; review and deposit RBC bank draft.	0.50	\$250.00	\$125.00
Thur	06/04/2020	Scan and send cheque requisitions to MM for approval; review and deposit A/R cheque.	0.40	\$250.00	\$100.00
Mon	06/08/2020	Email to Chad Brownlee for insurance quote; review and deposit A/R cheques.	0.50	\$250.00	\$125.00
Tues	06/09/2020	Email exchange regarding vehicle pick-up; attend at site; attend premises to allow landlord and realtor access.	2.20	\$250.00	\$550.00
Wed	06/10/2020	Review and respond to email inquiries re A/R, forward statements and o/s invoices; update payments.	1.00	\$250.00	\$250.00
Thur	06/11/2020	T/c with Paula, scan A/R payments received and email to Paula to update A/R list; travel to premises for pick-up of GMC truck.	1.50	\$250.00	\$375.00
Mon	06/15/2020	T/c from ADT there was an alarm set off, discussion with Rashid re attending at premises, t/c's with MM and Adam (Platinum).	0.50	\$250.00	\$125.00
Tues	06/16/2020	Prepare interim billing and requisition payment.	0.50	\$250.00	\$125.00
Wed	06/17/2020	Review and deposit A/R cheque, scan and forward copy to Paula to update list; review and requisition payment for payables; scan and email to MM for approval.	1.20	\$250.00	\$300.00
Thur	06/18/2020	Review and deposit A/R cheque, scan and email to Paula to update list; requisition payment for payables; t/c from employee, scan and email WEPPA documents.	0.80	\$250.00	\$200.00
Mon	06/22/2020	Emails re scheduling site visits.	0.40	\$250.00	\$100.00
Wed	06/24/2020	Review and deposit A/R cheques, scan and forward to Paula to update list; requisition payment for insurance; file administration.	0.70	\$250.00	\$175.00
Thur	06/25/2020	Emails to Paula; requisition payment to landlord; initial review of A/R with MM.	0.40	\$250.00	\$100.00
Mon	06/29/2020	Review and deposit A/R cheque, email copy to Paula to update list; exchange of email with Sandra re June rent cheque.	0.50	\$250.00	\$125.00
Thur	07/02/2020	Review and deposit A/R cheques, scan and forward to Paula; t/c with Paula; email to MM re payments made directly into old bank accounts.	0.50	\$250.00	\$125.00
Fri	07/03/2020		1.10	\$250.00	\$275.00

Forward NDA to interested parties and asset listings to signed NDA's,
update schedule; review and requisition payment for payables.

Mon	07/06/2020	T/c with CRA re HST audit, left message; prepare NDA's and forward to interested parties.	0.50	\$250.00	\$125.00
Tues	07/07/2020	Prepare NDA and forward to Platinum.	0.40	\$250.00	\$100.00
Mon	07/13/2020	Exchange of emails with interested parties, forward NDA's, schedule appointments for viewing assets.	1.20	\$250.00	\$300.00
Thur	07/16/2020	Review and deposit A/R cheque; requisition payment for payables.	0.50	\$250.00	\$125.00
BillQuick Standard Report Copyright © BQE Software, Inc.					

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 2 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Mon	07/20/2020	Exchange of emails scheduling viewing of assets.	0.50	\$250.00	\$125.00
Tues	07/21/2020	Exchange of emails with interested parties, prepare NDA.	0.50	\$250.00	\$125.00
Wed	07/22/2020	Email asset list to interested party; update schedule with NDA's sent and received.	0.70	\$250.00	\$175.00
Fri	07/24/2020	Prepare and email NDA's, schedule asset viewing with interested parties.	0.70	\$250.00	\$175.00
Mon	07/27/2020	Send asset listing to interested parties; email wire transfer details; scan and forward offers to MM, save in directory.	0.50	\$250.00	\$125.00
Wed	07/29/2020	Dealings regarding refund of deposits, advising offers not accepted, t/c's and exchange of emails; prepare letters; prepare postings and requisition refund of WTF; requisition payment for insurance.	2.50	\$250.00	\$625.00
Thur	07/30/2020	Exchange of emails with Sandra, prepare schedule for rent July rent payable, requisition payment for rent; administration on file.	0.70	\$250.00	\$175.00
Frieda Kanaris (FKA)			22.50		\$5,625.00
Gillian Goldblatt (GGO)					
Wed	07/22/2020	sign cheque	0.10	\$290.00	\$29.00
Gillian Goldblatt (GGO)			0.10		\$29.00
Haran Sivanathan (HSI)					
Thur	07/09/2020	General	0.20	\$150.00	\$30.00
Mon	07/20/2020	General	0.80	\$150.00	\$120.00
Haran Sivanathan (HSI)			1.00		\$150.00
Inga Friptuleac (IFR)					
Mon	06/01/2020	Deposits; issue cheque	0.60	\$125.00	\$75.00
Mon	06/08/2020	Deposit; Issue cheques	1.00	\$125.00	\$125.00
Tues	06/16/2020	Deposit	0.20	\$125.00	\$25.00
Mon	06/22/2020	Issue cheques, Deposits	2.00	\$125.00	\$250.00
Thur	07/02/2020	Issue cheques	0.40	\$125.00	\$50.00
Mon	07/20/2020	Deposit	0.20	\$125.00	\$25.00
Mon	07/27/2020	Deposits; Wire postings	0.80	\$125.00	\$100.00
Inga Friptuleac (IFR)			5.20		\$650.00
Mukul Manchanda (MMA)					
Mon	06/01/2020	Receipt, reviewed an approved payables. Responded to queries from vendors regarding the receivership. Receipt and review of an email from T. Hogan forwarding an email from L. Klug containing proof of ownership of equipment by Stellar.	1.00	\$375.00	\$375.00
Tues	06/02/2020	Receipt and review of emails from D. Kennedy regarding transfer of available funds to the Receiver. Telephone discussion with Hyundai financing regarding the leased vehicle. Asked them to provide the relevant documents for review. Receipt and review of an email from Hyundai Financing providing the documents. Forwarded same to T. Hogan for review. Email exchanges with T. Hogan regarding the security opinion with respect to RBC's security. Attended multiple calls from creditors and answered queries with respect to the proceedings. Review of the WEPP sheet, answered queries from employees. Email exchanges with respect to insurance coverage. Email exchanges with P. Amaral regarding her invoice and additional information required with respect to collection of receivables.	3.00	\$375.00	\$1,125.00

Filters Used:

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Printed on: 8/05/20

Page 3 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	06/03/2020	Telephone discussion with T. Hogan regarding Stellar Surfaces. Receipt and review of an email from F. Kanaris containing the cheque requisition for ADT and Apogee. Approved same. Receipt and review of an email from Greystone with respect to the outstanding receivable. Receipt and review of email exchanges regarding insurance. Receipt and review of the insurance policies. Review of email exchanges with respect to certain receivables and setoff of certain charges.	1.50	\$375.00	\$562.50
Thur	06/04/2020	Review and approve payables. Receipt and review of an email from Asad regarding interest in purchasing the assets.	0.20	\$375.00	\$75.00
Fri	06/05/2020	Receipt and review of an email from T. Hogan containing an email from L. Klug with respect to the equipment owned by Stellar Surfaces. Email exchanges with the landlord with respect to access to the premises. Telephone discussions with multiple creditors and parties interested in purchasing assets.	1.30	\$375.00	\$487.50
Mon	06/08/2020	Email exchanges with customers regarding progress billings and accounts receivables. Receipt, review and approve payables. Email exchanges with A. Maddalena regarding pickup of vehicles. Receipt and review of the detailed accounts receivable listings.	1.00	\$375.00	\$375.00
Tues	06/09/2020	Review of email exchanges with C. Woodfine regarding picking up the vehicle. Receipt and review of an email from Direct Access regarding continued internet access. Receipt and review of an email from Dedicated Access containing the invoice. Forwarded same for processing.	0.30	\$375.00	\$112.50
Wed	06/10/2020	Email exchanges with respect to insurance on vehicles. Review of calculation of vacation pay on termination and priority status of same.	1.20	\$375.00	\$450.00
Thur	06/11/2020	Receipt and review of an email from D. Kennedy regarding the status of the sales and marketing process. Sent an email to D. Kennedy providing him with an update.	0.20	\$375.00	\$75.00
Fri	06/12/2020	Review of email exchanges between T. Hogan and L. Klug regarding viewing and removal of the Stellar equipment. Telephone call from Hyundai leasing regarding the vehicle leased by the company. Receipt and review of leasing documents. Forwarded same to T. Hogan for review.	0.80	\$375.00	\$300.00
Mon	06/15/2020	Receipt and review of an email from Stellar Surface with respect to scheduling a visit to view the assets. Email exchanges with T. Hogan regarding any issues with providing access to Stellar for viewing of the assets. Telephone call with S. Di Gregorio with respect to eligibility for WEPPA.	0.50	\$375.00	\$187.50
Wed	06/17/2020	Email exchanges with A. Moskowitz regarding inspection of the building on a weekly basis. Receipt and review of an email from T. Hogan containing an invoice. Receipt, review and approve payables. Telephone discussions with various creditors and interested parties in the purchase of the assets.	1.00	\$375.00	\$375.00
Thur	06/18/2020	Receipt, review and approve payables.	0.20	\$375.00	\$75.00
Fri	06/19/2020	Email exchanges with S. Di Gregorio regarding showing the premises.	0.10	\$375.00	\$37.50
Mon	06/22/2020	Receipt and review of email exchanges between B. Imbrogno and R. Peeroo regarding access to the premises. Email exchanges with S. Di Gregorio regarding access to the premises for the purposes of showing the premises. Email exchanges with M. McLaughlin regarding same. Receipt and review of an email from Tom of Istone containing an invoice for the work performed prior to receivership. Telephone discussions with creditors on various issues.	1.00	\$375.00	\$375.00

Filters Used:

- Time Entry Date: 1/01/70 to 7/31/20
- File ID: AAUCCI-R: to AAUCCI-R:
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- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 4 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	06/23/2020	Email exchanges with M. McLaughlin regarding access to the premises to show the premises to potential tenants. Receipt and review of an email from D. Kennedy asking for an update regarding the file. Sent an email to T. Hogan providing comments to the Stellar Agreement. Email exchanges with S. Di Gregorio regarding access to the premises on a go forward basis. Sent an email to E. Marshall asking her to provide a list of assets prepared as part of the appraisal process. Receipt and review of the spreadsheet containing list of assets. Receipt and review of an email from W. Trauzzi regarding payment of the insurance premium. Receipt and review of a voicemail from MC Stone. Receipt and review of an email from T. Hogan containing comments regarding the teaser document and the disclaimer to be used with the assets.	1.60	\$375.00	\$600.00
Wed	06/24/2020	Receipt and review of an email from D. Kennedy regarding collection of receivables. Telephone discussion with D. Kennedy regarding same and update on the file. Telephone discussions with certain interested parties in purchasing the assets en bloc.	1.00	\$375.00	\$375.00
Fri	06/26/2020	Email exchanges and telephone discussion with T. Hogan regarding placing an ad with respect to requesting expression of interest for the assets. Discussion regarding filing a trust claim with customers with outstanding receivables. Prepared and finalized the teaser documents. Sent an email to H. Louis asking him to place an ad in the newsletter regarding same. Sent an email to S. Postan instructing him to place an ad in local newspaper regarding same. Sent an email to H. Sheikh asking her to place an ad on our website regarding same. Email exchanges with S. Postan regarding placing the ad, provided further clarification regarding same and agreed to combine the ad	1.20	\$375.00	\$450.00
Sat	06/27/2020	Receipt and review of an email from S. Postan containing the draft newspaer ad. Sent an email approving same.	0.10	\$375.00	\$37.50
Mon	06/29/2020	Drafted the NDA. Instructed H. Sheikh to post the ad on assets for sale section of our website. Receipt, review and respond to the emails from various interested parties.	0.50	\$375.00	\$187.50
Tues	06/30/2020	Prepared and sent NDA's to various interested parties. Telephone calls from various interested parties. Receipt, review and approve invoices with respect to cloud computing and internet access. Email exchanges with the realtor with respect to access to the premises. Review of the outstanding accounts receivable and supporting documents. Receipt and review of an email from M. McLaughlin regarding showing the premises. Arranged for access.	2.80	\$375.00	\$1,050.00
Wed	07/01/2020	Receipt and review of an email from E. Was asking for the NDA. Provided same. Receipt and review of an email from R. Brown asking for NDA. Provided same.	0.40	\$375.00	\$150.00
Thur	07/02/2020	Receipt and review of signed confidentiality agreements from various parties. Review of additional requests for asset listing and viewing of the assets. Provided the requested information. Discussions with various customers regarding outstanding receivables. Receipt and review of multiple emails from parties interested in the assets.	1.00	\$375.00	\$375.00
Fri	07/03/2020	Receipt, review and approve payables. Receipt, review and responded to multiple requests for the list of assets. Instructed F. Kanaris to provide list of assets to parties who signed an NDA. Updated accounts receivable listing with payment receipts in RBC account. Review of backup documents of the remainder of the recievables.	1.80	\$375.00	\$675.00

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

MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 5 of 9

File Name (ID): Uniform Custom Counter tops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	07/06/2020	Receipt, review and responded to multiple requests regarding viewing assets. Receipt and review of an email from D. Kennedy advising the balance in the account and transfer of same to the Receiver. Sent an email to D. Kennedy asking him to provide the bank statements for the last 3 months. Sent an email to A. Moskowitz providing a list of assets claimed by Stellar Surfaces. Multiple telephone discussions with A. Moskowitz regarding same. Receipt and review of an email from O. Ifurung containing the bank statements. Receipt and review of an email from RBC providing confirmation of wire transfer of the available funds.	2.00	\$375.00	\$750.00
Tues	07/07/2020	Review of emails from various interested parties requesting photos of the assets. Arranged for the photos and instructed F. Kanaris to provide same to the parties who requested copies of the photos.	0.30	\$375.00	\$112.50
Wed	07/08/2020	Receipt, review and responded to multiple queries from parties interested in the assets. Telephone conversations with various parties regarding same. Receipt and review bank statements in order to update the A/R. Receipt and review of an email from E. Marshall containing the appraisal of the assets.	2.20	\$375.00	\$825.00
Thur	07/09/2020	Receipt and review of multiple requests for the NDAs. Provided NDAs and list of assets to relevant parties. Receipt and review of an email from P. Amaral containing the updated AR. Review and gathered the supporting documents. Telephone calls from various creditors regarding the process. Review the status of the WEPPA.	1.70	\$375.00	\$637.50
Fri	07/10/2020	Review and responded to emails from interested parties regarding viewing of the assets. Email exchanges with R. Peeroo regarding collections of receivables. Provided instructions regarding go forward action. Receipt and review and signed multiple NDA's.	0.70	\$375.00	\$262.50
Mon	07/13/2020	Receipt and review of an email from A. Melikov regarding viewing the assets. Review of email exchanges with C. Hutchinson regarding the assets. Receipt, review and approve payment of the insurance premium. Telephone discussion with D. Gherty regarding the assets. Email exchanges regarding same. Email exchanges with D. Lee regarding viewing the assets. Receipt, review and execute NDA's received from various parties.	1.40	\$375.00	\$525.00
Tues	07/14/2020	Review and approve payables. Receipt and review of an email from D. Kennedy regarding update on the file. Telephone discussion with D. Kennedy regarding same. Continue review and collections of outstanding receivables. Email exchanges with CWB National Leasing regarding releasing the assets.	1.70	\$375.00	\$637.50
Wed	07/15/2020	Email exchanges with C. Larosa regarding viewing of the assets. Email exchanges with Bruno regarding release of the Stellar assets.	0.30	\$375.00	\$112.50
Thur	07/16/2020	Review and approve payables. Receipt and review of an email from Asad regarding viewing of assets. Receipt and review of an email from R. Pereira regarding the deadline and terms to put in the offer. Review of email exchanges with Cosimo regarding viewing of assets in Ottawa. Email exchanges with E. Marshall regarding the value of assets subject to CWB's security.	1.00	\$375.00	\$375.00
Fri	07/17/2020	Email exchanges with D. Kennedy regarding transfer of funds from RBC account to the Receiver's account. Receipt and review of an email from R. Danter regarding the email and documents received from Bruno of Stellar. Telephone calls from various parties interested in the assets. Review and provided instructions regarding the collections of outstanding receivables. Receipt, review and approve payables.	1.00	\$375.00	\$375.00

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 6 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	07/20/2020	Multiple email exchanges with interested parties regarding list of assets and viewing of same. Telephone calls from various customers regarding payment of outstanding receivables. Review and approve disbursements. Email exchanges with CWB regarding location of the assets subject to CWB's security.	1.00	\$375.00	\$375.00
Tues	07/21/2020	Receipt and review of an email from Euro Kitchen containing the signed NDA. Email exchanges with R. Peeroo regarding collection of receivables. Email exchanges with T. Hogan regarding the Stellar issue.	0.60	\$375.00	\$225.00
Wed	07/22/2020	Review of emails to various customers containing the second demand letter. Receipt and review of an email from T. Hogan to L. Klug regarding the revised agreement prepared by Stellar.	0.40	\$375.00	\$150.00
Thur	07/23/2020	Receipt and review of an email from Jeff of Raywal regarding the outstanding amounts and the defects in installation. Review of multiple emails to customers demanding payment of outstanding amounts.	0.30	\$375.00	\$112.50
Fri	07/24/2020	Receipt and review of an email from D. Kennedy requesting an update on the file. Prepared an interim R&D and a short report and emailed same to D. Kennedy. Review of multiple email exchanges with respect to collection of accounts receivable. review of backup documents related to outstanding receivables. Review of email exchanges from parties interested in purchasing the assets.	2.50	\$375.00	\$937.50
Mon	07/27/2020	Receipt and review of K. Graham requesting wire transfer information. Multiple telephone discussions with interested parties regarding form of offer and way of providing deposit. Receipt and review of the offers. Receipt and review of an email from T. Wilkinson regarding payment of outstanding invoice. Receipt and review of an email from T. Hogan forwarding an email from G. Gondosch and proposing a response. Sent an email providing comments regarding the same.	2.00	\$375.00	\$750.00
Tues	07/28/2020	Review of the offers. Prepared bid summary and emailed same to D. Kennedy. Telephone discussion with D. Kennedy regarding the bid summary. Agreed that we will go ahead with accepting the offer from Platinum. Receipt and review of an email from Raywal regarding the accounts receivable. Forwarded same to T. Hogan. Telephone discussion with T. Hogan regarding a response to Raywal and preparation of an auction agreement and canvassing dates with the court to obtain approval of the auction agreement. Multiple telephone discussions with A. Moskowitz regarding commencing the auction. Email exchanges with Bruno regarding attendance at the premises to view the assets to determine assets belonging to Stellar. Telephone calls from various auctioneers and parties regarding the outcome of the bids process.	3.50	\$375.00	\$1,312.50
Wed	07/29/2020	Receipt, review and approve payable. Telephone call from multiple parties who submitted a bid. Advised that a successful bidder has been selected and the deposits will be returned shortly. Telephone discussion with T. Hogan regarding going to court to obtain approval of the auction. Receipt and review of email exchanges regarding same. Receipt and review of an email from Cathy containing a letter to Raywal.	1.00	\$375.00	\$375.00

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 7 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	07/30/2020	Travel to the premises of the company and attended meeting with Bruno and Neil regarding the Stellar Surfaces equipment. Travel back, Email exchanges and telephone discussion with S. Di Gregorio regarding payment of rent and timeline to vacate the premises. Receipt, review and approve payment of rent for the courtland premises. Receipt review approve other payables and sign cheques.	2.50	\$375.00	\$937.50
Fri	07/31/2020	Review of email exchanges between counsels regarding scheduling court hearing for auction of the assets. Receipt, review and edit the auction agreement. Sent an email to A. Moskowitz containing the auction agreement. Lengthy telephone discussion with A. Moskowitz regarding same. Drafted the court report and emailed same to T. Hogan for comments.	3.00	\$375.00	\$1,125.00
Mukul Manchanda (MMA)			52.80		\$19,800.00
Phillip H. Gennis (PGE)					
Wed	06/03/2020	Email exchange with insurance broker regarding current coverage; dispatching RP from Receiver's office to ensure that remaining vehicles were plated so as to enable coverage to continue; email exchange with Wendi Trauzzi of Gellatly Insurance Brokers with respect to vehicle coverage; review and approve payment of insurance premium; email to appraiser requesting timeline for delivery of her appraisal;	1.00	\$465.00	\$465.00
Mon	06/08/2020	Email exchange with insurance broker regarding impending expiry of insurance and non-renewal thereof; email exchange with FK instructing her to reach out for alternate insurance; resolution of	0.50	\$465.00	\$232.50
Tues	06/09/2020	Further email exchange with Insurance Broker regarding reductions in premium; telephone discussion with Insurance Broker in this regard.	0.50	\$465.00	\$232.50
Wed	06/10/2020	General	0.25	\$465.00	\$116.25
Phillip H. Gennis (PGE)			2.25		\$1,046.25
Rashid Peeroo (RPR)					
Tues	06/02/2020	imputing of WEPPA information into government of Canada web site. Printing of all backup documentation and mailing to former employees.	1.50	\$175.00	\$262.50
Wed	06/03/2020	Travel to site to address vehicles on property. Documentation of vehicles. Travel back to office.	1.50	\$175.00	\$262.50
Thur	06/04/2020	Weppa applications for four individuals	0.30	\$175.00	\$52.50
Fri	06/05/2020	Submission of WEPPA application for three employees and emailing of documents to Paul Deers.	0.20	\$175.00	\$35.00
Mon	06/08/2020	Submitted four Weppa form 31's on service Canada Website.	0.30	\$175.00	\$52.50
Tues	06/09/2020	Processing of two form 31's	0.20	\$175.00	\$35.00
Wed	06/10/2020	Submitted two WEPPA applications	0.20	\$175.00	\$35.00
Thur	06/11/2020	Review of documentation for WEPPA from Paula A. Regarding multiple employees.	1.00	\$175.00	\$175.00
Fri	06/12/2020	Processing of two WEPPA applications. Review of email from Paula A. from Uniform Counter tops regarding WEPPA applications contested.	0.50	\$175.00	\$87.50
Mon	06/15/2020	Travel to site regarding alarm being triggered. Discovery of garage bay door open. Engagement of platinum assets to secure door. Walk through of property and securing site once complete. Travel back to office.	3.00	\$175.00	\$525.00
Tues	06/16/2020	Submitted two proof of claims for WEPPA	0.20	\$175.00	\$35.00

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 8 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Rashid Peeroo (RPR)					
Thur	06/18/2020	Travel to site to provide access to owner of CNC cutting machine. Travel to office.	2.00	\$175.00	\$350.00
Fri	06/19/2020	Submitted two proof of claims for WEPPA. Review of email from Paula A. regarding amounts owing to multiple former employees. Drafting and emailing to Paula regarding same.	0.50	\$175.00	\$87.50
Mon	06/22/2020	Processing WEPPA proof of claims	0.40	\$175.00	\$70.00
Mon	06/22/2020	Drafting and sending of email to Bruno I. regarding equipment on site.	0.10	\$175.00	\$17.50
Tues	06/23/2020	Travel to site granting access to potential purchasers of property. Travel back to office.	3.50	\$175.00	\$612.50
Tues	06/23/2020	Entering of four proof of claims for former employees.	0.30	\$175.00	\$52.50
Wed	06/24/2020	Travel to site granting access to potential purchasers of property. Travel back to office.	2.00	\$175.00	\$350.00
Wed	06/24/2020	Processing WEPPA proof of claims	0.20	\$175.00	\$35.00
Thur	06/25/2020	Processing WEPPA proof of claims	0.30	\$175.00	\$52.50
Fri	06/26/2020	Submitted three proof of claims for former employees	0.30	\$175.00	\$52.50
Tues	06/30/2020	Processing of Proof of claims for employees	0.30	\$175.00	\$52.50
Thur	07/02/2020	Visit to site granting access to realtor. Travel back to office	2.00	\$175.00	\$350.00
Thur	07/02/2020	Updating of WEPPA amounts paid to employees.	0.30	\$175.00	\$52.50
Tues	07/07/2020	Updating of WEPPA proof of claims for employees	0.30	\$175.00	\$52.50
Thur	07/09/2020	Travel to site granting access to realtor. Travel back.	2.00	\$175.00	\$350.00
Fri	07/10/2020	Review of backup documentation of AR.	0.50	\$175.00	\$87.50
Mon	07/13/2020	Travel to site granting access to realtor and landlord. Provided access for showings of equipment to interested parties. Lock up and travel back.	6.00	\$175.00	\$1,050.00
Tues	07/14/2020	Review of backup documentation for invoices relating to outstanding AR.	2.00	\$175.00	\$350.00
Wed	07/15/2020	Review of AR transactions and matching PO's to invoices and account statements.	1.20	\$175.00	\$210.00
Thur	07/16/2020	Travel to site granting access for a viewing of equipment on site. Secure premises and travel back.	6.00	\$175.00	\$1,050.00
Mon	07/20/2020	Updating of WEPPA payment approvals on worksheet	0.20	\$175.00	\$35.00
Tues	07/21/2020	Contacting of outstanding AR customers and documenting conversations. Sending of outstanding invoices and updating of demand letters per customer.	4.00	\$175.00	\$700.00
Wed	07/22/2020	Contact and emailing of invoices to outstanding AR customers. Travel to site providing access to potential purchasers of property. Lock up and travel back.	4.50	\$175.00	\$787.50
Thur	07/23/2020	Posting of proof of claim on service Canada website	0.10	\$175.00	\$17.50
Thur	07/23/2020	Review and contact of AR customers for UCCI outstanding receivables	3.30	\$175.00	\$577.50
Fri	07/24/2020	Review and contact of AR customers for UCCI outstanding receivables	2.70	\$175.00	\$472.50
Mon	07/27/2020	Travel to site providing access to potential purchaser of equipment. Lock up and secure site. Travel back.	2.00	\$175.00	\$350.00
Wed	07/29/2020	Updating of two weppa applications	0.20	\$175.00	\$35.00
Rashid Peeroo (RPR)			56.10		\$9,817.50
Selwyn Postan (SPO)					
Mon	06/29/2020	Sale of Assets Advert: - Prepare Advert for Sale of Assets and send to local Newspaper; Review draft for errors; Prepare affidavit for OR and file. Attend to payment of bill etc	0.50	\$250.00	\$125.00

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 9 of 9

File Name (ID): Uniform Custom Countertops Inc (AAUCCI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
		Selwyn Postan (SPO)	0.50		\$125.00
		Total for File ID AAUCCI-R:	143.25		\$38,157.75
		Grand Total:	143.25		\$38,157.75

This is Exhibit "2" of the Affidavit of

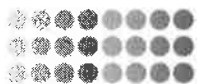
MUKUL MANCHANDA

Sworn before me on this 7th day of August, 2020



Pritiben Patel, a Commissioner, etc.,
Province of Ontario, for msi Spergel Inc.
Expires July 26, 2021.

A Commissioner, Etc.

**SPERGEL**

June 16, 2020

Invoice #: 11883

Uniform Custom Countertops Ltd.

Invoice

RE: Uniform Custom Countertops Ltd.**FOR PROFESSIONAL SERVICES RENDERED** for the period ending May 31, 2020 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	0.50	\$465.00	\$232.50
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.60	465.00	279.00
Mukul Manchanda, CPA, CIRP, LIT	18.90	375.00	7,087.50
Frieda Kanaris	5.20	250.00	1,300.00
Samantha Galea, 34	6.00	110.00	660.00
Haran Sivanathan	1.30	150.00	195.00
Rashid Peeroo	11.00	175.00	1,925.00
Others	1.00	125.00	125.00
Total Professional fees	44.50	\$265.26	\$11,804.00
HST			1,534.52
Total			\$13,338.52

HST Registration #R103478103

(AAUCCL-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 1660Member **CAIRP** Canadian Association of Insolvency
and Restructuring Practitionerswww.spergel.caMember **ICIN** The Independent Canadian Insolvency Network

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

MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 1 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Deborah Hornbostel (DHO)					
Wed	05/13/2020	Review and approve disbursements	0.20	\$465.00	\$93.00
Wed	05/20/2020	Review and approve accounts payable	0.10	\$465.00	\$46.50
Wed	05/27/2020	Review and approve disbursements	0.10	\$465.00	\$46.50
Thur	05/28/2020	Review and approve disbursements	0.20	\$465.00	\$93.00
Deborah Hornbostel (DHO)			0.60		\$279.00
Frieda Kanaris (FKA)					
Tues	05/05/2020	Enter file into Ascend; attend to mail redirection; request PPSA and corp. profile.	0.50	\$250.00	\$125.00
Thur	05/07/2020	Prepare draft Notice of Receiver.	0.50	\$250.00	\$125.00
Fri	05/08/2020	Review and scan PPSA, save in directory; prepare posting for RBC draft.	0.40	\$250.00	\$100.00
Mon	05/11/2020	Finalize Notice of Receiver and creditor list, fax to O.R.; prepare labels, photocopy Notice for mailing to creditors.	1.50	\$250.00	\$375.00
Tues	05/19/2020	Re-file Notice of Receiver with O.R.	0.30	\$250.00	\$75.00
Wed	05/20/2020	Review Certificate of Filing, save in directory, update Ascend; file administration.	0.40	\$250.00	\$100.00
Fri	05/22/2020	Prepare, print and mail demand letter to accounts receivable debtors.	1.30	\$250.00	\$325.00
Wed	05/27/2020	Review and requisition payment for payables.	0.30	\$250.00	\$75.00
Frieda Kanaris (FKA)			5.20		\$1,300.00
Haran Sivanathan (HSI)					
Fri	05/08/2020	General	0.50	\$150.00	\$75.00
Tues	05/12/2020	General	0.40	\$150.00	\$60.00
Tues	05/19/2020	General	0.40	\$150.00	\$60.00
Haran Sivanathan (HSI)			1.30		\$195.00
Inga Friptuleac (IFR)					
Mon	05/11/2020	Deposits; Issue cheques	0.60	\$125.00	\$75.00
Wed	05/27/2020	Issue cheques	0.40	\$125.00	\$50.00
Inga Friptuleac (IFR)			1.00		\$125.00
Mukul Manchanda (MMA)					
Wed	04/29/2020	Receipt and review of application record.	0.30	\$375.00	\$112.50
Tues	05/05/2020	Telephone discussion with R. Peeroo regarding taking possession of the premises. Discussion with P. Amaral regarding arranging for an ex employee to attend at the premises in Ottawa to hand over the keys. Communication with Rocco to arrange a locksmith. Receipt and review of checks from customers. Arranged to have same deposited in the account.	1.00	\$375.00	\$375.00
Thur	05/07/2020	Email exchanges with the banking department regarding depositing certain funds. Email exchanges with the banking department to obtain wire transfer information of the trust accounts. Sent an email to D Kennedy asking him to forward monies available in the bank account to the Receiver's trust account. Review of accounts receivable and payable. Review of the notice and statement of the receiver.	2.40	\$375.00	\$900.00

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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 2 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	05/08/2020	Attended at the premises of the company. Worked with P. Amaral to update accounts payable. Review and approve the notice and statement of the receiver. Prepared a mail merge with respective to mailing of the notices and printed the envelopes. Worked with the IT company to obtain access to the cloud. Review of the financial records of the company. Printed and reviewed general ledger, trial balance, a/r, a/p and fixed assets continuity schedule. Telephone discussion with D. Kennedy regarding sending the money available in the account. Receipt and review of an email from D. Kennedy providing copies of the drafts to be forwarded to us.	2.50	\$375.00	\$937.50
Mon	05/11/2020	Receipt and review of an email from R. Moses asking for consent of the receiver to lift the stay for the bankruptcy application. Receipt and review of the consent to act. Receipt and review of an email from Rocco providing the inspection report. Email exchanges and telephone discussion with R. Moses regarding estimated realization from the assets and the value of RBC security. Receipt and review of an email from R. Moses to the Commercial List regarding bringing an application for bankruptcy against the company. Email exchanges with T. Hogan regarding the request to lift the stay. Receipt and review of an email from P. Amaral forwarding an email with respect to the equipment lease. Receipt and review of the lease from Tanner Financial. Email exchanges regarding receipt of cheques from customers and treatment of same. Provided instructions to F. Kanaris regarding proper treatment and recording of the funds. Receipt and review of an email from R. Peeroo forwarding an email from the landlord. Forwarded same to T. Hogan for response. Telephone discussion with T. Hogan regarding same. Receipt and review of an email to Mattamy homes regarding payment of outstanding amounts.	2.50	\$375.00	\$937.50
Tues	05/12/2020	Receipt, review and approve payables. Telephone discussion with A. Moskowitz with respect to the equipment and inventory at the premises in Ottawa. Review of PPSA registrants and Tanner sale/leaseback agreement.	0.80	\$375.00	\$300.00
Wed	05/13/2020	Worked with P. Amaral on finalizing the accounts receivable of the company. Receipt and review of the Tanner lease with respect to the equipment at the Ottawa location. Review the PPSA registration regarding same. Sent an email to T. Hogan regarding the security position of Tanner. Receipt and review of an email from T. Hogan advising that there are certain documents missing with respect to Tanners security and it appears that Tanners may be subordinated to RBC's security. Discussion with P. Amaral regarding nature of the transaction with Tanner. Receipt and review of emails from Mattamy Homes regarding a hold on the account for payment purposes.	2.00	\$375.00	\$750.00
Thur	05/14/2020	Email exchanges with T. Hogan regarding setting up a call to discuss the Tanner lease. Participated in a conference call with T. Hogan and R. Danter. Agreed that I will reach out to M. Brown and ask for additional information. Sent an email to M. brown asking for documents in support of the lease arrangement. Receipt and review of an email from P. Amaral containing the final accounts receivable listing and analysis of amounts outstanding to subcontractors.	2.20	\$375.00	\$825.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/31/20
- File ID: AAUCCL-R: to AAUCCL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 3 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	05/15/2020	Completed ROE's for the employees and arranged to have filed same. Receipt and review of an email containing the lease agreement with respect to the GMC Savana. Forwarded same to T. Hogan asking him to review the lease. Receipt and review of an email containing lease of the Toyota Forklift. Forwarded same to T. Hogan for review. Review of email exchanges with respect to removal of propane tank from the premises. Instructed R. Peeroo to range for access to the premises.	2.00	\$375.00	\$750.00
Tues	05/19/2020	Receipt and review emails from P. Amaral containing ROE's T4s and other relevant information with respect to employees. Forwarded same to F. Kanaris to be saved on the server. Receipt and review of the WEPPA worksheet.	1.00	\$375.00	\$375.00
Wed	05/20/2020	Receipt and review of an email from T> Hogan providing an opinion on the lease of Toyota Industries.	0.30	\$375.00	\$112.50
Fri	05/22/2020	Telephone discussion with M. Brown with respect to the Tanner's lease agreement. Email exchanges with M. Brown regarding same.	0.50	\$375.00	\$187.50
Mon	05/25/2020	Receipt and review of an email from M. Brown containing documents with respect to the Tanner lease. Forwarded same to T. Hogan for review.	0.30	\$375.00	\$112.50
Wed	05/27/2020	Receipt and review of the inspection report. Receipt review and approve payables.	0.30	\$375.00	\$112.50
Thur	05/28/2020	Receipt and review of an email from T. Hogan with respect to the Tanner lease. Discussion with T. Hogan regarding same. Receipt and review of email exchanges between T. Hogan and R. Moses regarding the Tanner Lease.	0.50	\$375.00	\$187.50
Fri	05/29/2020	Review of email from R. Moses asking if Tanner obtained a waiver from RBC. Telephone discussion with P. Amaral regarding same. Receipt and review of an email from M. Brown advising that his counsel will reach out to us with his position by the end of day.	0.30	\$375.00	\$112.50
Mukul Manchanda (MMA)			18.90		\$7,087.50
Phillip H. Gennis (PGE)					
Tues	05/05/2020	Receipt and review of current insurance endorsements; email to Wendi Trauzzi at insurance broker enclosing copy of Receivership Order and requesting that Receiver be added as an additional named insured.	0.50	\$465.00	\$232.50
Phillip H. Gennis (PGE)			0.50		\$232.50
Rashid Peeroo (RPR)					
Mon	05/04/2020	Creation of door notices	0.30	\$175.00	\$52.50
Tues	05/05/2020	Travel to Ottawa site to take possession of property. Taking of photos and securing all doors while posting door notices. Consultation with site inspector on the water shut offs and the status of the garage bay doors. Lock up of property and travel back.	10.00	\$175.00	\$1,750.00
Mon	05/11/2020	Email correspondence with unsecured creditor regarding information on receivership.	0.20	\$175.00	\$35.00
Fri	05/15/2020	Posting of AR collections and phone conversation with unsecured creditor. Coordinating of propane tank removal with 3pe energy and site inspector Jonathan Wever.	0.50	\$175.00	\$87.50
Rashid Peeroo (RPR)			11.00		\$1,925.00
Samantha Galea (SGA)					
Tues	05/05/2020	Drafted and sent letter to utilities companies requesting new account for Receiver to be setup and meters to be read as at May 4th	1.00	\$110.00	\$110.00

Filters Used:

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MSGG - Detailed Time Dockets

Printed on: 6/16/20

Page 4 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Samantha Galea (SGA)					
Fri	05/08/2020	Drove to Concord. Created mailing list to send statutory notices to all creditors of receivership. Compiled invoices and statements for outstanding AR. Drove to head office to drop off envelopes for mailing.	3.00	\$110.00	\$330.00
Wed	05/27/2020	Followed up with utility companies (Alectra, City of Ottawa, Hydro Ottawa) to ensure new accounts have been opened in name of Receiver and payment is being forwarded to 505 Consumers Road, Suite 200)	2.00	\$110.00	\$220.00
Samantha Galea (SGA)			6.00		\$660.00
Total for File ID AAUCCL-R:			44.50		\$11,804.00
Grand Total:			44.50		\$11,804.00



SPERGEL

August 05, 2020

Invoice #: 11906

Uniform Custom Countertops Ltd.

Invoice

RE: Uniform Custom Countertops Ltd.

FOR PROFESSIONAL SERVICES RENDERED for the period June 1, 2020 to July 31, 2020 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.20	\$465.00	\$93.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	0.10	290.00	29.00
Mukul Manchanda, CPA, CIRP, LIT	24.20	375.00	9,075.00
Rashid Peeroo	0.30	175.00	52.50
Others	12.10	223.14	2,700.00
Total Professional fees	36.90	\$323.83	\$11,949.50
HST			1,553.44
Total			\$13,502.94

HST Registration #R103478103

(AAUCCL-R)

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Filters Used:

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 1 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Deborah Hornbostel (DHO)					
Wed	07/22/2020	Review accounts payable, sign cheques	0.20	\$465.00	\$93.00
		Deborah Hornbostel (DHO)	0.20		\$93.00
Frieda Kanaris (FKA)					
Mon	06/01/2020	Review and deposit cheque; review and respond to email inquiries, forward statements.	0.60	\$250.00	\$150.00
Wed	06/03/2020	Review payables, t/c with City of Ottawa re water billing.	0.40	\$250.00	\$100.00
Mon	06/08/2020	Email to Chad Brownlee re insurance quote; exchange of emails with Rocco re access to premises.	0.30	\$250.00	\$75.00
Tues	06/09/2020	Email exchange regarding onsite attendance with site manager.	0.30	\$250.00	\$75.00
Wed	06/10/2020	Respond to email inquires from account debtors.	0.50	\$250.00	\$125.00
Thur	06/11/2020	T/c with Paula, scan A/R payments received and email to Paula to update A/R list.	0.40	\$250.00	\$100.00
Tues	06/16/2020	Prepare interim billing and requisition payment.	0.50	\$250.00	\$125.00
Wed	06/17/2020	Review and deposit A/R cheques, scan and forward to Paula to update llist; email to account debtor.	0.50	\$250.00	\$125.00
Mon	06/22/2020	Email from MM, review lease agreement and calculate per diem rate.	0.50	\$250.00	\$125.00
Wed	06/24/2020	Review and requisition payment for Locksmith and security; file administration.	0.40	\$250.00	\$100.00
Thur	06/25/2020	Meeting with MM to review A/R and rent owing; requisition payment to landlord and Enbridge.	0.60	\$250.00	\$150.00
Thur	07/02/2020	T/c with Paula re A/R cheque received.	0.20	\$250.00	\$50.00
Mon	07/06/2020	Prepare NDA and forward to interested parties.	0.50	\$250.00	\$125.00
Tues	07/07/2020	Emails scheduling appointments to view assets.	0.40	\$250.00	\$100.00
Fri	07/10/2020	Exchange of emails with interested parties scheduling appointments for viewing.	1.10	\$250.00	\$275.00
Thur	07/16/2020	Exchange of emails with interested parties re scheduling viewing of assets; requisition payment for payables.	1.00	\$250.00	\$250.00
Mon	07/20/2020	Exchange of emails scheduling viewing of assets.	0.50	\$250.00	\$125.00
		Frieda Kanaris (FKA)	8.70		\$2,175.00
Gillian Goldblatt (GGO)					
Wed	07/22/2020	General	0.10	\$290.00	\$29.00
		Gillian Goldblatt (GGO)	0.10		\$29.00
Haran Sivanathan (HSI)					
Mon	06/29/2020	General	0.90	\$150.00	\$135.00
Tues	07/21/2020	General	0.60	\$150.00	\$90.00
		Haran Sivanathan (HSI)	1.50		\$225.00
Inga Friptuleac (IFR)					
Mon	06/01/2020	Deposit	0.20	\$125.00	\$25.00
Tues	06/16/2020	Deposit	0.20	\$125.00	\$25.00
Mon	06/22/2020	Issue cheques, Deposits	0.80	\$125.00	\$100.00
Thur	07/02/2020	Deposit	0.20	\$125.00	\$25.00
		Inga Friptuleac (IFR)	1.40		\$175.00
Mukul Manchanda (MMA)					
Mon	06/01/2020	Receipt and review of an email from R. Tuzi providing the inspection report.	0.20	\$375.00	\$75.00

Filters Used:

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 2 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	06/02/2020	Receipt, review and approve payables. Receipt and review of the inspection report. Receipt and review of an email from M. Brown regarding the Tanner lease and the legal position. Forwarded same to T. Hogan. Review of email from Leo regarding the ownership of Stellar on certain equipment. Discussion with the company regarding same. Review of accounts receivable.	1.50	\$375.00	\$562.50
Thur	06/04/2020	Receipt and review of an email from T. Hogan forwarding an email from the landlord regarding access to the premises and outstanding rent. Email exchanges with T. Hogan regarding the frequency of the payment to the landlord.	0.50	\$375.00	\$187.50
Fri	06/05/2020	Email exchanges with T. Hogan regarding date of taking possession of the premises and calculation of rent for May 2020. Review of email exchanges between counsels with respect to rent and access to the premises. Telephone discussions with T. Hogan regarding same. Review of email exchanges between T. Hogan and R. Moses with respect to the priority dispute on the equipment leased from Tanner.	0.40	\$375.00	\$150.00
Mon	06/08/2020	Email exchanges with suppliers regarding outstanding amounts. Email exchanges with T. Hogan and the landlord regarding access to the premises on Friday. Receipt and review of the detailed accounts receivable listings.	0.80	\$375.00	\$300.00
Tues	06/09/2020	Review of multiple email exchanges regarding providing the landlord with access to the premises. Email exchanges with T. Hogan regarding the tanner issue and progress on same.	0.30	\$375.00	\$112.50
Wed	06/10/2020	Receipt and review of a draft email from T. Hogan to be sent to M. Brown. Revised and sent the email accordingly.	0.20	\$375.00	\$75.00
Thur	06/11/2020	Receipt and review of an email exchange between R. Moses and T. Hogan regarding RBC's position with respect to the Tanner lease.	0.10	\$375.00	\$37.50
Fri	06/12/2020	Receipt and review of an email from T. Fedy with respect to the security of Tanner. Forwarded same to T. Hogan. Discussion with T. Hogan regarding same.	0.50	\$375.00	\$187.50
Mon	06/15/2020	Receipt and review of an email from T. Hogan providing an update with respect to conversation with counsel for Tanner and priority and security issue with respect to equipment.	0.20	\$375.00	\$75.00
Tues	06/16/2020	Receipt and review of an email from T. Hogan providing a draft agreement with Stellar Surfaces for providing access to the premises for removal of the equipment.	0.30	\$375.00	\$112.50
Wed	06/17/2020	Receipt and review of the inspection report.	0.20	\$375.00	\$75.00
Thur	06/18/2020	Receipt and review of leasing documents from Hyundai. Sent an email to Hyundai advising the location of the vehicle.	0.40	\$375.00	\$150.00
Mon	06/22/2020	Receipt and review of the per diem rent. Telephone discussion with T. Hogan regarding the outstanding issue with Tanner. Receipt and review of a lengthy email from T. Hogan to T. Fedy counsel for Tanner. Receipt and review of email exchanges between R. Peterson and T. Hogan.	0.70	\$375.00	\$262.50
Thur	06/25/2020	Receipt and review of the landlord's calculation of the outstanding rent. Review of the lease agreements. Instructed F. Kanaris to prepare cheque requisitions for payment of May and June rent. Review and approve miscellaneous payables.	1.00	\$375.00	\$375.00

Filters Used:

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 3 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	06/26/2020	Email exchanges and telephone discussion with T. Hogan regarding placing an ad with respect to requesting expression of interest for the assets. Discussion regarding filing a trust claim with customers with outstanding receivables. Prepared and finalized the teaser documents. Sent an email to H. Louis asking him to place an ad in the newsletter regarding same. Sent an email to S. Postan instructing him to place an ad in local newspaper regarding same. Sent an email to H. Sheikh asking her to place an ad on our website regarding same. Email exchanges with S. Postan regarding placing the ad, provided further clarification regarding same and agreed to combine the ad	1.20	\$375.00	\$450.00
Sat	06/27/2020	Receipt and review of an email from S. Postan containing the draft newspaper ad. Sent an email approving same.	0.10	\$375.00	\$37.50
Tues	06/30/2020	Review of the outstanding accounts receivable and supporting documents. Telephone call from J. Giannetti expressing interest in the assets of the company.	1.50	\$375.00	\$562.50
Thur	07/02/2020	Receipt and review of signed confidentiality agreements from various parties. Review of additional requests for asset listing and viewing of the assets. Provided the requested information. Discussions with various customers regarding outstanding receivables.	0.80	\$375.00	\$300.00
Fri	07/03/2020	Receipt, review and approve payables. Receipt, review and responded to multiple requests for the list of assets. Instructed F. Kanaris to provide list of assets to parties who signed an NDA. Updated accounts receivable listing with payment receipts in RBC account. Review of backup documents of the remainder of the receivables.	1.00	\$375.00	\$375.00
Mon	07/06/2020	Receipt, review and responded to multiple requests regarding viewing assets. Receipt and review of an email from O. Ifurung containing the bank statements.	1.00	\$375.00	\$375.00
Tues	07/07/2020	Review of emails from various interested parties requesting photos of the assets. Arranged for the photos and instructed F. Kanaris to provide same to the parties who requested copies of the photos.	0.30	\$375.00	\$112.50
Wed	07/08/2020	Receipt, review and responded to multiple queries from parties interested in the assets. Telephone conversations with various parties regarding same. Receipt and review bank statements in order to update the A/R. Receipt and review of an email from E. Marshall containing the appraisal of the assets.	1.80	\$375.00	\$675.00
Thur	07/09/2020	Receipt and review of multiple requests for the NDAs. Provided NDAs and list of assets to relevant parties. Receipt and review of an email from P. Amaral containing the updated AR. Review and gathered the supporting documents.	1.00	\$375.00	\$375.00
Mon	07/13/2020	Receipt and review of an letter from A. Lipman regarding the financial information provided by the company. Review of the issues raised in the letter. Receipt, review and execute NDA's received from various parties. Receipt and review of the inspection report.	1.20	\$375.00	\$450.00
Tues	07/14/2020	Receipt and review of an email from D. Kennedy regarding update on the file. Telephone discussion with D. Kennedy regarding same. Continue review and collections of outstanding receivables. Receipt and review of an email from D. Kennedy advising a customer has deposited money in the account and providing a screenshot of same.	0.50	\$375.00	\$187.50

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 4 of 4

File Name (ID): Uniform Custom Countertops Ltd. (AAUCCL-R:)

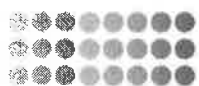
Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	07/15/2020	Arranged additional viewing of the assets.	0.20	\$375.00	\$75.00
Thur	07/16/2020	Review and approve payables. Review of email exchanges with J. Giannetti regarding the terms and deadline for the offer. Telephone discussions with various parties regarding the sales process and deadline to submit an offer.	0.90	\$375.00	\$337.50
Mon	07/20/2020	Multiple email exchanges with interested parties regarding list of assets and viewing of same.	0.30	\$375.00	\$112.50
Tues	07/21/2020	General	0.20	\$375.00	\$75.00
Fri	07/24/2020	Receipt and review of an email from D. Kennedy requesting an update on the file. Prepared an interim R&D and a short report and emailed same to D. Kennedy.	1.00	\$375.00	\$375.00
Mon	07/27/2020	Receipt and review of K. Graham requesting wire transfer information. Multiple telephone discussions with interested parties regarding form of offer and way of providing deposit. Receipt and review of the offers.	0.50	\$375.00	\$187.50
Tues	07/28/2020	Telephone call from Hyundai capital regarding release of the vehicle.	0.20	\$375.00	\$75.00
Thur	07/30/2020	Telephone discussion with A. Moskowitz regarding removal of the equipment from the Ottawa premises.	0.20	\$375.00	\$75.00
Fri	07/31/2020	Review of email exchanges between counsels regarding scheduling court hearing for auction of the assets. Receipt, review and edit the auction agreement. Sent an email to A. Moskowitz containing the auction agreement. Lengthy telephone discussion with A. Moskowitz regarding same. Drafted the court report and emailed same to T. Hogan for comments.	3.00	\$375.00	\$1,125.00
Mukul Manchanda (MMA)			24.20		\$9,075.00
Rashid Peeroo (RPR)					
Tues	07/14/2020	Submission of one WEPPA claim.	0.10	\$175.00	\$17.50
Fri	07/17/2020	Review and respond to email from Ray Brown from Leveredge Asset solutions regarding equipment viewing in Ottawa.	0.20	\$175.00	\$35.00
Rashid Peeroo (RPR)			0.30		\$52.50
Selwyn Postan (SPO)					
Mon	06/29/2020	Sale of Assets Advert: - Prepare Advert for Sale of Assets and send to local Newspaper; Review draft for errors; Prepare affidavit for OR and file. Attend to payment of bill etc	0.50	\$250.00	\$125.00
Selwyn Postan (SPO)			0.50		\$125.00
Total for File ID AAUCCL-R:			36.90		\$11,949.50
Grand Total:			36.90		\$11,949.50

**This is Exhibit "3" of the Affidavit of
MUKUL MANCHANDA
Sworn before me on this 7th day of August, 2020**



**Pritiben Patel, a Commissioner, etc.,
Province of Ontario, for MSI Spengel Inc.
Expires July 26, 2021.**

A Commissioner, Etc.



SPERGEL

August 05, 2020

Invoice #: 11904

Uniform Surfaces Inc.

Invoice

RE: Uniform Surfaces Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period May 4, 2020 to July 31, 2020 in connection with our appointment as Court-Appointed Receiver.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, LIT	5.75	\$465.00	\$2,673.75
Mukul Manchanda, CPA, CIRP, LIT	3.90	375.00	1,462.50
Rashid Peeroo	4.70	175.00	822.50
Others	2.20	250.00	550.00
Total Professional fees	16.55	\$332.85	\$5,508.75
HST			716.14
Total			\$6,224.89

HST Registration #R103478103

(AAUNSI-R)

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MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 1 of 2

File Name (ID): Uniform Surfaces Inc. (AAUNSI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Tues	05/05/2020	Request PPSA and corp. profile.	0.20	\$250.00	\$50.00
Thur	05/07/2020	Prepare draft Notice of Receiver.	0.50	\$250.00	\$125.00
Mon	05/11/2020	Finalize Notice of Receiver, fax to O.R.; mailing to creditors.	0.70	\$250.00	\$175.00
Thur	06/11/2020	Review correspondence re Notice of Lien, scan and forward to MM.	0.30	\$250.00	\$75.00
Mon	07/13/2020	Request opening of new bank account; enter file in Ascend, order license; prepare posting for WTF.	0.50	\$250.00	\$125.00
Frieda Kanaris (FKA)			2.20		\$550.00
Mukul Manchanda (MMA)					
Wed	04/29/2020	Receipt and review of application record.	0.30	\$375.00	\$112.50
Wed	05/06/2020	Instructions to R. Peeroo regarding attendance at the premises to take possession and change locks. Discussions with property management company regarding occupation and access to the building.	0.50	\$375.00	\$187.50
Wed	05/13/2020	Email exchanges with T. Hogan regarding registering the order on title of the property. Signed the required documentation. Receipt and review of an email containing an appraisal quotation.	0.40	\$375.00	\$150.00
Thur	05/14/2020	Receipt and review of an email from T. Hogan providing confirmation of registration of the order on title.	0.20	\$375.00	\$75.00
Fri	05/29/2020	Review of email from D. Kennedy regarding balance in the bank account. Receipt and review of an email from R. Moses to D. Kennedy regarding receivership of the company.	0.20	\$375.00	\$75.00
Thur	06/11/2020	Receipt and review of an email containing a notice of lien.	0.20	\$375.00	\$75.00
Wed	06/24/2020	Telephone discussion with D. Kennedy regarding reaching out to realtors to obtain marketing proposals.	0.30	\$375.00	\$112.50
Thur	07/02/2020	Email exchanges with T. Hogan regarding registration of the order on the title.	0.20	\$375.00	\$75.00
Fri	07/03/2020	Receipt and review of an email from T. Hogan providing a copy of the registration of the order on title of the property.	0.20	\$375.00	\$75.00
Fri	07/17/2020	Email exchanges with D. Kennedy regarding closing the bank account.	0.10	\$375.00	\$37.50
Tues	07/28/2020	Receipt and review of the listing proposal. Sent an email to D. Kennedy containing same. Telephone discussion with D. Kennedy regarding the proposal.	0.30	\$375.00	\$112.50
Fri	07/31/2020	Drafted the report to court and emailed same to T. Hogan for comments.	1.00	\$375.00	\$375.00
Mukul Manchanda (MMA)			3.90		\$1,462.50
Philip H. Gennis (PGE)					
Tues	05/12/2020	Emails requesting appraisals of Keele Street property; telephone discussions with both appraisers.	0.50	\$465.00	\$232.50
Wed	05/13/2020	email exchanges with Appraisers with respect to appraisals for 7250 Keele Street, property; formal engaging of appraisers;	0.50	\$465.00	\$232.50
Wed	05/27/2020	Email exchange with Insurance Broker regarding retention of existing insurance and reducing coverage in light of reduced occupancy and return of lease/owned vehicles.	0.50	\$465.00	\$232.50
Thur	05/28/2020	Receipt and review of appraisal prepared by Patrick Cornwall.	0.50	\$465.00	\$232.50
Thur	06/18/2020	Receipt and review of draft of second appraisal of Keele Street condominium;	0.50	\$465.00	\$232.50
Thur	07/02/2020	Email exchange with Intercity Realty Ltd., regarding proposed listing of 7250 Keele Street, Concord; preparation of NDA and transmittal to Narinder Bhachu together with copy of Receivership Order;	0.25	\$465.00	\$116.25

Filters Used:

- Time Entry Date: 1/01/70 to 7/31/20
- File ID: AAUNSI-R: to AAUNSI-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 8/05/20

Page 2 of 2

File Name (ID): Uniform Surfaces Inc. (AAUNSI-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Philip H. Gennis (PGE)					
Fri	07/03/2020	Receipt of signed NDA from Intercity Realty and transmittal of appraisals in support of Listing Proposal; preparation of NDA for Mike Babbie at Coldwell Banker and transmittal to agent; telephone discussion with Narinder Bhachu of Intercity Realty in this regard.email exchange with Mike Babbie	0.50	\$465.00	\$232.50
Wed	07/08/2020	Email exchange and telephone discussion with Narinder Bhachu potential broker on sale of Kelle Street property.	0.50	\$465.00	\$232.50
Thur	07/09/2020	Finalize NDA for Intercity Realty, execution and transmittal.	0.50	\$465.00	\$232.50
Mon	07/27/2020	Receipt and review of Listing Proposal from Intercity Realty Inc.	0.50	\$465.00	\$232.50
Wed	07/29/2020	Email exchange with property manager regarding Status Certificate for unit.	0.50	\$465.00	\$232.50
Fri	07/31/2020	Telephone discussion with listing broker at Intercity Realty Ltd., regarding sale of Unit 368, 7250 Keele Street, Concord.	0.50	\$465.00	\$232.50
Philip H. Gennis (PGE)			5.75		\$2,673.75
Rashid Peeroo (RPR)					
Wed	05/06/2020	Travel to site to pick up keys from Mukul M. Travel to Keele street showroom to take possession of property. Coordinating changing of locks. Conversation with property manager of Keele street property. Travel back to office. Preparation of cheque requisition for AR collections.	2.50	\$175.00	\$437.50
Fri	05/22/2020	Phone conversation with two appraisers coordinating visit. Attended site for two appraisals, travel back to office.	2.20	\$175.00	\$385.00
Rashid Peeroo (RPR)			4.70		\$822.50
Total for File ID AAUNSI-R:			16.55		\$5,508.75
Grand Total:			16.55		\$5,508.75

APPENDIX D

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

**AFFIDAVIT OF THOMAS MASTERSON
(Sworn August 7, 2020)**

I, **THOMAS MASTERSON**, of the City of London, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a solicitor qualified to practice law in the Province of Ontario and I am a lawyer with Harrison Pensa ^{LLP}, who acts as counsel for msi Spergel Inc., in its capacity as Court-Appointed Receiver of the Respondents, Uniform Custom Countertops Inc., Uniform Custom Countertops Ltd., and Uniform Surfaces Inc. in the within proceeding and as such I have knowledge of the matters to which I hereinafter depose except for those matters based expressly upon information and belief.
2. Attached hereto and marked as Exhibit "A" is a summary of the time incurred by professionals at Harrison Pensa ^{LLP}, the hourly rate and fees associated with such and disbursements for the period of April 27, 2020 to May 11, 2020.
3. Attached hereto and marked as Exhibit "B" are particulars of time spent by professionals at Harrison Pensa ^{LLP} in connection with this matter for the period of April 27, 2020 to

May 11, 2020 and an account statement detailing the services provided dated May 13, 2020.

4. Attached hereto and marked as Exhibit “C” is a summary of the time incurred by professionals at Harrison Pensa ^{LLP}, the hourly rate and fees associated with such and disbursements for the period of May 8, 2020 to June 10, 2020.
5. Attached hereto and marked as Exhibit “D” are particulars of time spent by professionals at Harrison Pensa ^{LLP} in connection with this matter for the period of May 8, 2020 to June 10, 2020 and an account statement detailing the services provided dated June 15, 2020.
6. Attached hereto and marked as Exhibit “E” is a summary of the time incurred by professionals at Harrison Pensa ^{LLP}, the hourly rate and fees associated with such and disbursements for the period of June 11, 2020 to July 3, 2020.
7. Attached hereto and marked as Exhibit “F” are particulars of time spent by professionals at Harrison Pensa ^{LLP} in connection with this matter for the period of June 11, 2020 to July 3, 2020 and an account statement detailing the services provided dated July 14, 2020.
8. Attached hereto and marked as Exhibit “G” is a summary of the time incurred by professionals at Harrison Pensa ^{LLP}, the hourly rate and fees associated with such and disbursements for the period of July 17, 2020 to August 5, 2020.
9. Attached hereto and marked as Exhibit “H” are particulars of time spent by professionals at Harrison Pensa ^{LLP} in connection with this matter for the period of July 17, 2020 to August 5, 2020 and an account statement detailing the services provided dated August 5, 2020.
10. The hourly billing rates set out in the Exhibits are comparable to the hourly rates charged by Harrison Pensa ^{LLP} for services rendered in relation to similar proceedings.
11. The fees and disbursements of Harrison Pensa ^{LLP} in this matter to August 5, 2020 are as follows:
 - a. Total Billed Fees and Disbursements from April 27, 2020 to May 11, 2020 - \$6,954.28;

- b. Total Billed Fees and Disbursements from May 8, 2020 to June 10, 2020 - \$8,198.17;
- c. Total Billed Fees and Disbursements from June 11, 2020 to July 3, 2020 - \$3,206.94;
- d. Total Billed Fees and Disbursements from July 17, 2020 to August 5, 2020 - \$5,377.21;
- e. Total - \$23,736.60.

12. The weighted average hourly rate charged by professionals at Harrison Pensa ^{LLP} is \$361.23.

13. Attached hereto as Exhibit "I" is a chart reflecting the allocation of fees and disbursements of Harrison Pensa ^{LLP} in relation to each of the Respondents, Uniform Custom Countertops Inc., Uniform Custom Countertops Ltd., and Uniform Surfaces Inc.

14. I make this Affidavit in support of among other things, approval of fees and disbursements of the counsel for the Receiver.

SWORN BEFORE ME at the City
of London, in the Province of
Ontario this 7th day of
August, 2020.


A Commissioner, etc.

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)
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)
)
)



THOMAS MASTERSON

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**UNIFORM CUSTOM COUNTERTOPS INC., UNIFORM CUSTOM
COUNTERTOPS LTD., UNIFORM SURFACES INC., MILOS BEZOUSKA
AND KAREN BEZOUSKA**

Respondents

EXHIBITS

TABS "A" TO "I" ARE THE
EXHIBITS TO THE AFFIDAVIT OF
THOMAS MASTERSON
SWORN THIS 7th DAY OF AUGUST, 2020



A Commissioner for taking Affidavits

EXHIBIT A

(From April 27, 2020 to May 11, 2020)

	NAME	YEAR OF CALL	ACTUAL HOURS	HOURLY RATE	TOTAL
Partners	Timothy C. Hogan	1995	7.20	\$450.00	\$3,240.00
Associates	Robert Danter	2016	7.20	\$250.00	\$1,800.00
	Thomas Masterson	2019	2.20	\$185.00	\$407.00
Clerks	Jana Streith		0.50	\$175.00	\$87.50
	Lindsay Provost		0.10	\$165.00	\$16.50
	Olivia Rajsp		0.10	\$120.00	\$12.00
TOTAL FEES					\$5,563.00
HST ON FEES					\$723.19
TOTAL TAXABLE DISBURSEMENTS					\$548.75
TOTAL NON TAXABLE DISBURSEMENTS					\$48.00
HST DISBURSEMENTS					\$71.34
TOTAL FEES, DISBURSEMENTS AND HST					\$6,954.28

EXHIBIT B



HARRISON PENSA

450 Talbot Street
P.O. Box 3237
LONDON ON N6A 4K3

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

msi Spergel Inc.
505 Consumers Rd., Suite 200
Toronto, ON
M2J 4V8

May 13, 2020
Invoice #: 203716

File #: 181641/Timothy C. Hogan
RE: Uniform Custom Countertops Inc.

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

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
27-Apr-20	Review and revise order, call with RBC counsel and client, various e-mails	.60	\$270.00	TCH
30-Apr-20	E-mail and call with RBC and client	.40	\$180.00	TCH
1-May-20	E-mails with counsel	.20	\$90.00	TCH
1-May-20	E-mail to counsel	.20	\$90.00	TCH
3-May-20	E-mail to condo corp counsel	.20	\$90.00	TCH
4-May-20	Attend motion	.30	\$135.00	TCH
4-May-20	Review Covid acknowledgment	.20	\$90.00	TCH
4-May-20	E-mail from client, call with client	.40	\$180.00	TCH
4-May-20	Call with client	.20	\$90.00	TCH
4-May-20	Review RBC application	.40	\$180.00	TCH
4-May-20	To draft opinion	1.00	\$250.00	RDA
5-May-20	Call with receiver	.40	\$180.00	TCH
5-May-20	To drafting opinion	2.30	\$575.00	RDA
5-May-20	To draft PPSA Summary	2.00	\$370.00	THM
5-May-20	To obtaining PPSA and Profile reports	.40	\$70.00	JST
6-May-20	To arrangement of searches;	.10	\$16.50	LFE
6-May-20	To review lease documents	.20	\$37.00	THM
6-May-20	Draft receiver response to landlord	.80	\$200.00	RDA
6-May-20	Finalize report	1.80	\$450.00	RDA

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
6-May-20	E-mail from client, to name search and e-mail to landlord	.40	\$180.00	TCH
6-May-20	To obtain corporate profile report for Surfaceworx Corp.;	.10	\$12.00	ORA
7-May-20	Call with msi and RBCcounsel	.30	\$135.00	TCH
7-May-20	Review documents, review/revise opinion	1.00	\$450.00	TCH
7-May-20	Review SCI lease and e-mail to client	.40	\$180.00	TCH
7-May-20	Review and opinion re SCI lease	.60	\$150.00	RDA
7-May-20	To obtaining PPSA report	.10	\$17.50	JST
11-May-20	E-mails form opposing counsel and e-mail to client	.40	\$180.00	TCH
11-May-20	Various e-mails and review of vehicle leases	.50	\$225.00	TCH
11-May-20	E-mail to client re Ottawa location	.20	\$90.00	TCH
11-May-20	Call with landlord lawyer, e-mail to LL lawyer, call with client	.50	\$225.00	TCH
11-May-20	Review and opinion on humber leases, vehicles	.70	\$175.00	RDA

Total Fees: \$ 5,563.00

Plus GST: 0.00

Plus HST: 723.19

Total Fees (INCL TAX) \$ 6,286.19

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	7.20	\$450.00	\$3,240.00
Thomas Masterson	2.20	\$185.00	\$407.00
Danter Rob	7.20	\$250.00	\$1,800.00
Lindsay Ferguson	.10	\$165.00	\$16.50
Olivia Rajsp	.10	\$120.00	\$12.00
Jana Streith	.50	\$175.00	\$87.50

NON-TAXABLE DISBURSEMENTS

Government Filing Fees	\$48.00
Total Non-Taxable Disbursements:	<u>48.00</u>

TAXABLE DISBURSEMENTS

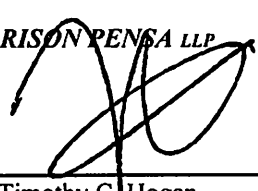
Cyberbahn - Corporate Profile	78.00
Cyberbahn - Bank Act/Bankruptcy	134.40
Cyberbahn - PPSA	246.95
Teranet Search	74.20
Teranet Writs	15.20
Total Taxable Disbursements:	\$ <u>548.75</u>

Plus GST:	0.00	
Plus HST:	<u>71.34</u>	
Total Disbursements (INCL TAX)		\$ <u>668.09</u>

TOTAL DUE & OWING \$ 6,954.28

THIS IS OUR ACCOUNT HEREIN

HARRISON PENSE LLP

Per: 
Timothy C. Hogan

E. & O.E.

GST \ HST REGISTRATION NO: R867630543

Interest of 2 % is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT - Mastercard and Visa Accepted

HARRISON PENSE LLP, 450 Talbot Street, P.O. Box 3237, London ON N6A 4K3

125

EXHIBIT C

(From May 8, 2020 to June 10, 2020)

	NAME	YEAR OF CALL	ACTUAL HOURS	HOURLY RATE	TOTAL
Partners	Timothy C. Hogan	1995	9.20	\$450.00	\$4,140.00
	Michael Cassone	2002	0.20	\$415.00	\$83.00
Associates	Robert Danter	2016	7.60	\$250.00	\$1,900.00
	Thomas Masterson	2019	2.20	\$185.00	\$407.00
Clerks	Jana Streith		0.80	\$175.00	\$140.00
	Olivia Rajsp		0.20	\$120.00	\$24.00
TOTAL FEES					\$6,694.00
HST ON FEES					\$870.22
TOTAL TAXABLE DISBURSEMENTS					\$503.45
TOTAL NON TAXABLE DISBURSEMENTS					\$65.05
HST DISBURSEMENTS					\$65.45
TOTAL FEES, DISBURSEMENTS AND HST					\$8,198.17

EXHIBIT D



HARRISON PENSA

450 Talbot Street
P.O. Box 3237
LONDON ON N6A 4K3

Telephone: (519) 679 9660

Facsimile: (519) 667 3362

msi Spergel Inc.
505 Consumers Rd., Suite 200
Toronto, ON
M2J 4V8

June 15, 2020
Invoice #: 204522

File #: 181641/Timothy C. Hogan
RE: Uniform Custom Countertops Inc.

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

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
8-May-20	To obtaining expired business names list	.10	\$17.50	JST
11-May-20	To obtaining VIN PPSA reports	.40	\$70.00	JST
13-May-20	E-mails with client on Tanner lease and on registering order	.40	\$180.00	TCH
13-May-20	Review of acknowledgment. Correspondence to client.	.20	\$83.00	MEC
13-May-20	Opinion to Receiver re: Tanner Lease/Buyback Agreement	2.60	\$650.00	RDA
13-May-20	Review Tanner lease	.50	\$225.00	TCH
13-May-20	To obtaining PPSA and profile reports	.20	\$35.00	JST
14-May-20	Call with client re Tanner lease	.40	\$180.00	TCH
14-May-20	Call with client re Tanner Lease	.40	\$100.00	RDA
15-May-20	Review car lease and e-mail to client	.40	\$180.00	TCH
15-May-20	To obtain PPSA search against VIN 7GZ37TCG2JN003413;	.10	\$12.00	ORA
15-May-20	To review legislation and case law in relation to leases and PPSA registration	1.60	\$296.00	THM
19-May-20	E-mail from client	.20	\$90.00	TCH
19-May-20	Review and opinion re surgenor lease	1.20	\$300.00	RDA
20-May-20	Review Surgenor lease, e-mail to client	.50	\$225.00	TCH
20-May-20	To obtain PPSA search against VIN 8FGCU30;	.10	\$12.00	ORA
20-May-20	Review and opinion re Toyota lease	.80	\$200.00	RDA
20-May-20	Review Toyota lease and e-mail to client	.40	\$180.00	TCH

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
21-May-20	E-mail from client	.20	\$90.00	TCH
21-May-20	To review lease documents and PPSA registrations and draft opinion	.60	\$111.00	THM
21-May-20	Review and draft opinion re Easylease/CWB lease	1.20	\$300.00	RDA
22-May-20	Review CWB lease and e-mail to receiver	.50	\$225.00	TCH
25-May-20	Review of Tanner documents	.50	\$225.00	TCH
28-May-20	E-mail from client and e-mail and call to client	.40	\$180.00	TCH
28-May-20	E-mail to RBC counsel	.40	\$180.00	TCH
29-May-20	E-mail from client and to RBC counsel	.40	\$180.00	TCH
2-Jun-20	E-mail from RBC counsel, e-mail from client, e-mail to client	.40	\$180.00	TCH
2-Jun-20	E-mail from Tanner, e-mails to client	.40	\$180.00	TCH
2-Jun-20	Review Stellar Surfaces issue, e-mail to client	.40	\$180.00	TCH
2-Jun-20	Draft opinion re Hyundai Lease	1.40	\$350.00	RDA
2-Jun-20	To obtaining PPSA report	.10	\$17.50	JST
4-Jun-20	Call with client	.20	\$90.00	TCH
4-Jun-20	E-mail from Ottawa LL counsel, e-mail to client, e-mail to Klug	.40	\$180.00	TCH
5-Jun-20	E-mail to landlord lawyer and client re Ottawa occupation	.40	\$180.00	TCH
5-Jun-20	E-mail to RBC Counsel	.20	\$90.00	TCH
5-Jun-20	Call with counsel to Stellar Surfaces	.20	\$90.00	TCH
5-Jun-20	E-mail to receiver re Stellar claim	.20	\$90.00	TCH
7-Jun-20	Review Hyundai lease and e-mail to client	.40	\$180.00	TCH
8-Jun-20	E-mail to landlord lawyer	.20	\$90.00	TCH
10-Jun-20	E-mail to client	.20	\$90.00	TCH
10-Jun-20	Call with Spergel, e-mail re Tanner	.40	\$180.00	TCH

Total Fees:	\$	6,694.00
Plus GST:		0.00
Plus HST:		<u>870.22</u>
Total Fees (INCL TAX)		

\$ 7,564.22

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
Michael Cassone	.20	\$415.00	\$83.00
Timothy C. Hogan	9.20	\$450.00	\$4,140.00
Thomas Masterson	2.20	\$185.00	\$407.00
Danter Rob	7.60	\$250.00	\$1,900.00
Olivia Rajsp	.20	\$120.00	\$24.00

LAWYER	HOURS	RATE	AMOUNT
Jana Streith	.80	\$175.00	\$140.00

NON-TAXABLE DISBURSEMENTS

Register Application	\$65.05
Total Non-Taxable Disbursements:	<u>65.05</u>

TAXABLE DISBURSEMENTS

Cyberbahn - PPSA	290.00	
Teranet Search	32.60	
Teranet Registration Fee	10.85	
Registration Services	40.00	
Document Preparation	60.00	
Title Services	70.00	
Total Taxable Disbursements:	\$ 503.45	
Plus GST:	0.00	
Plus HST:	<u>65.45</u>	
Total Disbursements (INCL TAX)		<u>\$ 633.95</u>

TOTAL DUE & OWING	<u>\$ 8,198.17</u>
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THIS IS OUR ACCOUNT HEREIN**HARRISON PENZA LLP**


Per: _____
 Timothy C. Hogan

E. & O.E.

GST \ HST REGISTRATION NO: R867630543

Interest of 2 % is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days.

TERMS: DUE UPON RECEIPT - Mastercard and Visa AcceptedHARRISON PENSA LLP, 450 Talbot Street, P.O. Box 3237, London ON N6A 4K3

EXHIBIT E

(From June 11, 2020 to July 3, 2020)

	NAME	YEAR OF CALL	ACTUAL HOURS	HOURLY RATE	TOTAL
Partners	Timothy C. Hogan	1995	5.40	\$450.00	\$2,430.00
Associate	Robert Danter	2016	1.50	\$250.00	\$375.00
Clerk	Lindsay Provost		0.20	\$165.00	\$33.00
TOTAL FEES					\$2,838.00
HST ON FEES					\$368.94
TOTAL TAXABLE DISBURSEMENTS					\$0.00
TOTAL NON TAXABLE DISBURSEMENTS					\$0.00
HST DISBURSEMENTS					\$0.00
TOTAL FEES, DISBURSEMENTS AND HST					\$3,206.94

EXHIBIT F



450 Talbot Street
P.O. Box 3237
LONDON ON N6A 4K3

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

msi Spergel Inc.
505 Consumers Rd., Suite 200
Toronto, ON
M2J 4V8

July 14, 2020
Invoice #: 205224

File #: 181641/Timothy C. Hogan
RE: Uniform Custom Countertops Inc.

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

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
11-Jun-20	E-mail to Klug	.20	\$90.00	TCH
12-Jun-20	Review USI condo lien and e-mail to client	.20	\$90.00	TCH
12-Jun-20	E-mail to Klug	.20	\$90.00	TCH
15-Jun-20	E-mail from client	.20	\$90.00	TCH
15-Jun-20	Call with counsel for Tanner	.20	\$90.00	TCH
15-Jun-20	E-mail to client	.20	\$90.00	TCH
15-Jun-20	Draft/revise Stellar Surfaces Agreement	1.50	\$375.00	RDA
16-Jun-20	E-mail from Ottawa landlord counsel and to client	.20	\$90.00	TCH
16-Jun-20	Revise/amend Stellar agreement and e-mail to client	.60	\$270.00	TCH
22-Jun-20	Call with client	.20	\$90.00	TCH
22-Jun-20	E-mail to Fedy on Tanner issue	.40	\$180.00	TCH
22-Jun-20	E-mail to Ottawa landlord lawyer	.20	\$90.00	TCH
23-Jun-20	Review agreement, e-mail to client	.20	\$90.00	TCH
23-Jun-20	Amend request for proposals and disclaimer and e-mail to client	.50	\$225.00	TCH
23-Jun-20	Amend access agreement, call with client, e-mail to counsel	.50	\$225.00	TCH
23-Jun-20	To edit Stellar Agreement;	.20	\$33.00	LFE
24-Jun-20	E-mail to Klug	.20	\$90.00	TCH
26-Jun-20	Call with client	.20	\$90.00	TCH
26-Jun-20	E-mail from counsel, e-mail from client	.40	\$180.00	TCH

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
27-Jun-20	E-mail to Klug	.20	\$90.00	TCH
3-Jul-20	E-mails to client	.40	\$180.00	TCH

Total Fees:	\$	2,838.00
Plus GST:		0.00
Plus HST:		<u>368.94</u>
Total Fees (INCL TAX)		

\$ 3,206.94

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	5.40	\$450.00	\$2,430.00
Danter Rob	1.50	\$250.00	\$375.00
Lindsay Ferguson	.20	\$165.00	\$33.00

TOTAL DUE & OWING

\$ 3,206.94

THIS IS OUR ACCOUNT HEREIN

HARRISON PENSA LLP

Per: _____
Timothy C. Hogan

E. & O.E.

EXHIBIT G

(From July 17, 2020 to August 5, 2020)

	NAME	YEAR OF CALL	ACTUAL HOURS	HOURLY RATE	TOTAL
Partners	Timothy C. Hogan	1995	6.40	\$450.00	\$2,880.00
Associate	Robert Danter	2016	6.50	\$250.00	\$1,625.00
Clerk	Lindsay Provost		1.30	\$165.00	\$214.50
TOTAL FEES					\$4,719.50
HST ON FEES					\$613.54
TOTAL TAXABLE DISBURSEMENTS					\$39.09
TOTAL NON TAXABLE DISBURSEMENTS					\$0.00
HST DISBURSEMENTS					\$5.08
TOTAL FEES, DISBURSEMENTS AND HST					\$5,377.21

EXHIBIT H



HARRISON PENSA

450 Talbot Street
P.O. Box 3237
LONDON ON N6A 4K3

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

msi Spergel Inc.
505 Consumers Rd., Suite 200
Toronto, ON
M2J 4V8

August 5, 2020
Invoice #: *****

File #: 181641/Timothy C. Hogan
RE: Uniform Custom Countertops Inc.

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

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
17-Jul-20	Review email from Imbrogno, response to client	.40	\$100.00	RDA
20-Jul-20	E-mail from client	.20	\$90.00	TCH
21-Jul-20	Call to client, e-mail to client and to counsel	.40	\$180.00	TCH
22-Jul-20	E-mail to receiver, e-mail to counsel	.40	\$180.00	TCH
23-Jul-20	E-mail from client	.20	\$90.00	TCH
27-Jul-20	Call with client	.20	\$90.00	TCH
27-Jul-20	E-mail from counsel, e-mail to client	.40	\$180.00	TCH
28-Jul-20	E-mails with and calls to client	.40	\$180.00	TCH
29-Jul-20	Call to client	.20	\$90.00	TCH
29-Jul-20	Draft demand on Raywall Cabinets	.50	\$225.00	TCH
29-Jul-20	E-mail to client	.20	\$90.00	TCH
29-Jul-20	E-mails to counsel and draft court form	.60	\$270.00	TCH
29-Jul-20	To e-mail correspondence with court; To arrange for hearing date; To draft commercial list request form; To e-mail correspondence with counsel;	1.10	\$181.50	LFE
29-Jul-20	Draft auction agreement	.50	\$225.00	TCH
30-Jul-20	To e-mail correspondence with court;	.20	\$33.00	LFE
31-Jul-20	E-mail from client, e-mail to client	.40	\$180.00	TCH
31-Jul-20	Call with client	.20	\$90.00	TCH
4-Aug-20	E-mails from client	.20	\$90.00	TCH
4-Aug-20	Review and amend report, e-mail to client	.60	\$270.00	TCH

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
4-Aug-20	Draft/revise notice of motion and approval/vesting order	3.30	\$825.00	RDA
4-Aug-20	Review amend Notice of motion and AVO	.80	\$360.00	TCH
5-Aug-20	Draft ancillary order	.80	\$200.00	RDA
5-Aug-20	Revise ancillary order, draft/revise fee affidavit	2.00	\$500.00	RDA
Total Fees:		\$	4,719.50	
Plus GST:			0.00	
Plus HST:			613.54	
Total Fees (INCL TAX)				\$ 5,333.04

FEE SUMMARY:

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	6.40	\$450.00	\$2,880.00
Danter Rob	6.50	\$250.00	\$1,625.00
Lindsay Ferguson	1.30	\$165.00	\$214.50

TAXABLE DISBURSEMENTS

Cyberbahn - PPSA	27.56		
Register Mail	10.64		
Postage	0.89		
Total Taxable Disbursements:	\$	39.09	
Plus GST:		0.00	
Plus HST:		5.08	
Total Disbursements (INCL TAX)			\$ 44.17

TOTAL DUE & OWING **\$ 5,377.21**

THIS IS OUR ACCOUNT HEREIN

HARRISON PENSA LLP

Per: _____
Timothy C. Hogan

E. & O.E.

EXHIBIT I

ALLOCATION OF FEES AND DISBURSEMENTS

	Uniform Custom Countertops Inc.	Uniform Custom Countertops Ltd.	Uniform Surfaces Inc.	Total
Account Dated May 13, 2020	\$6,067.23	\$101.70	\$785.35	\$6,954.28
Account Dated June 15, 2020	\$5,452.27	\$2,644.20	\$101.70	\$8,198.17
Account dated July 14, 2020	\$2,596.74	\$508.50	\$101.70	\$3,206.94
Account dated August 5, 2020	\$5,377.21	\$0.00	\$0.00	\$5,377.21
Total	\$19,493.45	\$3,254.40	\$988.75	\$23,736.60

ROYAL BANK OF CANADA

v.

UNIFORM CUSTOM COUNTERTOPS INC. et al

Applicant

Respondents

Court File No. CV-20-00640197-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at TORONTO

AFFIDAVIT OF THOMAS MASTERSON

Harrison Pensa ^{LLP}
Barristers and Solicitors
450 Talbot Street, 1st Floor
P.O. Box 3237
London, Ontario N6A 4K3

Timothy C. Hogan (LSO #36553S)
Robert Danter (LSO #69806O)

Tel: (519) 679-9660

Fax: (519) 667-3362

Lawyers for the Receiver

APPENDIX E

District of	Ontario
Division	09-Toronto
Court No.	CV-20-00640197-00CL

**In the Matter of the Receivership of
Uniform Custom Countertops Inc.**
Receiver's Interim Statement of Receipts and Disbursements
as at July 31, 2020

	Total
RECEIPTS	
Cash in bank	44,422.26
Accounts receivable	313,931.80
Interest	0.93
	<hr/>
TOTAL RECEIPTS	358,354.99
	<hr/>
DISBURSEMENTS	
Fees paid to the Official Receiver	70.00
Ascend licensing fees	275.00
HST paid on disbursements	12,834.02
HST paid on legal fees	2,099.14
Appraisal fees	1,500.00
Receiver's fees and costs	32,606.25
Newspaper ad - sale of assets	377.60
Insurance	6,233.96
PPSA	27.53
Bank charges	28.25
Mail redirection	585.00
Appraisal fees - Uniform Surfaces	3,450.00
Legal fees and disbursements	16,260.25
Travel / Mileage	1,209.18
Change of locks	1,230.00
Utilities	5,622.90
Computer services	5,780.96
Occupation rent	70,810.62
HST on Receiver's fees	4,238.81
Waste disposal	10,000.00
Independent contractor	2,598.75
	<hr/>
TOTAL DISBURSEMENTS	177,838.22
	<hr/>
Net Receipts over Disbursements	\$ 180,516.77
	<hr/>

E&OE

District of	Ontario
Division	09-Toronto
Court No.	CV-20-00640197-00CL

**In the Matter of the Receivership of
Uniform Custom Countertops Ltd.**
Receiver's Interim Statement of Receipts and Disbursements
as at July 31, 2020

	Total
RECEIPTS	
Cash in bank	71,402.97
Accounts receivable	201,463.85
Interest	0.20
	<hr/>
TOTAL RECEIPTS	272,867.02
	<hr/>
DISBURSEMENTS	
Fees paid to the Official Receiver	70.00
Ascend licensing fees	275.00
HST paid on disbursements	3,437.56
Appraisal fees	1,500.00
Receiver's fees and costs	11,804.00
Newspaper ad - sale of assets	377.60
Bank charges	28.25
Mail redirection	167.50
Travel / Mileage	460.90
Change of locks	574.00
Site inspection	1,625.00
Utilities	204.75
Occupation rent	21,729.33
HST on Receiver's fees	1,534.52
	<hr/>
TOTAL DISBURSEMENTS	43,788.41
	<hr/>
Net Receipts over Disbursements	\$ 229,078.61
	<hr/>

E&OE

District of	Ontario
Division	09-Toronto
Court No.	CV-20-00640197-00CL

**In the Matter of the Receivership of
Uniform Surfaces Inc.**
Receiver's Interim Statement of Receipts and Disbursements
as at July 31, 2020

	Total
RECEIPTS	
Cash in bank	679.22
Advance from Receiver	70.00
	<hr/>
TOTAL RECEIPTS	<hr/> 749.22 <hr/>
 DISBURSEMENTS	
Fees paid to the Official Receiver	70.00
	<hr/>
TOTAL DISBURSEMENTS	<hr/> 70.00 <hr/>
 Net Receipts over Disbursements	 <hr/> <hr/> \$ 679.22 <hr/>
	E&OE

ROYAL BANK OF CANADA

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Applicant

Respondents

Court File No. CV-20-00640197-00CL

ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced at Toronto, Ontario	
FIRST REPORT OF THE RECEIVER	
Harrison Pensa ^{LLP} Barristers and Solicitors 450 Talbot Street, P.O. Box 3237 London, Ontario N6A 4K3	
Timothy C. Hogan (LSO #36553S) Robert Danter (LSO#698060) Tel: (519) 679-9660 Fax: (519) 667-3362	
Solicitors for the Receiver, msi Spergel Inc.	

ROYAL BANK OF CANADA

Applicant

-and-

UNIFORM CUSTOM COUNTERTOPS INC. et al.

Respondents

Court File No. CV-20-00640197-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
Toronto, Ontario

MOTION RECORD

Harrison Pensa^{LLP}
Barristers and Solicitors
450 Talbot Street, P.O. Box 3237
London, Ontario N6A 4K3

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Solicitors for the Receiver,
msi Spergel Inc.