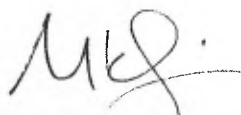


# Tab 52

This is Exhibit "52" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...~~6~~....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND



Discover

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Create Event

Check out these upcoming events



Find events in your area this weekend

Check out events

This event has ended

## Banners Broker Toronto East Info Session

Banners Broker

Tuesday, April 5, 2011 from 7:30 PM to 9:30 PM (EDT)

Scarborough, Ontario

### Ticket Information

TYPE	END	QUANTITY
General Registration	Ended	N/A

Share Banners Broker Toronto East Info Session



Like Be the first of your friends to like this.

### Event Details

Although we are an internet company, we know the difference a face-to-face meeting can have. This gives the opportunity for those in the Toronto, Ontario, Canada area to meet and greet the folks behind Banners Broker. If you are in the vicinity, mark the event date on your calendar and make a good effort to come out!

#### The Info Session will entail the following:

- Meet and Greet (appetizers provided)
- PowerPoint Presentation
- Question & Answer Period
- Back Office Overview & Walk-through
- Business Strategy Session

#### WE ARE HAVING A LAPTOP DRAW

There are three ways to be entered into the laptop draw:

1. Bring 4 guests (receive an additional entry every 4 guests you bring)
2. For Members: Have a guest purchase a Business (Blue) Package for \$140 (or above) at the meeting
3. For Guests: Purchase a Business (Blue) Package for \$140 (or above) at the meeting

### When & Where

**Jack Astor's Private Presentation Room**  
580 Progress Avenue  
Scarborough, Ontario M1P 2K2  
Canada

Tuesday, April 5, 2011 from 7:30 PM to 9:30 PM (EDT)

[Add to my calendar](#)

### Organizer

#### Banners Broker

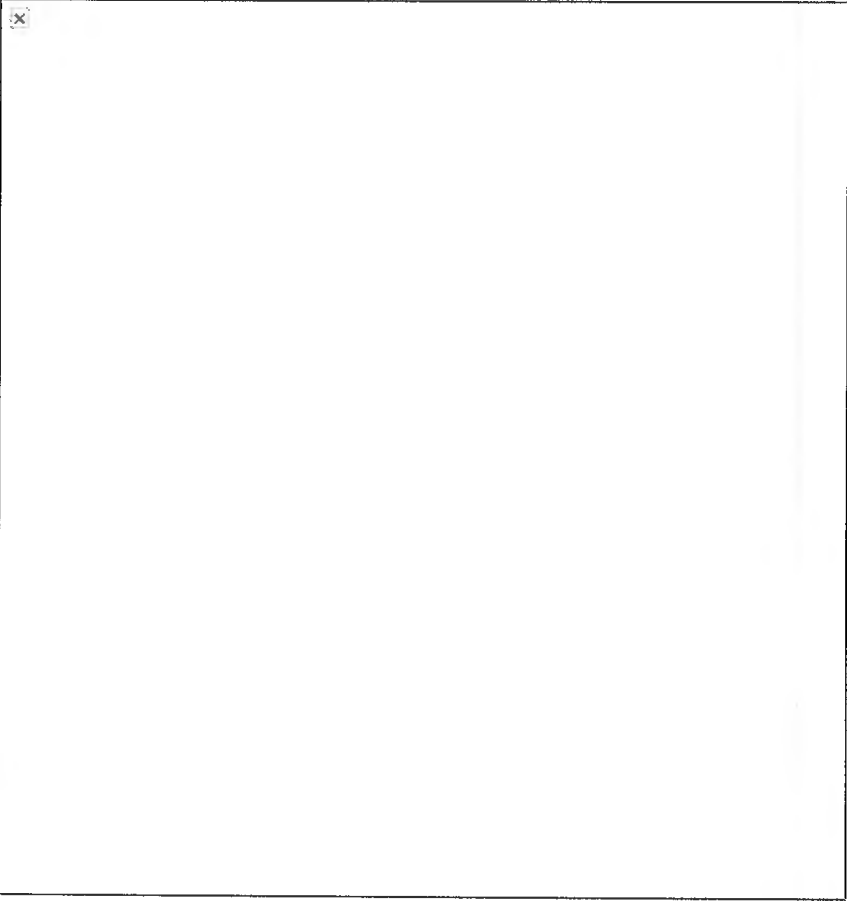
Banners Broker is a Banner Impression and Traffic Marketplace for our worldwide members. Our members get to be part of our advertising network and participate in our Global Inventory Sales. Our members greatly benefit from our Network's Revenue since we combine both advertisers and publishers in a unique Online Ad Serving Platform.

[Contact the Organizer](#)[View organizer profile](#)[83](#) past events on Eventbrite

Here is an example: If you bring 8 guests and 3 of them purchase Business Packs, you will receive 5 entries into the Laptop draw

After the meeting, feel free to mingle and shoot some pool!  
See you there!

Save the flyer below and send to your guests!



Have questions about Banners Broker Toronto East Info Session? Contact Banners Broker

# Tab 53

This is Exhibit "53" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

49452

**Yvette Mooney**

**From:** Christopher Smith [csmith5000@rogers.com]  
**Sent:** 04 May 2012 18:46  
**To:** Yvette Mooney  
**Cc:** csmith@monetizengroup.com  
**Subject:** Re: Banners Broker International Limited  
**Follow Up Flag:** Follow up  
**Flag Status:** Red

Hi Yvette,

The only country in which I have worked is Canada.

Please let me know if you need anything else. Also, is there an expedite option? I really need to get this going.

Regards,  
Chris Smith  
905-963-0703

---

**From:** Yvette Mooney <mooney@ocra.com>  
**To:** csmith@monetizengroup.com  
**Sent:** Friday, May 4, 2012 7:00:12 AM  
**Subject:** Banners Broker International Limited

Dear Mr Smith

The bank have come back with a query regarding the bank account application for the above mentioned company.

They require more information about your personal wealth.

Could you please advise in which countries you have worked in the IT industry and generated your wealth?

Once I have this information, they can proceed with the bank account.

Many thanks and kind regards,

---

**Yvette Mooney**  
Administrator Assistant

**OCRA (Isle of Man) Limited**  
t: +44 (1624) 811044 f: +44 (1624) 818821  
[ocra.com](http://ocra.com)  
[ocra.aero](mailto:ocra@aero)  
[ocramarine.com](http://ocramarine.com)

OCRA (Isle of Man) Limited is licensed by the Financial Supervision Commission of the Isle of Man.  
OCRA (Isle of Man) Limited is incorporated in the Isle of Man: No. 24770C  
Registered Office: Grosvenor Court, Tower Street, Ramsey, Isle of Man IM8 1JA, British Isles  
Directors: R.M Dixon (Group Managing), S.M. Eppleston TEP, J.F Linehan ACIB, B.C.J. Monk BAcc CA, S. Porter  
Company Secretary: B. Monk BAcc CA. Consultant: The Rt. Hon. Lord St John of Bletso BA BSocSc LLB LLM  
OCRA (Isle of Man) Limited is a member of OCRA Worldwide with offices in Australia, Brunel, Canada, China (Beijing, Shanghai), Cyprus, Finland, Hong Kong, Isle of Man, London, Luxembourg, Madeira, Malta, Mauritius, Romania, Seychelles, Singapore and Switzerland, UAE (Dubai, Ras Al Khaimah).

---

Subscribe to our monthly offshore newsletter, <http://www.ocra.com/newsletter.html>  
Read legal and other warnings about this e-mail, <http://www.ocra.com/email.html>

# Tab 54



This is Exhibit "54" referred to in the Affidavit of Paul Robert  
Appleton sworn August 6, 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

Our Ref: PA/DOM/GAM/B412/Investigations

Your Ref:

# David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

Payza  
3 More London Place  
London  
SE1 2RE

26-28 Bedford Row  
London WC1R 4HE

DX 267 LONDON/CHANCERY LANE

Telephone: 020 7400 7900

Facsimile: 020 7242 3233

E-Mail: [addressee]@drpartners.com

Website: www.drpartners.com

21 March 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION**  
**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**("THE COMPANY" OR "BBIL")**

On 26 February 2014, a Winding Up Order was made against the above named Company in the High Court of Justice of the Isle of Man and I was duly appointed Joint Provisional Liquidator and Deemed Official Receiver, together with Miles Andrew Benham of MannBenham Associates.

At meetings of BBIL's creditors and contributories held on 12 March 2014, our appointment was ratified, and on 14 March 2014, the Court ordered that Mr Benham and I be appointed Joint Liquidators. I enclose copies of the requisite Orders for your information.

In order to progress my enquiries into the Company's affairs, I am seeking information and documentation from card payment processors that may have had a trading relationship with BBIL.

I should be grateful if you would furnish me with the following information/copy documentation:

1. Copies of all agreements that you entered into with Company.
2. Copies of all statements issued to the Company in the period from date of the agreement(s) to date for all accounts operated by the Company.
3. A summary of all payments made by you to the Company, to include details of the recipient bank account(s).
4. A schedule, in a suitable physical or electronic format, detailing all payments made to you by BBIL customers.

Cont'd .../2

# David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

- 2 -

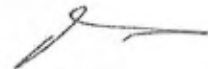
5. A note of the current balance, if any, held by you, to include details of any holdbacks or other retentions.
6. Details and copies of any security held by you in relation to the Company's account(s), to include any personal guarantees given by the Director(s) of the Company or third parties.
7. Details of any documents or other property held by you on behalf of the Company.

Moreover, kindly note that no further payments should be made from any account maintained on behalf of the Company and all monies held at the date of the Winding Up Order should be not be released pending the written authority of the Joint Liquidators.

Any other relevant information, which will assist me in carrying out my investigation into the Company's affairs, would be appreciated.

I thank you in anticipation of your kind co-operation, and look forward to hearing from you as soon as possible. However, if you require any further information, please contact my Senior Manager, David Marks.

Yours faithfully



**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed at as an Insolvency Practitioner in the UK by the ICAEW*

Our Ref: PA/DOM/GAM/B412/Payment Processors  
 Your Ref:

**David Rubin & Partners**

Chartered Accountants • Licensed Insolvency Practitioners

Payza  
 3 More London Place  
 London  
 SE1 2RE

26-28 Bedford Row  
 London WC1R 4HE

DX 267 LONDON/CHANCERY LANE

Telephone: 020 7400 7900  
 Facsimile: 020 7242 3233  
 E-Mail: [addressee]@drpartners.com  
 Website: www.drpartners.com

10 June 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION  
 IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024  
 (“THE COMPANY” OR “BBIL”)**

I refer to my letter dated 21 March 2014 (copy enclosed), to which I have not received the courtesy of a response.

As you will be aware, I am currently undertaking investigations into the affairs of the Company pursuant to the Isle of Man Companies Act 1931 (“the Act”). In this connection, the provision of information requested within my letter will assist with those investigations. As I consider that you may hold information concerning the trade, dealings and potential property of BBIL, I should be grateful if you would provide the documentation requested therein within the next 14 days.

Please be advised that should this information not be forthcoming, I may be obliged to make an application to Court pursuant to Section 206 of the Act, whereby you could be summoned by the Court to produce such information as I require for the purpose of my investigations.

I trust an application to Court will not be necessary and should be grateful if you would provide the requested information within the time specified. However, should you have any queries regarding the same, please do not hesitate to contact my Senior Manager, Adam Shama (adam@drpartners.com).

Yours faithfully



**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed at as an Insolvency Practitioner in the UK by the ICAEW*

Encs

else. There is a lot of good info here - we just need to work out what to do with it ...

---

**From:** Ferhan Patel [mailto:ferhan@payza.com]  
**Sent:** 04 July 2014 21:43  
**To:** Jon Chaplin  
**Cc:** Paul Appleton; Adam Shama; BBIL  
**Subject:** FW: Banner Broker Legal Request

Hello

See responses below as well as link to dropbox folder with all the respective documents  
<https://www.dropbox.com/sh/gldx2vnxkk8qxww/AAB4hi4TGTx8iT0lycihPZdda>

---

Ferhan Patel, CFE, CAMS, CFCS  
CCO | Director of Global Risk & Compliance  
Office: +1.514.748.1441 x212  
Email: [ferhan@payza.com](mailto:ferhan@payza.com)

Please find below Payza's responses to each item of the Legal Request.

1. 'Copies of all agreements that you entered into with Company' - **Electronic agreement during setting up the e-wallet (account).**
2. 'Copies of all statements issued to the Company in the period from date of the arrangement(s) to date for all accounts operated by the Company' – **N/A**
3. 'A summary of all payments made by you to the Company, to include details of the recipient bank account(s) – **See attached documents: Transaction History and Summary of requested information**
4. 'A schedule. In a suitable physical or electronic format, detailing all payments made to you by BBIL customer – **See attached Transaction history document**
5. 'A note of the current balance, if any, held by you, to include details of any holdbacks or other retentions' – Available balance \$21,429.40 USD, Frozen Balance \$9,615 USD
6. 'Details and copies of any security held by you in relation to the Company's account(s), to include any personal guarantees given by the Director(s) of the Company or third parties' – **N/A**
7. 'Details of any documents or other property held by you on behalf of the Company' – **N/A**

---

This email has been scanned by the Symantec Email Security.cloud service.  
on behalf of David Rubin & Partners For more information please visit  
<http://www.message-labs.com/email>

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07/07/2014

**Account: paybannersbroker@gmail.com**

**1) All Know Your Business (KYB) identification relating to account opening**

**Details associated with the Account Holder:**

- Name: Chris Smith
- Address: 250 Jarvis Street, Suite 503, Toronto, ON, M5B2L2
- Previous address: 110 Cumberland St., Suite 201, Toronto, ON, M5R3V5
- Phone number:
  - Home Phone: 416-341-0507
  - Mobile Phone: 416-818-8314
  - Work phone: 905-963-07-03
- Date of birth: 08/28/1970

**Details associated with the Business:**

- Join date: 02/11/2010
- DBA: Banners Broker
- Address: 35 Barrack Road, Belize City, Belize
- Customer Support phone number: +501 223-6955
- Previous customer support number: +1 702-475-5732
- Website: <http://www.bannersbroker.com>
- Emails associated with the account:
  - [paybannersbroker@gmail.com](mailto:paybannersbroker@gmail.com)
  - [order@insidepay.com](mailto:order@insidepay.com)
  - [payment@bbversion2.com](mailto:payment@bbversion2.com)
  - [pay@bannersmobile.com](mailto:pay@bannersmobile.com)
  - [silverlineclub@gmail.com](mailto:silverlineclub@gmail.com)
  - [orbitfrenzy@gmail.com](mailto:orbitfrenzy@gmail.com)
  - [the.goldwell.ibox@gmail.com](mailto:the.goldwell.ibox@gmail.com)
  - [contact150cash@gmail.com](mailto:contact150cash@gmail.com)
  - [pay150cash@gmail.com](mailto:pay150cash@gmail.com)

**Authorized users of the account:**

- Name: Peter Williams
  - Address: 2915 NE 27th St , Ocala, United States, FL 34470
  - Date of birth: 3/19/1958
  - Occupation: Support
- Name: Vince DeGiorgio
  - Address: 181 Bay Street, Toronto, Canada, ON M5J2T9
  - Date of birth: 1/1/1980

- Occupation: Programmer

**Banking Information associated with the account:**

**Active bank accounts:**

- Royal Bank
  - Personal Checking, branch 06802, account number 5028436
  - Beneficiary Name: Chris Smith
  - Contact Information:
    - Phone number: 416-974-3575
    - Contact Name: Pavel Levin
- TD Canada Trust
  - Personal Checking, branch 1084, account number 6269372
  - Beneficiary Name: Patricia London
  - Contact Information:
    - Phone number: 416-223-6310
    - Contact Name: Pavel Levin
- HSBC
  - Personal Checking, branch 10850, account number 268400233
  - Beneficiary Name: Christopher G Smith

**Historical bank accounts:**

- TD Canada Trust
  - Business Checking, branch 11042, account number 5234643
  - Beneficiary Name: Local Management Services
  - Contact Information:
    - Phone number: 416-944-4115
- TD Canada Trust
  - Business Checking, branch 11042, account number 0512-7313130
  - Beneficiary Name: 2087360 Ontario Inc
  - Contact Information:
    - Phone number: 416-944-4115
    - Contact Name: Wilson Au

**Credit Cards associated with the account:**

- Visa 4520-71XX-XXXX-7285
  - Expired on 02/2014
  - Bin country: Canada
  - Billing Details: Christopher Smith; 110 Cumberland Street, Toronto, ON, Canada M5R3V5
  - No transactional history
- Visa 4677-26XX-XXXX-1152
  - Expired on 03/2013
  - BIN country: Canada

- Billing Details: Christopher Smith; 250 Jarvis Street, Toronto, ON, Canada M5B2L2
- No transactional history
- Visa 4514-07XX-XXXX-8201
  - Expired on 02/2013
  - BIN country: Canada
  - Billing Details: Christopher Smith; 250 Jarvis Street, Toronto, ON, Canada M5B2L2
  - No transactional history

#### Login Details associated with the account:

IP Address	Country	Matching Accounts	Country	Region	City	ISP	Date	Is Proxy	Browser	Device ID
50.180.54.204	0	0	United States	Florida	Ocala	Cox Communications	6/6/2014 11:11:18 AM	False	Firefox - Firefox29	252142235
50.232.412.398	11	0	Canada	Ontario	Toronto	Rogers Cable	6/6/2014 10:53:49 AM	False	Chrome - Chrome35	252556513
200.32.246.3	14	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/5/2014 5:31:45 PM	False	Firefox - Firefox29	252556513
200.32.246.3	14	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/5/2014 3:52:31 PM	False	Firefox - Firefox29	252556513
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/5/2014 2:46:25 PM	False	Firefox - Firefox29	252556513
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/4/2014 5:32:03 PM	False	Firefox - Firefox29	252556513
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/4/2014 4:39:04 PM	False	Firefox - Firefox29	252556513
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/4/2014 2:00:54 PM	False	Firefox - Firefox29	252556513
99.232.90.99	88	0	Canada	Ontario	Toronto	Rogers Cable	6/4/2014 1:01:38 PM	False	Firefox - Firefox29	195687627
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/3/2014 4:58:25 PM	False	Firefox - Firefox29	252556513
24.114.63.15	1	0	Not Available	Not Available	Unknown	Unknown	6/3/2014 1:47:13 PM	False	Mobile	17097425
99.132.112.94	11	0	Canada	Ontario	Toronto	Rogers Cable	6/3/2014 12:30:08 PM	False	Chrome - Chrome35	222072473
200.32.246.3	12	0	Belize	Not Available	Belize City	Belize Telemedia Limited	6/3/2014 12:47:40 PM	False	Firefox - Firefox29	252556513

## 2) Other associated accounts information

#### Accounts that share Device Id:

- dnewbery@bannersbroker.com
  - Account holder information:
    - Name: Devin Newbery
    - Address: 1906 - 167 Church St., Toronto, ON, M9N 1N9
    - Phone number: +1 6477745541
    - DOB: 8/28/1980
- kyragray@hotmail.com
  - Account holder information:
    - Name: Kent Browning
    - Address: 15 Front St., Toronto, ON, M5V3Y4
    - Phone number: +1 6474665566
    - DOB: 5/18/1981
- kyrakgray@gmail.com



- Account holder information:
  - Name: Emma Gray
  - Address: 158 Yonge St., Toronto, ON, M5V1Y6
  - Phone number: +1 6478218655
  - DOB: 6/1/1983
- remaxnow@gmail.com
  - Account holder information:
    - Name: Juan Antunez
    - Address: 425 Buckthorn Ave, Hillside, IL, 60162, US
    - Phone number: +1 7082960803
    - DOB: 7/7/1963
- admin@silverlinesocial.com (account suspended)
  - Account holder information:
    - Name: Adam Senour
    - Address: 418 Connaught Avenue, Toronto, ON, M2R2M3
    - Phone number: +1 4168557910
    - DOB: 3/1/1977

#### **Other accounts:**

- acttsg@gmail.com
  - Account holder information:
    - Name: Elizabeth Mary Bosveld
    - Address: Pecks Road, Flowerdale, 7325, P.O.Box 13, Wynyard, Tasmania, Australia, 7325
    - Phone number: +61 364422964
    - DOB: 10/9/1944
  - Total received funds from paybannersbroker@gmail.com: \$38,131.08 USD
    - Total sent funds to paybannersbroker@gmail.com: \$9,497.95 USD
- interactivex3@gmail.com
  - Account holder information:
    - Name: Shane Budge
    - Address: 32 Browns Dip Rd, Enoggera, Australia 4051
    - Phone number: +61 0403933185
    - DOB: 10/20/1971
    - Total received funds from paybannersbroker@gmail.com: \$43,450.25 USD
    - Total sent funds to paybannersbroker@gmail.com: \$1,711.58 USD
- jakobcom@internode.on.net
  - Account holder information:
    - Name: John Schirripa
    - Address: 10 Burke St, HACKHAM, Australia 5163
    - Phone number: +61 0403556214
    - DOB: 8/27/1967
    - Total received funds from paybannersbroker@gmail.com: \$37,374.34 USD

- Total sent funds to paybannersbroker@gmail.com: \$1,791.06 USD
- cal@dianahodgson.com
  - Account holder information:
    - Name: Diana J Hodgson
    - Address: 176 Heatherbell Rd, FORCETT, Tasmania, Australia 7173
    - Phone number: +61 0362658110, work number: +61 0403958729
    - DOB: 2/10/1933
    - Total received funds from paybannersbroker@gmail.com: \$33,892.00 USD
    - Total sent funds to paybannersbroker@gmail.com: \$3,280.00 USD
- peterhann@a1.net
  - Account holder information:
    - Name: Peter Hann
    - Address: Wollbell 31, Axams, Austria 6094
    - Phone number: +43 6643530868
    - DOB: 10/28/1956
    - Total received funds from paybannersbroker@gmail.com: \$5,440.00 USD
    - Total sent funds to paybannersbroker@gmail.com: \$31,320.00 USD
- liberty@ihug.com.au
  - Account holder information:
    - Name: Liberty Zoontjens
    - Address: 62 Curve Avenue, Wynnum North, Brisbane, Queensland, Australia 4178
    - Phone number: +61 415706060
    - DOB: 6/14/1955
    - Total received funds from paybannersbroker@gmail.com: \$32,496.20 USD
    - Total sent funds to paybannersbroker@gmail.com: \$1,766.06 USD
- rosagrbavac@gmail.com
  - Account holder information:
    - Name: Rosa Grbavac
    - Address: U 11 19 Galloway St, NORTH PARRAMATTA, New South Wales, Australia 2151
    - Phone number: +61 0415971434
    - DOB: 09/19/1975
    - Total received funds from paybannersbroker@gmail.com: \$13,763.00 USD
    - Total sent funds to paybannersbroker@gmail.com: \$1,330.00 USD
- berr@gmx.at
  - Account holder information:
    - Name: Reinhard Berger
    - Address: Gartenstrasse 7, Ornding, Austria, 3380
    - Phone number: +43 6767773705
    - DOB: 4/15/1969

- Total received funds from paybannersbroker@gmail.com: 14.00 USD
- Total sent funds to paybannersbroker@gmail.com: \$13,912.65 USD

# Tab 55

This is Exhibit "55" referred to in the Affidavit of Paul Robert  
Appleton sworn August <sup>6</sup>....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

Our Ref: PA/DOM/GAM/B412/Investigations

Your Ref:

## David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

Solid Trust Pay  
PO Box 551  
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K0M1A0  
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DX 267 LONDON/CHANCERY LANE

Telephone: 020 7400 7900

Facsimile: 020 7242 3233

E-Mail: [addressee]@drpartners.com

Website: www.drpartners.com

21 March 2014

Dear Sirs

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**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**("THE COMPANY" OR "BBIL")**

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In order to progress my enquiries into the Company's affairs, I am seeking information and documentation from card payment processors that may have had a trading relationship with BBIL.

I should be grateful if you would furnish me with the following information/copy documentation:

1. Copies of all agreements that you entered into with Company.
2. Copies of all statements issued to the Company in the period from date of the agreement(s) to date for all accounts operated by the Company.
3. A summary of all payments made by you to the Company, to include details of the recipient bank account(s).
4. A schedule, in a suitable physical or electronic format, detailing all payments made to you by BBIL customers.

## David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

- 2 -

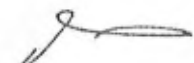
5. A note of the current balance, if any, held by you, to include details of any holdbacks or other retentions.
6. Details and copies of any security held by you in relation to the Company's account(s), to include any personal guarantees given by the Director(s) of the Company or third parties.
7. Details of any documents or other property held by you on behalf of the Company.

Moreover, kindly note that no further payments should be made from any account maintained on behalf of the Company and all monies held at the date of the Winding Up Order should be not be released pending the written authority of the Joint Liquidators.

Any other relevant information, which will assist me in carrying out my investigation into the Company's affairs, would be appreciated.

I thank you in anticipation of your kind co-operation, and look forward to hearing from you as soon as possible. However, if you require any further information, please contact my Senior Manager, David Marks.

Yours faithfully



**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed at as an Insolvency Practitioner in the UK by the ICAEW*

Jan 12 547

manuals  
wk in

Canadian EFT  
Authorization Form #71  
cd

# SOLIDTRUST PAY

Your Global Payments Provider

## Authorization for Direct Bank Deposits & Withdrawals CANADIAN

**NOTE** - take this form to your bank in order for them to authenticate that you are the true account owner

Authorization is granted to: **SolidTrust Pay** (the "Company") to **Direct Debit** or **Credit** my bank account as identified below. Transactions can only be requested by me via my online SolidTrust account.

### Account Holder (the "Customer")

Full Legal Name(s) as listed on Bank Account

208 7360 Ontario Incorporated c/a Local Management Services

SolidTrust Pay Username bunningsbroker

Address 110 Cumberland St Suite 201, Toronto, ON M5R 3V

Phone Number 905 963 0703 Email pay.bunningsbroker@gmail.com

### Financial Institution (the "Bank")

City Toronto Province ON Postal Code M5S 1H2

Name of Bank Canada Trust Address 77 Bloor St W

Account Number 0512-7313130 Transit Number 11042 Institution Number 004

Currency type (US or Canadian dollar) USD

**NOTE:** only CAD currency accounts can be used for Direct Bank Transfers

USD accounts can be used to receive bank wires in US \$ only.

The customer acknowledges that this Authorization is provided for the benefit of the Company and the Bank, and is provided in consideration of the Bank agreeing to process debits and/or credits against the Customer's account in accordance with the rules of the Canadian Payments Association.

### Authorized Signature of Customer

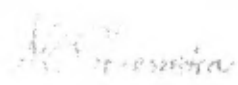


Authorized Signature of Joint Account Holder (if applicable)

Authorized Signature of Bank Representative

Bank Stamp:

Authorized Signature of Company



Dated the 12 day of JANUARY 2011



**BY-LAW NO. 2**

A By-law respecting the borrowing of money and the issuing of securities by:

**2087360 ONTARIO INCORPORATED**

1. Without limiting the borrowing powers of the Corporation as set forth in the Ontario Business Corporations Act, R.S.O. 1990 the Directors of the Corporation may, from time to time, without the authorization of the shareholders:
  - 1.01 borrow money upon the credit of the Corporation;
  - 1.02 issue, re-issue, sell or pledge obligations of the Corporation, including without limitation, bonds, debentures, notes or other similar obligations of the Corporation whether secured or unsecured;
  - 1.03 give a guarantee on behalf of the Corporation to secure performance of any present or future indebtedness, liability or obligation of any person; and
  - 1.04 charge, mortgage, hypothecate, pledge or otherwise create a security interest in all or any currently owned or subsequently acquired, real or personal, movable or immovable, tangible or intangible property of the Corporation, including, without limitation, book debts, rights, powers, franchises and undertakings, to secure any present or future indebtedness, liabilities or other obligations of the Corporation.
2. Nothing in this by-law limits or restricts the borrowing of money by the Corporation on bills of exchange or promissory notes made, drawn, accepted or endorsed by or on behalf of the Corporation.
3. The Directors may, from time to time, by resolution delegate any or all of the powers referred to in this by-law to a director, a committee of Directors or one or more officers of the Corporation.

The foregoing By-law No. 2 of the Corporation, being a by-law relating generally to the regulation of the business and affairs of the Corporation, is hereby passed by the First Director of the Corporation.

DATED the 6th day of December, 2005.



CHRISTOPHER G. SMITH

For Ministry Use Only  
À l'usage exclusif du ministère

Ontario Corporation Number  
Numéro de la société en Ontario

002087360

This BCA Form 1 submission was accepted for filing by the Companies and Personal Property Security Branch under Request ID 007630552 on 2005/11/25  
This BCA Form 1 is not an NCBS report

La présente Formulaire 1 présentée par la Loi sur les sociétés par actions a été acceptée par la Direction des compagnies et des sûretés mobilières le 2005/11/25  
sous le numéro de référence 007630552. Cette formule n'est pas un rapport issu du MSCE

Form 1  
Business  
Corporations  
Act

Formulaire 1  
Loi sur les  
sociétés par  
actions

# ARTICLES OF INCORPORATION STATUTS CONSTITUTIFS

1. The name of the corporation is: (Set out in BLOCK CAPITAL LETTERS)  
Dénomination sociale de la société: (Écrire en LETTRES MAJUSCULES SEULEMENT)

2087360 ONTARIO INCORPORATED

2. The address of the registered office is  
Adresse du siège social:

120 ADELAIDE STREET WEST RICHMOND ADELAIDE CENTRE, Suite 2401

(Street & Number or R.R. Number & if Multi-Office Building give Room No.)  
(Rue et numéro ou numéro de la R.R. et, s'il s'agit d'un édifice à bureaux, numéro du bureau)

TORONTO

ONTARIO M5H1T1

Name of Municipality or Post Office:  
(Nom de la municipalité ou du bureau de poste)

(Postal Code)  
(Code postal)

3. Number (or minimum and maximum number) of directors is/are:  
Nombre (ou nombres minimal et maximal) d'administrateurs:

minimum/minimal  
1

maximum/maximal  
10

4. The first director(s) is/are:  
Premier(s) administrateur(s):

First name, middle names and surname  
Prénom, autres Prénoms et nom de famille

Address for service, giving Street & No. or R.R. No.,  
Municipality, Province, Country and Postal Code  
Domicile élu, y compris la rue et le numéro, le numéro de la  
R.R. ou le nom de la municipalité, la province, le pays et le  
code postal

Resident Canadian?  
Yes or No  
Résident canadien?  
Oui/Non

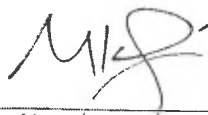
EDMUND A.  
CLARKE

120 ADELAIDE STREET WEST  
RICHMOND ADELAIDE CENTRE, Suite 2401  
TORONTO ONTARIO  
CANADA M5H 1T1

YES

# Tab 56

This is Exhibit "56" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

Account Nos.: 0512-7313130

TD Canada Trust  
55 King Street West  
Toronto-Dominion Centre  
Toronto  
ON M5K 1A2  
Canada

24 March 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION**  
**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**(“THE COMPANY” OR “BBIL”)**  
**ACCOUNT NUMBERS: 0512-7313130**

On 26 February 2014, a Winding Up Order was made against the above named Company in the High Court of Justice of the Isle of Man and I was duly appointed Joint Provisional Liquidator and Deemed Official Receiver, together with Miles Andrew Benham of MannBenham Associates.

At meetings of BBIL’s creditors and contributories held on 12 March 2014, our appointment was ratified, and on 14 March 2014, the Court ordered that Mr Benham and I be appointed Joint Liquidators. I enclose copies of the requisite Orders for your information.

In order to progress my enquiries into the Company’s affairs, I am seeking information and documentation from Banks, which the Company, and/or its affiliates, may have held an account with during its period of trading.

I should be grateful if you would furnish me with the following information/copy documentation:

1. Copies of any Bank Mandates completed by the Company and/or its affiliates.
2. Copies of all bank statements issued to date for all accounts operated by the Company and/or its affiliates.
3. A schedule of all standing order payments or direct debit mandates.

-2-

4. Details of any loans advanced to the Company and/or its affiliates and the current indebtedness thereon.
5. Details and copies of any security held by you in relation to the Company's account(s) and/or its affiliates, to include any personal guarantees given by the Director(s) of the Company or third parties.
6. Details of any documents or other property held by you on behalf of the Company and/or its affiliates.

Moreover, kindly note that no further payments should be made from any account maintained on behalf of the Company and all monies held at the date of the Winding Up Order should not be released pending the written authority of the Joint Liquidators.

Any other relevant information, which will assist me in carrying out my investigation into the Company's affairs, would be appreciated.

I thank you in anticipation of your kind co-operation, and look forward to hearing from you as soon as possible. However, if you require any further information, please contact my Senior Manager, David Marks.

Yours faithfully

**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed as an Insolvency Practitioner in the UK by the ICAEW*

*Encs*

# Tab 57

This is Exhibit "57" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND



Account Nos.: 0213217  
Swift BIC: CIBCCATT

Canadian Imperial Bank  
540 Laval Drive  
Oshawa, Ontario  
L1J0B5  
Canada

24 March 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION**  
**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**(“THE COMPANY” OR “BBIL”)**  
**ACCOUNT NUMBER: 0213217**

On 26 February 2014, a Winding Up Order was made against the above named Company in the High Court of Justice of the Isle of Man and I was duly appointed Joint Provisional Liquidator and Deemed Official Receiver, together with Miles Andrew Benham of MannBenham Associates.

At meetings of BBIL’s creditors and contributories held on 12 March 2014, our appointment was ratified, and on 14 March 2014, the Court ordered that Mr Benham and I be appointed Joint Liquidators. I enclose copies of the requisite Orders for your information.

In order to progress my enquiries into the Company’s affairs, I am seeking information and documentation from Banks, which the Company, and/or its affiliates, may have held an account with during its period of trading.

I should be grateful if you would furnish me with the following information/copy documentation:

1. Copies of any Bank Mandates completed by the Company and/or its affiliates.
2. Copies of all bank statements issued to date for all accounts operated by the Company and/or its affiliates.
3. A schedule of all standing order payments or direct debit mandates.

-2-

4. Details of any loans advanced to the Company and/or its affiliates and the current indebtedness thereon.
5. Details and copies of any security held by you in relation to the Company's account(s) and/or its affiliates, to include any personal guarantees given by the Director(s) of the Company or third parties.
6. Details of any documents or other property held by you on behalf of the Company and/or its affiliates.

Moreover, kindly note that no further payments should be made from any account maintained on behalf of the Company and all monies held at the date of the Winding Up Order should not be released pending the written authority of the Joint Liquidators.

Any other relevant information, which will assist me in carrying out my investigation into the Company's affairs, would be appreciated.

I thank you in anticipation of your kind co-operation, and look forward to hearing from you as soon as possible. However, if you require any further information, please contact my Senior Manager, David Marks.

Yours faithfully

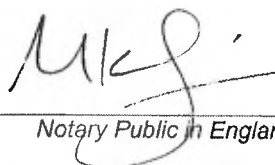
**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed at as an Insolvency Practitioner in the UK by the ICAEW*

*Encs*

# Tab 58

This is Exhibit "58" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND



Specialized Services  
Commerce Court West  
199 Bay Street, Securities Level  
Toronto, Ontario M5L 1A2  
Tel: 416 980-3623

March 31, 2014

David Rubin & Partners LLP  
26-28 Bedford Row  
London, England  
WC1R 4HE

Attn: Paul Appleton

Dear Mr. Appleton

Re: Banners Broker International – In Liquidation  
Court File No. CHP 14/024  
Account Number: 02-13217  
Our File No.: PID 71018197

We are in receipt of the above noted order. And a copy of your letter dated March 24, 2014.

In this matter, we shall require an order from a Canadian Court to release the requested information related to the account held at the Oshawa branch.

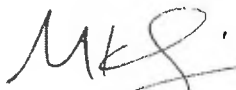
Should you have any questions, please feel free to contact the undersigned.

Yours Truly,

  
John Citrullo  
Senior Investigations Officer

# Tab 59

This is Exhibit "59" referred to in the Affidavit of Paul Robert  
Appleton sworn August 6, 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

Our Ref: PA/DOM/GAM/B412/Investigations

Your Ref:

# David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

26-28 Bedford Row  
London WC1R 4HE

DX 267 LONDON/CHANCERY LANE

Telephone: 020 7400 7900

Facsimile: 020 7242 3233

E-Mail: [addressee]@drpartners.com

Website: www.drpartners.com

By email only to: [support@usemyservices.com](mailto:support@usemyservices.com)

21 March 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION**  
**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**("THE COMPANY" OR "BBIL")**

On 26 February 2014, a Winding Up Order was made against the above named Company in the High Court of Justice of the Isle of Man and I was duly appointed Joint Provisional Liquidator and Deemed Official Receiver, together with Miles Andrew Benham of MannBenham Associates.

At meetings of BBIL's creditors and contributories held on 12 March 2014, our appointment was ratified, and on 14 March 2014, the Court ordered that Mr Benham and I be appointed Joint Liquidators. I enclose copies of the requisite Orders for your information.

In order to progress my enquiries into the Company's affairs, I am seeking information and documentation from card payment processors that may have had a trading relationship with BBIL.

I should be grateful if you would furnish me with the following information/copy documentation:

1. Copies of all agreements that you entered into with Company.
2. Copies of all statements issued to the Company in the period from date of the agreement(s) to date for all accounts operated by the Company.
3. A summary of all payments made by you to the Company, to include details of the recipient bank account(s).
4. A schedule, in a suitable physical or electronic format, detailing all payments made to you by BBIL customers.

Cont'd .../2



# David Rubin & Partners LLP

Chartered Accountants • Licensed Insolvency Practitioners

- 2 -

5. A note of the current balance, if any, held by you, to include details of any holdbacks or other retentions.
6. Details and copies of any security held by you in relation to the Company's account(s), to include any personal guarantees given by the Director(s) of the Company or third parties.
7. Details of any documents or other property held by you on behalf of the Company.

Moreover, kindly note that no further payments should be made from any account maintained on behalf of the Company and all monies held at the date of the Winding Up Order should be not be released pending the written authority of the Joint Liquidators.

Any other relevant information, which will assist me in carrying out my investigation into the Company's affairs, would be appreciated.

I thank you in anticipation of your kind co-operation, and look forward to hearing from you as soon as possible. However, if you require any further information, please contact my Senior Manager, David Marks.

Yours faithfully

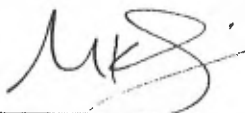


**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed as an Insolvency Practitioner in the UK by the ICAEW*

# Tab 60

This is Exhibit "60" referred to in the Affidavit of Paul Robert  
Appleton sworn August 6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

Our Ref: PA/DOM/GAM/B412/Payment Processors

Your Ref:

## David Rubin & Partners

Chartered Accountants • Licensed Insolvency Practitioners

By email only to: [support@usemyservices.com](mailto:support@usemyservices.com)

26-28 Bedford Row  
London WC1R 4HE

DX 267 LONDON/CHANCERY LANE

Telephone: 020 7400 7900

Facsimile: 020 7242 3233

E-Mail: [\[addressee\]@drpartners.com](mailto:[addressee]@drpartners.com)

Website: [www.drpartners.com](http://www.drpartners.com)

10 June 2014

Dear Sirs

**BANNERS BROKER INTERNATIONAL LIMITED – IN LIQUIDATION**  
**IN THE HIGH COURT OF JUSTICE IN THE ISLE OF MAN CHP 14/0024**  
**(“THE COMPANY” OR “BBIL”)**

I refer to my letter dated 21 March 2014 (copy enclosed), to which I have not received the courtesy of a response.

As you will be aware, I am currently undertaking investigations into the affairs of the Company pursuant to the Isle of Man Companies Act 1931 (“the Act”). In this connection, the provision of information requested within my letter will assist with those investigations. As I consider that you may hold information concerning the trade, dealings and potential property of BBIL, I should be grateful if you would provide the documentation requested therein within the next 14 days.

Please be advised that should this information not be forthcoming, I may be obliged to make an application to Court pursuant to Section 206 of the Act, whereby you could be summoned by the Court to produce such information as I require for the purpose of my investigations.

I trust an application to Court will not be necessary and should be grateful if you would provide the requested information within the time specified. However, should you have any queries regarding the same, please do not hesitate to contact my Senior Manager, Adam Shama ([adam@drpartners.com](mailto:adam@drpartners.com)).

Yours faithfully



**PAUL APPLETON – JOINT LIQUIDATOR**

*Paul Appleton is licensed as an Insolvency Practitioner in the UK by the ICAEW*

Encs

# Tab 61

This is Exhibit "61" referred to in the Affidavit of Paul Robert  
Appleton sworn August ...6....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND

**Carreiro, Mary**

---

**From:** Joseph - UseMyServices [joseph@usemyservices.com]  
**Sent:** Friday, June 13, 2014 3:06 PM  
**To:** Adam Shama  
**Cc:** BBIL  
**Subject:** RE: B412: Banners Broker International Limited - in Liquidation

Dear Mr. Shama;

We have discussed the matter below with our legal counsel, and have been advised that;

"absent a court order from Canada, and given the confidentiality agreement in the contract with the merchant we are unable to release any further information as we face a breach of confidentiality otherwise"

Sincerely,

**Joseph Iuso**

CEO



**email :** [joseph@usemyservices.com](mailto:joseph@usemyservices.com) **web :** [www.usemyservices.com](http://www.usemyservices.com)

**phone :** 1.888.259.2265 / 416.667.0700 x9 **fax:** 1.888.259.2265

**mail :** 1881 Steeles Ave W, Suite 348, Toronto, Ontario M3H 0A1

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---

**From:** Adam Shama [mailto:AdamS@drpartners.com]  
**Sent:** June-11-14 9:15 AM  
**To:** 'Joseph - UseMyServices'  
**Cc:** BBIL  
**Subject:** RE: B412: Banners Broker International Limited - in Liquidation

Dear Mr Iuso

Thank you for your email.

I note that you have not had any dealings with Banners Broker International Limited ("BBIL") directly. However, I should be grateful if you would let me know if you have had a trading relationship with any entities under the 'Banners Broker' umbrella. It may be the case that these entities have impacted on BBIL during their trading histories.

I look forward to hearing from you.

Kind Regards

Adam Shama  
for Paul Appleton - Joint Liquidator

*Paul Appleton is licensed to act as an Insolvency Practitioner in the UK by the ICAEW*

---

Adam Shama - Licensed Insolvency Practitioner

**DAVID RUBIN & PARTNERS**

Telephone: 020 7400 7900

Facsimile: 020 7242 3233

DX 267 London | Chancery Lane

Website: [www.drpartners.com](http://www.drpartners.com)

26-28 Bedford Row, London WC1R 4HE

---

David Rubin & Partners is the trading style of David Rubin & Partners Ltd  
with its registered office at 26-28 Bedford Row, London WC1R 4HE  
Registered in England and Wales. Registered number 08977557

---

**From:** Joseph - UseMyServices [<mailto:joseph@usemyservices.com>]

**Sent:** 10 June 2014 16:52

**To:** Adam Shama

**Subject:** FW: B412: Banners Broker International Limited - in Liquidation

Dear Sirs;

We have just now received your request.

Upon review, we can confirm that we do not hold any funds of BBIL nor have had any dealings with this company.

As such, there is no further action required on our part.

Sincerely,

**Joseph Iuso**  
CEO



**email :** [joseph@usemyservices.com](mailto:joseph@usemyservices.com) **web :** [www.usemyservices.com](http://www.usemyservices.com)

**phone :** 1 888.259.2265 / 416 667.0700 x9 **fax:** 1.888.259.2265

**mail :** 1881 Steeles Ave W, Suite 348. Toronto, Ontario M3H 0A1

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**From:** Adam Shama [mailto:AdamS@drpartners.com]  
**Sent:** Tuesday, June 10, 2014 10:33 AM  
**To:** 'support@usemyservices.com'  
**Cc:** BBIL  
**Subject:** B412: Banners Broker International Limited - in Liquidation

Dear Sirs

Further to my email below, please find enclosed a copy of a letter dispatched to you today.

Kind Regards

Paul Appleton - Joint Liquidator

*Paul Appleton is licensed to act as an Insolvency Practitioner in the UK by the ICAEW*

---

Adam Shama - Licensed Insolvency Practitioner

**DAVID RUBIN & PARTNERS**

Telephone: 020 7400 7900  
 Facsimile: 020 7242 3233

DX 267 London | Chancery Lane  
 Website: [www.drpartners.com](http://www.drpartners.com)

26-28 Bedford Row, London WC1R 4HE

---

David Rubin & Partners is the trading style of David Rubin & Partners Ltd  
 with its registered office at 26-28 Bedford Row, London WC1R 4HE  
 Registered in England and Wales. Registered number 08977557

---

**From:** Jon Chaplin  
**Sent:** 21 March 2014 14:45  
**To:** [support@usemyservices.com](mailto:support@usemyservices.com)  
**Cc:** Paul Appleton; Paul Cooper; Adam Shama; David Marks; Glyn Middleton  
**Subject:** B412: Banners Broker International Limited - in Liquidation

Dear Sirs

Please find attached a scanned copy of a letter dispatched to you today.

Yours faithfully

Paul Appleton - Joint Liquidator

*Paul Appleton is licensed to act as an Insolvency Practitioner in the UK by the ICAEW*

**DAVID RUBIN & PARTNERS LLP**

Telephone: 020 7400 7900  
Facsimile: 020 7242 3233

DX: 267 London/Chancery Lane  
Website: [www.drpartners.com](http://www.drpartners.com)

26-28 Bedford Row London WC1R 4HE

---

David Rubin & Partners LLP is a limited liability partnership registered in England and Wales,

Registered number OC339705, with its registered office at 26-28 Bedford Row, London WC1R 4HE

---

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on behalf of David Rubin & Partners For more information please visit <http://www.message-labs.com/email>

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on behalf of David Rubin & Partners For more information please visit <http://www.message-labs.com/email>

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# Tab 62

This is Exhibit "62" referred to in the Affidavit of Paul Robert  
Appleton sworn August <sup>6</sup>....., 2014



---

*Notary Public in England and Wales*

**Manish Kumar Soni**

Notary / Notary Public  
M K Soni Notaries LLP  
50 Broadway, London  
SW1H 0DB, ENGLAND



PERSONAL PROPERTY SECURITY  
REGISTRATION SYSTEM (ONTARIO)  
ENQUIRY RESULTS

Prepared for :	CASSELS BROCK - O. D'INNOCENZO
Reference :	238
Docket :	45803-2
Search ID :	543027
Date Processed :	7/23/2014 11:05:52 AM
Report Type :	PPSA Electronic Response
Search Conducted on :	BANNERS BROKER INTERNATIONAL LIMITED
Search Type :	Business Debtor

DISCLAIMER :

This report has been generated using data provided by the Personal Property Registration Branch, Ministry of Government Services, Government of Ontario. No liability is undertaken regarding its correctness, completeness, or the interpretation and use that are made of it.

MINISTRY OF CONSUMER AND BUSINESS SERVICES  
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM  
ENQUIRY RESPONSE

THIS IS TO CERTIFY THAT A SEARCH HAS BEEN MADE IN THE RECORDS OF THE  
CENTRAL OFFICE OF THE PERSONAL PROPERTY SECURITY SYSTEM IN RESPECT  
OF THE FOLLOWING:

TYPE OF SEARCH: BUSINESS DEBTOR

CONDUCTED ON: BANNERS BROKER INTERNATIONAL LIMITED

FILE CURRENCY: July 22, 2014

ENQUIRY CONTAINS 0 PAGES, 0 FAMILY[IES].

NO REGISTRATIONS ARE REPORTED IN THIS ENQUIRY RESPONSE.

THE ABOVE REPORT HAS BEEN CREATED BASED ON THE DATA PROVIDED BY  
THE PERSONAL PROPERTY REGISTRATION BRANCH, MINISTRY OF CONSUMER  
AND BUSINESS SERVICES, GOVERNMENT OF ONTARIO. NO LIABILITY IS  
UNDERTAKEN REGARDING ITS CORRECTNESS, COMPLETENESS, OR THE  
INTERPRETATION AND USE THAT ARE MADE OF IT.

# Tab C

Court File No. CV-14-10663-00CL

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

**IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C. 1992, c. 27, s.2, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE ISLE OF MAN WITH  
RESPECT TO BANNERS BROKER INTERNATIONAL LIMITED**

**APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE  
*BANKRUPTCY AND INSOLVENCY ACT* (CROSS-BORDER INSOLVENCIES)**

**AFFIDAVIT OF MILES ANDREW BENHAM, IN HIS CAPACITY AS JOINT LIQUIDATOR OF  
BANNERS BROKER INTERNATIONAL LIMITED**

I, MILES ANDREW BENHAM, of the Town of Douglas, Isle of Man, **MAKE OATH AND  
SAY:**

1. Together with Paul Robert Appleton, I am Joint Liquidator ("**Joint Liquidators**") of Banners Broker International Limited in proceedings before the High Court of Justice of the Isle of Man, Civil Division, pursuant to Part V of the *Companies Act 1931* of the Isle of Man. I have knowledge of the matters hereinafter deposed, which knowledge is either personal to me, obtained from a review of the documents referred to herein or, where indicated, on information and belief upon being advised by others, in which case I verily believe such information to be true.

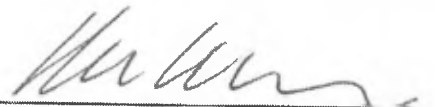
2. I have reviewed the affidavit of Paul Robert Appleton, sworn August , 2014. I agree with and adopt its content.



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3. This affidavit is sworn in support of the Joint Liquidators' application for a Recognition Order and ancillary relief and for no other or improper purpose.

SWORN BEFORE ME at the Town of  
Douglas, Isle of Man, on  
6th AUGUST, 2014.

  
Commissioner for Taking Affidavits, etc.



MILES ANDREW BENHAM

TO ALL WHOM these present shall come, I, ROBERT THOMSON HADDOW, of Douglas, Isle of Man, NOTARY PUBLIC, DO HEREBY CERTIFY the genuineness of the signature(s) of MILES ANDREW BENHAM on the the document herunto annexed, such signature(s) being in the true and proper handwriting of the above named and having been in this day prescribed in my presence/~~confirmed~~ to me by the above named (who is/are known to me and/or has/~~have~~ produced satisfactory evidence of identity to me) IN FAITH AND TESTIMONY whereof I, the said Notary have subscribed my name and set and affixed my seal of Office at Douglas Isle of Man aforesaid this day of AUGUST 6th Two Thousand and 14



ROBERT THOMSON HADDOW  
NOTARY PUBLIC  
DOUGLAS ISLE OF MAN



APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE *BANKRUPTCY AND INSOLVENCY ACT* (CROSS-BORDER  
INSOLVENCIES)

	<b>ONTARIO</b> <b>SUPERIOR COURT OF JUSTICE</b> <b>(Commercial List)</b>  Proceeding commenced at TORONTO
	<b>AFFIDAVIT OF MILES ANDREW BENHAM</b>
	<b>Cassels Brock &amp; Blackwell LLP</b> 2100 Scotia Plaza 40 King Street West Toronto, Ontario M5H 3C2  <b>David S. Ward LSUC #: 33541W</b> Tel: 416.869.5960 Fax: 416.640.3154 dward@casselsbrock.com  <b>Christopher Horkins LSUC #: 61880R</b> Tel: 416.815.4351 Fax: 416.642.7129 chorkins@casselsbrock.com  Lawyers for the Applicants

# Tab D

Court File No: CV-14-10663-00CL

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

THE HONOURABLE	)	●,	THE	●	DAY
	)				
JUSTICE	)		OF AUGUST, 2014		

**IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C. 1992, c. 27, s.2, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE ISLE OF MAN WITH  
RESPECT TO BANNERS BROKER INTERNATIONAL LIMITED**

**APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE *BANKRUPTCY AND INSOLVENCY ACT* (CROSS-BORDER  
INSOLVENCIES)**

**Order Made After Application  
INITIAL RECOGNITION ORDER  
(FOREIGN MAIN PROCEEDING)**

**THIS APPLICATION** made by Miles Andrew Benham and Paul Robert Appleton, in their capacity as Joint Liquidators ("**Foreign Representative**") of Banners Broker International Limited ("**Debtor**"), pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended ("**BIA**") for an Order substantially in the form attached to the notice of application was heard this day at the Court House, 330 University Avenue, Toronto, Ontario.

**ON READING** the notice of application, the affidavit of the Foreign Representative sworn August 6, 2014, filed, and upon being provided with copies of the documents required by section 269 of the BIA,

**AND UPON BEING ADVISED** by counsel for the Foreign Representative that in addition to this Initial Recognition Order, a Supplemental Order (Foreign Main Proceeding) is being sought,

**AND UPON HEARING** the submissions of counsel for the Foreign Representative, .

**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.

**FOREIGN REPRESENTATIVE**

2. THIS COURT ORDERS AND DECLARES that the Foreign Representative is the "foreign representative" of the Debtor for purposes of the BIA in respect of the proceedings brought in the Isle of Man under section 162(6) of the *Companies Act, 1931* ("**Foreign Proceeding**").

**CENTRE OF MAIN INTEREST AND RECOGNITION OF FOREIGN PROCEEDING**

3. THIS COURT ORDERS that the centre of main interest of the Debtor is in the Isle of Man and that the Foreign Proceeding is hereby recognized as a "foreign main proceeding" as defined in section 268 of the BIA.

**STAY OF PROCEEDINGS**

4. THIS COURT ORDERS that until otherwise ordered by this Court:

- (a) all proceedings taken or that might be taken against the Debtor under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 or the *Winding-up and Restructuring Act*, R.S.C. 1985, c. W-11 are stayed;
- (b) further proceedings in any action, suit or proceeding against the Debtor in Canada are restrained; and
- (c) the commencement of any action, suit or proceeding against the Debtor in Canada is prohibited.

**NO SALE OF PROPERTY**

5. THIS COURT ORDERS that, except with leave of this Court, the Debtor is prohibited from selling or otherwise disposing of:

- (a) outside the ordinary course of its business, any of its property in Canada that relates to the business; and

- (b) any of its other property in Canada.

**GENERAL**

6. THIS COURT ORDERS that the Foreign Representative shall cause to be published a notice substantially in the form attached to this order as Schedule "A", once a week for two consecutive weeks in the Globe and Mail (National Edition) and the National Post.

7. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, to give effect to this Order and to assist the Foreign Representative and its counsel and agents in carrying out the terms of this Order.

8. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order or seek other relief on not less than seven (7) days notice to the Foreign Representative and its counsel, and to any other party or parties likely to be affected by the order sought, or upon such other notice, if any, as this Court may order.

**SCHEDULE "A" – MEDIA NOTICE****BANNERS BROKER INTERNATIONAL LIMITED  
("BBIL")****TO ALL CREDITORS AND OTHER AFFECTED PARTIES**

TAKE NOTICE that on August 1, 2014 the Ontario Superior Court of Justice (Commercial List) ordered, pursuant to section 272 of the *Bankruptcy and Insolvency Act*, that the proceeding of BBIL In Liquidation brought before the High Court of Justice in the Isle of Man, Civil Division under section 162(6) of the *Companies Act, 1931* (the "Foreign Proceeding") be recognized as a foreign main proceeding and that msi Spergel inc., be appointed Receiver in respect of the Debtor in Canada.

The contact details for the Receiver in Canada are as follows:

msi Spergel inc.  
505 Consumers Road, Suite 200  
Toronto, ON M2J 4V8

Tel: (416) 498-4325  
Fax: (416) 498-4235  
Email: [bannersbrokerinternational@spergel.ca](mailto:bannersbrokerinternational@spergel.ca)

Attn: Philip H. Gennis

The contact details for the legal counsel for the Joint Liquidators of BBIL and the Receiver are as follows:

Cassels Brock & Blackwell LLP  
Scotia Plaza, Suite 2100  
40 King Street West  
Toronto ON M5H 3C2

Tel: (416) 869-5960  
Fax: (416) 360-8877  
Email: [dward@casselsbrock.com](mailto:dward@casselsbrock.com)

Attn: David Ward

Please communicate all interest in this matter with supporting documentation by email to [bannersbrokerinternational@spergel.ca](mailto:bannersbrokerinternational@spergel.ca)

APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE *BANKRUPTCY AND INSOLVENCY ACT* (CROSS-BORDER  
INSOLVENCIES)

	<b>ONTARIO</b> <b>SUPERIOR COURT OF JUSTICE</b> (Commercial List)  Proceeding commenced at TORONTO
	<b>ORDER</b>
	<b>Cassels Brock &amp; Blackwell LLP</b> 2100 Scotia Plaza 40 King Street West Toronto, Ontario M5H 3C2  <b>David S. Ward LSUC #: 33541W</b> Tel: 416.869.5960 Fax: 416.640.3154 dward@casselsbrock.com  <b>Christopher Horkins LSUC #: 61880R</b> Tel: 416.815.4351 Fax: 416.642.7129 chorkins@casselsbrock.com  Lawyers for the Applicants



# Tab E

Court File No. CV-14-10663-00CL

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

THE HONOURABLE	)	●,	THE	●	DAY
	)				
JUSTICE	)		OF AUGUST,		2014

**IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C. 1992, c. 27, s.2, AS AMENDED**

**AND IN THE MATTER OF CERTAIN PROCEEDINGS TAKEN IN THE ISLE OF MAN WITH  
RESPECT TO BANNERS BROKER INTERNATIONAL LIMITED**

**APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE *BANKRUPTCY AND INSOLVENCY ACT* (CROSS-BORDER  
INSOLVENCIES)**

**SUPPLEMENTAL ORDER  
(FOREIGN MAIN RECOGNITION)**

**THIS APPLICATION**, made by Miles Andrew Benham and Paul Robert Appleton, in their capacity as Joint Liquidators of Banners Broker International Limited, and as Foreign Representative ("**Foreign Representative**") pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 ("**BIA**"), for an Order substantially in the form attached to the notice of application, was heard this day at the Court House, 330 University Avenue, Toronto, Ontario.

**ON READING** the notice of application, the affidavits of the Foreign Representative sworn August 6, 2014, filed, and on hearing the submissions of counsel for the Foreign Representative, counsel for [other parties], no one appearing for any other person on the service list, although duly served as appears from the affidavit of service of Mary Carreiro sworn August ●, 2012, filed, and on reading the consent of msi Spergel Inc. to act as the proposed 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.

## INITIAL RECOGNITION ORDER

2. **THIS COURT ORDERS** that any capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Initial Recognition Order (Foreign Main Proceeding) dated August 1, 2014 (the "**Recognition Order**").

3. **THIS COURT ORDERS** that the provisions of this Supplemental Order shall be interpreted in a manner complementary and supplementary to the provisions of the Recognition Order, provided that in the event of a conflict between the provisions of this Supplemental Order and the provisions of the Recognition Order, the provisions of the Recognition Order shall govern.

## RECOGNITION OF FOREIGN ORDERS

4. **THIS COURT ORDERS** that the following orders (collectively, the "**Foreign Orders**") of the High Court of Justice of the Isle of Man, Civil Division, Chancery Procedure, made in the Foreign Proceeding are hereby recognized and given full force and effect in all provinces and territories of Canada pursuant to section 272 of the BIA:

- (a) the Order of His Honour the Deemster Doyle, First Deemster and Clerk of the Rolls, issued February 26, 2014, and attached as Schedule A to this Order, and
- (b) the Order of His Honour the Deemster Doyle, First Deemster and Clerk of the Rolls, issued March 14, 2014

provided, however, that in the event of any conflict between the terms of the Foreign Orders and the Orders of this Court made in the within proceedings, the Orders of this Court shall govern with respect to Property (as defined below) in Canada.

## APPOINTMENT OF RECEIVER

5. **THIS COURT ORDERS** that pursuant to subsection 272(1)(d) of the BIA and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, *msi Spergel Inc.* is hereby appointed receiver

(“**Receiver**”), without security, of all of the assets, undertakings and properties of the Debtor, acquired for, or used in relation to the business carried on by the Debtor, including all proceeds thereof (collectively, the “**Property**”).

## **RECEIVER’S POWERS**

6. **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 access all information relating to the Debtor’s accounts at any financial institution, and the Receiver shall have immediate, continuous and unrestricted access to carry out the foregoing;
- (c) to access any and all computer systems and servers, wherever located, related to the business and affairs of the Debtor and or the Property;
- (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 report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Debtor and or the Property, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable; and
- (f) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations,

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

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

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

8. **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 Debtor, and any computer programs, computer tapes, computer disks, servers, electronic backups, 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 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.

9. **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.

10. **THIS COURT ORDERS** that the Canadian financial institutions and electronic payment processors listed in Schedule “A” to this Order advise the Receiver of the existence of any Property and Records in their possession or control, and further, that they respond to the Receiver’s request(s) for information in respect of the accounts listed in Schedule “A” to this Order (“**Accounts**”) by providing all available information in respect of the application for, direction of, and transaction history in respect of, the Accounts.

#### **EXAMINATION BY RECEIVER OF SMITH AND OTHERS**

11. **THIS COURT ORDERS** that Christopher G. Smith, Rajiv Dixit, Kuldip Josun, and any other person(s) that the Receiver reasonably believes may have knowledge of the Debtor’s affairs, attend at an examination under oath before an Official Examiner in Toronto, on a date to be agreed upon or selected by the Receiver, and answer questions propounded to them by counsel for the Receiver and provide testimony including, but not limited to, the following matters:

- (a) the Debtor’s trade, dealings and Property; and
- (b) the matters described in the Foreign Representative’s affidavit filed in support of the within application.

#### **NO PROCEEDINGS AGAINST THE RECEIVER OR FOREIGN REPRESENTATIVE**

12. **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 or the Foreign Representative except with leave of this Court.

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

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

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

14. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver, the Foreign Representative, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and

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

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

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

#### **CONTINUATION OF SERVICES**

16. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor, or statutory or regulatory mandates for the supply of goods and/or services, including, without limitation, all computer software, communication and other data services, centralized banking services, centralized reservation systems, credit card processors (including, but not limited to, VISA, MasterCard and American Express), payroll services, armoured car service providers for the transport of currency, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Debtor, and that the Debtor shall be entitled to the continued use of the Debtor’s current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Debtor in accordance with normal payment practices of the Debtor, or as may be ordered by this Court.

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

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

18. **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 ("**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.

19. **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.

20. **THIS COURT ORDERS** that prior to 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.

## OTHER PROVISIONS RELATING TO THE RECEIVER

21. **THIS COURT ORDERS** that the Receiver:

- (a) is hereby authorized to provide such information and assistance to the Foreign Representative in the performance of its duties as the Foreign Representative may reasonably request;
- (b) is hereby authorized to otherwise coordinate the administration and supervision of the Debtor's assets and affairs with the Foreign Representative;
- (c) shall report to this Court at least once every six months with respect to the status of these proceedings and the status of the Foreign Proceedings, which reports



may include information relating to the Property, or such other matters as may be relevant to the proceedings herein;

- (d) in addition to the periodic reports referred to in paragraph 18(c) above, the Receiver may report to this Court at such other times and intervals as the Receiver may deem appropriate with respect to any of the matters referred to in paragraph 18(c) above; and
- (e) may retain Cassels, Brock & Blackwell LLP as counsel, provided that should it become necessary for either of the Receiver or the Foreign Representative to obtain separate counsel appropriate arrangements shall be made for one or the other party to obtain independent legal advice.

19. **THIS COURT ORDERS** that the Foreign Representative shall (i) advise the Receiver of all material steps taken by the Foreign Representative in these proceedings or in the Foreign Proceedings, (ii) co-operate fully with the Receiver in the exercise of its powers and discharge of its obligations, and (iii) provide the Receiver with the assistance that is necessary to enable the Receiver to adequately carry out its functions.

20. **THIS COURT ORDERS** that the Receiver (i) shall post on its website all Orders of this Court made in these proceedings, all reports of the Receiver filed herein, and such other materials as this Court may order from time to time, and (ii) may post on its website any other materials that the Receiver deems appropriate.

21. **THIS COURT ORDERS** that the Receiver may provide any creditor of the Debtor with information in response to reasonable requests for information made in writing by such creditor addressed to the Receiver. The Receiver shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Receiver has been advised by the Debtor is privileged or confidential, the Receiver shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Receiver, the Foreign Representative and the Debtor may agree.

## **SERVICE AND NOTICE**

22. **THIS COURT ORDERS** that 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 '<@>'.

23. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Foreign Representative and the Receiver are 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 applicable Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

## **GENERAL**

22. **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.

23. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as an interim receiver, receiver, receiver and manager, proposal trustee, or a trustee in bankruptcy of the Debtor.

24. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the Isle of Man 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.

25. **THIS COURT ORDERS** that the Foreign Representative and the Receiver be at liberty and are 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.

26. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order or seek other relief on not less than seven (7) days notice to the Debtors, the Foreign Representative, the Receiver and their respective counsel, and to any other party or parties likely to be affected by the order sought, or upon such other notice, if any, as this Court may order.

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**SCHEDULE "A"****Companies:**

- a) TD Canada Trust;
- b) CIBC;
- c) HSBC;
- d) Royal Bank of Canada;
- e) 677381 Canada Inc. o/a SolidTrust Pay; and
- f) UseMyServices, Inc;

**Accounts:**

- a) Account no. 5028436 at Royal Bank of Canada branch no. 06802, held by Christopher G. Smith;
- b) Account no. 268400233 at HSBC branch no. 10850, held by Christopher G. Smith;
- c) Account no. 6269372 at TD Canada Trust branch no. 1084, held by Patricia London;
- d) Account no 5234643 at TD Canada Trust branch no. 11042, held by Local Management Services;
- e) Account no. 0512-7313130 at TD Canada Trust branch no. 11042, held by 2087360 Ontario Inc.; and
- f) Account(s) using the name "Bannersbroker" or "Banners broker" with UseMyServices, Inc. and/or SolidTrustPay.

APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR  
CAPACITY AS JOINT LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED,  
UNDER PART XIII OF THE BANKRUPTCY AND INSOLVENCY ACT (CROSS-BORDER  
INSOLVENCIES)

	<b>ONTARIO</b> <b>SUPERIOR COURT OF JUSTICE</b> (Commercial List)  Proceeding commenced at TORONTO
	<b>ORDER</b>
	<b>Cassels Brock &amp; Blackwell LLP</b> 2100 Scotia Plaza 40 King Street West Toronto, Ontario M5H 3C2  <b>David S. Ward LSUC #: 33541W</b> Tel: 416.869.5960 Fax: 416.640.3154 dward@casselsbrock.com  <b>Christopher Horkins LSUC #: 61880R</b> Tel: 416.815.4351 Fax: 416.642.7129 chorkins@casselsbrock.com  Lawyers for the Applicants

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*,  
R.S.C. 1992, c. 27, s.2, AS AMENDED

Court File No.

CV-14-10663-00CL

APPLICATION OF MILES ANDREW BENHAM AND PAUL ROBERT APPLETON, IN THEIR CAPACITY AS JOINT  
LIQUIDATORS OF BANNERS BROKER INTERNATIONAL LIMITED, UNDER PART XIII OF THE *BANKRUPTCY*  
*AND INSOLVENCY ACT (CROSS-BORDER INSOLVENCIES)*

<div>ONTARIO SUPERIOR COURT OF JUSTICE (Commercial List)  Proceeding commenced at TORONTO</div>
<div>APPLICATION RECORD (Application for Recognition of Foreign Main Proceeding)  VOLUME 2 OF 2</div>
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