

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

**ORLANDO IERACI, GIUSEPPE MELECA, FRANK TROIANO,
CONCEZIO BATTAGLINI, CARMELO COMMISSO,
FRANCESCO GAGLIANO, GIUSEPPE GAGLIANO, DAVID
MEADOWS, GIUSEPPE COMMISSO, JOHN KOLOVOS,
BORDEN KENT, GABRIEL DIVITTORIO, 747304 ONTARIO
LIMITED, RITA BENNETT, MAGGIORINO TORRESAN, MARCO
BATTAGLINI, DAVID BATTAGLINI, LEO BATTAGLINI,
VINCENZO MINNELLA, DINO MINNELLA, FERRUCCIO
AGOSTINO, TONY MINNELLA, VITO MINNELLA, ROCCO
MINNELLA, ANNA M. MINNELLA and JOHN PETROSINO**

Applicants

-and-

**VINCENZO POLSINELLI, RODOLFO GRANATA, GARA
HOLDINGS, NAJEEB WAHAB, P.O.S.E. INVESTMENTS,
910913 ONTARIO INC. and TERRY HOPKINS**

Respondents

AFFIDAVIT OF DOM GLAVOTA

**I, DOM GLAVOTA, of the Town of Oakville, in the Province of Ontario, MAKE OATH
AND SAY:**

1. I am a lawyer qualified to practice law in the Province of Ontario and am a partner with Gowling Lafleur Henderson LLP ("Gowlings"), who is acting as counsel to Deloitte Restructuring Inc. (formerly Deloitte & Touche Inc.), the court-appointed receiver and receiver and manager (the "Receiver/Manager") in the within proceeding of the property, assets and undertaking of P.O.S.E. Investments, including 910912 Ontario Inad and 910913 Ontario Inc.. As such I have knowledge of the matters hereinafter deposed to.
2. The Receiver/Manager was appointed by Order of the Honourable Justice Thompson of the Ontario Superior Court of Justice dated April 2, 2012.

3. In connection with the receivership, fees of \$61,501.50 exclusive of H.S.T., were charged by Gowlings during the period from April 12, 2012 and October 31, 2013, inclusive. This represents 193.7 hours of time at various hourly rates as summarized below:

Summary:

Professional	Year of Call	Hourly Rate	# of Hours	Amount Billed
Dom Glavota	1997	\$700.00	4.50	\$2,934.50
Robert Dunford	2008	\$460.00	48.40	\$19,031.50
Harry VanderLugt		\$700.00	0.30	\$210.00
Eric Rockefeller	2012	\$295.00	10.20	\$1,954.00
Cameron Paulikot	2006	\$425.00	83.70	\$26,368.00
Haddon Murray	2012	\$380.00	22.90	\$7,900.50
Matthew Marinett	2013	\$360.00	1.60	\$376.00
Cherie Mitchell	Law clerk	\$140.00	22.10	\$2,727.00
			193.7	\$61,501.50

Attached and collectively marked as **Exhibit "A"** hereto is a true copy of the accounts in this regard.

4. Set out below are the particulars of the disbursements incurred in connection with acting as counsel to the Receiver for the period set out in paragraph 3:

Taxable		
Paid for photocopies	\$1,663.55	
Paid for fax charges	\$23.25	
Paid for long distance calls	\$17.77	
Paid for OnCorp searches	\$319.00	
Paid for bankruptcy searches	\$72.00	
Paid for courier charges	\$192.16	
Paid for Teraview online searches	\$637.50	
Paid for Bankruptcy Act search	\$140.00	
Paid for process server	\$802.00	
Paid for real estate transaction levy	\$65.00	
Paid for Tax Certificates	\$185.00	
Paid for conveyancer software transaction fee	\$16.50	


Non-Taxable		
Paid for fee to transfer file	\$75.00	
Paid for motion fee for approval of claims process	\$127.00	
Paid to filing motion record	\$127.00	
Motion Fee (approval of claims process)	\$127.00	
Total		\$4,589.73

5. To the best of my knowledge the rates charged by Gowlings in connection with acting as counsel to the Receiver/Manager are comparable to the rates charged by other law firms in the Hamilton market for the provision of similar services.
6. The hourly billing rates set out in paragraph 3 above are the normal hourly rates charged by Gowlings for services rendered in relation to similar proceedings.
7. I make this affidavit in support of a motion for, among other things, approval of the fees and disbursements of Gowlings and for no other or improper purpose.

SWORN BEFORE ME at the City
of Hamilton, in the Province of
Ontario this 18 day of February, 2014


A Commissioner, etc.

Julie Fraser, a Commissioner, etc.,
City of Hamilton, for Gowling Lafleur Henderson LLP,
Barristers and Solicitors.
Expires November 9, 2016.



Dom Glavota



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

October 31, 2013
INVOICE: 17837216

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$1,155.00
HST on Fees	150.15
Total Fees and Taxes	1,305.15

TOTAL INVOICE BALANCE:

Total for this Invoice	1,305.15
[Total HST: \$150.15]	
Please remit total invoice balance due:	In Canadian Dollars <u>\$1,305.15</u>

THIS IS EXHIBIT **A** TO THE
 AFFIDAVIT OF **Dom Glavota**
 SWORN BEFORE ME THIS **18th**
 DAY OF **February**, **2014**,

 A COMMISSIONER, ETC.
 Julie Fraser, a Commissioner, etc.,
 City of Hamilton, for Gowling Laffleur Henderson LLP,
 Barristers and Solicitors.
 Expires November 9, 2016.

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded
GST/HST: 11936 4511 RT



October 31, 2013
INVOICE: 17837216

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

07/09/2013 Review of Agreement; review of PIN and subsearches
09/09/2013 Revisions to Agreement of Purchase and Sale; call to R. Biehler

Total Fees for Professional Services **\$1,155.00**

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$1,305.15

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling Lafleur Henderson LLP

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

July 31, 2013
INVOICE: 17780456

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$2,107.00
HST on Fees	273.91
Total Fees and Taxes	2,380.91

DISBURSEMENTS:

Disbursements (Taxable)	18.50
HST on Disbursements	2.40
Total Disbursements and Taxes	20.90

TOTAL INVOICE BALANCE:

Total for this Invoice	2,401.81
[Total HST: \$276.31]	
Please remit total invoice balance due:	In Canadian Dollars <u>\$2,401.81</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded
GST/HST: 11936 4511 RT

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

28/05/2013 Review of motion materials; preparation and attendance on claims procedure motion.
29/05/2013 Email to client enclosing Issued and Entered Order.
29/07/2013 Email exchange with L. Kipfer re status and next steps

Total Fees for Professional Services \$2,107.00

DISBURSEMENTS

Taxable Costs

Copying \$3.50
Courier \$15.00
Total Taxable Disbursements \$18.50

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited, re judgment court file #271/11
Amount Due: \$2,401.81

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

May 31, 2013
INVOICE: 17736969

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$11,631.50
HST on Fees	1,512.10
Total Fees and Taxes	13,143.60

DISBURSEMENTS:

Disbursements (Taxable)	430.73
Disbursements (Non-Taxable)	127.00
HST on Disbursements	55.99
Total Disbursements and Taxes	613.72

TOTAL INVOICE BALANCE:

Total for this Invoice	13,757.32
[Total HST: \$1,568.09]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$13,757.32</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

errors and omissions excluded
GST/HST: 11936 4511 RT

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

03/04/2013 Attendance with R. Dunford re: next steps;
05/04/2013 Meeting with H. Murray re claims bar process.
05/04/2013 Attendance with R. Dunford re: file history, and drafting motion materials;
06/04/2013 Revised proposed claims procedure and draft third report of the receiver; drafted notice of motion to approve claims procedure;
10/04/2013 Revised motion materials; attendance with R. Dunford re: next steps;
17/04/2013 Reviewed file; attendance with R. Dunford re: next steps;
22/04/2013 Email to R. Dunford re: organizing meeting;
24/04/2013 Review draft report and NOM; meeting with H. Murray.
24/04/2013 Attendance with R. Dunford re: reviewing draft pleadings;
25/04/2013 Email exchange with Receiver.
26/04/2013 Email to R. Biehler.
29/04/2013 Revised motion materials;
30/04/2013 Email from H. Murray; Email exchange with Receiver.
01/05/2013 Meeting with team; review report.
01/05/2013 Revised third report of the receiver; revised notice of motion; attendance with R. Dunford and C. Mitchell re: preparation of motion materials; further revisions to third report of the receiver; drafting affidavit for R. Biehler;
02/05/2013 Reviewing Report and Affidavit; email exchanges with E. Rockefeller.
02/05/2013 Assembling exhibits and appendices; file review and organization;
02/05/2013 Email correspondence with R. Dunford;
02/05/2013 Review third report of the receiver; review receiver's affidavit for motion to approve claims procedure; lengthy e-mail to R. Dunford reporting on proposed changes to same; phone discussion with R. Dunford re changes to same; incorporate changes to affidavit and send to R. Dunford for review;
03/05/2013 Review email from R. Dunford re changes to affidavit; call with receiver re changes to affidavit; follow-up e-mail to R. Dunford re same;
06/05/2013 Receiving and reviewing various emails from client, E. Rockefeller and H. Murray.
06/05/2013 Reviewed and responded to email correspondence; attendance with C. Mitchell re: next steps and draft order; attendance with A. MacFarlane re: procedure;
07/05/2013 Receiving and responding to email regarding documentation.
07/05/2013 Extensive correspondence with E. Rockefeller, R. Dunford, C. Mitchell and R. Biehler re: preparation of motion materials; review of motion materials; review of draft order;
07/05/2013 Further review of affidavit and compare same with receiver's report; email update to R. Dunford;

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errors and omissions excluded



May 31, 2013
INVOICE: 17736969

08/05/2013 Receiving and reviewing emails from H. Murray; E. Rockefeller and R. Biehler.
08/05/2013 Assembling exhibits and/or appendices;
08/05/2013 Revised affidavit and third report; email to R. Biehler, R. Dunford, E. Rockefeller, L. Kipfer and C. Mitchell; co-ordinate production of Draft Order with C. Mitchell;
09/05/2013 Receipt and review of emails regarding Affidavit.
09/05/2013 Commissioned and forwarded affidavit of R. Biehler for H. Murray;
09/05/2013 To letters serving MR; to assembling motion materials; to attending to service of same;
09/05/2013 Finalized Draft Order and Notice of Motion; reviewed further email correspondence; correspondence re: organizing commissioning affidavit;
10/05/2013 To preparing Affidavit of Service; to attending to have materials filed with Court;
21/05/2013 Reviewing various emails.
22/05/2013 Meeting with E. Rockefeller and C. Mitchell.
22/05/2013 Receipt and review of email from L. Kipfer; responding to same;
23/05/2013 Confirming motion with the court.
27/05/2013 Email to client; preparing file for motion.

Total Fees for Professional Services \$11,631.50

DISBURSEMENTS

Non-Taxable Costs

30/04/2013 Minister of Finance - Agency \$127.00
VENDOR: Minister of Finance; INVOICE#: 050313-64; DATE:
04/30/2013 - H174925- Court Fee to Filing Motion for Approval
of claims process

Total Non-Taxable Disbursements \$127.00

Taxable Costs

Copying \$414.75
Fax Charges \$0.75
Courier \$15.23

Total Taxable Disbursements \$430.73

terms: due upon receipt
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errors and omissions excluded

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$13,757.32

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling Lafleur Henderson LLP

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

March 31, 2013
INVOICE: 17701284

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$2,472.00
HST on Fees	321.36
Total Fees and Taxes	2,793.36

DISBURSEMENTS:

Disbursements (Taxable)	48.25
HST on Disbursements	6.27
Total Disbursements and Taxes	54.52

TOTAL INVOICE BALANCE:

Total for this Invoice	2,847.88
[Total HST: \$327.63]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$2,847.88</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

errors and omissions excluded
GST/HST: 11936 4511 RT



March 31, 2013
INVOICE: 17701284

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

22/03/2013	Email exchanges with D. Glavota and client.	
25/03/2013	Preparation and meeting with D. Glavota and client.	
25/03/2013	Meet with R. Biehler to discuss claims procees and next steps;	
25/03/2013	Review of notice previously sent; review of residential tenancies act;review of case law previously pulled; call to R. Biehler and left message	
28/03/2013	Attendance with D. Glavota re: creating a claims procedure; reviewed and revised proposed claims process form; attendance with R. Dunford re: claims process and motion materials;	
	Total Fees for Professional Services	<u>\$2,472.00</u>

DISBURSEMENTS

Taxable Costs

Copying	\$1.50
Courier	\$16.75
TeraView (Ontario) Online Searches & Registration - Taxable	\$30.00
Total Taxable Disbursements	<u>\$48.25</u>

terms: due upon receipt
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



March 31, 2013
INVOICE: 17701284

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$2,847.88

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

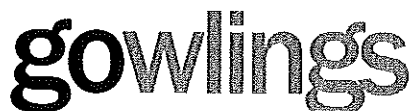
BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com

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errors and omissions excluded



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

January 31, 2013
INVOICE: 17661621

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$18,651.00
HST on Fees	2,424.63
Total Fees and Taxes	21,075.63

DISBURSEMENTS:

Disbursements (Taxable)	682.79
Disbursements (Non-Taxable)	127.00
HST on Disbursements	88.76
Total Disbursements and Taxes	898.55

TOTAL INVOICE BALANCE:

Total for this Invoice	21,974.18
[Total HST: \$2,513.39]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$21,974.18</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

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Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded
GST/HST: 11936 4511 RT

Deloitte & Touche Inc. (Kitchener)
Our Matter: HI74925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

02/01/2013 Voice mail message from Mr. Paulikot

03/01/2013 Telephone call with Mr. Paulikot re file

03/01/2013 Review of Agreement of Purchase and Sale; draft critical dates list; call to R. Biehler; review of judgement; review of title search and pull instruments; instructions to J. King to request a mortgage statement; review of notice of agreement

04/01/2013 Meeting with Mr. Paulikot and Ms. Mitchell re review file and draft vesting order; Email to client

04/01/2013 Review of title encumbrances and notice on title with Spadafora; meeting with R. Dunford; review of Vesting Order

07/01/2013 Review of Agreement of Purchase and Sale and AS IS clause; call to solicitor for purchaser to discuss closing deliveries

08/01/2013 Email to Receiver re motion; Email from Receiver

09/01/2013 Email to Receiver re report

10/01/2013 Pull notice and call to lawyer responsible for registration of the notice of co-tenancy for Leo Spadafora; discussion with D. Glavota; review of PIN's and adjoining land; pull pin map and noted inconsistency

14/01/2013 Review Receivers Report; Supplementary Report; Drafting Vesting Order

14/01/2013 To reviewing Receiver's Reports; to amending draft approval and vesting order; to drafting Notice of Motion; to drafting Affidavit of R. Biehler; to discussions with R. Dunford;

14/01/2013 Call with solicitor and discussed process of taking title by vesting order; review of need for submission of PIN correction; discuss discharge of notice of co-tenancy with solicitor for Leo Sassafras; call with purchaser's solicitor re requisitions

15/01/2013 Email from Receiver, Emails to/from Mr. Paulikot; Review revised draft affidavit and motion record

15/01/2013 Discussion with C. Paulikot re Order appointing Receiver;

16/01/2013 To amending Affidavit, Notice of Motion and draft Order;

16/01/2013 Calls and letter to LRO re PIN correction; call to C. Mitchell re status of title clean up

17/01/2013 Review and revise draft affidavit

17/01/2013 To reviewing and revising draft approval and vesting order; to reviewing and revising Notice of Motion; to reviewing and revising Affidavit of R. Biehler; to discussions with R. Dunford and C. Paulikot; to telephone attendances on respondents to confirm address for courier; to assembling motion records;

17/01/2013 Vet on Motion materials and certificate

18/01/2013 Review draft Vesting Order and Amending same

18/01/2013 To discussions with R. Dunford and C. Paulikot; to preparing and attending to execution of Affidavit of Service; to preparing Motion Confirmation Form; to attendance at Court to file Motion

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

errors and omissions excluded

	Record; to attendance at trial co-ordinator's office to file Motion Confirmation Form; to faxing additional copy of motion confirmation form;
18/01/2013	E-mail re HST; review of provision re HST in the Agreement; review of schedule to order; review of receivership clause; received acknowledgement and direction from solicitors for L. Spadafora; call solicitor requisition
21/01/2013	Emails to/from Receiver; Telephone call with Receiver
21/01/2013	Further review of correspondence and drafting Affidavit in support of Status Hearing;
21/01/2013	To preparing for motion for approval and vesting order; assembling copies of draft order; preparing materials for sealing Supplement to Second Report; to receipt and review of emails;
21/01/2013	Receipt of requisition record and call with client; review of documents request; draft response letter; review of agreement of purchase and sale re representations and warrants; call re HST application and confirmed that Agreement obligates collection of HST; call to and e-mail to client re documents and order; meeting with R. Dunford re requisition letter and Application re Vesting Order
22/01/2013	Preparing for and attending motion for vesting order
22/01/2013	Review of comments to Application re vesting order from C. Mitchell and R. Dunford; comments from C. Paulikot to C. Mitchell; call with R. Dunford; review of comments on HST and review of whether HST is payable on vacant land and call client to confirm interpretation from Canada Revenue Agency; calls to R. Biehler.
23/01/2013	Telephone call with Mr. Paulikot; Email from Mr. Paulikot and Receiver
23/01/2013	Discuss order with C. Crate; review of provisions of HST with Ms. Crate; discussion with R. Biehler re requisition letter
24/01/2013	Meeting with Mr. Paulikot re Receivership
24/01/2013	Review of revised order and calls with client; calls to solicitor re revision to order; call with solicitor re undertaking and negotiate undertaking based on deleted instruments in order.
25/01/2013	Attending court to obtain order to vary
25/01/2013	Telephone attendance on C. Paulikot; email from J. King; discussion with R. Dunford; telephone attendance on justices's secretary; amending copy of Order is issued; to drafting Order amending Approval and Vesting Order; to attending at Court to have order entered.
25/01/2013	Review of Order and meeting with R. Dunford to discuss revisions; calls with client; review of undertaking; confirm title clean up and revised order; review of land transfer and coordinate payment and registration; meeting with client to sign documentation
28/01/2013	Release documents and funds from escrow; multiple closing calls between solicitor; draft letter to tax department; draft letter to agent; confirm change in registration document; coordinate payment of mortgage; closed transaction
29/01/2013	Draft reporting letter and instructions to J. King

Total Fees for Professional Services \$18,651.00

DISBURSEMENTS

Non-Taxable Costs

16/01/2013	Minister of Finance - Agency VENDOR: Minister of Finance; INVOICE#: 011613-4; DATE:	\$127.00
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terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



January 31, 2013
INVOICE: 17661621

01/16/2013 - H174925- Motion for Approval and Vesting Order

Total Non-Taxable Disbursements		<u>\$127.00</u>
Taxable Costs		
Copying		\$375.50
Fax Charges		\$20.50
Long Distance Telephone		\$5.04
Courier		\$80.25
TeraView (Ontario) Online Searches & Registration - Taxable		\$120.00
22/01/2013	Real Estate Levy	\$65.00
	Real Estate Levy - 328173	
24/01/2013	Conveyancer Software Transaction Fee	\$16.50
	Conveyancer	
Total Taxable Disbursements		<u>\$682.79</u>

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



January 31, 2013
INVOICE: 17661621

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited, re judgment court file #271/11
Amount Due: \$21,974.18

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

December 31, 2012
INVOICE: 17637926

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$5,261.50
HST on Fees	684.00
Total Fees and Taxes	5,945.50

DISBURSEMENTS:

Disbursements (Taxable)	7.69
HST on Disbursements	1.00
Total Disbursements and Taxes	8.69

TOTAL INVOICE BALANCE:

Total for this Invoice	5,954.19
[Total HST: \$685.00]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>5,954.19</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded
GST/HST: 11936 4511 RT

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

- 11/09/2012 Letter from court re transfer of file to Hamilton
- 13/09/2012 Calls to the Land Registry office and local searcher to discuss possible inconsistencies with the PIN; review of case law as it relates to receivership duties and powers where a lease is involved.
- 23/10/2012 Receipt of Agreement of Purchase and Sale; review of schedule; review of procedure for obtaining a vesting order; draft closing agenda; e-mails to and from client re lease; pull pin on property and review encumbrances
- 24/10/2012 Review of case law as it relates to mobile homes; review of residential tenancies act; discussion with T. Moffit and B. Vandrlught re application of the residential tenancies act; rights of the receiver and adverse possession claims; prep for conference call with client; discuss leases with D. Glavota and client
- 25/10/2012 Review residential tenancy, mobile park and land lease community, and receiver issues with C. Paulicott
- 26/10/2012 Review status of conditions and draft detail report to client
- 19/11/2012 Emails from Ms. Fraser and Mr. Glavota
- 29/11/2012 Review of notice; review of notes to file on residential tenancies act; pull agreement of purchase and sale
- 03/12/2012 Email to/from Ms. Fraser
- 03/12/2012 Review of dates in agreement of purchase and sale; call with client; brief discussion re form with D. Glavota; review of section 152 re mobile homes in Residential Tenancies Act; e-mail to client
- 11/12/2012 Review of email from R. Biehler confirming conditions waived; instructions to JF re meeting to review requirements for court order;
- 13/12/2012 Review material for application for approval
- 13/12/2012 Calls with Agent and message to client; discussion with D. Glavota and confirmed non-waiver and release of deposit
- 24/12/2012 Emails to and from Mr. Glavota and Mr. Paulikot re motion
- 28/12/2012 Review of Agreement of Purchase and Sale; e-mails to Gowlings team to confirm vesting order issue; pull PIN and R-Plans

Total Fees for Professional Services \$5,261.50

DISBURSEMENTS

Taxable Costs

Conference Call Expenses \$7.69

Total Taxable Disbursements \$7.69

terms: due upon receipt
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errors and omissions excluded

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$5,954.19

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

September 25, 2012
INVOICE: 17563385

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$5,223.50
HST on Fees	679.06
Total Fees and Taxes	5,902.56

DISBURSEMENTS:

Disbursements (Taxable)	23.15
HST on Disbursements	3.01
Total Disbursements and Taxes	26.16

TOTAL INVOICE BALANCE:

Total for this Invoice	5,928.72
[Total HST: \$682.07]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$5,928.72</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded
GST/HST: 11936 4511 RT



September 25, 2012
INVOICE: 17563385

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

08/08/2012	Review of closing documents; edits to hard copy; call to Frank Rasso for soft copy and call to D. Glavota re status
09/08/2012	Follow up call to solicitor; e-mail from solicitor; response to e-mail
10/08/2012	Update from C. Paulikot re mortgage transaction; review and amend schedule to be attached to purchase and sale agreement;
13/08/2012	Revisions to documents from soft copy call to client; e-mails and calls re documents with F. Rasso
14/08/2012	Call with Frank Rasso re documents; call to client; review of revisions with F. Rasso's clerk; draft order to be registered on title
15/08/2012	Edits to charge and acknowledgement and direction; calls to F. Raso; e-mails to R. Biehler with Closing documents and effected transfer of funds; close transaction
29/08/2012	Receipt of Agreement of Purchase and Sale on Georgina Property; e-mails to and from R. Beihler re review of agreement; e-mail to D. Glavota re review of agreement; call to J. King to obtain PIN
30/08/2012	Review of Agreement and Vesting Order Language; draft comments; call to R. Biehler
31/08/2012	Review of Agreement of Purchase and Sale and edits to Schedule B; call with R. Beihler to discuss changes; e-mail and fax edits
05/09/2012	Review of transcribed agreement; call to R. Biehler; e-mail to R. Biehler
06/09/2012	Receipt and follow up re closing documents and certificate of ILA

Total Fees for Professional Services \$5,223.50

DISBURSEMENTS

Taxable Costs

Long Distance Telephone	\$1.40
Courier	\$16.75
Photocopying - External	\$5.00
Total Taxable Disbursements	<u>\$23.15</u>

terms: due upon receipt
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errors and omissions excluded

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$5,928.72

PAYMENT BY CHEQUE:

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One Main Street West
Hamilton, ON L8P 4Z5
Canada

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BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

* if paying by wire or EFT please e-mail the remittance details to payments.hamilton@gowlings.com



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Deloitte & Touche Inc. (Kitchener)
ATTN: Rob Biehler
Senior Vice President
4210 King Street East
Kitchener ON N2P 2G5

July 31, 2012
INVOICE: 17534448

Our Matter: H174925 / 76300
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited and 910913 Ontario Limited. re judgment court file #271/11

TO OUR FEE:

Fees for Professional Services	\$15,000.00
HST on Fees	1,950.00
Total Fees and Taxes	16,950.00

DISBURSEMENTS:

Disbursements (Taxable)	2,922.62
Disbursements (Non-Taxable)	202.00
HST on Disbursements	379.94
Total Disbursements and Taxes	3,504.56

TOTAL INVOICE BALANCE:

Total for this Invoice	20,454.56
[Total HST: \$2,329.94]	
Please remit total invoice balance due:	In Canadian Dollars
	<u>\$20,454.56</u>

GOWLING LAFLEUR HENDERSON LLP

PER _____
Dom Glavota

terms: due upon receipt
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errors and omissions excluded
GST/HST: 11936 4511 RT

Deloitte & Touche Inc. (Kitchener)
Our Matter: H174925
Deloitte & Touche Inc, receivership of P.O.S.E. Investments,
910912 Ontario Limited and 910913 Ontario Limited. re
judgment court file #271/11

PROFESSIONAL SERVICES

- 12/04/2012 Discussion with R. Biehler re receivership and proposed course of action; discussions with W. Walker re financing options;
- 15/04/2012 Review of court materials; review of preliminary searches; instructions to JF, CP and RD re next steps;
- 15/04/2012 E-mail from D. Glavota; review of judgement;
- 16/04/2012 Review of e-mail from J. Fraser; brief discussion re action plan with B. Hart
- 17/04/2012 Emails to/from Mr. Salisbury; Telephone call with client; letter to opposing counsel
- 27/04/2012 Review of preliminary reports from J. Fraser re title issues and tax status;
- 09/05/2012 Review of title searches and updated memorandum on roles and responsibilities
- 16/05/2012 Meeting with J. Fraser; brief call to R. Dunford review of file particulars and background; review of title search and instructions to draft memo to J. King
- 12/06/2012 Review of reports from Receiver; discussion with Receiver; instructions to R. Dunford;
- 13/06/2012 Emails to/from Mr. Glavota; Review reports; Telephone call to client; Email to client
- 14/06/2012 Draft Motion to approve first report of receiver
- 15/06/2012 Email from client re service list; Email to client re change of venue
- 18/06/2012 Review draft Affidavit and Notice of Motion
- 18/06/2012 Review of instructions to remove leases; notes to file and review of case law/commercial tenancies act
- 19/06/2012 Further amendments to draft Affidavit, notice of motion and draft order
- 19/06/2012 Review of planning act issues; review of chain of title; calls land registry office and call to conveyance
- 19/06/2012 Meeting with R. Dunford respecting instructions on determining procedure for seeking costs on a motion for approval of receiver's sale process and content of sealing orders in bankruptcy Proceedings; reviewing motion materials to determine appropriate procedure; telephone correspondence with C. Ho respecting appropriate procedure; telephone correspondence with R. Dunford respecting procedure for requesting costs to date in respect of a receivership; retrieving materials to assist in drafting sealing order;
- 20/06/2012 Meeting with client to swear Affidavit, Amending Affidavit, Drafting Factum
- 20/06/2012 Researching threshold for approval of a request for change of venue; e-mail correspondence with R. Dunford respecting difference between ordinary rules and bankruptcy rules; obtaining further case law to be used in setting favourable threshold for obtaining approval of venue change request; e-mail correspondence with R. Dunford providing favourable case law;
- 21/06/2012 Review Affidavits of Service; Telephone call with process servers
- 21/06/2012 Review of leases; pull instruments; review of legal description; e-mail from D. Glavota; review planning act issues and canvassed case law to determine status of leases

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

21/06/2012	Drafting memorandum to R. Dunford respecting comparison of court-appointed, private, and interim receiverships; e-mail correspondence with respecting memorandum;
25/06/2012	Draft Motion Confirmation Form and send to court
25/06/2012	Review of planning act; review of leases; instructions from D. Glavota and reviewed e-mails
26/06/2012	Email from applicants counsel
26/06/2012	Calls to conveyancer to locate head leases and review of provisions of agreements
27/06/2012	Call with R. Biehler and C. Paulikot to discuss leases and financing options;
27/06/2012	Review of Survey; review of residential tenancies act; address conveyancers concerns; conference call with R. Biehler to discuss next steps in file and instructions to offer an opinion on the validity of Leases registered on title
28/06/2012	Attending Court for motion; Preparing for motion
03/07/2012	Draft Requisition to transfer file from Orangeville to Hamilton; Telephone call to Orangeville courthouse
04/07/2012	Requisition to Orangeville Superior Court
05/07/2012	Draft notes on opinion; review of case law on default provisions of the lease; review of commercial tenancies act, residential tenancies act, innkeepers act; review of planning act issues to determine if an argument can be made for a prima facie breach based on the timing of the head leases
18/07/2012	Calls with B. Walker and call to Harry Vanderlught; review of research and draft status to D. Glavota in e-mail
20/07/2012	Review of default provisions; review of applicability of residential tenancies act for default provisions with B. Walker

Total Fees for Professional Services \$15,000.00

DISBURSEMENTS

Non-Taxable Costs

19/06/2012	Minister of Finance - Agency VENDOR: Minister of Finance; INVOICE#: 061912-5; DATE: 06/19/2012 - H174925- File Motion Record	\$127.00
03/07/2012	Minister of Finance - Agency VENDOR: Minister of Finance; INVOICE#: 070312-026; DATE: 07/03/2012 - H174925- File Transfer Fee	\$75.00
Total Non-Taxable Disbursements		<u>\$202.00</u>

Taxable Costs

Copying	\$863.30
Fax Charges	\$2.00
Long Distance Telephone	\$3.64
Corporate Searches - Taxable	\$119.00
Courier	\$48.18
PPSA Online Search - Taxable	\$200.00

terms: due upon receipt
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



July 31, 2012
INVOICE: 17534448

TeraView (Ontario) Online Searches & Registration - Taxable	\$487.50
Bank Act - Section 427 Search	\$140.00
20/04/2012 City Tax & Other Certificates/Searches VENDOR: Town of Georgina; INVOICE#: 042012-001; DATE: 04/20/2012 - H174925- Tax Certificate Fee	\$50.00
20/04/2012 City Tax & Other Certificates/Searches VENDOR: Municipality of Meaford; INVOICE#: 042012; DATE: 04/20/2012 - H174925- Tax Certificate Fee	\$135.00
07/05/2012 Insolvency/Bankruptcy Search VENDOR: Receiver General for Canada; INVOICE#: BNK- 254989; DATE: 05/07/2012 - Insolvency Searches	\$64.00
05/06/2012 Insolvency/Bankruptcy Search VENDOR: Receiver General for Canada; INVOICE#: BNK- 255858; DATE: 06/05/2012 - Insolvency Searches	\$8.00
21/06/2012 Process Servers VENDOR: Hamilton-Toronto Area Process Serving In; INVOICE#: 6759; DATE: 06/21/2012 - H174925 - Service of Motion Record and Factum	\$671.00
21/06/2012 Process Servers VENDOR: Parkes Pro Serve; INVOICE#: 062112; DATE: 06/21/2012 - H174925 - Service of Motion Record and Factum	\$96.00
08/07/2012 Process Servers VENDOR: Noble Process Services; INVOICE#: 12-37277; DATE: 07/08/2012 - H174925 - Attend at Orangeville Court to enter Order	\$35.00
Total Taxable Disbursements	<u>\$2,922.62</u>

terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded



July 31, 2012
INVOICE: 17534448

Remittance Copy

Client: 76300 Deloitte & Touche Inc. (Kitchener)
Matter: H174925
RE: Deloitte & Touche Inc, receivership of P.O.S.E. Investments, 910912 Ontario Limited
and 910913 Ontario Limited. re judgment court file #271/11
Amount Due: \$20,454.56

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP
One Main Street West
Hamilton, ON L8P 4Z5
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
1 King Street West, Hamilton, ON L8P 1A4

TRANSIT NUMBER: 0010-00062

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP
One Main Street West, Hamilton, ON L8P 4Z5

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-10315

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