

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N:

2293035 ONTARIO LIMITED

Applicant

and

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent

**MOTION RECORD OF THE RECEIVER  
(DISCHARGE MOTION)**

November 19, 2013

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Court File No. CV-11-0365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**B E T W E E N:**

**2293035 ONTARIO LIMITED**

**Applicant**

**and**

**HEALTHSCREEN SOLUTIONS INCORPORATED**

**Respondent**

**NOTICE OF MOTION  
Discharge Motion**

**DELOITTE RESTRUCTURING INC.** (the “Receiver”), in its capacity as the Court-appointed Receiver of Healthscreen Solutions Incorporated, will make a motion before a Judge presiding over the Commercial List on December 11, 2013 at 10:00 a.m. or as soon after that time as the motion can be heard at 330 University Avenue, Toronto, Ontario.

**PROPOSED METHOD OF HEARING:** The motion is to be heard orally.

**THE MOTION IS FOR:**

(a) an Order

- a. approving the activities of the Receiver as set out in the Receiver’s Second Report dated November 15, 2013 (the “Second Report”);

- b. approving the distribution by the Receiver of funds to deemed trust claimants on a *pro rata* basis as set out in the Second Report;
  - c. that the remaining CallerMD trust funds, described in the Second Report, be paid into Court to the credit of this proceeding;
  - d. unsealing Exhibits "G" and "H" to the First Report of the Receiver;
  - e. approving the Receiver's Statement of Receipts and Disbursements for the period of September 2, 2011 through to November 15, 2011;
  - f. approving the fees and disbursements of the Receiver and its counsel for the period of September 23, 2011 to the date of the hearing; and
  - g. discharging the Receiver; and
- (b) such further and other relief as counsel may request and this Honourable Court deems just.

**THE GROUNDS FOR THE MOTION ARE:**

1. On September 2, 2011, Deloitte & Touche Inc. was appointed as Receiver (the "Receiver") of all of the assets, undertakings, and properties (the "Property") of Healthscreen Solutions Incorporated ("Healthscreen" or the "Company") pursuant both to section 243 of the *Bankruptcy and Insolvency Act* RSC 1985, c. B-3, as amended, and section 101 of the *Courts of Justice Act*, RSO 1990, c.c.43, as amended. Deloitte & Touche Inc. changed its name to Deloitte Restructuring Inc. on July 1, 2013.
2. The Appointment Order also approved a sale process for the sale of Healthscreen's assets. The sale process contemplated bid being received by September 23, 2013.
3. On October 11, 2011, the Court approved an agreement of purchase and sale dated September 23, 2011 entered into between the Receiver and 2293035 Ontario Limited. An

approval and vesting order was granted by the Court, and a separate order was issued on this date approving the Receiver's activities as set out in the Receiver's First Report.

#### **Receiver's Activities**

4. Among other activities described in further detail in the Second Report, the Receiver has completed the transaction approved by the Court, dealt with ADP regarding T4s for pre- and post-receivership periods, had extensive dealings with the CRA and the Ministry of Finance regarding deemed trust claims and related audits, and has worked to ensure that trust funds held by Healthscreen were properly paid out to the beneficiaries.
5. The Receiver has now completed the mandate for which it was appointed, and has determined the relevant liabilities and costs. The Receiver has reviewed the relevant security and has determined the priority of the respective secured creditors, although for the reasons set out below, this is a moot point as there are insufficient funds available to distribute to the secured creditors.

#### **Deemed Trust Claims**

6. Deemed trust claims against Healthscreen's remaining assets total \$372,697.73, which amount relates to Canada Revenue Agency claims, Ontario Ministry of Revenue claims, and employee vacation pay. The specific amounts of the claims are:

CRA – Source Deductions	\$3,790.86
CRA – GST and HST	\$178,449.89
MOR (lien claim) – Healthscreen	\$105,297.43
MOR – Healthscreen	\$32,326.30
MOR – 1589681 Ontario Limited	\$11,596.80
Vacation Pay	\$41,236.45



7. The Receiver currently has on hand the amount of \$374,367.88, of which \$1,294.77 are trust funds. The Receiver's final account amounts to \$33,423.14, and the Receiver's counsel's final account, including an estimate of fees through to the hearing of the discharge motion, is \$9,944, inclusive of HST. This leaves \$329,705.97 in funds available for distribution.
8. There are insufficient funds available for distribution to pay all of the deemed trust claims. The Receiver proposes to distribute the funds available for distribution on a *pro rata* basis as amongst the deemed trust claims. This will effect a recovery on these claims of approximately 88 percent.

#### **Trust Funds**

9. As noted in the First Report, part of Healthscreen's business involved the collection of funds for services rendered by physicians which were not covered by provincial health insurance. Healthscreen charged a 15% management fee on amounts collected, but other than that, the funds constituted trust funds held for the doctors.
10. As of the date of the Second Report, the Receiver remains in possession of \$1,294.77 in trust funds which remain unclaimed. The Receiver has twice issued cheques for these amounts and has sent them to physicians, but the cheques have not been cashed and are now stale dated.
11. The Receiver would like an Order that these funds be paid into Court to the credit of this proceeding. Once the funds are paid into Court, the Receiver will send out notices to the physicians advising them that this has been done.

#### **Professional Fees and Disbursements**

12. The total fees and disbursements of the Reciever for the period of September 28, 2011 through to November 15, 2013 total \$259,519.12, inclusive of HST. This amount includes the final account set out in the Statement of Receipts and Disbursements.
13. The total fees and disbursements of counsel to the Receiver for the period of September 24, 2011 through to August 31, 2013 total \$68,991.55, inclusive of HST. Gardiner Roberts LLP has WIP through to November 15, 2013 of \$5,172.58 inclusive of HST. Gardiner Roberts LLP estimates that the fees and disbursements through to the hearing of this motion and issuance of the discharge order and completion of this matter will be no more than \$8,800 plus HST for a total of \$9,944.00, and has agreed to cap its fees at this amount.
14. All of the assets of Healthscreen have been determined and liquidated. The Receiver's mandate is now complete and it is appropriate that the Receiver be discharged and this proceeding terminated.

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

1. the Second Report of the Receiver and the Exhibits included therein including the Statement of Receipts and Disbursements and the fee affidavits of the Receiver and its counsel; and
2. such further and other evidence as counsel may advise and this Court may permit.

November 17, 2013

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Incorporated

TO: **THE SERVICE LIST**

2293035 ONTARIO LIMITED

-and-  
Applicant

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent  
Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT  
TORONTO**

**NOTICE OF MOTION  
(DISCHARGE MOTION)**

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Receiver of Healthscreen Solutions Incorporated

Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N:

**2293035 ONTARIO LIMITED**

Applicant

and

**HEALTHSCREEN SOLUTIONS INCORPORATED**

Respondent

**SECOND REPORT OF DELOITTE RESTRUCTURING INC.  
IN ITS CAPACITY AS RECEIVER**

Dated November 15, 2013

**INTRODUCTION**

1. By Order of this Honourable Court dated September 2, 2011 (the “**Appointment Order**”), Deloitte & Touche Inc. was appointed as Receiver (the “**Receiver**”) of all of the assets, undertakings and properties (the “**Property**”) of Healthscreen Solutions Incorporated (“**Healthscreen**” or the “**Company**”) pursuant to section 243 (1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 as amended and pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c.43. Attached hereto and marked as ***Exhibit “A”*** is a true copy of the Appointment Order.

2. On July 1, 2013, Deloitte & Touche Inc. changed its name to Deloitte Restructuring Inc. (hereinafter referred to as, “**Deloitte**”).
3. The Appointment Order authorized the Receiver to, among other things, take possession of, and exercise control over the Property and any and all proceeds, receipts and disbursements, arising out of, or from the Property. In addition, the Receiver was authorized to sell, convey, transfer, lease or assign the Property or any part thereof out of the ordinary course:
  - (a) Without the approval of this Court in respect of any transaction not exceeding \$100,000.00, provided that the aggregate consideration for all such transactions does not exceed \$500,000.00; and
  - (b) With the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause.
4. As part of the Appointment Order, a sales process was approved for the sale of the Company’s assets. That sales process contemplated that bids be received by September 23, 2011.
5. By Order of this Honourable Court dated October 11, 2011, the respective agreements of purchase and sale made as of September 23, 2011 (the “**Purchase Agreement**”) between the Receiver and 2293035 Ontario Limited (“**229**”) and between the Receiver and Physiomed Group Inc. (“**Physiomed**”) were approved and approval and vesting orders were granted to both 229 and Physiomed.

6. By further Order of this Honourable Court dated October 11, 2011, the activities of the Receiver as set out in the Receiver's First Report were approved including the interim fees and disbursements of the Receiver and its counsel, and ordered the Exhibits "**G**" and "**H**" to the First Report of the Receiver to be sealed until the Receiver's Certificates were filed for both the Physiomed and the 229 transactions. Attached as *Exhibits "B", "C", and "D"*, are copies of October 11, 2011 orders.
7. The purpose of this second report ("**Second Report**") is:
  - a) to provide an update to the Court on the Physiomed and the 229 sale transactions;
  - b) to seek an order regarding the distribution of funds to the priority creditors;
  - c) to seek an order to pay into court those CallerMD trust funds that have not been cashed by the doctors;
  - d) to seek an order unsealing *Exhibits "G" and "H"* to the First Report of the Receiver;
  - e) to seek an order approving the activities of the Receiver as detailed herein;
  - f) to seek the approval of the Receiver's Statement of Receipts and Disbursements for the period from September 2, 2011 to November 15, 2013;
  - g) to seek this Honourable Court's approval of the fees and disbursements of the Receiver and its counsel for the periods from September 28, 2011 and September 23, 2011 respectively to date; and

- h) to seek an order of the Court for the discharge of the Receiver.
- 8. A copy of the Appointment Order, together with related Court documents and the Notice to Creditors dated September 9, 2011 have been posted on the Receiver's website at <http://www.deloitte.com/ca/healthscreen>.
- 9. Unless otherwise provided, capitalized terms not otherwise defined in this First Report are as defined in the Appointment Order.

#### **TERMS OF REFERENCE**

- 10. This report is prepared for the use of the Court and stakeholders for the purpose of assisting the Court in making a determination whether to grant the relief requested by the Receiver. The report is based on the Receiver's analysis of information provided to it by management and directors of Healthscreen, which included both unaudited and audited financial information and internal financial reporting. The Receiver's procedures did not constitute an audit or review engagement of Healthscreen's books and records and financial reporting. The Receiver has relied on Healthscreen's financial reporting and on Healthscreen's financial statements and records in reaching the conclusions set out in this report.
- 11. Unless otherwise stated, all dollar amounts contained in the Second Report are expressed in Canadian dollars.



## RECEIVER'S ACTIVITIES

12. In addition to the steps taken by the Receiver as described later in this report, the Receiver has undertaken the following activities in accordance with the terms of the Appointment Order:

- a) completed the transactions with 229 and Physiomed;
- b) issued cheques to the CallerMD doctors for the period September 2, 2011 to September 30, 2011, and October 1, 2011 to October 13, 2011;
- c) dealt with ADP to arrange for the issuance of T4's both pre and post receivership;
- d) issued the required documentation to the employees for purposes of complying with the Wage Earner's Protection Program Act (the "**WEPPA**");
- e) engaged with counsel for Physiomed with respect to Physiomed claims for an abatement on the purchase price; and
- f) dealt with Canada Revenue Agency ("**CRA**") and the Ministry of Finance ("**MOR**") to obtain information on deemed trust claims.

## SALES TRANSACTIONS

13. As noted above, on October 11, 2011, this Honourable Court approved the respective Purchase Agreements between the Receiver and 229 and between the Receiver and Physiomed and vesting orders were granted to both 229 and Physiomed.

14. On October 13, 2011, the transactions contemplated under the Purchase Agreements were concluded.

#### **CALLERMD TRUST CLAIMS**

15. As noted in the First Report, part of the business of Healthscreen was known as the **“Physician Services Business”**. This involved the collection of monies on behalf of physicians for services not covered by provincial health insurance.
16. The agreement permits Healthscreen to charge a 15% management fee on the amounts collected but otherwise requires the payment of the balance to the physicians on a monthly basis. The money being collected by Healthscreen was specifically for the physicians and Healthscreen was only providing a collection service. Accordingly the collected fees constitute money held in trust for the physicians.
17. On September 14, 2011, the Receiver issued statements to the physicians for the period August 15, 2011 to August 31, 2011 as well as cheques totalling approximately \$134,000 to those physicians that Healthscreen received deposits for during the aforementioned period.
18. As noted in the First Report, amounts that should have been paid to physicians prior to August 15, 2011 were co-mingled with Healthscreen’s own funds. On September 24, 2011, the physicians were mailed the statements for the period October 1, 2010 to August 14, 2011. The original estimated amount owed to the physicians for the period October 1, 2010 to August 31, 2011 was \$2.3 million. After the payment to the physicians for the period August 15, 2011 to August 31, 2011, and the issuance of certain charge backs to

the physicians, the liability to the physicians has been reduced to approximately \$2.1 million.

19. On October 11, 2011, the Receiver issued statements to the physicians for the period September 1, 2011 to September 30, 2011 as well as cheques totalling approximately \$109,000 to those physicians that Healthscreen received deposits for during the aforementioned period.
20. On October 14, 2011, the Receiver issued the final statements to the physicians for the period October 1, 2011 to October 13, 2011 as well as cheques totalling approximately \$8,000 to those physicians that Healthscreen received deposits for during the aforementioned period.
21. In January 2013, the Receiver sent new cheques to those CallerMD doctors who had not cashed their original cheques. Of those reissued cheques, four cheques have not been cashed in the total amount of \$1,294.77, which are now stale dated.
22. Upon payment of the \$1,294.77 into court, the Receiver will notify those CallerMD doctors who did not cash their cheques of the proceedings and that their respective funds have been paid into court.

#### **ADP**

23. ADP had difficulty in splitting up the pre and post receivership T4's and records of employment ("ROE's") for 2011. A considerable amount of time and effort was spent with former representatives of the Company, and representatives of ADP to ensure that

the T4 and ROE's were recorded correctly, including the payments of source deductions during the receivership.

#### **WEPPA AND VACATION PAY**

24. The Receiver advised the employees of Healthscreen of their rights under WEPPA and provided the required information to Service Canada. WEPPA issued payments to employees in the total amount of \$21,080.04, of which \$10,392.31 related to vacation pay. Of the amounts paid by WEPPA, WEPPA claims a super priority over the current assets in the amount of \$5,792.72. Given that all of Healthscreen's current assets are subject to deemed trust claims, there are no current assets available to satisfy the WEPPA claim. Attached hereto and marked as ***Exhibit "E"*** is a copy of the summary of payments made by WEPPA.
25. The total amount of vacation pay owed to the employees of Healthscreen was \$51,628.76, of which WEPPA paid \$10,392.31 as noted above. Attached as ***Exhibit "F"*** is a redacted summary of the amounts owed to employees. Therefore, the remaining amount of vacation pay owed to employees is \$41,236.45.

#### **TRANSACTION WITH PHYSIOMED**

26. On November 1, 2011, Brett Moldaver ("**Moldaver**") of the law firm of Davis Moldaver LLP, sent a letter to Jonathan Wigley ("**Wigley**") of Gardiner Roberts LLP ("**Gardiner Roberts**"), a copy of which is attached as ***Exhibit ("G")***. Moldaver's letter states that after closing, Physiomed "discovered several material inaccuracies or omissions that seem to amount to misrepresentations in connection with the customer lists and the

accounts receivable”. The letter goes on to state that Phsyiomed Group Inc. is “seeking an abatement of the purchase price.... and suggest a reserve of \$200,000 be maintained pending resolution of this matter”.

27. In Schedule “B” attached to the Appointment Order, the sales process states the following:

“The proposed terms and conditions of sale will stipulate (among other things) that:

The transaction will be effected on an “as is, where is” basis with no representations or warranties”.

28. Companies that had expressed an interest in the assets of Healthscreen, or were in the similar business as Healthscreen, were sent a confidentiality agreement, an Information Package & Terms and Conditions for Invitation for Proposals to Purchase as well as a copy of the Appointment Order. Attached as ***Exhibit “H”***, is a copy of the Information Package & Terms and Conditions for Invitation for Proposals to Purchase.

29. In the Notice to Reader section of the Information Package & Terms and Conditions for Invitation for Proposals to Purchase, the following statements are made:

“Deloitte expressly advises, and the prospective purchaser acknowledges, that the prospective purchaser will not and could not reasonably rely on this information in arriving at a decision to purchase part or all of the assets listed herein. Deloitte has not independently verified any of the information contained herein and makes no express or implied representation or warranty with respect to the accuracy or completeness of such

information. Upon execution of an appropriate confidentiality agreement, Deloitte's will provide access to a virtual data room for the purposes of due diligence."

Nothing contained in this document is, or should be relied upon as, a representation as to the future potential for the assets. Each prospective purchaser must rely upon its own inspection and investigation in order to satisfy itself as to title, merchantability, encumbrances, description, fitness for purpose, quantity, condition, existence, quality, value or any other matter or thing whatsoever relating to the assets to be purchased. Deloitte gives no representations or warranties with respect to any of the foregoing matters and has no liability from the use of the information contained in this Information Package."

30. Paragraph 2 of the Terms and conditions of sale section of the Information Package & Terms and Conditions for Invitation for Proposals to Purchase states that:

"Proposals will be considered on the basis that the party submitting the proposal has inspected the assets described in each parcel and examined and satisfied itself as to the title thereto and that no representation, warranty, term, condition, understanding or collateral agreement, statutory or otherwise, is expressed or can be implied, with respect to title, merchantability, condition, description, fitness for purpose, quality, quantity or any other thing, affecting any of the assets or in respect of any other matter or thing whatsoever except as expressly stated herein. Without limiting the foregoing, each party submitting a proposal acknowledges and agrees that each parcel is specifically offered on an "as is where is" basis as each parcel will exist on the Closing Date and no adjustment shall be allowed by either the Receiver or a Purchaser for changes in condition or

quantities of the assets from the date hereof and that the sale, transfer and assignment of the assets may be subject to the terms of a license, patent or any other agreements comprising or relating to such assets, requiring the consent of any licensor or any other party, or imposing any restrictions on disclosure or assignability, or relating to confidentiality and rights of first refusal for the benefit of any other party to such license, patent or any other agreement. The Purchaser acknowledges that it will be responsible for making its own arrangements with any licensors or lessors of assets or other parties required to operate or related to any of the assets. It shall be the sole responsibility of a Purchaser to obtain, at its own expense, any consents to the transfer of the purchased assets and any further documents or assurances which are necessary or desirable in the circumstances. Each party submitting a proposal acknowledges that the Receiver is not required to inspect or count, or provide any inspection or counting, of the assets or any part thereof and such party shall be deemed, at its own expense, to have relied entirely on its own judgement, inspection and investigation. The Receiver shall not be liable for any incorrect description, defect or condition of any of the assets, and each person submitting a proposal shall make no claim against the Receiver or any of its directors, officers or employees in connection with the proposal for the purchase of any of the parcels. In particular, no adjustments will be entertained for longs and shorts.”

31. In the Description of Assets available for sale, there was the following Notice of Disclaimer:

“DELOITTE & TOUCHE INC. EXPRESSLY ADVISES THAT THE PROSPECTIVE PURCHASER WILL NOT AND COULD NOT REASONABLY RELY ON THIS

INFORMATION IN ARRIVING AT A DECISION TO PURCHASE PART OR ALL OF THE ASSETS LISTED HEREIN. DELOITTE & TOUCHE INC. HAS NOT INDEPENDENTLY VERIFIED ANY OF THE INFORMATION CONTAINED HEREIN AND MAKES NO EXPRESS OR IMPLIED REPRESENTATION OR WARRANTY WITH RESPECT TO THE ACCURACY OR COMPLETENESS OF SUCH INFORMATION. EACH PROSPECTIVE PURCHASER MUST RELY UPON ITS OWN INSPECTION AND INVESTIGATION IN ORDER TO SATISFY ITSELF AS TO TITLE, MERCHANTABILITY, ENCUMBRANCES, DESCRIPTION, FITNESS FOR PURPOSE, QUANTITY, CONDITION, EXISTENCE, QUALITY, VALUE OR ANY OTHER MATTER OR THING WHATSOEVER RELATING TO THE ASSETS TO BE PURCHASED. DELOITTE & TOUCHE INC. GIVES NO REPRESENTATIONS OR WARRANTIES WITH RESPECT TO ANY OF THE FOREGOING MATTERS AND HAS NO LIABILITY FROM THE USE OF THE INFORMATION CONTAINED IN THIS INFORMATION PACKAGE.”

32. On September 19, 2011, after protracted negotiations with Physiomed, a confidentiality agreement was signed which is attached as *Exhibit “I”*. The second paragraph under point 2 of the confidentiality agreement states:

“We acknowledge that the Receiver shall not be deemed to have made any representation or warranty as to the accuracy of completeness of any of the Information furnished to us at any time, nor shall the Receiver have any liability to us or our representatives relating to or arising from our use of any of the Information.”



33. On September 23, 2011, Physiomed submitted an offer to purchase the Physician Services Business for \$400,000, which was subsequently approved by the Superior Court of Justice (Commercial List) on October 11, 2011. Paragraph 2.1 (b) of the executed Asset Purchase Agreement (“**APA**”) which is currently under seal states:

“The Purchaser hereby acknowledges to and in favour of the Vendor that the Purchaser has conducted its own investigations and inspections of the Purchased Assets and that the Purchaser is responsible to conduct its own inspections and investigations of all matters and things connected with or in any way related to the Purchased Assets, that the Purchaser has satisfied itself with respect to the Purchased Assets and all matters and things connected with or in any way related to the Purchased Assets, that the Purchaser has relied entirely upon its own investigation and inspections in entering into this Agreement, that the Purchaser is purchasing the Purchased Assets on an “as is, where is” basis as at the Closing Date, that the Purchaser will accept the Purchased Assets in their state, condition and location on Closing and that the Purchaser hereby acknowledges that the Vendor has made no representations, warranties, statements or promises, including as to the compliance with any Applicable Laws affecting the Transaction, save and except as are expressly contained in this Agreement. Without limiting the generality of the foregoing, any and all conditions, warranties and representations expressed or implied pursuant to the Sale of Goods Act (Ontario) including sections 13, 14, and 15) do not apply to the sale of the Purchased Assets and have been waived by the Purchaser. Except as expressly set out in this Agreement, no adjustment shall be allowed to the Purchaser for any changes in condition, quality or quantity of the Purchased Assets to and including the Closing Date. Except as specifically contemplated and provided for in this

Agreement, the Purchaser acknowledges that the Vendor is not required to inspect or count, or provide any inspection or counting, of the Purchased Assets or any parts thereof and the Purchaser shall be deemed, at its own expense, to have relied entirely upon its own inspection and investigation of the Purchased Assets.”

34. Paragraph 2.1 (c) states:

“The Purchaser acknowledges and agrees that any and all information relating to the Purchased Assets (including any environmental report(s) or any information memorandum given by the Vendor, the Company, or any other person to the Purchaser) was delivered to the Purchasers solely for the Purchaser’s convenience and there is no representation or warranty of any kind whatsoever made by the Vendor nor the Company or any other person with respect to the accuracy or completeness of any such information, other than as set out herein.”

35. Note the APA with Physiomed does not have a Purchase Price Adjustment Clause.

36. It is important to note that the primary individual involved in the due diligence for Physiomed was Justin Belobaba (“**Belobaba**”), the former President and CEO of Healthscreen and its predecessor companies for the period May 8, 2007 to March 4, 2011.

37. As noted in paragraph 23 in the First Report,

(a) With the assistance of the Company’s employees and management, the Receiver prepared a list of parties who were most likely to have an interest in making an offer to purchase the Property on a going concern basis. The Receiver contacted

each of these parties, including those parties that had participated in the M Partners process and sent email copies of the Information Package and Terms and Conditions for Invitation for Proposals to Purchase either Parcel 1 (Physician Services Business) or Parcel 2 (the Software Business) or both Parcel 1 and 2. Along with the Information Package, the Receiver sent a copy of the Appointment Order and a Confidentiality Agreement that was required to be executed in order to have access to the Company's information. The Receiver also established a virtual "deal room" that was accessible to interested parties upon receipt of a signed confidentiality agreement. Attached as *Exhibit "F"* to the First Report is a listing of the files contained in that room. The information uploaded to the deal room was prepared by employees of Healthscreen, not the Receiver.

38. As noted in paragraph 26 in the First Report, the 229 bid included both a cash and credit bid component.
39. Since a brief email exchange on December 13, 2012 between Moldaver and counsel for the Receiver, neither the Receiver nor its counsel have heard further from Moldaver. In light of the lack of further contact, the passage of time, and the Receiver's view that this claim has no merit, the Receiver does not propose to maintain a holdback as requested by Moldaver.

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## **INDEPENDENT SECURITY REVIEW**

40. As noted in the First Report, the Receiver instructed Gardiner Roberts, independent counsel to the Receiver, to perform an independent review of the security held by the Applicant and others who hold secured claims on the assets of Healthscreen. Attached as

*Exhibit “C”* to the First Report is a copy of the solicitor’s opinions regarding the security.

41. Subject to certain standard assumptions, exceptions, and qualifications, Gardiner Roberts’ independent review confirmed, in the following priority order, that:

- (a) Pursuant to a credit agreement, RBC has a first ranking position over the assets and undertaking of Healthscreen. The RBC debt currently relates to VISA indebtedness of approximately \$37,000;
  - (b) 229 has good and valid security over the assets of the Company for all indebtedness owed to 229. The initial indebtedness was for \$5,104,000. Interest and costs accumulated on that debt and were extinguished upon the Sale Transaction;
  - (c) CIT Financial Ltd has a security interest in a photocopier. Similarly Alliance Funding Corporation registered against Medical Telecom Corporation (and did not re-register against Healthscreen) for certain equipment. This latter interest relates to a lease for certain equipment and software. Alliance has indicated it was unaware of the amalgamation of Medical Telecom with Healthscreen. Alliance’s claim is not material in size;
- 
- (d) MOR has a priority claim for approximately \$145,000 relating to sales tax (includes interest);
  - (e) Justin Belobaba for \$50,000 plus interest and costs; and

- (f) Azedomine Inc. for \$55,553 plus interest and costs;

## DEEMED TRUSTS

42. The Receiver has had certain audits performed for the deemed trust claims, the summary of which is noted below:

- (a) On January 19, 2012, CRA filed a proof of claim in the amount of \$4,521.29 for source deductions, of which, \$3,790.86 is a deemed trust claim pursuant to subsection 227(4) of the Income Tax Act. Attached as *Exhibit "J"* is a copy of the proof of claim;
- (b) At the time of the First Report as noted in paragraph 19 (b), the estimated amount owing with respect to GST/HST was \$165,000. On September 7, 2012, CRA issued an amended proof of claim in the amount of \$201,746.74, of which, \$178,444.89 is a trust claim pursuant to Section 222(3) of the Excise Tax Act. Attached as *Exhibit "K"* is a copy of the proof of claim; and
- (c) With respect to provincial RST claims, MOR registered its security interest for approximately \$145,000. At the time of the First Report, it was estimated that approximately \$230,000 was owed.

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43. There has been correspondence between the Receiver and MOR and on April 19, 2013, MOR filed the following unsecured proofs of claim on the same day that MOR issued Notices-Receiver's Sale of Assets claiming priority for the same amount:

- (a) \$35,058.52 – Healthscreen Solutions Incorporated;
- (b) 92,548.77- 1589681 Ontario Limited;
- (c) On April 22, 2013, MOR issued another claim in the amount of \$100,972.88 for 1589681 Ontario Limited; and
- (d) On April 25, 2013, the Receiver wrote the MOR requesting a breakdown on the amount of tax owing, separately from that of penalties and interest.

44. Of the RST lien in the amount of \$139,279.03 as at June 3, 2013, \$105,297.45 represented the deemed trust portion relating to the taxes owed. Attached as *Exhibit "L"* is a copy of the Statement of Account. As noted in the Statement of Account for March 31, 2010, the deemed trust portion relating to taxes was \$24,985.97 plus penalties and interest, all of which was paid except for a portion of the penalties and interest in the amount of \$1,946.83. Therefore, the \$105,297.45 does not include any taxes for March 31, 2010.

45. Also on June 3, 2013, the Ontario Ministry submitted two additional statements of account in the amounts of \$38,737.58, and \$101,990.38, of which, the deemed trust portion for taxes are \$32,326.30, and \$11,596.80 respectively. Attached as *Exhibit "M"* are copies of the additional statements of account.

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46. As noted in paragraphs 24 of this report, WEPPA is owed a priority claim of \$5,792.72. The remaining amount of vacation pay owed to employees as noted in paragraph 25 is \$41,236.45.

47. The deemed trust claims which are in priority to WEPPA are summarized in the table below:

Deemed trust claims	\$
CRA-source deductions	3,790.86
CRA-GST/HST	178,449.89
MOR (lien claim)–Healthscreen	105,297.43
MOR–Healthscreen	32,326.30
MOR-1589681 Ontario Limited	11,596.80
Vacation Pay owed to Employees	41,236.45
<b>Total</b>	<b>\$372,697.73</b>

48. There are insufficient proceeds on hand to pay the priority claims in full. The Receiver recommends that the balance of the proceeds on hand be paid on a pro-rata basis to each of the deemed trust claims which are summarized later in this report.

#### STATEMENT OF RECEIPTS AND DISBURSEMENTS

49. Attached as *Exhibit “N”* is the Receiver’s Statement of Receipts and Disbursements for the period September 2, 2011 to November 15, 2013 (the “**Receivership Period**”) for the operating account. As at November 15, 2013, 2013, the closing cash balance is \$374,367.88 of which \$1,294.77 represents trust funds belonging to CallerMD doctors.
50. Included in the total operating cash receipts of approximately \$2,090,000, are the cash purchase price for the sale of the Physician Services Business and the Software Business. The total operating cash disbursements of approximately \$1,716,000 were primarily composed of payroll costs including source deduction remittances of approximately \$673,000, payments to CallerMD doctors of approximately \$251,000, consulting fees and

commissions of approximately \$150,000, hardware purchases of approximately \$67,000, Receiver fees of approximately \$346,000 and legal fees of approximately \$80,000.

51. As noted in the First Report, it was anticipated that the Receiver would be required to borrow funds to maintain the operations of the Company including meeting payroll obligations. The Receiver issued a Borrowing Certificate in the amount of \$200,000.00 on October 4, 2011 to fund operations, which was repaid on October 13, 2011, after the transactions with 229 and Physiomed had closed.

## DISTRIBUTION

52. There are insufficient proceeds on hand to pay the priority claims in full. The Receiver recommends that the balance of the proceeds on hand be paid on a pro-rata basis to each of the deemed trust claims which are summarized below:

Funds available as at November 15, 2013		\$ 374,367.88	
Less:			
CallerMD trust funds to be paid into court		(1,294.77)	
Receiver fees		(33,423.14)	
Legal Fees		<u>(9,944.00)</u>	
Funds available for distribution to deemed trust claims			\$ 329,705.97
Deemed trust claims		<b>Pro rata distribution</b>	
CRA-source deductions	\$ 3,790.86	3,353.57	
CRA-GST/HST	178,449.89	157,865.18	
MOR (lien claim)–Healthscreen	105,297.43	93,151.07	
MOR–Healthscreen	32,326.30	28,597.37	
MOR-1589681 Ontario Limited	11,596.80	10,259.08	
Vacation Pay owed to Employees	<u>41,236.45</u>	<u>36,479.71</u>	
Total deemed trust claims	<u>\$ 372,697.73</u>		<u>\$ 329,705.97</u>
Remaining Funds			-

Note: Percentage recovery on deemed trust claims is approximately 88%.



## APPROVAL OF FEES

53. The Appointment Order directs and empowers the Receiver to pass its accounts from time to time, and to include any necessary fees and disbursements of its legal counsel in the passing of its accounts.
54. The total fees and disbursements of the Receiver for the period September 28, 2011 to November 15, 2013 amount to \$229,662.94 plus HST in the amount of \$29,856.18, totalling \$259,519.12. Full particulars of the Receiver's fees and disbursements are set out in the Affidavit of Catherine Hristow sworn on November 15, 2013 which is attached to this Report as *Exhibit "O"* (the "**Hristow Affidavit**"). The Hristow Affidavit also contains particulars of hours spent, hourly rates, total fees and disbursements of the Receiver.
55. The total fees and disbursements incurred for services provided by Gardiner Roberts for the period September 24, 2011 to November 15, 2013 amount to \$69,874.58 plus HST in the amount of \$9,060.92 totalling \$78,935.55. Full particulars of Gardiner Roberts' fees and disbursements are reported the affidavit of Jonathan Wigley sworn on November 15, 2013 which is attached to this Report as *Exhibit "P"* (the "**Wigley Affidavit**"). The Wigley Affidavit also contains particulars of hours spent, hourly rates, total fees and disbursements by Gardiner Roberts.
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**SUMMARY AND RECOMMENDATIONS**

56. The Receiver respectfully recommends that this Honourable Court grant an Order:
- a) payment of priority claims on a pro-rata basis;
  - b) payment of remaining CallerMD trust claims into court;
  - c) approving the activities of the Receiver to date as detailed herein;
  - d) approving the Receiver's Statement of Receipts and Disbursements for the period from September 2, 2011 to November 15, 2013;
  - e) approving the fees and disbursements of the Receiver and its legal counsel to the dates indicated in the Fee Affidavits; and,
  - f) Discharge the Receiver after the issuance of the pro-rata deemed trust claims.

All of which is respectfully submitted at Toronto, Ontario this 15<sup>th</sup> day of November, 2013.

**Deloitte Restructuring Inc.**

solely in its capacity as the Court-appointed  
receiver of Healthscreen Solutions Incorporated  
and without personal or corporate liability

Per: 



Adam Bryk  
Senior Vice President

# EXHIBIT A

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Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE ) FRIDAY, THE 2ND DAY  
JUSTICE *MARROCO* ) OF SEPTEMBER, 2011

**2293035 ONTARIO LIMITED**

**Applicant**

-and-

~~HEALTHSCREEN SOLUTIONS INCORPORATED~~

**Respondent**

**ORDER**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Deloitte & Touche Inc. as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of Healthscreen Solutions Incorporated (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor and approving the sale process described in Schedule "B" hereto (the "Sale Process"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Al Hildebrandt sworn August 29, 2011 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant and the Respondent, no one

else appearing although served as appears from the affidavit of service of Candice Cavalier sworn August 30, 2011 and on reading the consent of Deloitte & Touche Inc. to act as the Receiver and to the Sale Process and on reading the consent of the Debtor to the appointment of the Receiver,

#### **SERVICE**

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

#### **APPOINTMENT**

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

#### **RECEIVER'S POWERS**

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect of the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

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

conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
  - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000.00, provided that the aggregate consideration for all such transactions does not exceed \$500,000.00; and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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

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

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

4. 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, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or



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affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

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

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

8. 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

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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**

9. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the 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**

10. 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**

11. 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, payroll services, 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 Receiver, and that the Receiver 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 Receiver in accordance with normal payment practices of the Debtor or

such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

#### **RECEIVER TO HOLD FUNDS**

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

#### **EMPLOYEES**

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

#### **PIPEDA**

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

such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

#### **LIMITATION ON ENVIRONMENTAL LIABILITIES**

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

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

16. 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 sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

### RECEIVER'S ACCOUNTS

17. 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, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

18. 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.

19. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### FUNDING OF THE RECEIVERSHIP

20. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise,

in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

#### GENERAL

24. 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.

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

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

27. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and

- 12 -

that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

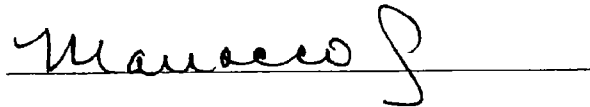
29. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

#### SALE PROCESS

30. THIS COURT ORDERS that the Sale Process is hereby approved.

ENTERED AT / INSCRIT À TORONTO  
ON / BOOK NO:  
LE / DANS LE REGISTRE NO.:

SEP 02 2011



PER/PAR 

## SCHEDULE "A"

## RECEIVER CERTIFICATE

CERTIFICATE NO.

AMOUNT \$

1. THIS IS TO CERTIFY that Deloitte & Touche Inc., the receiver (the "Receiver") of the assets, undertakings and properties of Healthscreen Solutions Incorporated (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 2<sup>nd</sup> day of September, 2011 (the "Order") made in an action having Court file number \_\_\_\_-CL-\_\_\_\_, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_, being part of the total principal sum of \$\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver



- 2 -

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

DELOITTE & TOUCHE Inc., solely in its  
capacity as Receiver of the Property, and not in  
its personal capacity

Per: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

## Schedule "B"

## SALE PROCESS

- Immediately upon court approval of this Sale Process, Deloitte & Touche Inc. ("Deloitte") will distribute an interest solicitation letter (the "ISL") to prospective purchasers identified by Deloitte. The ISL will:
  - provide an overview of Healthscreen's business and assets to include background and description of its electronic medical records ("EMR") software business and its physician services business;
  - set out the transaction opportunity;
  - invite offers for all or any part of the business and assets including the EMR software business by the deadline referenced below;
  - set out terms and conditions of sale;
  - attach a confidentiality agreement ("CA"); and
  - indicate that interested parties who sign the CA will be provided access to a virtual data room to be assembled and maintained by Deloitte and/or M Partners, which will include, *inter alia*, information about the EMR software business.
- Information pertaining to this opportunity may also be posted on the Deloitte website.
- Deloitte will facilitate diligence by *bona fide* prospective purchasers who sign the CA and among other things, with or without the assistance of M Partners, manage the virtual data room and coordinate site visits and will hold follow up discussions with prospective purchasers.
- Prospective purchasers who execute a CA will be given a form of asset purchase agreement. These parties will be encouraged to submit their offers in this form, or as close to this form as possible.
- The deadline for submitting offers will be by 4:00 p.m. (E.D.T.) on September 23, 2011.
- The proposed terms and conditions of sale will stipulate (among other things) that:
  - the transaction will be effected on an "as is, where is" basis with no representations or warranties;
  - Deloitte may not necessarily accept the highest offer or any offer;
  - Deloitte shall consider all offers but, if deemed appropriate, Deloitte may deal with one or more proposals to the exclusion of others, both prior to or after the timeline set out above;

- Deloitte may extend the deadline for submitting offers without further order of the Court; and
- any transaction resulting from the Sale Process will be subject to court approval.

Following court approval, the parties will seek to close the transaction immediately.

2293035 ONTARIO LIMITED      and      HEALTHSCREEN SOLUTIONS INCORPORATED  
Applicant      Respondent

Court File No. CV-11-9365-00CL

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

Proceedings commenced at Toronto

**ORDER**

**FOGLER, RUBINOFF LLP**  
Barristers and Solicitors  
Toronto-Dominion Centre  
Suite 1200  
95 Wellington Street West  
Toronto, Ontario  
M5J 2Z9

**Vern W. DaRe LSUC# 32591E 1D**  
416-941-8842 (tel)  
416-941-8852 (fax)  
vdare@foglers.com

*Lawyers for the Applicant, 2293035 Ontario Limited*

# EXHIBIT B

---

Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE

JUSTICE *CUMMING*

)

)

)

TUESDAY, THE 11<sup>TH</sup>

DAY OF OCTOBER, 2011

BETWEEN:

2293035 ONTARIO LIMITED

Applicant

and

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent

**APPROVAL AND VESTING ORDER**

(2293035 Ontario Limited)

THIS MOTION, made by Deloitte & Touche Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of Healthscreen Solutions Incorporated (the "Debtor") for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Purchase Agreement") between the Receiver and 2293035 Ontario Limited (the "Purchaser") dated September 23, 2011, and appended to the Report of the Receiver dated October 3, 2011 (the "Report"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Purchase

Agreement (the "Purchased Assets"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report of the Receiver dated September 30, 2011 (the "First Report") and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Kellie Engelhardt and Jonathan Wigley sworn October 5, 2011, filed:

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. THIS COURT ORDERS AND DECLARES that the asset sale Transaction to the Purchaser as described in the First Report, is hereby approved, and the execution of the Purchase Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as *Schedule A* hereto (the "Receiver's Certificate"), all of the Debtor's right, title and interest in and to the Purchased Assets described in the Purchase Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have

attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Marrocco dated September 2, 2011; and (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system (all of which are collectively referred to as the "Encumbrances") and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

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

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

6. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada Personal Information Protection and Electronic Documents Act, the Receiver is authorized and permitted to disclose and transfer to the Purchaser such human resources and payroll information in the Debtor's records, including personal information, pertaining to those employees of the Debtor who have been offered and accepted employment with the Purchaser, if any. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal



information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.

7. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

9. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully

requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

Oct 11, 2011 Peter A. Cumming J.

RECEIVED AT THE COURT OF THE JUDGE  
IN THE COURT OF THE JUDGE  
LE / DANS LE REQUÊTE NO.:

OCT 11 2011

RECEIVED AT THE COURT OF THE JUDGE  
IN THE COURT OF THE JUDGE  
LE / DANS LE REQUÊTE NO.:

NB

**Schedule A – Form of Receiver's Certificate**

Court File No. CV-11-9365-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

BETWEEN:

**2293035 ONTARIO LIMITED**

Applicant

and

**HEALTHSCREEN SOLUTIONS INCORPORATED**

Respondent

**RECEIVER'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Marrocco of the Ontario Superior Court of Justice (the "Court") dated September 2, 2011, Deloitte & Touche Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Healthscreen Solutions Incorporated (the "Debtor").

B. Pursuant to an Order of the Court dated October 11, 2011, the Court approved the agreement of purchase and sale made as of September 23, 2011 (the "Purchase Agreement") between the Receiver and 22930305 Ontario Limited (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets,

which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in section 7 of the Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Purchase Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Purchase Agreement;
2. The conditions to Closing as set out in section 7 of the Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at \_\_\_\_\_ o'clock on October \_\_\_\_, 2011.

**Deloitte & Touche Inc., in its capacity as  
Receiver of the undertaking, property and  
assets of Healthscreen Solutions  
Incorporated, and not in its personal capacity**

Per: \_\_\_\_\_

Name:

Title:

2293035 ONTARIO LIMITED

-and-  
Applicant

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent  
Court File No. CV-11-9365-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

PROCEEDING COMMENCED AT  
TORONTO

APPROVAL AND VESTING ORDER  
(2293035 ONTARIO LIMITED)

GARDINER ROBERTS LLP  
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40 King Street West, Suite 3100  
Toronto ON M5H 3Y2

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jrosekat@gardiner-roberts.com  
Tel: (416) 865-6662

Lawyers for Deloitte & Touche Inc., the Court-appointed  
Receiver of Healthscreen Solutions Incorporated

# EXHIBIT C

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Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE

JUSTICE *CUMMING*

)

)

)

TUESDAY, THE 11<sup>TH</sup>

DAY OF OCTOBER, 2011

BETWEEN:

2293035 ONTARIO LIMITED

Applicant

and

---

**HEALTHSCREEN SOLUTIONS INCORPORATED**

Respondent

**APPROVAL AND VESTING ORDER****(Physiomed Group Inc.)**

THIS MOTION, made by Deloitte & Touche Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of Healthscreen Solutions Incorporated (the "Debtor") for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Purchase Agreement") between the Receiver and Physiomed Group Inc. (the "Purchaser") dated September 23, 2011, and appended to the Report of the Receiver dated October 3, 2011 (the "Report"), and vesting in the Purchaser the Debtor's right, title and interest in and to the assets described in the Purchase

Agreement (the "Purchased Assets"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report of the Receiver dated September 30, 2011 (the "First Report") and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Kellie Engelhardt and Jonathan Wigley sworn October 5, 2011, filed:

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. THIS COURT ORDERS AND DECLARES that the asset sale Transaction to the Purchaser, as described in the First Report, is hereby approved, and the execution of the Purchase Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
3. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as *Schedule A* hereto (the "Receiver's Certificate"), all of the Debtor's right, title and interest in and to the Purchased Assets described in the Purchase Agreement dated September 23, 2011, shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims,



whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Marrocco dated September 2, 2011; and (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system (all of which are collectively referred to as the "Encumbrances") and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

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

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

6. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada Personal Information Protection and Electronic Documents Act, the Receiver is authorized and permitted to disclose and transfer to the Purchaser such human resources and payroll information in the Debtor's records, including personal information, pertaining to those employees of the Debtor who have been offered and accepted employment with the Purchaser, if any. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal

information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.

7. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

9. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully

- 5 -

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.

Oct. 11, 2011 Peter A. Cumming J.

RECEIVED AT / REÇU À TORONTO  
DATE / DATE NO.  
LE / DANS LE REGISTRE NO.

OCT 11 2011

RECEIVED AT / REÇU À TORONTO

MB

**Schedule A – Form of Receiver's Certificate**

Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST****BETWEEN:****2293035 ONTARIO LIMITED**

Applicant

and

**HEALTHSCREEN SOLUTIONS INCORPORATED**

Respondent

**RECEIVER'S CERTIFICATE****RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Marrocco of the Ontario Superior Court of Justice (the "Court") dated September 2, 2011, Deloitte & Touche Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Healthscreen Solutions Incorporated (the "Debtor").

B. Pursuant to an Order of the Court dated October 11, 2011, the Court approved the agreement of purchase and sale made as of September 23, 2011 (the "Purchase Agreement") between the Receiver and Physiomed Group Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which

vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in section 4 of the Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Purchase Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Purchase Agreement;
2. The conditions to Closing as set out in section 4 of the Purchase Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at \_\_\_\_\_ o'clock on October \_\_\_\_, 2011.

**Deloitte & Touche Inc., in its capacity as  
Receiver of the undertaking, property and  
assets of Healthscreen Solutions  
Incorporated, and not in its personal capacity**

Per: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

2293035 ONTARIO LIMITED

-and- HEALTHSCREEN SOLUTIONS INCORPORATED

Applicant

Respondent

Court File No. CV-11-9365-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST

PROCEEDING COMMENCED AT  
TORONTO

APPROVAL AND VESTING ORDER  
(PHYSIOMED GROUP INC.)

GARDINER ROBERTS LLP  
Scotia Plaza  
40 King Street West, Suite 3100  
Toronto ON M5H 3Y2

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Tel: (416) 865-6662

Lawyers for Deloitte & Touche Inc., the Court-appointed  
Receiver of Healthscreen Solutions Incorporated

TORONTO: 2679841 (97116)

# EXHIBIT D

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Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE

)

TUESDAY, THE 11<sup>TH</sup>JUSTICE *CUMMING*

)

DAY OF OCTOBER, 2011

)

BETWEEN:

2293035 ONTARIO LIMITED

Applicant

and

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent

**ORDER****(Approval of Activities and Fees)**

THIS MOTION, made by Deloitte & Touche Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of Healthscreen Solutions Incorporated (the "Debtor") for an order approving the Receiver's activities set out in the Report of the Receiver dated September 30, 2011 (the "First Receiver's Report"), approving the Interim Statement of Receipts and Disbursements, and approving the interim fees of the Receiver and the Receiver's counsel was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Receiver's Report and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served



as appears from the affidavit of Kellie Engelhardt and Jonathan Wigley sworn October 5, 2011,  
filed:

1. THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. THIS COURT ORDERS that the Receiver is authorized and approved to take all steps necessary to document and conclude the sale of assets pursuant to the Purchase Agreements.
3. THIS COURT ORDERS that the activities of the Receiver, as set out in the Receiver's First Report, are hereby approved.
4. THIS COURT ORDERS that the Receiver's Interim Statement of Receipts and Disbursements is hereby approved.
5. THIS COURT ORDERS that the interim fees and disbursements of the Receiver and its counsel, as set out in the Receiver's First Report and the Fee Affidavits referred to, are hereby approved.
6. THIS COURT ORDERS that Exhibits "G" and "H" to the First Report of the Receiver are sealed until the Receiver's Certificates are filed for both the Physiomed Group Inc. and the 2293035 Ontario Inc. transactions.

ENTERED AT / INSERTE A TORONTO  
ON / LE 11 OCT 2011  
LE / DANS LE REGISTRE NO.:

OCT 11 2011

RECEIVED:

TORONTO: 26907411 (97116)

*Oct 11, 2011* *Peter A. Cumming J.*

**ONTARIO****SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST****PROCEEDING COMMENCED AT  
TORONTO****ORDER****(APPROVAL OF ACTIVITIES AND FEES)****GARDINER ROBERTS LLP**

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jrosekat@gardiner-roberts.com

Tel: (416) 865-6662

Lawyers for Deloitte & Touche Inc., the Court-appointed  
Receiver of Healthscreen Solutions Incorporated

# EXHIBIT E

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**Wage Earner Protection Program (WEPP) - Bankruptcy/ Receivership Breakdown**  
**Estate Number 31-456874**

Wages	Pay Schedule				*Total Payments	Super Priority	Non-Secured
	Disbursement	Vacation	Termination	Severance			
\$0.00	\$0.00	\$469.19	\$0.00	\$0.00	\$469.19	\$8.91	\$460.28
\$0.00	\$0.00	\$285.44	\$0.00	\$0.00	\$285.44	\$0.00	\$285.44
\$0.00	\$177.38	\$0.00	\$0.00	\$0.00	\$177.38	\$177.38	\$0.00
\$0.00	\$0.00	\$780.18	\$0.00	\$0.00	\$780.18	\$615.39	\$164.79
\$0.00	\$0.00	\$794.96	\$0.00	\$0.00	\$794.96	\$794.96	\$0.00
\$0.00	\$0.00	\$444.40	\$0.00	\$0.00	\$444.40	\$0.00	\$444.40
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$455.57	\$0.00	\$0.00	\$455.57	\$455.57	\$0.00
\$0.00	\$0.00	\$587.73	\$0.00	\$0.00	\$587.73	\$0.00	\$587.73
\$0.00	\$0.00	\$458.73	\$0.00	\$0.00	\$458.73	\$0.00	\$458.73
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$1,328.98	\$0.00	\$0.00	\$1,328.98	\$442.31	\$886.67
\$0.00	\$0.00	\$308.39	\$0.00	\$0.00	\$308.39	\$308.39	\$0.00
\$0.00	\$0.00	\$194.10	\$1,582.29	\$0.00	\$1,776.39	\$194.10	\$1,582.29
\$0.00	\$0.00	\$278.64	\$0.00	\$0.00	\$278.64	\$0.00	\$278.64
\$0.00	\$0.00	\$0.00	\$1,162.89	\$0.00	\$1,162.89	\$0.00	\$1,162.89
\$0.00	\$0.00	\$0.00	\$1,085.36	\$0.00	\$1,085.36	\$0.00	\$1,085.36
\$0.00	\$0.00	\$132.99	\$1,567.46	\$0.00	\$1,700.45	\$132.99	\$1,567.46
\$0.00	\$0.00	\$942.54	\$0.00	\$0.00	\$942.54	\$0.00	\$942.54
\$0.00	\$0.00	\$304.49	\$735.11	\$0.00	\$1,039.60	\$304.49	\$735.11
\$0.00	\$0.00	\$1,064.96	\$972.06	\$0.00	\$2,037.02	\$1,064.96	\$972.06
\$0.00	\$230.77	\$141.95	\$0.00	\$0.00	\$372.72	\$0.00	\$372.72
\$0.00	\$366.24	\$331.82	\$0.00	\$0.00	\$698.06	\$349.15	\$348.91
\$0.00	\$0.00	\$0.00	\$1,329.60	\$0.00	\$1,329.60	\$0.00	\$1,329.60
\$0.00	\$0.00	\$483.46	\$0.00	\$0.00	\$483.46	\$483.46	\$0.00
\$0.00	\$0.00	\$0.00	\$1,201.65	\$0.00	\$1,201.65	\$0.00	\$1,201.65
\$0.00	\$276.92	\$214.06	\$0.00	\$0.00	\$490.98	\$126.92	\$364.06
\$0.00	\$0.00	\$300.74	\$0.00	\$0.00	\$300.74	\$300.74	\$0.00
\$0.00	\$0.00	\$88.99	\$0.00	\$0.00	\$88.99	\$0.00	\$88.99
\$0.00	\$1051.31	\$10392.31	\$9636.42	\$0.00	\$21080.04	\$5759.72	\$15320.32

This report reflects the most recent information as of 2013/03/25. (Amounts are subject to change)

# EXHIBIT F

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# Healthscreen Solutions Inc.- Vacation Pay Schedule

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Employee	Vacation Pay	Paid By WEPPA	Balance owed to employees	Priority claimed by WEPPA
1	36.17	0	36.17	0
2	4,096.17	0	4,096.17	0
3	1,261.58	331.82	929.76	349.15
4	661.42	0	661.42	0
5	304.49	304.49	-	304.49
6	1,467.17	942.54	524.63	0
7	715.53	0	715.53	0
8	630.75	587.73	43.02	0
9	190.36	0	190.36	177.38
10	1,480.35	1,064.96	415.39	1,064.96
11	191.18	0	191.18	0
12	2,287.08	0	2,287.08	0
13	17.88	0	17.88	0
14	173.22	0	173.22	0
15	3,278.67	458.73	2,819.94	0
16	65.16	0	65.16	0
17	1,498.89	444.4	1,054.49	0
18	2,654.82	0	2,654.82	0
19	477.45	0	477.45	0
20	7,369.23	0	7,369.23	0
21	2,264.71	214.06	2,050.65	126.92
22	64.26	0	64.26	0
23	133.01	0	133.01	0
24	417.89	0	417.89	0
25	1,273.50	141.95	1,131.55	0
26	95.50	88.99	6.51	0
27	1,426.25	1,328.98	97.27	442.31
28	289.55	0	289.55	0
29	406.19	0	406.19	0
30	513.13	0	513.13	0
31	56.59	0	56.59	0
32	50.05	0	50.05	0
33	4,206.91	0	4,206.91	0
34	983.83	0	983.83	0
35	2,760.14	0	2,760.14	0
36	299.75	0	299.75	0
37	837.28	780.18	57.10	615.39
38	503.53	469.19	34.34	8.91
39	45.25	0	45.25	0
40	518.85	483.46	35.39	483.46
41	299.04	278.64	20.40	0
42	322.75	300.74	22.01	300.74
43	330.96	308.39	22.57	308.39
44	484.87	194.1	290.77	194.1
45	306.33	285.44	20.89	0
46	853.14	794.96	58.18	794.96
47	1,021.47	0	1,021.47	0
48	536.27	0	536.27	0
49	164.60	0	164.60	0
50	488.91	455.57	33.34	455.57
51	651.69	0	651.69	0
52	32.00	0	32.00	0
53	132.99	132.99	-	132.99
	51,628.76	10,392.31	41,236.45	5,759.72

# EXHIBIT G

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DAVIS MOLDAVER LLP  
BARRISTERS

Brett D. Moldaver  
bmoldaver@davismoldaver.com  
(416) 869-0077 x 212

November 1, 2011

File No.: TBA

*Delivered via Facsimile*

Mr. J. Wigley  
Gardiner Roberts LLP  
40 King Street, Suite 3100  
Toronto, Ontario  
M5H 3Y2

Dear Sir:

Re: Healthscreen Solutions Inc. and Physiomed Group Inc. – Agreement of  
Purchase and Sale dated September 23, 2011 between Deloitte & Touche Inc.  
and Physiomed Group Inc.

We have been retained by Physiomed Group Inc. ("PGI") in connection with the captioned transaction. Our client wrote to the Receiver in this regard but was directed to legal counsel and as such we have sent this letter directly to you.

We understand, in brief, the situation to be as follows.

*The Transaction*

On October 13, 2011, PGI purchased Healthscreen Solutions Inc.'s Physician Services business through a receivership process managed by Deloitte & Touche Inc. The purchase was approved by the Court and PGI paid \$400,000.00 for the asset. The assets purchased include:

- (i) customer lists;
- (ii) Intellectual property;
- (iii) physical assets such as phones, servers and computers;
- (iv) accounts receivable; and
- (v) all other assets associated with the Physician Services division.

Unfortunately, after closing PGI has discovered several material inaccuracies or omissions that seem to amount to misrepresentations in connection with the customer lists and the accounts

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receivable. Below we provide some detail of our client's position with respect to the customer list and the accounts receivable.

*Customer List:*

During the due diligence process which was conducted between September 20 and 22, PGI requested detailed information about Healthscreen's customer list.

PGI was not granted access to Healthscreen's internal systems, and was forced to rely on reports provided by the Company and Deloitte.

For the PrevCareMD line of business, PGI was provided a report that clearly indicated that 385 doctors were active customers of the business.

On October 27, as PGI was about to mail out Flu Shot booklets to these customers, members of the PGI operations team that had been employees of Healthscreen during the receivership process provided a list of 30 doctors who had suspended or cancelled their account, but had not been recorded as doing so in Healthscreen's Customer Relationship Management (CRM) software known as Sugar CRM.

PGI's President, Justin Belobaba, asked members of the team why they had not recorded these account cancellations in Sugar CRM, and he was told that the operations team had been instructed by the Receiver (though communicated through David Armstrong, Healthscreen's Vice President of Operations) to cease processing customer withdrawal requests on September 7, in order to preserve the value of the business.

On October 28, Justin Belobaba spoke with David Armstrong who confirmed that he had been instructed by the Receiver to relay those exact instructions.

These 30 PrevCareMD customers who were (mis)represented as active represent \$100,000.00 in annual recurring revenue. The issue seems to be a failure to record and (thus) provide the information to PGI.

Further, our client recently discovered that as of closing an additional 48 customers had cancelled their accounts with the result these accounts were in suspension. We understand these customers cancelled before the Receivership and that the information was recorded but not provided in the information given to PGI in connection with its diligence on this front.

In sum as of closing there were only 307 active PrevCareMD customers.



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#### Accounts Receivable:

During the September 20 to 22 due diligence period, and in communications with the Receiver and Healthscreen up until October 11, PGI was told that Accounts Receivable were approximately \$810,000.00.

PGI was not permitted access to Healthscreen's accounting system due to the limits of the Confidentiality Agreement the Receiver provided, and instead had to rely on reports from the company.

On September 20, PGI representatives were told that \$85,000.00 of Accounts Receivable had been offset against Accounts Payable to certain customers. However, PGI was told that there was still \$810,000.00 of A/R available – i.e., the \$85,000.00 collected was factored into the A/R available of \$810,000. However, PGI, after closing, discovered that this AR-AP reconciliation had not been done as of the completion of due diligence. This reconciliation was done on September 23.

Despite this reconciliation, A/R continued to be represented as \$810,000.00 despite the fact that it has fallen by \$85,000.00. Upon closing, PGI discovered the A/R to be only \$725,000.00.

Even more troubling to PGI is that on October 27 a member of PGI's finance department discovered (having not had access to this information before) a large stack of PrevcareMD A/R credits that had been allocated to customers between July 2011 and September 2011. These credits, which amount to over \$310,000.00, were not disclosed during the due diligence process. The true available A/R is therefore just \$420,000.00 – just over half of what was represented.

#### Abatement:

PGI is seeking an abatement of the purchase price and hopes to discuss this matter with you with a view to reaching a solution, failing which it will commence a court proceeding to remedy the situation. We understand that a final distribution has yet to be made, and we suggest a reserve of \$200,000.00 be maintained pending a resolution of this matter.

In formulating its bid for the Physician Services business, PGI estimated that the A/R would yield at least \$180,000.00 and the customer list was worth \$200,000.00, and the other assets were worth \$20,000.00. The overstatement of the customer list caused damages of \$20,000.00-\$40,000.00. The \$85,000.00 AR-AP reconciliation represented the easiest to collect AR, and therefore caused damages of \$85,000.00. And the \$310,000.00 of omitted credit notes against the remaining \$725,000.00 of AR, assuming that \$95,000.00 would have been collected from the original \$725,000.00, caused damages of \$40,000.00.

Based on the forgoing calculations and providing a discount for the 48 customers not noted in the Information provided to PGI, and with a view to a timely solution, our client is prepared to

NOV-01-2011 11:23 From: DAVIS MOLDAVER LLP 4168690369

To: 4168656636

P.5-5



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accept an abatement to the purchase price by a total \$145,000.00 plus fees and expenses in dealing with this matter.

We look forward to hearing from you with respect to the foregoing. We ask that you revert to us in short order as time is of the essence.

Cordially,

*B Moldaver pu Kapur*

Brett D. Moldaver  
BDM/ka

# EXHIBIT H

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**Deloitte**

Healthscreen Solutions  
Inc.

Information Package &  
Terms and Conditions  
for Invitation for  
Proposals to Purchase

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## Exhibits

- A      Proposal Form

## Schedules

- |   |           |                             |
|---|-----------|-----------------------------|
| 1 | Parcel #1 | Physician Services Business |
| 2 | Parcel #2 | Software Business           |

## Notice to Reader

Deloitte & Touche Inc., in its capacity as Court Appointed Receiver of Healthscreen Solutions Inc. (the "Receiver" or "Deloitte") has been authorized to solicit proposals for the purchase of all or some of the assets of Healthscreen Solutions Incorporated ("Healthscreen").

This document has been prepared solely for the convenience of prospective purchasers to assist them in their determination of whether they wish to submit a proposal to purchase all or certain of HEALTHSCREEN's assets.

Deloitte expressly advises, and the prospective purchaser acknowledges, that the prospective purchaser will not and could not reasonably rely on this information in arriving at a decision to purchase part or all of the assets listed herein. Deloitte has not independently verified any of the information contained herein and makes no express or implied representation or warranty with respect to the accuracy or completeness of such information. Upon execution of an appropriate confidentiality agreement, Deloitte will provide access to a virtual data room for the purposes of due diligence.

Nothing contained in this document is, or should be relied upon as, a representation as to the future potential for the assets. Each prospective purchaser must rely upon its own inspection and investigation in order to satisfy itself as to title, merchantability, encumbrances, description, fitness for purpose, quantity, condition, existence, quality, value or any other matter or thing whatsoever relating to the assets to be purchased. Deloitte gives no representations or warranties with respect to any of the foregoing matters and has no liability from the use of the information contained in this Information Package.

The information contained herein has been prepared for the sole purpose of presentation to prospective purchasers of HEALTHSCREEN's assets and is to be held in confidence and is not to be reproduced or used for any other purpose or disclosed to third parties without Deloitte's prior written consent.

Neither this document, nor its delivery to any prospective purchaser, shall constitute an offer to sell.

# Sale Procedures

Deloitte will consider proposals to purchase, on an "as-is, where-is" basis any or all of the assets of Healthscreen's owned or used in connection with its business set out herein.

The assets are available for inspection by contacting the Deloitte representative identified below to arrange for an appointment. All proposals must be submitted in accordance with the Terms and Conditions of Sale detailed in Part IV of this Information Package, and must be received on or before 4:00 p.m. (EDT), September 23, 2011.

All contact by prospective purchasers is to be made directly with the designated representative of Deloitte noted below:

BCE Place, Suite 1400  
181 Bay Street  
Toronto, Ontario  
M5J 1V2  
Attention: Catherine Hristow

Facsimile: (416) 775-8831  
Telephone: (416) 601-6690  
Email: christow@deloitte.ca

All proposals substantially in accordance with the Proposal Form provided and submitted to Deloitte in accordance with the Terms and Conditions of Sale in Part IV of the Information Package will be considered. Prospective purchasers are cautioned that Deloitte reserves the right to negotiate with any prospective purchaser at any time and to sell any or all assets at any time prior to the deadline for receipt of proposals. In addition, the highest proposal may not necessarily be accepted by Deloitte, nor will any of the proposals submitted necessarily be accepted by Deloitte. Any proposal which is accepted by Deloitte shall be subject to a formal agreement of purchase and sale to be entered into by Deloitte and any prospective purchaser on terms and in a form acceptable to Deloitte, and shall be subject to Court approval.



# Introduction and general

## Description of the Business

The following is a brief description of HEALTHSCREEN's business as same existed prior to the appointment of the Receiver.

## Introduction

HEALTHSCREEN was founded in 1992, Healthscreen Solutions Incorporated (TSX-V: MDU) is the *premier supplier of practice enhancing services and electronic medical record software* for Canadian physicians. The Company's comprehensive suite of products and services increase physician productivity and revenue, while reducing costs and improving patient care.

Over 5,000 physicians use Healthscreen. The Company planned on continuing to offer "More Services to More Doctors", with simple services and software that enhance medical practices.

The business of the Company is organized into two active business units consisting of: (i) **Physician Services**, which focuses on increasing practice revenue, reducing cost and improving patient care and (ii) **Software Products**, which focuses on developing and offering a comprehensive suite of software products to community based physicians. The two active business units are supported by a corporate head office group providing finance, corporate development, internal technical support, investor relations and other administrative activities

The **Physician Services** Business focuses on increasing medical practice revenue, reducing costs and improving patient care. It consists of four services referred to as: (a) CallerMD; (b) PrevCareMD; (c) HealthAlert; and (d) Chronic Condition Management.

The **Software Business** involves the development and application of fully functional internet based software for medical records management involving such things as billing and scheduling, database creation and data mining, task management, chronic disease management, storage, data input and access, security and communication. The principal product of the company in this regard is referred to as HS practice.

The Company does not own any real estate and has its principal place of business in Toronto.

# Terms and conditions of sale

1. DELOITTE & TOUCHE INC., in its capacity as Receiver of Healthscreen Solutions Incorporated (the "Receiver") invites written proposals to purchase any or all of the assets of Healthscreen Solutions Inc. ("HEALTHSCREEN") owned or used in connection with its business set out herein. A Proposal Form is attached herein as Exhibit "A". Such proposals must be in a sealed envelope marked "PROPOSAL RE: HEALTHSCREEN SOLUTIONS INCORPORATED."

All proposals must be received by the Receiver at the following address by 4:00 PM EDT, Friday September 23, 2011:

DELOITTE & TOUCHE INC.  
BCE Place, Suite 1400  
181 Bay Street  
Toronto, Ontario  
M5J 2V1

Attention: Catherine Hristow

Facsimile: (416) 775-8831  
Telephone: (416) 601-6690

2. Proposals will be considered on the basis that the party submitting the proposal has inspected the assets described in each parcel and examined and satisfied itself as to the title thereto and that no representation, warranty, term, condition, understanding or collateral agreement, statutory or otherwise, is expressed or can be implied, with respect to title, merchantability, condition, description, fitness for purpose, quality, quantity or any other thing, affecting any of the assets or in respect of any other matter or thing whatsoever except as expressly stated herein. Without limiting the foregoing, each party submitting a proposal acknowledges and agrees that each parcel is specifically offered on an "as is where is" basis as each parcel will exist on the Closing Date and no adjustment shall be allowed by either the Receiver or a Purchaser for changes in condition or quantities of the assets from the date hereof and that the sale, transfer and assignment of the assets may be subject to the terms of a license, patent or any other agreements comprising or relating to such assets, requiring the consent of any licensor or any other party, or imposing any restrictions on disclosure or assignability, or relating to confidentiality and rights of first refusal for the benefit of any other party to such license, patent or any other agreement. The Purchaser acknowledges that it will be responsible for making its own arrangements with any licensors or lessors of assets or other parties required to operate or related to any of the assets. It shall be the sole responsibility of a Purchaser to obtain, at its own expense, any consents to the transfer of the purchased assets and any further documents or assurances which are necessary or desirable in the circumstances. Each party submitting a proposal acknowledges that the Receiver is not required to inspect or count, or provide any inspection or counting, of the assets or any part thereof and such party shall be deemed, at its own expense, to have relied entirely on its own judgement, inspection and investigation. The Receiver shall not be liable for any incorrect description, defect or condition of any of the assets, and each

person submitting a proposal shall make no claim against the Receiver or any of its directors, officers or employees in connection with the proposal for the purchase of any of the parcels. In particular, no adjustments will be entertained for longs and shorts.

3. Documentation relating to the various parcels may reviewed at Healthscreen upon confirmation of a date and time to be obtained from the Receiver. Such documentation has been prepared or collected solely for the convenience of prospective purchasers and is not warranted to be complete or accurate and is not part of these Terms and Conditions of Sale. A virtual Due Diligence Room will be established by the Receiver access to which will be provided on execution of a Confidentiality Agreement in form satisfactory to the Receiver.
4. The parcels will be available for inspection together with access to the Due Diligence Room (subject to a signed Confidentiality Agreement) at such time as may be arranged with the Receiver by contacting Catherine Hristow, 416-775-8831 or [christow@deloitte.ca](mailto:christow@deloitte.ca). The period during which the assets may be inspected will expire on Friday, September 23, 2011.
5. All proposals should be in the form of the enclosed "Proposal Form", signed by a duly authorized officer of the entity making the proposal.
6. All proposals must be accompanied by a bank draft or certified cheque payable to "DELOITTE & TOUCHE INC.", in its capacity as Receiver of Healthscreen Solutions Incorporated -in Trust" in an amount equal to not less than 10% of the gross purchase price offered for the assets. If the proposal is accepted by the Receiver, this draft or cheque shall be deemed a non-refundable cash deposit (the "Deposit") and shall be held and applied against the purchase price at closing.
7. The highest, or any proposal for all or any of the assets will not necessarily be accepted. The acceptance of any proposal is at the Receiver's sole and absolute discretion. Preference will be given to en bloc proposals. No person shall retract, withdraw or countermand a proposal before notification of acceptance or rejection of the proposal by the Receiver.
8. The Receiver reserves the right to amend or terminate the proposal process at any time.
9. Any proposal which includes certain plant machinery and equipment which is subject to a lease may require the consent of the lessor.
10. All proposals to liquidate the fixed assets of HEALTHSCREEN must contain a net minimum guaranteed return to the Receiver and will be subject to the liquidator and the Receiver entering into an auction services agreement on terms satisfactory to the Receiver.
11. If any proposal is accepted by the Receiver, the Receiver will notify the Purchaser of such acceptance on or before Friday September 30, 2011 by notice in writing either delivered or by prepaid registered mail addressed to the Purchaser at the address set forth in his proposal, such notice to be deemed effectively given and received when deposited in the post office or when delivered as the case may be.
12. Acceptance of any proposal by the Receiver shall be subject to the Receiver and the Purchaser entering into an Agreement of Purchase and Sale on terms and in a form acceptable to the Receiver, and its legal counsel, and to Court approval of the Agreement of Purchase and Sale. Title to the purchased assets shall be transferred by the Receiver to the Purchaser pursuant to a Vesting Order in form and substance acceptable to the Receiver and its legal counsel and approved by the Court.
13. All Deposits in respect of proposals not accepted by the Receiver shall be returned to the party by prepaid registered mail, addressed to the party at the address set forth in its proposal within ten days following Friday September 23, 2011 without interest thereon.

14. The balance of the purchase price, together with any taxes referred to below, shall be paid by bank draft or certified cheque payable to the Receiver on the Closing Date.
15. Each Purchaser will pay to the Receiver on the Closing Date, in addition to the balance of the Purchase Price, any and all federal, provincial and other sales, goods and services, harmonized, and other taxes whatsoever which are payable in connection with the purchase and conveyance of the assets herein, together with all duties, registration fees or other charges properly payable or exigible upon or in connection with the conveyance or transfer of the parcels or will provide the Receiver with appropriate exemption certificates in form and substance satisfactory to the Receiver in respect of such taxes. The Purchaser will indemnify and hold the Receiver and HEALTHSCREEN harmless in respect of any taxes, penalties, interest and other amounts which may be assessed against the Receiver under the *Excise Tax Act* (Canada), the *Retail Sales Tax Act* (Ontario) or any comparable law as a result of the sale of the parcels or as a result of the failure by the Purchaser to pay all the aforementioned taxes exigible in connection with the transactions contemplated by this Agreement, whether arising from re-assessment or otherwise.
16. Subject to alternative arrangements being made by the Purchaser with the owner, each Purchaser will remove the parcels at its sole expense from their present location (the "Premises") as soon as possible and in any event at such date that may be agreed upon by the Receiver and the Purchaser. Each Purchaser shall be solely responsible for the costs of dismantling and removing the purchased physical property from the Premises. Each Purchaser will be responsible for all damages, environmental spills or discharge arising from the removal of that purchased property by the Purchaser or its agents, and will repair and rectify at the Purchaser's sole cost and expense any damages to or on the Premises arising from the Purchaser's removal of any purchased property from the Premises, and will comply with all pertinent legislation and regulations relating to the removal of the purchased property from the Premises.
17. Each Purchaser will protect and hold harmless the Receiver from any liability or costs (including legal expenses) of any kind arising from any damage, environmental spills or discharge and any failure or alleged failure by the Purchaser to comply with paragraph 16 above. Each Purchaser will provide the Receiver, upon the Receiver's request, with an appropriate security deposit as determined by the Receiver to cover the costs of repairing or rectifying any damages to or on the Premises arising from the Purchaser's removal of any parcel from the Premises.
18. The Receiver shall not be required to furnish or produce any abstract, survey, deed, declaration or other document or evidence of title except such as are in its possession.
19. Prior to any closing, all assets shall be and remain in the possession of and at the risk of the Receiver, who will hold all policies of insurance effected thereon and the proceeds thereof in trust for the Receiver and each Purchaser as their respective interests may appear. After closing, the purchased property shall be at the risk of the Purchaser. In the event of substantial damage to any assets occurring on or before closing the Purchaser may either take an assignment of the proceeds of the insurance related thereto and complete the Agreement of Purchase and Sale or may terminate the Agreement of Purchase and Sale and have all monies theretofore paid, returned without interest, costs or compensation of any kind whatsoever. Where any damage is not substantial, the Purchaser shall be obligated to complete the purchase and shall be entitled to the proceeds of insurance referable to such damage, but not to any other costs or compensation whatsoever.
20. If a sale contemplated by an Agreement of Purchase and Sale is not completed because of the Purchaser's default, the Purchaser's Deposit and all other payments made in connection with the Purchase Price shall be retained by the Receiver and such parcel(s) may be resold by the Receiver and the Purchaser shall pay to the Receiver (i) an amount equal to the amount, if any, by which the Purchase Price under the Agreement of Purchase and Sale exceeds the net purchase price received by the Receiver pursuant to such resale, and (ii) an amount equal to all costs and expenses incurred

by the Receiver in respect of or occasioned by the Purchaser's failure to comply with an Agreement of Purchase and Sale.

21. It shall, among others, be a condition precedent to the Purchaser and the Receiver's obligations to complete any Agreement of Purchase and Sale that:
  - (a) none of the parcels which are the subject of the Agreement of Purchase and Sale is removed from the possession of the Receiver by any means or process or is redeemed by any party; or
  - (b) there is no order of a court of competent jurisdiction enjoining the Receiver from proceeding with the sale of any parcel subject to the Agreement of Purchase and Sale.

In each of the above cases, the sole obligation of the Receiver is to return the Deposit to the Purchaser without interest or deduction.
22. The submission of a proposal to the Receiver shall constitute an acknowledgment that the prospective purchaser has reviewed, understood, acknowledged and agreed to the terms of the accompanying "Notice to Reader", as well as these "Terms and Conditions of Sale".
23. Each prospective Purchaser acknowledges that DELOITTE & TOUCHE INC. is acting solely in its capacity as Court Appointed Receiver of the assets of Healthscreen Solutions Incorporated, and as such, its liabilities hereunder or under any Agreement of Purchase and Sale contemplated hereby, or as a result of any sale contemplated hereby, will be in its capacity as Receiver and it shall have no personal or corporate liability of any kind, whether in contract, tort or otherwise.
24. The validity and interpretation of any Agreement of Purchase and Sale shall be governed by the laws of Ontario, and such agreement shall enure to the benefit of and be binding upon the parties thereto, and their respective heirs, executors, administrators, successors or assigns as the case may be.
25. Time is of the essence in any Agreement of Purchase and Sale.
26. If there is any conflict or inconsistency between the Terms and Conditions of Sale detailed herein or any other provision in this document and the Agreement of Purchase and Sale contemplated hereby, the Agreement of Purchase and Sale shall govern and prevail.

Dated at Toronto, Ontario, this 12th day of September, 2011.

Deloitte & Touche Inc., in its capacity as  
Court Appointed Receiver of Healthscreen  
Solutions Inc. and not in its personal capacity

## Description of assets available for sale

Deloitte & Touche Inc. will consider proposals to purchase, on an "as-is, where-is" basis any or all of the assets of HEALTHSCREEN set out in the Parcel descriptions summarized below:

Parcel #1                      **Physician Services Business** (See Schedule 1)

Parcel #2                      **Software Business** (See Schedule 2)

### NOTICE OF DISCLAIMER:

DELOITTE & TOUCHE INC. EXPRESSLY ADVISES THAT THE PROSPECTIVE PURCHASER WILL NOT AND COULD NOT REASONABLY RELY ON THIS INFORMATION IN ARRIVING AT A DECISION TO PURCHASE PART OR ALL OF THE ASSETS LISTED HEREIN. DELOITTE & TOUCHE INC. HAS NOT INDEPENDENTLY VERIFIED ANY OF THE INFORMATION CONTAINED HEREIN AND MAKES NO EXPRESS OR IMPLIED REPRESENTATION OR WARRANTY WITH RESPECT TO THE ACCURACY OR COMPLETENESS OF SUCH INFORMATION. EACH PROSPECTIVE PURCHASER MUST RELY UPON ITS OWN INSPECTION AND INVESTIGATION IN ORDER TO SATISFY ITSELF AS TO TITLE, MERCHANTABILITY, ENCUMBRANCES, DESCRIPTION, FITNESS FOR PURPOSE, QUANTITY, CONDITION, EXISTENCE, QUALITY, VALUE OR ANY OTHER MATTER OR THING WHATSOEVER RELATING TO THE ASSETS TO BE PURCHASED. DELOITTE & TOUCHE INC. GIVES NO REPRESENTATIONS OR WARRANTIES WITH RESPECT TO ANY OF THE FOREGOING MATTERS AND HAS NO LIABILITY FROM THE USE OF THE INFORMATION CONTAINED IN THIS INFORMATION PACKAGE.

# Exhibit A

## Proposal Form

### Healthscreen Solutions Inc.

To: Deloitte & Touche Inc. solely in its capacity as Receiver of Healthscreen Solutions Incorporated  
 BCE Place, Suite 1400  
 181 Bay Street  
 Toronto, Ontario M5J 2V1

Attention: Catherine Hristow

1. Name of Party Issuing Proposal	
2. Address	
3. Person to be Contacted :	
Phone Number :	
Fax Number :	
Email Address :	

4. The total amount hereby offered is \$	
--	--

5. The amount offered for each Parcel is as follows:

Parcel #	Description	Amount Offered
1		\$
2		\$

6. The proposal must be considered as an En Bloc proposal

☐ Yes

☐ No

7. This Proposal is submitted pursuant to the Terms and Conditions of Sale prepared by Deloitte & Touche Inc., in its capacity as Receiver in Bankruptcy of Healthscreen Solutions Inc. dated September 12, 2011.

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Date

---

Authorized Signing Officer



## Schedule 1

### Healthscreen Solutions Inc. Parcel 1 Physician services Business

The **Physician Services Business** comprises that part of the business of the company that relates to the provision of services to physicians. The Physician Services Business focuses on increasing practice revenue, reducing costs and improving patient care and consists of four services being: (a) CallerMD; (b) PrevCareMD; (c) HealthAlert; and (d) Chronic Condition Management.

Associated with the Physician Services Business are a number of assets relating thereto including

1. Any and all products and goods associated with the Physician Services Business; that are or have been developed, manufactured, engineered, processed, marketed or sold by or on behalf of Healthscreen as part of that business, provided that, for greater certainty, "Products" shall not include or extend to any intellectual property owned by any Person other than Healthscreen.
2. Intellectual Property associated with the Physician Services Business including related trademarks, patents, goodwill, marks, trade dress, business names, and domain names.
3. Accounts Receivable related to the Physician Services Business;
4. Any relevant and related inventory and equipment (save equipment integral to the Software Business);
5. Customer lists, physician agreements;
6. Contracts other than contracts in respect of which any consent is necessary to effect the assignment thereof which shall not have been given on or prior to closing
7. Business information including all books, records, files, data, documentation and sales literature in the possession or under control of Healthscreen (other than information which is the property of third parties), used or held for use in connection with the Physician Services Business, including information, research and development, studies, business plans, policies and procedures, equipment manuals and materials and procurement documentation used in that business, but excluding any employees records for employees or former employees who are not transferred.

### Assets Excluded from Parcel 1

Parcel 2 and the following assets that do not relate to the Physician Services Business (collectively, the "**Physician Services Excluded Assets**"):

1. Cash and cash equivalents, including bank balances, term deposits, supplier deposits and similar instruments, including restricted cash supporting letters of credit;
2. Excluded contracts;
3. The minute books and share registers of Healthscreen;
4. (i) any books, records, files, documentation or literature other than the Physician Services Business information, (ii) the employee records for employees or former employees who do not become transferred employees, and (iii) such portion of the Physician Services Business information to the extent that Healthscreen is required by law (including laws relating to privacy) or by any agreement with a third party to retain (provided that copies of such information shall be provided to the Purchaser to the extent permitted by applicable Law or such agreement) and/or not to disclose;
5. All rights of Healthscreen under this sale process and agreement and any ancillary agreements;
6. All rights and claims of Healthscreen against any present or former director, officer or shareholder (direct or indirect) of Healthscreen or any affiliate of Healthscreen;
7. The office space located at 80 Bloor Street West, Suite 1101, Toronto, Ontario which constitutes the leased premises of Healthscreen;

8. Computer hardware, servers, operating software (including accounting software associated with the billing, collecting and accounting associated with the Physician Services Business), networks and desktop equipment associated with the Physician Services Business;
9. Any non-assignable contracts, licences, permits and Intellectual property;
10. All rights to tax refunds, credits or similar benefits relating to the purchased assets or the Physician Services Business that are received with respect to taxes; and
11. A copy of any book, record, literature, list and any other written or recorded information constituting business information (the original of which has already been assigned or transferred to the Purchaser) to which Healthscreen in good faith determines it is reasonably likely to need access for bona fide tax or legal purposes.

## Schedule 2

### Healthscreen Solutions Inc. Parcel 2 Software Business

The **Software Business** comprises that part of Healthscreen's business that is not related exclusively to the Physician Services Business (Parcel 1).

Included within the Software Business are the following types of assets related to that Software Business:

1. All accounts receivable;
2. Any refunds due from, or payments due on, claims with the Insurers of Healthscreen in respect of any loss arising or occurring in respect of any of the Purchased Assets on or after the date hereof and prior to the Closing;
3. Any relevant and related inventory and equipment (save equipment integral to the Physician Services Business);
4. Contracts including any support and maintenance contracts;
5. Business information
6. Employee information, except employee information for employees or former employees who are not transferred;
7. Intellectual property including all Canadian and foreign intellectual and industrial property rights of any kind, including all: (i) trademarks; (ii) patents; (iii) inventions, novel devices, processes, concepts, formulae, models, algorithms, compositions of matter, methods, techniques, improvements, observations, discoveries, apparatuses, machines, designs, expressions, theories and ideas, whether or not patentable and whether or not a patent has been issued or a patent application has been made therefor; (iv) copyrights; (v) master works; (vi) trade secrets, know-how, and other proprietary, confidential, technical or business information; (vii) software; (viii) UPC codes and other similar vendor codes; (ix) telephone, telex, and facsimile numbers and Internet protocol addresses, and (x) rights in the foregoing and in other similar intangible assets, and all rights and remedies (including the right to sue for and recover damages, profits and any other remedy) for past, present, or future infringement, misappropriation, or other violation relating to any of the foregoing;
8. All software source code, development environments, and open source code;
9. All products related to the Software Business;
10. All vendor lists related to the Software Business
11. All end customer contracts, government contracts, supplier agreements, computers integral to the Software Business, books and records related to the Software Business and all other operating assets and business agreements associated with the Software Business;
12. The rights and benefits under all contracts, licences and permits related to the Software Business;
13. The intangible property related to the Software Business;
14. All work in progress related to the Software Business;
15. Any employee receivables and employee mortgages related to the Software Business;
16. All pre-paid expenses;
17. All purchased deposits;
18. All goodwill associated with the Software Business or the assets related thereto, including all customer lists, files, data and information relating to past and present customers and prospective customers of the Software Business; and

19. All other assets (including manufacturing and intangible assets) of Healthscreen not specifically included in the definition of excluded assets but related to the Software Business.

## **Assets Excluded from Parcel 2**

Parcel 1 and the following assets that do not relate to the Software Business (collectively, the "**Software Business Excluded Assets**"):

1. Cash and cash equivalents, including bank balances, term deposits, supplier deposits and similar instruments, including restricted cash supporting letters of credit;
2. Excluded contracts;
3. The minute books and share registers of Healthscreen;
4. (i) any books, records, files, documentation or literature other than the Software Business information, (ii) the employee records for employees or former employees who do not become transferred employees, and (iii) such portion of the Software Business information to the extent that Healthscreen is required by law (including laws relating to privacy) or by any agreement with a third party to retain (provided that copies of such information shall be provided to the Purchaser to the extent permitted by applicable Law or such agreement) and/or not to disclose;
5. All rights of Healthscreen under this sale process and agreement and any ancillary agreements;
6. All rights and claims of Healthscreen against any present or former director, officer or shareholder (direct or indirect) of Healthscreen or any affiliate of Healthscreen;
7. The office space located at 80 Bloor Street West, Suite 1101, Toronto, Ontario which constitutes the leased premises of Healthscreen;
8. Computer hardware, servers, operating software (including accounting software associated with the billing, collecting and accounting associated with the Physician Services Business and the Software Business), networks and desktop equipment;
9. Any non-assignable contracts, licences, permits and intellectual property;
10. All rights to tax refunds, credits or similar benefits relating to the purchased assets or the Software Business that are received with respect to taxes; and
11. A copy of any book, record, literature, list and any other written or recorded information constituting business information (the original of which has already been assigned or transferred to the Purchaser) to which Healthscreen in good faith determines it is reasonably likely to need access for bona fide tax or legal purposes.

# EXHIBIT I

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## CONFIDENTIALITY AGREEMENT

### Private and Confidential

September 19, 2011

### Delivered to:

Deloitte & Touche Inc.  
Court-Appointed Receiver of  
Healthscreen Solutions Incorporated  
181 Bay Street, Suite 1400  
Toronto, Ontario M5J 2V1

Attn: Catherine Hristow

Dear Sirs:

**Re: Confidentiality Agreement Pertaining to  
Healthscreen Solutions Incorporated (the "Company")**

Physiomed Group Inc. ("Physiomed", "we", "our" or "us") has expressed an interest in reviewing the information more particularly defined below (the "**Information**") regarding the Company solely for the purpose of evaluating a potential acquisition of the assets of the Company (the "**Purpose**"). We each understand and agree that Deloitte & Touche Inc., in its capacity as Court-Appointed Receiver of Healthscreen Solutions Incorporated (the "**Receiver**") is willing to provide us with the Information, provided that we provide our respective undertakings as set out herein with respect to the Information.

*We understand and agree that the Information contains sensitive confidential business information about the Company. We agree that we shall keep the Information confidential and that we shall make no use of the Information other than in accordance with the Purpose. We further acknowledge that we have received a copy of the order of the Honourable Justice Marrocco appointing Deloitte & Touche Inc. as Receiver of the Company (the "**Order**") and in that regard, we agree to comply with the terms applicable in the Order to a prospective purchaser or a potential successor.*

We appreciate that all of the Information is of a confidential nature. In consideration of the Receiver providing such Information and for other good and valuable consideration, the receipt and adequacy of which is acknowledged, we each agree as follows:

1. "Information" in this Agreement means, in respect of the Company:
  - a) any communications between us and the Receiver or its agents or representatives, and any information or other material which in any way relates to the assets, undertakings, properties or business of the Company provided to us or acquired by us during our review regardless of whether same is marked "Confidential";

- b) any information concerning historical or projected, volumes, values and rebates and any reports thereof;
  - c) any information concerning the customers or suppliers of the Company;
  - d) any information concerning the contracts and agreements, regardless of whether executed, and government or regulatory licences pertaining to or used in the operations of the Company; and
  - e) any other information concerning the Company, including any trade secrets, technical data, product information, operating procedures, and any other information, financial or otherwise pertaining to the Company' business transactions, financial projections and other financial arrangements but not including information published or made available to the public, or information which is in the public domain.
2. Subject to section 4, we acknowledge and agree that the Receiver agreed to furnish the Information to us solely for the Purpose and we covenant that we (which, for the purposes of such covenant shall include any and all of our officers, professional counsel, directors, agents or employees or any other person who receives any of the Information from any of them) shall not use the Information for any purpose other than the Purpose. For greater certainty, we and all of our officers, employees, professional consultants and representatives will not use the Information in carrying on our business or that of any affiliate, as defined in the Securities Act (Ontario), and will not disclose the Information to any other person, firm, corporation or organization without your prior written consent. We will provide the Receiver with lists of all persons to whom any Information is made available.

We acknowledge that the Receiver shall not be deemed to have made any representation or warranty as to the accuracy or completeness of any of the Information furnished to us at any time, nor shall the Receiver have any liability to us or our representatives relating to or arising from our use of any of the Information. We also acknowledge that the Receiver reserves the right to negotiate with one or more prospective purchasers at any time and to enter into a definitive sales agreement with respect to the Company without prior notice to us or any other prospective purchaser.

Without the written consent of the Receiver neither we nor any affiliate of us or any representative of us will, for a period of two years from the date hereof, directly or indirectly solicit for employment or employ any person who is now employed by the Company in any executive, sales or technical position.

3. Notwithstanding section 2, the Information or part thereof may be disclosed to and used by our employees, officers and professional consultants to the extent that it is bona fide necessary for the Purpose, provided that any such persons undertake to maintain the confidentiality of such Information.
4. For greater certainty, but without limiting our covenant to keep the Information confidential, we will take all reasonable steps to prevent the disclosure of the Information, by ensuring that:

- a) Only persons whose duties require them to process the Information will have access thereto, and they will be instructed and required to treat the Information as confidential.
  - b) Proper and secure storage is provided for all written Information or any Information which is stored on any computer or data retrieval system.
  - c) We will not make, permit or cause to be made unnecessary copies of the Information.
  - d) We will not disclose either the Information or the fact that discussions regarding the opportunity to purchase the assets or shares of the Company are taking place or the status thereof to any person other than permitted persons as specifically identified hereunder for any reason whatsoever unless:
    - (i) in the reasonable opinion of independent legal counsel approved by you in writing, such approval not to be unreasonably withheld, disclosure is required under the securities laws of any province of Canada;
    - (ii) any securities commission, stock exchange or other regulatory body having jurisdiction requires disclosure; or
    - (iii) disclosure is required to be made by us pursuant to due legal process.
5. In the event that we or anyone to whom we knowingly transmit the Information becomes legally compelled to disclose any of the Information, we will provide you with prompt notice so that you may seek a protective order or other appropriate remedy and/or waive compliance with the provisions of this Agreement. In the event that either such protective order or other remedy is obtained or you waive compliance with provisions of this Agreement, we will furnish only that portion of the Information which is legally required and will exercise our best efforts to obtain a protective order or other reliable assurance that confidential treatment will be accorded to the Information.
  6. If no agreement to purchase the assets of the Company is finalized with you, we acknowledge that our officers, employees, professional consultants and representatives will continue to be bound to hold the Information in confidence for a period of three years after discussions are terminated and the Information together with any copies thereof will be returned to the Receiver immediately on request in accordance with section 8 hereof.
  7. We will indemnify and hold the Receiver and the Company harmless from any and all loss or damage (including legal costs) which arise directly from the unauthorized disclosure or use of the Information by us, or by our officers, employees, professional consultants and representatives or in any other way which is contrary to the terms of this Agreement.
  8. The Information, together with any copies thereof, will be returned to the Receiver immediately upon request. The return, by us, of any Information to the Receiver will not diminish any of our obligations hereunder. That portion of the Information which consists of analyses, compilations, studies, or other documents prepared by us, our agents, or our employees, shall be either held by us and kept confidential subject to the terms of this Agreement or destroyed. It is agreed that monetary damages would not be a sufficient remedy for any breach of this Agreement and we agree that the Receiver shall be entitled to injunctive relief, specific performance or any other appropriate equitable remedies for



any such breach. Any of such remedies shall not be deemed to be the exclusive remedy for any breach of this Agreement but shall be in addition to other remedies available at law or in equity to the Receiver. In the event that the Receiver brings an action to enforce our obligations hereunder, we shall reimburse the Receiver for all costs and expenses, including legal fees, incurred by the Receiver in that regard.

9. Any notice required or permitted to be given under this Agreement shall be given by letter addressed Private and Confidential and sent to:

(i) in the case of the Receiver, as follows:

Deloitte & Touch Inc.  
Court-Appointed Receiver of  
Healthscreen Solutions Inc.  
Brookfield Place,  
181 Bay Street, Suite 1400  
Toronto, Ontario, M5J 2V1  
Attn: Catherine Hristow

(ii) in the case of the undersigned, as follows:

Physiomed Group Inc.  
4 Charles St. East, Suite 200  
Toronto, Ontario, M4Y 1T1  
Attn: President

and personally delivered to such addresses. Any notice personally delivered as aforesaid shall be deemed to have been received on the date of delivery. Either of Physiomed or the Receiver may change its respective address for service of notice or the person to whom such notice shall be directed from time to time by notice given in accordance with the foregoing.

10. We agree that we may not assign this Agreement nor any of its rights hereunder, whether in whole or in part without prior written consent of the Receiver, such consent not to be unreasonably withheld.
11. This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and each of us hereby irrevocably attorn to the jurisdiction of the courts of such province.
12. In the event of a transaction being successfully completed we confirm that we and our officers, employees, professional consultants and agents are not acting on behalf of the Receiver or the Company in such a manner as to give rise to any valid claim against the Receiver or the Company for broker's or finder's fee or similar compensation.
13. Notwithstanding anything to contrary in this Agreement, the term "Information" as used herein is limited to actual information provided to Physiomed by the Receiver pursuant to requests made by Physiomed. Physiomed will not request Information regarding the Chronic Condition Management Service of the Company. Physiomed will have access to the Physiomed folder in the electronic data room in connection with the Purpose. The

Physiomed folder will not contain Information regarding the Chronic Condition Management Service. In addition, Physiomed will conduct its due diligence in connection with the Purpose at the offices of the Company.

14. This Agreement constitutes the entire agreement between us and the Receiver with respect to the subject matter hereof and supersedes all prior agreements and or discussions relating to the subject matter hereof. This Agreement may only be amended by further written agreement between the parties.

For good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, each of the undersigned have executed this Agreement and hereby agree to all of the obligations in favour of the Receiver contemplated herein.

Yours very truly,

| **PHYSIOMED GROUP INC.**

Per: 

Name: Justin Belobaba

Title: President

I have authority to bind Physiomed Group Inc.

**DELOITTE & TOUCHE INC.**

Per: \_\_\_\_\_

Name:

Title:

I have authority to bind Deloitte & Touche Inc. and the Company

# EXHIBIT J

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**Canada Revenue Agency**  
**Agence du revenu du Canada**

**FACSIMILE TRANSMISSION**  
**MESSAGE PAR TÉLÉCOPIEUR**

<b>Date:</b>	2012-01-19			<b>URGENT</b>
<b>To:</b> <b>À:</b>	<b>ATTENTION:</b> Bryan Tannenbau, Receiver, Deloitte & Touche Inc.			
<b>Fax:</b> <b>Bélino:</b>	<b>Fax:</b> 416-601-6890 <b>Secure Fax:</b>	<b>Tel:</b> <b>Tél:</b>	416-775-7494	
<b>From:</b> <b>Du:</b>	<b>Name:</b> K. Singh <b>Nom:</b> Revenue Collections Division Toronto Centre Tax Services Office 1 Front Street West Toronto, Ontario M5J 2X6		<b>Work Section:</b> Bankruptcy & Insolvency <b>Secteur de Travail:</b> Division de recouvrement des recettes Bureau des services fiscaux de Toronto Centre 1 Rue Front Ouest Toronto, Ontario M5J 2X6	
<b>Fax:</b> <b>Bélino:</b>	416-954-6411	<b>Tel:</b> <b>Tél:</b>	416-954-0792	
<b>Facsimile transmission requested by:</b> <b>Message par télécopieur requis par:</b>				
<b>Re:</b> <b>HEALTHSCREEN SOLUTIONS INCORPORATED</b> <b>BN #120113048 RP 0001</b> <b>Receivership Proceedings - Estate # 31-456874</b>				
<p>A copy of the source deductions Proof of Claim is enclosed. The original document is being forwarded by mail to your attention.</p> <p>Please do not hesitate to contact the undersigned if you have any questions regarding this request.</p> <p>Thanks.</p> <p>Kay          ROCCO          Bankruptcy &amp; Insolvency</p>				
<b>Number of Pages to Follow:</b> <b>Nombre de pages à suivre:</b>			2	

**CONFIDENTIALITY CAUTION**  
**AVIS DE CONFIDENTIALITE**

This message is intended for the use of the individual to which it is addressed and contains information that is privileged and confidential. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this information is strictly prohibited. If you have received this communications in error, please notify us immediately by telephone and return the original message to us at the above address.

Ce message est réservé à la personne ou au service auquel il est destiné, il contient des renseignements protégés et confidentiels. Si vous le lisez sans être le destinataire prévu ou l'employé ou l'agent responsable de transmettre le message au destinataire prévu, il vous est formellement interdit de diffuser, de distribuer ou de reproduire cette communication. Si on vous l'a remise par erreur, veuillez nous en informer immédiatement par téléphone et nous retourner l'original à l'adresse ci-dessous.



Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Toronto ON M5J 2X6

January 19, 2012

HEALTHSCREEN SOLUTIONS INCORPORATED  
ATTN: BRYAN A. TANNENBAU  
DELOITTE & TOUCHE INC.  
181 BAY ST, STE 1400  
TORONTO ON M5J 2B1

Account Number  
12011 3048 RP0001

Dear Mr. Tannenbau:

Re: HEALTHSCREEN SOLUTIONS INCORPORATED  
Account Number: 12011 3048 RP0001  
Estate Number: #31-456874

We have been advised that you have been appointed Receiver for the above referenced. At present there is an indebtedness to Canada Revenue Agency for employee source deductions amounting to \$4,521.29.

Particulars of this liability are as follows:

Date of Assessment	Tax Deductions	CPP	EI	Penalty & Interest	Total
2012-01-12	\$3,790.86	\$0.00	\$0.00		\$4,521.29
2012-01-09				\$329.09	329.09
various				401.34	401.34
Total	\$3,790.86	\$0.00	\$0.00	\$730.43	\$4,521.29

Pursuant to the provisions of subsection 227(4) of the "Income Tax Act" of Canada, subsection 23(3) of the "Canada Pension Plan," subsection 57(2) of the "Unemployment Insurance Act" and subsection 86(2) of the "Employment Insurance Act," the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of HEALTHSCREEN SOLUTIONS INCORPORATED in receivership.

.../2

Canada

Toronto Centre Tax Services Office  
Revenue Collections  
1 Front Street West  
Toronto ON M5J 2X6

Local:  
Fax:  
Web site:

416-954-0782  
416-954-6411  
www.cra.gc.ca

- 2 - Acct No: 12011 3048 RP0001


Income Tax		CPP Employee	UI Employee	EI Employee	
Federal	Provincial	Portion	Portion	Portion	Total
-----	-----	-----	-----	-----	-----
\$2707.81	\$1,083.05	\$0.00	\$0.00	\$0.00	\$3,790.86

Payment of the total amount of this trust, namely \$3,790.86 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$730.43 plus interest to date of payment may be forthcoming. Your attention is drawn to section 159 of the "Income Tax Act," subsection 23(5) of the "Canada Pension Plan," subsection 57(4.1) of the "Unemployment Insurance Act" and subsection 86(4) of the "Employment Insurance Act."

This letter also serves as notice that should payment be made of any amount described in subsection 153(1) of the "Income Tax Act" for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the "Unemployment Insurance Act" (Collection of Premiums) Regulations, section 5 of the "Employment Insurance Act" and section 8 of the "Canada Pension Plan" Regulations.

Yours truly,

  
 Ms. K. Singh  
 Resource Officer and Complex Case Officer  
 Revenue Collections

# EXHIBIT K

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<b>Canada Revenue Agency</b> <b>Agence du revenu du Canada</b>	<b>FACSIMILE TRANSMISSION</b> <b>MESSAGE PAR TÉLÉCOPIEUR</b>
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<b>Date:</b>	2012-09-07			<b>URGENT</b>
<b>To:</b> <b>A:</b>	<b>ATTENTION:</b> Catherine Hristow, Deloitte & Touche			
<b>Fax:</b> <b>Bélino:</b>	<b>Fax:</b> 416-601-8690 <b>Secure Fax:</b>	<b>Tel:</b> <b>Tél:</b>	416-775-8831	
<b>From:</b> <b>De:</b>	<b>Name:</b> K. Singh <b>Nom:</b> Revenue Collections Division Toronto Centre Tax Services Office 1 Front Street West Toronto, Ontario M5J 2X6	<b>Work Section:</b> <b>Secteur de Travail:</b> Bankruptcy & Insolvency Division de recouvrement des recettes Bureau des services fiscaux de Toronto Centre 1 Rue Front Ouest Toronto, Ontario M5J 2X6		
<b>Fax:</b> <b>Bélino:</b>	416-954-6411	<b>Tel:</b> <b>Tél:</b>	416-954-0792	
<b>Facsimile transmission requested by:</b> <b>Message par télécopieur requis par:</b>				
<b>Re:</b> <b>HEALTHSCREEN SOLUTIONS INCORPORATED</b> Account #120113048 RT 0001 Receivership: August 29, 2011				
Please see the attached amended proof of claim.				
Thanks.				
K. Singh ROCCO Bankruptcy & Insolvency				
<b>Number of Pages to Follow:</b> <b>Nombre de pages à suivre:</b>			3	

**CONFIDENTIALITY CAUTION**  
**AVIS DE CONFIDENTIALITÉ**

This message is intended for the use of the individual to which it is addressed and contains information that is privileged and confidential. If the reader of this message is not the intended recipient, or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this information is strictly prohibited. If you have received this communications in error, please notify us immediately by telephone and return the original message to us at the above address.

Ce message est réservé à la personne ou au service auquel il est destiné, il contient des renseignements protégés et confidentiels. Si vous le lisez sans être le destinataire prévu ou l'employé ou l'agent responsable de transmettre le message au destinataire prévu, il vous est formellement interdit de diffuser, de distribuer ou de reproduire cette communication. Si on vous l'a remise par erreur, veuillez nous en informer immédiatement par téléphone et nous retourner l'original à l'adresse ci-dessous.





Canada Revenue Agency  
Agence du revenu  
du Canada

Tax Centre  
Toronto ON M5J 2X6

September 07, 2012

HEALTHSCREEN SOLUTIONS INCORPORATED  
C/O DELOITTE & TOUCHE INC.  
ATTENTION: CHRISTINE HRISTOW  
181 BAY ST., STE 1400  
TORONTO ON M5J 2B1

Account Number  
12011 3048 RT0001

Dear Ms. Histrow:

Re: HEALTHSCREEN SOLUTIONS INCORPORATED  
Date of Receivership: August 29, 2011  
Estate Number: #31-456874

To support our claim for unpaid GST / HST in the above Receivership, we have enclosed an amended proof of claim for the amount of \$201,746.74.

Filing this proof of claim form does not affect any rights Canada Revenue Agency (CRA) may have under the "Excise Tax Act." Accordingly, filing them should not be construed as a waiver of those rights.

If you require further information with respect to our claim, please contact the undersigned at the telephone number and address provided in this letter.

Yours truly

Kay Singh  
Resource & Complex Case Officer  
Bankruptcy & Insolvency Unit

Canada

Toronto Centre Tax Services Office  
Accounts Receivable Division  
1 Front Street West  
Toronto ON M5J 2X6

Local : 416-954-0792  
Fax : 416-954-6411  
Web site : [www.cra.gc.ca](http://www.cra.gc.ca)



Canada Revenue  
Agency

Agence du revenu  
du Canada

Tax Centre  
Toronto ON M5J 2B1

September 07, 2012

HEALTHSCREEN SOLUTIONS INCORPORATED  
C/O DELOITTE & TOUCHE INC.  
ATTENTION: CHRISTINE HRISTOW  
181 BAY ST., STE 1400  
TORONTO ON M5J 2B1

Account Number  
12011 3048 RT0001

Dear Ms. Hristow:

Re: HEALTHSCREEN SOLUTIONS INCORPORATED

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us Goods and Services Tax / Harmonized Sales Tax (GST/HST) of \$201,746.74.

Period Outstanding	GST/HST Payable	Penalty & Interest	Total Payable
2011-08-29	\$ 8,695.23	\$ 509.82	\$ 9,205.05
2011-07-31	108,556.52	6,818.17	115,374.69
2011-06-30	8,067.15	465.47	8,532.62
2011-05-31	3,616.36	221.66	3,838.02
2011-04-30	1,158.13	72.50	1,230.63
2011-03-31	1,443.65	101.36	1,545.01
2011-02-28	7,347.83	548.21	7,896.04
2011-01-31	27,889.03	2,208.28	30,097.31
2010-11-30	6,431.61	3,610.50	10,042.11
2010-10-31	3,538.83	2,942.60	6,481.43
2010-09-30	\$0.00	1,305.31	1,305.31
2010-08-31	\$1,012.23	89.18	1,101.41
2010-07-31	\$0.00	1,084.91	1,084.91
2010-06-30	0.00	1,865.76	1,865.76
2010-03-31	0.00	781.88	781.88
2009-12-31	0.00	248.72	248.72
2009-09-30	0.00	166.87	166.87
2009-06-30	0.00	130.88	130.88
2009-03-31	447.05	81.69	528.74
2008-12-31	241.27	48.08	289.35
Total	\$178,444.89	\$23,301.85	\$201,746.74

.../2

**Canada**

Toronto Centre Tax Services Office  
Accounts Receivable Division  
1 Front Street West  
Toronto ON M5J 2B1

Local : 416-954-0792  
Fax : 416-954-6411  
Web site : www.cra.gc.ca

- 2 - Acct No: 12011 3048 RT0001

Under subsection 222(3) of the "Excise Tax Act," \$178,444.89 which is included in the above totals, is held in trust and forms no part of the property, business, or estate of HEALTHSCREEN SOLUTIONS INCORPORATED in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

The Receiver General should be paid the total amount of this trust, namely \$178,444.89, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

Please indicate when you can pay the remaining balance of \$23,301.85, plus penalty and interest accrued to the date of payment. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact Kay Singh of the Revenue Collection Division at address and telephone number provided in this letter.

Yours truly,



Kay Singh  
Resource & Complex Case Officer  
Bankruptcy & Insolvency Unit

# EXHIBIT L

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Ontario

Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9



Page 1 / 1  
0006378

0005001

RST - R001  
HEALTHSCREEN SOLUTIONS INCORPORATED  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1

Issue Date 03-Jun-2013

Business No. 120113048TR0002  
Reference No. L1304621120

**Statement of Account - Retail Sales Tax**  
**Account Balance \$139,279.02**

According to our records, you have an outstanding balance on your account as indicated above. In order to avoid any additional interest, the account balance must be received by the Ministry of Finance on or before 28-Jun-2013.

Please note that outstanding balances are subject to collection action.

If payment has been made, please disregard this notice.

If you have any questions or require additional information, please visit our website or call the Ministry of Finance at the number listed below.

Tax Period End	Assessment	Tax Owed	Penalty/Fee	Interest	Credit/Payment	Balance
31-Mar-2010	RST Return	\$24,985.97	\$2,498.60	\$2,341.86	\$27,879.60	\$1,946.83
30-Apr-2010	RST Return	\$41,602.29	\$4,160.23	\$8,904.45	\$0.00	\$54,666.97
31-May-2010	RST Return	\$28,698.23	\$2,869.82	\$5,992.97	\$0.00	\$37,561.02
30-Jun-2010	RST Return	\$30,538.98	\$3,053.90	\$6,213.43	\$0.00	\$39,806.31
	Audit	\$4,457.95	\$0.00	\$839.94	\$0.00	\$5,297.89

## Enquiries

1 866 ONT-TAXS  
1 866 668-8297

Fax 1 866 888-3850

Teletypewriter (TTY) 1 800 263-7776  
Internet [ontario.ca/finance](http://ontario.ca/finance)



Ontario

Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9

Detach and return with your full payment.

**Retail Sales Tax**  
**Account Payment**

L001-01

**Payments may be made:**

- using ONT-TAXS online at [ontario.ca/finance](http://ontario.ca/finance)
  - in person at certain ServiceOntario locations
  - in person at your Ontario financial institution free of charge
  - by mail to 33 King St W, PO Box 620, Oshawa ON L1H 8E9
- Make your cheque or money order in Canadian funds payable to the Minister of Finance.

Business No.	Reference No.	Balance Due
120113048TR0002	L1304621120	\$139,279.02

HEALTHSCREEN SOLUTIONS INCORPORATED  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1

003 RST 120113048TR0002 20100630 18850894084 0 00013927902 6

1576938 9000

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# EXHIBIT M

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Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9



RST - IL001

Issue Date 03-Jun-2013

0005002

HEALTHSCREEN SOLUTIONS INCORPORATED  
HEALTHSCREEN SOLUTIONS INCORPORATED  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1

Business No. 120113048TR0001  
Reference No. L1057681472

### Statement of Account - Retail Sales Tax

Account Balance \$38,737.58

According to our records, you have an outstanding balance on your account as indicated above. In order to avoid any additional interest, the account balance must be received by the Ministry of Finance on or before 28-Jun-2013.

Please note that outstanding balances are subject to collection action.

If payment has been made, please disregard this notice.

If you have any questions or require additional information, please visit our website or call the Ministry of Finance at the number listed below.

Tax Period End	Assessment	Tax Owed	Penalty/Fee	Interest	Credit/Payment	Balance
31-Mar-2010	Audit	\$32,326.30	\$0.00	\$7,603.55	\$1,192.27	\$38,737.58

## Enquiries

1 866 ONT-TAXS  
1 866 668-8297

Fax 1 866 888-3850

Teletypewriter (TTY) 1 800 263-7776  
Internet [ontario.ca/finance](http://ontario.ca/finance)



Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9

Detach and return with your full payment.

### Retail Sales Tax Account Payment

L 001 - 01

## Payments may be made:

- using ONT-TAXS online at [ontario.ca/finance](http://ontario.ca/finance)
  - in person at certain ServiceOntario locations
  - in person at your Ontario financial institution free of charge
  - by mail to 33 King St W, PO Box 620, Oshawa ON L1H 8E9
- Make your cheque or money order in Canadian funds payable to the Minister of Finance.

Business No.	Reference No.	Balance Due
120113048TR0001	L1057681472	\$38,737.58

HEALTHSCREEN SOLUTIONS INCORPORATED  
HEALTHSCREEN SOLUTIONS INCORPORATED  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1

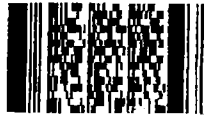
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Ontario

Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9

RST - L001

Issue Date

03-Jun-2013

0006000

1589681 ONTARIO LIMITED  
HEALTHSCREEN  
ATTENTION: GRETCHEN DANIELS  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1Business No.  
Reference No.893332544TR0001  
L1842393152**Statement of Account - Retail Sales Tax**  
**Account Balance \$101,990.38**

According to our records, you have an outstanding balance on your account as indicated above. In order to avoid any additional interest, the account balance must be received by the Ministry of Finance on or before 28-Jun-2013.

Please note that outstanding balances are subject to collection action.

If payment has been made, please disregard this notice.

If you have any questions or require additional information, please visit our website or call the Ministry of Finance at the number listed below.

Tax Period End	Assessment	Tax Owed	Penalty/Fee	Interest	Credit/Payment	Balance
31-Dec-2008	Audit	\$11,596.80	\$60,745.83	\$29,647.75	\$0.00	\$101,990.38

**Enquiries**1 866 ONT-TAXS  
1 866 668-8297

Fax 1 866 888-3850

Teletypewriter (TTY) 1 800 263-7776  
Internet [ontario.ca/finance](http://ontario.ca/finance)

Ontario

Ministry of Finance  
33 King St W  
PO Box 620  
Oshawa ON L1H 8E9

Detach and return with your full payment.

**Retail Sales Tax  
Account Payment**

L001-61

**Payments may be made:**

- using **ONT-TAXS** online at [ontario.ca/finance](http://ontario.ca/finance)
  - in person at certain ServiceOntario locations
  - in person at your Ontario financial institution free of charge
  - by mail to 33 King St W, PO Box 620, Oshawa ON L1H 8E9
- Make your cheque or money order in Canadian funds payable to the Minister of Finance.

Business No.	Reference No.	Balance Due
893332544TR0001	L1842393152	\$101,990.38

1589681 ONTARIO LIMITED  
HEALTHSCREEN  
ATTENTION: GRETCHEN DANIELS  
1200-80 BLOOR ST W  
TORONTO ON M5S 2V1

003 RST 893332544TR0001 20081231 X6709448967 0 00010199038 2

1576938 9001

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# EXHIBIT N

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## EXHIBIT N

**DELOITTE & TOUCHE INC., COURT APPOINTED RECEIVER OF  
HEALTHSCREEN SOLUTIONS INCORPORATED  
INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE PERIOD SEPTEMBER 2, 2011 TO NOVEMBER 15, 2013**

**Receipts**

Opening operating cash	\$ 238,874.42
Cash received from operations	271,478.52
Opening trust cash	161,340.85
Cash received for trust account	202,445.12
Sale of Assets	1,012,523.99
Collection of Accounts Receivable	194,486.72
Insurance Refunds	9,557.39

<b>Total receipts</b>	<u>\$ 2,090,707.01</u>
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**Disbursements**

Payroll (Receiver's)	\$ 499,518.39
Payroll (Pre-receivership)	173,533.73
Receiver's fees and costs	345,798.44
Payment of trust funds to doctors	250,561.39
Consulting fees & commissions	149,890.86
HST Paid	86,266.57
Legal Fees & Disbursements	79,177.50
Computer Services	66,894.18
Telephone	13,302.08
Merchant -- Visa/Master service fees	12,852.44
Insurance	12,142.12
Rent	11,296.76
Postage	9,981.45
Lease payments	2,431.27
Payroll Services	661.56
Storage	536.41
Courier	450.09
Miscellaneous disbursements	391.91
Utilities	384.72
Interest expense on Receiver Certificate	197.26
Filing fees	70.00

<b>Total disbursements</b>	<u>\$ 1,716,339.13</u>
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<b>Excess of Cash Receipts over Disbursements</b>	<u><u>\$ 374,367.88</u></u>
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# EXHIBIT O

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**2293035 ONTARIO LIMITED**

Applicant

-and-

**HEALTHSCREEN SOLUTIONS INCORPORATED**

Respondent

**AFFIDAVIT OF CATHERINE HRISTOW  
sworn on November 15, 2013**

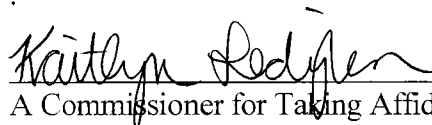
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**I, Catherine Hristow**, of the Town of Richmond Hill, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Vice President of Deloitte Restructuring Inc. ("**Deloitte**"), the Court-appointed Receiver of Healthscreen Solutions Incorporated ("**Healthscreen**" or the "**Company**"), and as such have personal knowledge of the matters herein deposed.
2. On September 2, 2011, Deloitte was appointed as Receiver without security of all of the assets, undertakings and properties of Healthscreen, pursuant to an order made by the Honourable Justice Marrocco of the Ontario Superior Court of Justice.
3. Attached hereto as Exhibit "**A**" are true copies of the invoices for fees and disbursements incurred by Deloitte in the course of the receivership administration of the Company between September 28, 2011 and November 15, 2013 (the "**Passing of Accounts Period**").

4. The total fees and disbursements of the Receiver during the Passing of Accounts Period amount to \$229,662.94, and harmonized sales tax ("HST") in the amount of \$29,856.18 totalling \$259,519.12.
5. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services.
6. The hourly billing rates outlined in Exhibit "A" to this affidavit are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.
7. Attached as Exhibit "A" to the Affidavit of Timothy Duncan of Gardiner Roberts LLP sworn and filed in support of the within motion are the full particulars of the fees and disbursements of Gardiner Roberts LLP, counsel to the Receiver, which have been incurred during the period September 24, 2011 to November 15, 2013.
8. Gardiner Roberts LLP rendered services throughout these proceedings in a manner consistent with instructions from the Receiver. The Receiver has approved all such accounts and I verily believe that the fees and disbursements of Gardiner Roberts LLP are fair and reasonable in the circumstances.

SWORN before me )  
 at the City of Toronto, )  
 in the Province of Ontario, )  
 this 15<sup>th</sup> day of November, 2013 )


  
 A Commissioner for Taking Affidavits, etc.

  
 CATHERINE HRISTOW

Kaitlyn Kerr Ledingham, a Commissioner, etc.,  
 Province of Ontario, while a Student-at-Law.  
 Expires June 7, 2015.

**EXHIBIT "A"**

**REFERRED TO IN THE AFFIDAVIT OF CATHERINE HRISTOW**  
*(Sworn November 15, 2013)*

  
**Commissioner**

Kaitlyn Kerr Ledingham, a Commissioner, etc.,  
Province of Ontario, while a Student-at-Law.  
Expires June 7, 2015.

# Deloitte.

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto ON M5J 2V1  
 Canada

Tel: 416-601-6549  
 Fax: 416-601-6690  
 www.deloitte.ca

Healthscreen Solutions  
 c/o: Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto ON M5J 2V1

Date: March 1, 2012  
 Invoice No: 3018555  
 Client/Mandate No: 917445/1000001  
 Partner: Daniel Weisz  
 HST Registration No: 122893605

## Invoice

Professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Receiver (the "Receiver") of the undertakings and properties of Healthscreen Solutions Incorporated ("Healthscreen" or the "Company") for the period from September 28, 2011 to January 31, 2012.

Date	Professional	Description	Hours
9/28/2011	Hristow, Catherine	Status update with B. Tannenbaum; review draft First Court Report of the Receiver ("First Report") and forward same to counsel to review; discussions with B. Litvack regarding information requirements for the First Report; email correspondence to B. Litvack and I. Cattelan regarding letters to the former board of directors regarding D&O insurance; various discussions with J. Wigley regarding security opinion, court report, communications and other matters; discussion with A. Hutton regarding analysis required; telephone attendance with J. Gillberry regarding staffing; send draft communication to 2293035 Ontario Limited ("229") and Physiomed Group ("Physiomed") for comments; telephone attendances with I. Cattelan and D. Armstrong; discussion with B. Tannenbaum regarding draft First Court Report of the Receiver; requested security documentation for RBC and Alliance; discussion with P. Casey.	7.2
9/28/2011	Litvack, Bryan	Summarize and prepare backup of payments for R. Brown to issue cheques; review and provide comments on the draft First Report; prepare change request forms for AMEX and Visa to change bank account deposits; prepare statement of receipts and disbursements for the court report; return creditor telephone calls; review cash flow with I. Cattelan; organize meetings for Physiomed to meet Healthscreen	8.4

March 1, 2012

Page 2

Date	Professional	Description	Hours
		employees; prepare and send out letter to former directors.	
9/28/2011	Tannenbaum, Bryan	Status update meeting with C. Hristow; discussion with C. Hristow regarding security review and the First Report.	0.8
9/28/2011	Casey, Paul	Meeting with C. Hristow and review account correspondence.	0.5
9/28/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; investigate draft error by TD Bank.	2.2
9/29/2011	Hristow, Catherine	Advise purchasers of court date; review communications to Physicians; correspondence and discussions with J. Gillberry regarding data room, and other matters; discussions with J. Wigley regarding First Report; review information received from S. Davis; meeting with Healthscreen staff regarding transition; correspondence with J. Rosekat; correspondence with 229 and Physiomed regarding employees; review updated vacation pay calculation; dealing with human resource matters; correspondence with J. Wigley regarding TD Bank; discussion with J. Cook regarding TD Merchant Services; various discussions with K. Skells and I. Cattelan; correspondence with D. Moxam regarding APA's.	8.8
9/29/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; input deposit accrual to update draft statement of receipts and disbursements; prepare disbursement cheques and wires.	5.3
9/30/2011	Baeta, Cindy	Review of Healthscreen bank statement and prepare monthly bank reconciliations for sign off.	2.0
9/30/2011	Hristow, Catherine	Review daily banking information; correspondence with K. Skells regarding PST; correspondence from J. Belobaba regarding interviews; correspondence with J. Wigley regarding TD Bank; correspondence with H. Chaudhry regarding vendor accounts and domain names; correspondence with D. Armstrong regarding domain names and forward information to 229 and Physiomed; discussions with R. Brown and I. Cattelan regarding statement of receipts and disbursements; correspondence with J. Gillberry; review comments from R. Bougie and continue with revisions to the First Report; correspondences with J. Wigley regarding court report and affidavit of fees; meeting with J. Wigley regarding swearing affidavit; correspondence with A. Hutton regarding CallerMD; review supplementary security opinion; review proposals from M. Hall; review correspondence regarding Amazon.	8.3
9/30/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and	4.9



March 1, 2012  
Page 3

Date	Professional	Description	Hours
		email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; reconcile draft statement of receipts and disbursements with I. Cattelan; update statement of receipts and disbursements and send to C. Hristow; prepare transfer of funds.	
10/3/2011	Hristow, Catherine	Discussions with B. Bougie; review changes to draft First Report of the Receiver; discussions with B. Tannenbaum; various correspondence with J. Wigley and J. Rosekat regarding same and finalize; discussions with B. Litvack; review and sign cheques; discussion with J. Gillberry; email correspondence to 229 and Physiomed.	4.3
10/3/2011	Litvack, Bryan	Correspondence with R. Brown regarding cheques to be issued today and later this week; review payroll numbers for this week's payroll; compile and calculate WEPP calculations and draft letter for employees; return creditor telephone calls.	7.5
10/3/2011	Tannenbaum, Bryan	Review draft First Report and discuss same with C. Hristow along with status of closing, and deemed trust issues; review motion record.	2.5
10/3/2011	Bougie, Robert	Quality assurance review of the First Report and discussion of same with C. Hristow.	1.0
10/3/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; record disbursement cheques.	3.4
10/4/2011	Litvack, Bryan	Continue with WEPP calculations; discuss banking issues with K. Skells, I. Cattelan and R. Brown; review invoices; return creditor telephone calls.	7.2
10/4/2011	Zailer, Anna	Update Receiver's website.	0.2
10/4/2011	Tannenbaum, Bryan	Telephone attendance with C. Hristow regarding J. Wigley's email on trusts.	0.3
10/4/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; arrange for wires and payroll transfers; file documentation and send returned item documentation to Healthscreen.	2.3
10/4/2011	Hristow, Catherine	Correspondences with J. Belobaba regarding e-room, contracts, co-ordination of requests, communications to doctors and other matters; correspondence with J. Gillberry regarding Alliance Funding; discussion with I. Cattelan and A. Hutton regarding withdrawn doctors; discussion with B. Litvack regarding payroll, WEPP, disbursements and other matters; issue Receiver's certificate and advise 229 of same; review and respond to requests to approve software upgrades; correspondence with Deloitte media relations regarding requests for information; correspondence to D.	7.0

Date	Professional	Description	Hours
		Moxam regarding trademarks; correspondence to J. Wigley regarding communications to doctors; review banking; various discussions with staff regarding meetings with 229 and Physiomed; discussion with I. Cattelan regarding working hours and request for email to be sent to staff; dealing with operational, staffing and transition matters; telephone attendance with B. Tannebaum.	
10/5/2011	Litvack, Bryan	Review payroll and WEPP calculations for terminated employees; correspondence with suppliers requesting invoices for September; discussions with B. Tannenbaum; attend Physiomed transition meeting.	6.8
10/5/2011	Hristow, Catherine	Correspondences and discussions with B. Tannenbaum; correspondence with Physiomed regarding confidentiality agreement for M. Ross; various correspondences with J. Gillbery; discussion with A. Hildebrandt; attend Physiomed transition meeting; discussions with D. Armstrong regarding employees concerns with respect to potential employment with either Physiomed or 229; various correspondence regarding closing date; correspondence with Deloitte media relations; various discussions/meetings with I. Cattelan and K. Skells.	4.6
10/5/2011	Weisz, Daniel	Sign cheques/wire requests.	0.2
10/5/2011	Tannenbaum, Bryan	Attendance at Healthscreen premises and meet with C. Hristow and B. Litvack.	1.5
10/5/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; prepare two wire transfers and issue cheques; commence entries into Ascend for prior days deposits.	3.7
10/6/2011	Litvack, Bryan	Finalize and send out WEPP packages for terminated employees; return creditor telephone calls; draft supplier letters to be sent out upon closing of the sale; meet with I. Cattelan and R. Brown to discuss how Healthscreen is recording deposits in their daily deposit spreadsheet; prepare list of items that will need to be completed by Receiver upon closing.	6.3
10/6/2011	Hristow, Catherine	Follow-up to ensure that the letter to Physicians was sent out by fax blast, and information was posted to the Healthscreen website; follow-up on information requests; various discussions with 229 staff; discussion with S. Davis regarding termination of contract; correspondences with J. Gillberry on a number of matters including e-room, shared services agreement, and accounting software; telephone attendance with B. Tannenbaum regarding 229 and ACCPAC arrears; review schedule of installations; discussion with J. Belobaba regarding credit bid; correspondences with J. Wigley and D. Moxam; meeting	7.6

Date	Professional	Description	Hours
		with P. Gomes regarding resignation; dealing with employee matters; discussions with D. Armstrong; review information including arrears and contract with ACCPAC; review correspondences from J. Wigley; review refunds owing to patients and discuss same with I. Cattelan and A. Hutton; review draft bill of sale for Physiomed; telephone attendance with Dr. P. Spencer; email correspondence to A. Hutton regarding withdrawal of Dr. P. Spencer from CallerMD program; review revised Physiomed APA; review list of computer equipment.	
10/6/2011	Tannenbaum, Bryan	Discussion with C. Hristow regarding assignment of ACCPAC to 229 and payment of arrears; supervision and review of emails regarding outstanding liabilities, assumption of licensing contracts and deemed trusts	1.3
10/6/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; telephone attendance with B. Litvack and I. Cattelan; commence inputting of deposits for CallerMD into Ascend.	2.9
10/7/2011	Litvack, Bryan	Prepare letter in response to letter received from Neopost's lawyer for leased equipment; telephone attendance with Canada Revenue Agency to request HST audit; preparation of closing letters to suppliers; discuss outstanding items with K. Skells and I. Cattelan.	5.6
10/7/2011	Hristow, Catherine	Review draft letter to suspended doctors; correspondence with D. Moxam regarding Smart & Bigger, Agreements of Purchase and Sale ("APA's") and other matters; various discussions and correspondence with I. Cattelan, K. Skells and B. Litvack; review unscheduled EMR listing; review information request from 229; correspondence with P. Gomes; correspondence regarding payroll; review outstanding obligations.	4.6
10/7/2011	Tannenbaum, Bryan	Receipt and review of APA's and execute same.	1.0
10/7/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up; continue inputting deposits into Ascend.	5.5
10/11/2011	Hristow, Catherine	Attendance in the Ontario Superior Court of Justice (Commercial List) regarding the First Report and obtaining orders approving the sale of assets to 229 and Physiomed; review daily banking information; review draft communications to employees, and information for customers to be posted on the website; advise K. Skells regarding payroll information; discussions with B. Litvack, I. Cattelan and K. Skells regarding information request from Physiomed; telephone attendance with R. Gregory; email correspondence to A. Hutton regarding R. Gregory; review IT and lease summary; review correspondence from K.	8.4

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Date	Professional	Description	Hours
		Skells regarding PST liability; email correspondence to A. Hildebrandt regarding NOUS; email correspondence to A. Sirrah of NOUS; review list of trademarks from Smart & Bigger and forward same; email correspondence to Physiomed requesting confirmation of funds to close; discussions with D. Moxam; discussions with B. Tannenbaum; review draft documents for closing, revise and execute; correspondence regarding transition; review draft termination letters; correspondence with D. Armstrong.	
10/11/2011	Litvack, Bryan	Organize documentation for storage; prepare termination letters for suppliers to cancel agreements; follow-up with K. Skells and I. Cattelan on requests from C. Hristow; return creditor and former employee calls; attend Physiomed transition meeting.	6.6
10/11/2011	Tannenbaum, Bryan	Discussions with C. Hristow regarding trust liabilities, and status of operations; attendance in the Ontario Superior Court of Justice (Commercial List) regarding the First Report and obtaining orders approving the sale of assets to 229 and Physiomed	2.0
10/11/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet; prepare transfer to have company account closed; input and print Caller/MD cheques.	5.0
10/12/2011	Hristow, Catherine	Forward court orders for posting on the Healthscreen website; respond to D. Maggi of the OntarioMD; review Purchased Deposits and forward same to 229; various email and telephone attendances with D. Moxam; review draft statements of adjustments and forward same to 229; review draft agreement to adjust, revise, sign and forward same to A. Hildebrandt; various discussions with K. Skells regarding PST; various discussions with D. Armstrong, A. Hutton, I. Cattelan and K. Skells regarding cut-off and transition; review correspondence from L. Reynolds and J. Belobaba regarding cancellation of practice and communication with doctors; review and respond to communication with J. Belobaba regarding Canada Post; reviewing and signing CallerMD cheques; dealing with employee queries; status update with B. Tannenbaum.	9.0
10/12/2011	Litvack, Bryan	Prepare more termination letters for suppliers. Finalize and send out employee termination letters. Meet with CRA payroll auditor to discuss the audit being completed today. Discuss outstanding issues with K. Skells and I. Cattelan.	8.2
10/12/2011	Zailer, Anna	Update website.	0.4
10/12/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print deposit back up and input deposit into Ascend; Prepare courier slip to courier Trust cheques to company address, deposit input.	5.5
10/12/2011	Tannenbaum, Bryan	Status update discussion with C. Hristow.	0.8

Date	Professional	Description	Hours
10/13/2011	Litvack, Bryan	Send out termination letter for suppliers and notify them of the new purchasers. Return creditor and employee calls. Discussions with employees on the transition. Discuss payroll with K. Skells and I. Cattelan.	7.4
10/13/2011	Weisz, Daniel	Sign cheques.	0.1
10/13/2011	Tannenbaum, Bryan	Status update discussions with C. Hristow regarding closing of purchase and sale transactions and transition.	0.7
10/13/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; print banking report and prepare cash balance spreadsheet; continue inputting deposits.	6.4
10/13/2011	Hristow, Catherine	Correspondence and discussions with D. Armstrong; correspondence and discussions with J. Wigley regarding business information, and TD set-off; receipt of confirmation of funds from Physiomed; review filed Receiver's certificate; discussion with accounting staff regarding cheques and deposits on a go forward basis; review correspondences regarding Sugar and Jira licenses; discussion with J. Gillberry; discussion with A. Hutton, I. Cattelan and others regarding CallerMD statements for October 1 to October 12, 2011; status update with B. Tannenbaum; correspondence with S. Davis; discussions/ correspondence with respect to changes to the webpage and transitional matters.	7.4
10/14/2011	Litvack, Bryan	Review Healthscreen mail received in Deloitte & Touche office; issue additional letters to suppliers re: cancelling or transferring Healthscreen accounts; review payroll spreadsheet and backup; review outstanding items with I. Cattelan; return former employee telephone phone calls.	7.0
10/14/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; prepare various disbursement cheques; organize deposit backup and prepare list of missing deposit back up.	5.2
10/14/2011	Hristow, Catherine	Discussions with I. Cattelan regarding payroll, and statement of adjustments; review documents/files in I. Cattelan's office; discussions with K. Skells regarding audits; meeting with K. Skells and J. Gillberry; various discussions with J. Gillberry; review signed shared services agreement; correspondence with K. Lee regarding creditor requests; correspondence with J. Wigley regarding occupation agreement; correspondence to J. Wigley regarding LaBarge; discussions with B. Litvack regarding payroll, and lease information to be sent to Gardiner Roberts; sign CallerMD cheques.	4.6
10/17/2011	Litvack, Bryan	Attendance at Healthscreen and follow-up with K. Skells and K. Lee with entering the payroll into ADP; return	5.5

Date	Professional	Description	Hours
		supplier call for returning equipment; organize invoices that need to be paid; organize and pack up records at Healthscreen.	
10/17/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; forward various telephone calls regarding equipment.	4.5
10/18/2011	Litvack, Bryan	Attendance at Healthscreen and follow-up with K. Skells regarding payroll backup and forward to R. Brown to pay; review and sign records of employment; mail out final CallerMD cheques; return creditor and former employee telephone calls; prepare letters to be sent along with final payments to suppliers; follow-up on remaining items with K. Skells and K. Lee.	7.5
10/18/2011	Brown, Rose	Print daily bank reports for all TD bank accounts; reconcile general ledger and bank; update cash position schedule and email same to B. Litvack and C. Hristow; prepare payroll wires.	4.9
10/18/2011	Hristow, Catherine	Attendance at Healthscreen to sign cheques; meet with B. Litvack regarding status update with respect to transition, payroll, audits, WEPP, records and other matters; discussion with J. Gillberry; revise CallerMD letter; correspondence and telephone attendance with D. Moxam regarding occupation agreement.	2.9
10/19/2011	Litvack, Bryan	Attendance at Healthscreen's office; organize and handout records of employment; return supplier calls; call WSIB to determine if they are sending the Receiver forms to complete; pack up additional; forward invoices and letters to R. Brown to pay; calculating WEPP and vacation pay owing by Receiver.	6.2
10/19/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account.	2.1
10/19/2011	Hristow, Catherine	Discussions with J. Gillberry; endorse cheques; review correspondence.	0.6
10/20/2011	Litvack, Bryan	Attendance at Healthscreen; oversee shipment of boxes; Return creditor phone calls; organize back up files and store on Receiver's drive; discuss banking and payment matters with R. Brown; telephone attendance with WSIB on receiving statements during receivership.	5.8
10/20/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account.	3.7
10/20/2011	Hristow, Catherine	Various correspondences with M. Jiwan regarding information on a CallerMD account; correspondence with A. Hutton regarding CallerMD account; telephone attendance with J. Gillberry.	1.1
10/21/2011	Litvack, Bryan	Follow-up with K. Skells on HST payments made in 2011 and provide backup of payments made during receivership; telephone attendance with Work Safe BC to request forms to	4.4

Date	Professional	Description	Hours
		complete remittance; reply to former employee telephone calls; discussion with B. Tannenbaum; update WEPP workbook and letters for terminated employees; emails to H. Chaudhary, Physiomed and 229 to obtain updates and request information.	
10/21/2011	Tannenbaum, Bryan	Review correspondence; discussion with B. Litvack.	1.6
10/21/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account, disbursement cheques.	3.6
10/24/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account.	3.3
10/24/2011	Litvack, Bryan	Follow-up with First Data on Mastercard chargeback from last week; calculate and update WEPP forms for employees recently terminated due to sale of assets; follow-up and respond to suppliers requests for payment; prepare Worksafe BC remittance form; prepare letters to be sent with payment to suppliers.	3.8
10/25/2011	Tannenbaum, Bryan	Review file correspondence and status of completion; review bank account information.	1.3
10/25/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account.	1.8
10/25/2011	Litvack, Bryan	Prepare email to First Data explaining that the Mastercard chargeback should be reversed; prepare documents for WEPP mailing and submit applications online; review September general ledger and commence calculation of the September HST return; respond to creditor and former employee telephone calls; respond to requests from the purchasers.	5.0
10/26/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account.	2.5
10/26/2011	Litvack, Bryan	Prepare letters for final payments to suppliers and prepare invoices for R. Brown to pay; submit WEPP applications to Service Canada; respond to supplier and employee requests.	4.2
10/27/2011	Tannenbaum, Bryan	Telephone attendance with C. Hristow regarding alleged misrepresentation issue raised by Physiomed.	0.8
10/27/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account, disbursement cheques.	1.5
10/27/2011	Hristow, Catherine	Correspondence with J. Gillberry regarding occupation agreement; discussion with B. Litvack regarding WEPP, termination letters, back-up and other matters; discussion with Service Canada; review and respond to email correspondence from J. Belobaba regarding distribution; review email correspondence from J. Belobaba with respect to alleged misrepresentations and forward same to legal counsel; telephone attendance with A. Hutton; email correspondence to A. Hutton regarding log activity in the e-room; forward e-room activity to legal counsel; telephone	2.1

Date	Professional	Description	Hours
		attendance with B. Tannenbaum; email correspondences to legal counsel; email correspondence to J. Gillberry regarding emails referencing Healthscreen.	
10/27/2011	Litvack, Bryan	Prepare PST summary spreadsheet; continue submitting WEPP applications to Service Canada; follow-up with Healthscreen employees to get update on their status; follow-up with CRA regarding HST audit; telephone attendance with Service Canada to determine why claims are being rejected; further discussions with representative from Service Canada-Labour Department who advised that termination and severance are not being paid to employees; prepare letter to legal counsel regarding same; respond to C. Hristow's requests.	5.3
10/28/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account; discussion with B. Litvack regarding returned item from MC/First Data.	1.1
10/28/2011	Litvack, Bryan	Review and approve final payroll; telephone attendance with K. Skells regarding final payroll and T4s; contact Filebank to setup new account for the receivership; updated purchase price adjustment spreadsheet for 229; respond to various requests from C. Hristow and K. Skells; contact First Data for the return of their overpayment of the MasterCard chargeback; attendance at Healthscreen office and meet with H. Chaudhary regarding email backup; discuss outstanding receivership items with K. Skells.	3.8
10/28/2011	Hristow, Catherine	Correspondence and discussion with B. Litvack regarding back up of emails; review ADP forms for signature; review correspondence from D. Armstrong from a shareholder and respond to same; telephone attendance with J. Wigley regarding Physiomed; email correspondences to J. Wigley enclosing correspondence from Physiomed with respect to reimbursement of A. Hutton's salary, and CallerMD opening balances; email correspondence with M. Jiwan; correspondences with J. Gillberry regarding rent and back up of emails; correspondence with Physiomed and 229 regarding domain name listing.	3.2
10/31/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account, disbursement cheques.	2.4
10/31/2011	Litvack, Bryan	Follow-up on outstanding items with K. Skells including payment of November rent, employees addresses and HST; telephone call to CRA to determine if an auditor has been assigned to the receivership; review mail received at Healthscreen; contact Psigate to determine when the Receiver will receive funds in reserve.	3.4
10/31/2011	Hristow, Catherine	Meeting with K. Lee to endorse cheques; correspondence and telephone discussions with J. Gillberry.	0.7
11/1/2011	Tannenbaum, Bryan	Receipt and review of email from J. Belobaba regarding	0.5



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Date	Professional	Description	Hours
		complaint; discuss same with C. Hristow; review of C. Hristow's email to J. Wigley.	
11/1/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account, disbursement cheques and Payroll wire.	1.9
11/1/2011	Litvack, Bryan	Arrange for Payroll to be paid; prepare invoices and send to 229 and Physiomed to chargeback for payroll paid to H. Chaudhary and A. Hutton; discuss with J. Wigley regarding WEPP; telephone attendance with Service Canada with respect to revising the WEPP applications online; revise and submit amended WEPP applications online; respond to requests from C. Hristow and K. Skells.	5.5
11/1/2011	Hristow, Catherine	Correspondence with K. Lee regarding Canada Post; review letter from Physiomed's legal counsel and discuss same with J. Wigley; prepare correspondence and send to legal counsel for comment; telephone attendance with J. Rosekat; status update with B. Tannenbaum; email correspondence to A. Hutton and D. Armstrong.	1.7
11/2/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account/Trust Account.	2.1
11/2/2011	Hristow, Catherine	Review information up-loaded to e-room in preparation for meeting with A. Hutton; meeting with A. Hutton regarding allegations by Physiomed; telephone attendance with J. Rosekat; correspondence with D. Armstrong; review correspondence from J. Watts and forward same to Gardiner Roberts; email to Gardiner Roberts enclosing Northstar Bancorp contract and termination letter; correspondence with J. Gillberry; email correspondence to K. Skells; email correspondence to J. Watts; email correspondence with M. Preston regarding reimbursement of A. Hutton's salary; correspondence with E. Reynolds of Canada Post.	3.1
11/3/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account/Trust Account.	0.8
11/3/2011	Hristow, Catherine	Review correspondence for emails from J. Belobaba regarding reimbursement of A. Hutton's salary and forward same to M. Preston; correspondence with J. Gillberry regarding statement of adjustments and back up of emails; correspondence with D. Armstrong; review and respond to email correspondence from J. Huey at Krugarand regarding leases at Bloor St.	0.7
11/4/2011	Tannenbaum, Bryan	Discussion with C. Hristow regarding J. Belobaba/Physiomed's position and the outcome of the discussions with A. Hutton, D. Armstrong and our legal position regarding the allegations.	0.5
11/4/2011	Brown, Rose	Print banking report and prepare cash balance spreadsheet, input deposit coding for operating account/Trust Account.	2.3
11/4/2011	Litvack, Bryan	Continue to submit amended WEPP applications online; respond to requests from 229 employees; follow-up with	5.2

Date	Professional	Description	Hours
		CRA on scheduling HST audit; returning former employee phone calls; prepare payroll package to send to auditor.	
11/4/2011	Hristow, Catherine	Meeting with D. Armstrong regarding allegations by Physiomed; telephone attendance with D. Wigley; status update with B. Tannenbaum; discussions with B. Litvack regarding WEPP and HST audit.	1.1
11/8/2011	Hristow, Catherine	Email correspondence with landlord; review correspondence on TD Bank set-off; respond to request from A. Costin of McCarthy Tetrault regarding appointment order; correspondence with K. Skells.	1.1
11/9/2011	Tannenbaum, Bryan	Review details of email on chronology with Physiomed purchase; discussion with C. Hristow.	1.5
11/9/2011	Brown, Rose	Issue disbursement cheques, prepare transfer between accounts; prepare banking balance reports.	1.4
11/9/2011	Hristow, Catherine	Review correspondence from A. Costin of McCarthy Tetrault regarding 80 Bloor Street; various correspondence and discussion with J. Wigley regarding termination of the lease; review documents in the e-room, APA, Invitation for Proposals and commence drafting memorandum in response to Davis Moldaver's letter; correspondence with J. Gillberry; discussions with B. Tannenbaum.	4.6
11/10/2011	Hristow, Catherine	Reviewing documents that were up-loaded to the e-room and continue with draft memorandum in response to the Davis Moldaver LLP letter; telephone attendances with J. Rosekat; discussion with B. Litvack regarding outstanding matters; correspondence from K. Skells regarding HST audit; discussion with A. Koroneos.	3.8
11/10/2011	Koroneos, Anna	Discussion with C. Hristow regarding status of file, and WEPP claims.	0.5
11/11/2011	Koroneos, Anna	Discussion with C. Mba, former employee, on filing a proof of claim and updating Service Canada; email to B. Litvack on WEPP link; meeting with C. Hristow on file status, audits and other matters.	2.0
11/11/2011	Hristow, Catherine	Revise memorandum to file; review and compare credit note requests to PrevCare adjustments against CallerMD accounts; correspondences with K. Skells regarding HST, and additional analysis on PrevCare receivables and credit note requests; telephone attendance with J. Rosekat; discussion with A. Koroneos.	1.8
11/14/2011	Brown, Rose	Issue disbursement cheques and record same in Ascend.	0.5
11/14/2011	Koroneos, Anna	Discussion with C. Mba, a former employee on proof of claim and locate information to update with Service Canada for WEPP; email return to C. Mba on update Proof of Claim status; review of files from B. Litvack's desk.	4.5
11/14/2011	Hristow, Catherine	Discussions with A. Koroneos regarding WEPP claims and other matters; correspondence with K. Skells regarding discontinuance of action received; telephone attendance with P. Gomes; forward P. Gomes contract to J. Rosekat.	0.9

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Date	Professional	Description	Hours
11/15/2011	Tannenbaum, Bryan	Review and provide comments on draft letter to Physiomed.	0.3
11/15/2011	Brown, Rose	Review bank balances.	0.3
11/15/2011	Koroneos, Anna	Review of Telus invoice and letter sent; discussions with - numerous departments at Telus regarding obtaining final billing; review WEPP information in file.	2.0
11/15/2011	Hristow, Catherine	Correspondence with K. Skells regarding GST/HST audit; correspondence with J. Belobaba regarding legal costs; email correspondence to J. Rosekat regarding legal account for J. Belobaba's loan; various discussions with P. Gomes; discussions with J. Rosekat; correspondence with J. Rosekat regarding the Royal Bank; review security opinion; fax order to the court regarding the unsealing of the Asset Purchase Agreements.	1.8
11/16/2011	Brown, Rose	Update bank balance spreadsheet.	0.3
11/16/2011	Hristow, Catherine	Review detail legal account received from J. Belobaba and forward same to J. Rosekat; review draft correspondence to B. Moldaver; email correspondence to K. Skells regarding WEPP and ROE's; meeting with B. Tannenbaum regarding draft letter to B. Moldaver; telephone attendances with J. Rosekat regarding J. Belobaba's security and draft letter to B. Moldaver; review and sign consent to terminate the lease at 80 Bloor.	1.1
11/16/2011	Koroneos, Anna	Additional discussions with Telus regarding final billing; review of several emails of Proofs of Claim for WEPP from employees including but not limited to: T. Gruszka, M. Hall, M. Klein, A. Reabova, L. Skarja, R. Anandrajah, K. Dallimore, K. Vellani; S. Christianson, S. Manary, D. Poisson, S. Poisson, S. Arsenault, L. Mongtanese, R. Cheong, K. Sasaki, C. Ceron, T. Park and M. Wiebe; additional email correspondences with K. Dallimore and K. Vellani; telephone attendance with K. Vellani; telephone attendance and email correspondences with K. Skells on certain employees and claims receive by him; enter updated proof of claim status on Service Canada website.	7.5
11/17/2011	Koroneos, Anna	Telephone attendances with several employees regarding WEPP; entered proof of claims received on Service Canada website and inform employees of same; with K. Skells on K. Vellani vacation issue; telephone call to W. Payne; discussion with C. Sarang on process and proof of claim; lengthy discussion with K. Vellani regarding his vacation pay.	6.0
11/17/2011	Hristow, Catherine	Correspondence from J. Gillberry regarding outstanding invoice that will be paid by 229; review and send to J. Rosekat PPSA from Grand Communities.	0.2
11/18/2011	Koroneos, Anna	Email to K. Vellani on his request for special vacation considerations with notations on WEPP requirements; further to discussions and emails with K. Skells; email correspondence with M. Klein a former employee and	4.5

Date	Professional	Description	Hours
		WEPP creditor on status; Telephone and email correspondence with K. Vellani; review of claim filed by K. Vellani and enter into Service Canada; telephone attendance with K. Skells on K. Vellani; r confirm proof of claim entry into Service Canada; various email correspondence with C. Ceron on WEPP; correspondence with B. Irek on claim.	
11/18/2011	Hristow, Catherine	Email correspondence with K. Skells regarding December rent; telephone attendance with R. Bastair regarding GST audit; correspondence with the Royal Bank regarding payment on their security.	0.4
11/21/2011	Tannenbaum, Bryan	Discuss J. Belobaba's security position with C. Hristow and status of engagement.	1.0
11/21/2011	Koroneos, Anna	Review incoming Proofs of Claim and update Service Canada website; email correspondences from former employees and respond when updates complete.	3.5
11/21/2011	Hristow, Catherine	Respond to correspondence with K. Skells regarding EHT; discussion with B. Tannenbaum.	0.1
11/22/2011	Brown, Rose	Prepare disbursement cheque.	0.2
11/22/2011	Koroneos, Anna	Review and update Service Canada website regarding proofs of claim; discussion with K. Skells on J. Brennan; email correspondence from R. Phinney on proof of claim questions and respond to same; update Service Canada.	3.2
11/22/2011	Hristow, Catherine	Review correspondence from J. Belobaba and respond to same; correspondence to J. Rosekat regarding J. Belobaba; correspondence with K. Skells.	0.6
11/23/2011	Koroneos, Anna	Update Service Canada and respond to former employees to continue with application.	1.0
11/24/2011	Hristow, Catherine	Correspondence with K. Skells regarding Asset Purchase Agreements.	0.1
11/25/2011	Hristow, Catherine	Correspondence with Royal Bank regarding payment on their security; correspondence with K. Skells regarding HST audit.	0.2
11/29/2011	Tannenbaum, Bryan	Review various correspondences regarding J. Belobaba/Physiomed.	1.0
11/30/2011	Baeta, Cindy	Review of Healthscreen bank statement and prepare monthly bank reconciliations for sign off.	2.0
11/30/2011	Koroneos, Anna	Discussion with former employees on WEPP; enter new claims into Service Canada website.	0.6
12/6/2011	Koroneos, Anna	Review of message from C. Lloyd of Service Canada and amend trustee information on webpage; telephone discussion with C. Mba a former employee and call to Service Canada on the status of his application; with Mamneet of Service Canada on estate number and other questions; receipt of proof of claim for Arpi and enter proof of claim on Service Canada website.	2.0
12/7/2011	Brown, Rose	Issue cheque and record same in Ascend.	0.2
12/7/2011	Koroneos, Anna	Telephone attendance with L. Reynolds on the status of her WEPP application and expense payment; several emails and	1.0

Date	Professional	Description	Hours
		communication with Service Canada on her application.	
12/8/2011	Koroneos, Anna	Emails with K. Vellani on his WEPP claim and proof of claim filed.	1.0
12/9/2011	Koroneos, Anna	Review of voicemail and email correspondences with K. Vellani to discuss his expenses outstanding and discussion with C. Hristow regarding same; review and file with Service Canada the proof of claim of H. Chaudhry.	0.8
12/9/2011	Hristow, Catherine	Discussion with A. Koroneos; email correspondence with K. Skells regarding employee expenses.	0.2
12/12/2011	Koroneos, Anna	Telephone attendance with K. Skells on WEPP; discussion with K. Vellani on his WEPP claim; correspondences with C. Lloyd of Service Canada on various disallowances and late claims, appeals and subsequent discussion and email with K. Skells on same.	4.0
12/12/2011	Hristow, Catherine	Review and respond to query regarding outstanding billing prior to the receivership; correspondence with insurer regarding refund.	0.2
12/14/2011	Tannenbaum, Bryan	Receipt and review email from Gardiner Roberts regarding Moldaver letter requesting information.	0.3
12/15/2011	Brown, Rose	Update banking in Ascend.	0.5
12/15/2011	Hristow, Catherine	Review letter from Moldaver and telephone attendance with J. Rosekat regarding response.	0.2
12/15/2011	Koroneos, Anna	Telephone call and email from K. Skells on his denied WEPP claim; review and enter payments made issued on correspondence to receiver from Service Canada; telephone attendance with K. Vellani on his payment and explaining the termination matter.	1.0
12/16/2011	Hristow, Catherine	Review draft letter from Gardiner Roberts to Moldaver and telephone attendance with J. Rosekat regarding same; email correspondence with some of the directors of Healthscreen regarding RST.	0.3
12/16/2011	Koroneos, Anna	Telephone discussion with C. Mba, former employee on his WEPP claim; call to C. Lloyd of Service Canada on various issues involving WEPP denials; discussion with M. Calucci, landlord of St. Catharines premises, on rental payment and provide contact for K. Skells; enter payments made by WEPP.	2.0
12/19/2011	Koroneos, Anna	On WEPPA issues and review payment schedule regarding disallowances from Service Canada; review email on PST and director's liability; with C. Hristow on same; review email from C. Sarin and resubmit his form; email back to confirm; review documents and email on PST and sort through schedule for payment required.	3.4
12/19/2011	Hristow, Catherine	Review correspondence from J. Wigley; correspondence with K. Skells regarding J. Belobaba's Amex card; discussions with A. Koroneos regarding RST; update statement of adjustments and send to J. Gillberry and A. Hilderbrandt.	1.4

Date	Professional	Description	Hours
12/20/2011	Koroneos, Anna	Review schedule for K. Skells and email to K. Skells reporting on overpayment for Service Canada; subsequent email from K. Skells to C. Hristow and review same; prepare and email to W. Seddon of Ontario Ministry of Revenue requesting final calculations on line claim and directors liability.	1.3
12/31/2011	Baeta, Cindy	Review of Healthscreen bank statement and prepare monthly bank reconciliations for sign off.	1.5
1/2/2012	Tannenbaum, Bryan	Receipt and review of statement of account from Gardner Roberts;	0.2
1/2/2012	Koroneos, Anna	Review email from a former employee, and address her concerns on maximum WEPP allowable amounts with return email identifying payments received and vacation pay allowed to max out.	0.7
1/3/2012	Koroneos, Anna	Email to director's contact regarding waiting for Ministry of Revenue ("MOR") comments and final numbers on directors liability; review of email from M. Nichols of MOR on directors liability of RST and forward to C. Hristow for instructions;	0.5
1/9/2012	Hristow, Catherine	Telephone attendance with J. Rosekat regarding J. Belobaba's security, distribution and other matters; review correspondence from K. Skells and request A. Koroneos to follow up; telephone attendance with a former employee.	0.6
1/10/2012	Brown, Rose	Trust banking administration.	0.3
1/11/2012	Brown, Rose	Trust banking administration.	0.6
1/11/2012	Hristow, Catherine	Review email correspondence from J. Rosekat regarding security J. Belobaba's security.	0.1
1/12/2012	Koroneos, Anna	Several emails with the former controller on various issues, including postage machine and Rena envelope imager; telephone call to Francotyp regarding the Rena envelope imager and after several discussions cancellation of service contract and confirmation of same with K. Skells; discussion with Service Canada on Ravi claim and re-enter information.	1.5
1/13/2012	Koroneos, Anna	Various emails with K. Skells on T4s; correspondence with A. Ridley on her proof of claim and enter same into Service Canada and email her to confirm.	1.3
1/17/2012	Hristow, Catherine	Correspondence with M. Preston of Physiomed regarding request for CallerMD payment information; review correspondence received from Retail Sales tax; approve payment to Alliance Corporation.	0.4
1/19/2012	Tannenbaum, Bryan	Sign cheques and status review email to C. Hristow.	0.2
1/19/2012	Brown, Rose	Trust banking administration including preparation of disbursement cheque.	0.2
1/20/2012	Tannenbaum, Bryan	Receipt and review of CRA proof of claim; email correspondence with C. Hristow.	0.3
1/20/2012	Hristow, Catherine	Review letter from CRA; review and respond to query from landlord.	0.2
1/23/2012	Koroneos, Anna	Review of CRA audit and statement of account; telephone	3.0

Date	Professional	Description	Hours
		call to CRA auditor on account; review of email from K. Skells regarding source deductions; update WEPPA amounts on schedule regarding Service Canada statement of account; telephone call to Service Canada regarding amount payable; review of entry for S. Mangru and telephone call with S. Mangru regarding her WEPPA claim and status;	
1/25/2012	Koroneos, Anna	Review of several emails on T4s and invoices; with Service Canada on obtaining schedule to match with amount owing on WEPPA; discussion with C. Hristow.	0.8
1/25/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding WEPPA.	0.1
1/26/2012	Brown, Rose	Trust bank administration including preparation of disbursement cheque.	0.4
1/26/2012	Koroneos, Anna	With K. Skells regarding T4s; telephone attendance with Service Canada regarding statement of account details; telephone attendance with a former employee on WEPPA claim and amend on Service Canada Site; review of tax statements and call to CRA to reconcile source confirmation.	1.5
1/26/2012	Hristow, Catherine	Correspondence with Krugarand.	0.1
1/27/2012	Koroneos, Anna	Review of emails from K. Skells; request information on T2200 and telephone discussion with K. Skells regarding the schedule of employees to receive T2200's, T4's, CRA and other matters; correspondence with C. Hristow.	3.0
1/27/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding T4's and T2200's.	0.1
1/30/2012	Koroneos, Anna	Preparation of T2200's; correspondence with C. Hristow.	5.0
1/30/2012	Hristow, Catherine	Correspondences with A. Koroneos regarding T4's from ADP, T2200's and CRA notice regarding amounts owing.	0.3
1/31/2012	Koroneos, Anna	Telephone call with CRA regarding statement of account pre-receivership and amendment to 2009 T4s; email to C. Hristow on same with subsequent email to K. Skells; review and update T2200.	3.0
1/31/2012	Hristow, Catherine	Correspondence with E. Reynolds of Canada Post.	0.1
<b>Total hours</b>			<b>452.7</b>

March 1, 2012  
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### Summary of Fees

Professional	Level	Hours	Rate	Total Fees
Casey, Paul	Partner	0.5	\$ 550.00	\$ 275.00
Tannenbaum, Bryan	Partner	20.4	550.00	11,220.00
Bougie, Robert	Partner	1.0	550.00	550.00
Weisz, Daniel	Partner	0.3	550.00	165.00
Hristow, Catherine	Senior Manager	120.0	475.00	57,000.00
Koroneos, Anna	Manager	72.1	375.00	27,037.50
Litvack, Bryan	Manager	136.6	375.00	51,225.00
Baeta, Cindy	Trust Administration	5.5	160.00	880.00
Brown, Rose	Trust Administration	95.7	160.00	15,312.00
Zailer, Anna	Administration	0.6	100.00	60.00
<b>Total hours and professional fees</b>		<u><b>452.7</b></u>		<b>\$ 163,724.50</b>
<b>Disbursements</b>				
Postage & Delivery				1,123.53
Transportation and parking				135.82
Miscellaneous				<u>124.86</u>
<b>Total professional fees and disbursements</b>				<b>\$ 165,108.71</b>
HST@13%				21,464.13
<b>Total payable</b>				<b>\$ 186,572.84</b>





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Healthscreen Solutions  
 c/o: Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto ON M5J 2V1

Date: May 30, 2012  
 Invoice No: 3105758  
 Client/Mandate No: 917445.1000001  
 Partner: Bryan Tannenbaum  
 HST Registration No: 122893605

# Invoice

Professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Receiver (the "Receiver") of the undertakings and properties of Healthscreen Solutions Incorporated ("Healthscreen" or the "Company") for the period from February 1, 2012 to April 30, 2012, including administrative time not accounted for regarding previous invoice.

Date	Professional	Description	Hours
1/31/2012	Baeta, Cindy	Review of Healthscreen bank statements and prepare monthly bank reconciliations for approval.	0.5
2/1/2012	Koroneos, Anna	Review amend, print and send to K. Skells the T2200 forms for pre and post receivership; discussions with C. Hristow regarding statement of account regarding source deductions and WEPPA; reconcile WEPPA statement with forms received from Service Canada regarding payment; telephone call to Service Canada to obtain letter regarding payment for S. Christiansen, discussion regarding payment for WEPPA and final date for approval.	6.0
2/1/2012	Hristow, Catherine	Discussions with A. Koroneos regarding source deductions, WEPPA and issuance of T4s; status update with B. Tannenbaum.	0.8
2/2/2012	Tannenbaum, Bryan	Review of documentation in permanent file; discussion with C. Hristow; review possible priority claims.	2.0
2/6/2012	Koroneos, Anna	Discussion with K. Skells regarding T4s status; enter WEPPA claim from J. Brennan; discussion with former employee requesting amended entry; dealing with Service Canada regarding amended claim entry for employee and email response to same.	1.0
2/6/2012	Hristow, Catherine	Review draft correspondence from J. Wigley and respond to same.	0.1
2/7/2012	Koroneos, Anna	Email correspondence and discussion with K. Skells	0.4

May 28, 2012  
Page 2

Date	Professional	Description	Hours
		regarding T4s status.	
2/8/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding ADP issuance of T4s.	0.1
2/9/2012	Koroneos, Anna	Email correspondence to K. Skells regarding status of T4s; printing of T4s schedule to begin preparing receivership T4s.	0.2
2/10/2012	Koroneos, Anna	Email correspondence regarding T4s and T2200; preparation of T2200 post receivership for non-sales staff.	3.5
2/10/2012	Hristow, Catherine	Correspondence regarding ADP and employee reimbursement.	0.2
2/10/2012	Tannenbaum, Bryan	Review various legal correspondence.	1.5
2/13/2012	Koroneos, Anna	Print and send T2200 to K. Skells for non-sales employees.	1.5
2/13/2012	Hristow, Catherine	Correspondence and discussion with K. Skells regarding K. Vellani.	0.1
2/14/2012	Brown, Rose	Trust bank administration including preparation of disbursement cheque.	0.3
2/15/2012	Koroneos, Anna	Telephone call with B. Carbonette regarding WEPPA and scan, and email his documents to file with Service Canada.	1.0
2/16/2012	Brown, Rose	Trust bank administration including preparation of disbursement cheque.	0.3
2/16/2012	Hristow, Catherine	Correspondence with A. Richardson of ADP.	0.1
2/21/2012	Koroneos, Anna	Discussion with WSIB regarding statement of account; email correspondence and discussion with K. Skells regarding ADP and T4s; enter WEPPA paid claims per letters received; telephone call to CRA regarding former employee and lack of information; review of message from WSIB regarding closing account, and discussion with K. Skells regarding same.	2.2
2/21/2012	Hristow, Catherine	Review and sign consent form and send to K. Skells.	0.1
2/23/2012	Koroneos, Anna	Discussion with K. Skells regarding T4s and email regarding same.	0.2
2/24/2012	Koroneos, Anna	Telephone call from/to W. Payne regarding T4s; email to K. Skells regarding same.	0.4
2/24/2012	Hristow, Catherine	Correspondence with ADP regarding T4s.	0.1
2/27/2012	Koroneos, Anna	Discussion with K. Skells regarding T4s; telephone call with W. Payne regarding T4s.	0.5
2/28/2012	Baeta, Cindy	Review of Healthscreen bank statement and prepare monthly bank reconciliations for approval.	2.0
2/28/2012	Koroneos, Anna	Updates regarding T4s status; email correspondence to K. Skells regarding WSIB; search for and send Record of Employment ("ROE") for B. Carbonette to K. Skells.	1.3
2/29/2012	Koroneos, Anna	Discussion with K. Skells regarding T4s and review emails to M. Pop of ADP; review of K. Skells' email from Amex and call to Amex collector regarding date of charges; telephone call with a former employee regarding T4s and issue date; telephone calls and email correspondence to ADP regarding status of T4s and subsequent discussion with K. Skells regarding same; telephone call with customer service	3.7

May 28, 2012  
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Date	Professional	Description	Hours
		regarding pending preparation for T4s; review of email from M. Pop and emails from C. Hristow regarding same;	
2/29/2012	Hristow, Catherine	Correspondences with ADP regarding T4s.	0.1
3/1/2012	Brown, Rose	Trust bank administration including preparation of disbursement cheque.	0.2
3/1/2012	Koroneos, Anna	Review of email received from K. Skells regarding T4s status and discussion regarding same.	0.3
3/2/2012	Hristow, Catherine	Correspondence with NOUS systems; review correspondence from J. Rosekat; review emails regarding GST and RST and forward same to J. Rosekat; discussion with R. Brown regarding balance in the bank account; telephone attendance with J. Rosekat; review QHR APA.	1.3
3/2/2012	Koroneos, Anna	Discussion with K. Skells regarding T4s receipt pending and process to get out; email correspondence to ADP.	0.7
3/5/2012	Koroneos, Anna	Discussion with K. Skells regarding ADP and email to ADP regarding incorrect T4s; discussion with C. Hristow regarding status.	1.6
3/5/2012	Hristow, Catherine	Discussion with A. Koroneos regarding ADP update.	0.1
3/6/2012	Koroneos, Anna	Discussion with K. Skells requesting a timeline of dealing with ADP; email to ADP regarding importance of finalizing T4s.	0.3
3/7/2012	Brown, Rose	Investigating RBC pre-receivership accounts to close and obtain any funds; obtaining PSigate statements.	0.8
3/7/2012	Koroneos, Anna	Review memo from K. Skells regarding ADP timeline.	0.2
3/7/2012	Hristow, Catherine	Telephone discussion with J. Rosekat regarding priority claims and potential distribution; reviewing bank balance.	0.4
3/8/2012	Koroneos, Anna	Review of letter to ADP and K. Skells' comments; telephone call from ADP.	0.3
3/8/2012	Hristow, Catherine	Correspondence with K. Skells regarding ADP; email correspondence to ADP regarding outstanding T4s; review timeline correspondence from K. Skells.	0.4
3/9/2012	Brown, Rose	Trust bank administration including preparation of disbursement cheque.	0.3
3/9/2012	Hristow, Catherine	Correspondence with former employee regarding T4s and forward new address to K. Skells.	0.1
3/12/2012	Koroneos, Anna	Review of emails from employees.	0.2
3/13/2012	Koroneos, Anna	Review of email from employee and forward same to K. Skells.	0.1
3/13/2012	Hristow, Catherine	Correspondence with R. Brown regarding telephone calls from employees regarding T4s; correspondence with ADP regarding T4s; review correspondence from K. Skells.	0.4
3/14/2012	Koroneos, Anna	Review of K. Skells' email; review of email from C. Ceron.	0.2
3/15/2012	Koroneos, Anna	Email correspondence from/to C. Ceron; forward to K. Skells for update regarding ADP.	0.2
3/19/2012	Koroneos, Anna	Discussion with a former employee regarding T4s; preparation of letter to ADP; draft letter to employees to go out with T4s.	4.0

Date	Professional	Description	Hours
3/20/2012	Koroneos, Anna	Review and amend letters to ADP and employees; email to K. Skells regarding status; review of K. Skells' email to ADP regarding errors.	1.0
3/20/2012	Hristow, Catherine	Correspondence with G. Lawrence regarding T4s; correspondence with J. Gillberry.	0.2
3/20/2012	Brown, Rose	Reviewing file documentation and obtaining same for C. Hristow.	1.4
3/21/2012	Koroneos, Anna	Discussion with K. Skells regarding preparation for issuing T4s; correspondence with Service Canada regarding employee payments.	1.0
3/21/2012	Hristow, Catherine	Review correspondence from K. Skells regarding ADP.	0.1
3/22/2012	Koroneos, Anna	Email correspondence with K. Skells regarding status of T4s amendments; review/update letter to ADP.	0.6
3/26/2012	Hristow, Catherine	Correspondence with A. Brokx of Service Canada; discussion with K. Skells regarding former employee; correspondence with J. Wigley regarding TSX correspondence.	0.2
3/27/2012	Koroneos, Anna	Prepare for and meet with K. Skells to review same for accuracy and organize T4s for distribution.	3.5
3/28/2012	Hristow, Catherine	Telephone call from former employee requesting status of T4s.	0.1
3/29/2012	Koroneos, Anna	Discussion with K. Skells regarding ADP and an employee T4s; request address change for an employee and mailing of T4s.	0.6
3/30/2012	Tannenbaum, Bryan	Supervision of file administration.	0.5
3/30/2012	Brown, Rose	Deposit and confirm payment of invoices for File Bank.	0.5
3/31/2012	Baeta, Cindy	Review of Healthscreen bank statement and prepare monthly bank reconciliations for approval.	0.5
4/2/2012	Koroneos, Anna	Email correspondence with K. Skells regarding replacement T4s status and returned mail updated information.	0.5
4/2/2012	Brown, Rose	Issuance of disbursement cheque.	0.2
4/3/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding T4s and CRA audit; telephone attendance with J. Rosekat.	0.4
4/4/2012	Koroneos, Anna	Attend to storage invoicing and obtain correct billing; with M. Donkersly regarding T4s.	1.0
4/5/2012	Koroneos, Anna	Discussion with K. Skells and various email correspondence with ADP and printing of all ADP documents filed; correspondence with Tomasz regarding status of T4s and his interpretation of errors and extensive discussion explaining same; telephone call to CRA regarding GST request for pre-receivership filings.	1.6
4/10/2012	Koroneos, Anna	Review of voicemail from I. Cattalin and email correspondence with K. Skells to obtain information regarding the T4s discrepancies vs. the ADP payroll; telephone attendance with I. Cattalin and subsequent email correspondence.	1.5

Date	Professional	Description	Hours
4/12/2012	Koroneos, Anna	Search for new addresses regarding returned mail; correspondence with CRA regarding T4s and format spreadsheet for faxing to CRA.	1.5
4/13/2012	Koroneos, Anna	Review of T4s spreadsheet for formatting to provide to CRA; review of final T4s issued by ADP reconciliation to spreadsheet.	1.5
4/16/2012	Brown, Rose	Issuance of disbursement cheques.	0.3
4/16/2012	Koroneos, Anna	Preparation of fax regarding T4s and send same to CRA; telephone discussion with CRA regarding same; discussion with K. Skells regarding several emails regarding searching for employee returned mail addresses and CRA discussions; discussion with former employee regarding new address and questions regarding T4s; correspondence with WSIB regarding collection notice.	2.5
4/17/2012	Brown, Rose	Preparation of letters to Visa and Mastercard companies.	0.5
4/17/2012	Koroneos, Anna	Discussion with K. Skells regarding status and questions; review of returned mail and request new address information; several telephone calls with CRA and reviewing of T4s filings by ADP and plan of action regarding employee files and correct set of T4s; telephone call with ADP collections regarding payment for T4s; telephone call with CRA regarding GST; telephone call with WSIB regarding filings required for period and to close account, and discussion with C. Hristow regarding same.	3.0
4/17/2012	Hristow, Catherine	Correspondence with A. Koroneos regarding WSIB; telephone attendance with J. Rosekat.	0.2
4/18/2012	Koroneos, Anna	Discussion with K. Skells regarding final T4s and receipt of same.	0.3
4/20/2012	Koroneos, Anna	Email correspondence with K. Skells regarding Ravi and call to Service Canada; preparation of amended ROE for B. Carbonette and letter to Service Canada.	1.0
4/23/2012	Hristow, Catherine	Telephone attendance with E. Boyd, a shareholder and subsequent email correspondence.	0.3
4/24/2012	Koroneos, Anna	Telephone call regarding to CRA and letter regarding T4s; telephone call to WSIB regarding payroll information for receivership period.	1.0
4/25/2012	Koroneos, Anna	Discussion with an employee regarding his ROE; discussion with Service Canada regarding ROEs and order forms; discussion with K. Skells regarding an employee's address and call to employee regarding same.	1.3
4/26/2012	Tannenbaum, Bryan	Reviewing various correspondences regarding errors made by ADP in preparation of T4s; status update with C. Hristow.	1.0
4/26/2012	Koroneos, Anna	Discussion with an employee regarding ROE error date and with EI regarding same.	0.5
4/26/2102	Hristow, Catherine	Status update with B. Tannenbaum.	0.2

Date	Professional	Description	Hours
4/27/2012	Koroneos, Anna	Correspondence with EI regarding ROEs and preparation of list including all 49 amended employee forms; correspondence with WEPPA regarding an employee and amended form; review of audit performed regarding pre-receivership account and discussion regarding obtaining an audit for receivership period.	3.0
<b>Total Hours</b>			<b>75.8</b>

#### Summary of Fees

Professional	Level	Hours	Rate	Total Fees
Tannenbaum, Bryan	Partner	5.0	\$ 550.00	\$ 2,750.00
Hristow, Catherine	Senior Manager	6.1	475.00	2,897.50
Koroneos, Anna	Manager	56.9	375.00	21,337.50
Baeta, Cindy	Trust Administration	3.0	160.00	480.00
Brown, Rose	Trust Administration	4.8	160.00	768.00
<b>Total hours and professional fees</b>		<b>75.8</b>		<b>\$ 28,233.00</b>
<b>Disbursements</b>				
Postage & Delivery				78.23
<b>Total professional fees and disbursements</b>				<b>\$ 28,311.23</b>
HST@13%				3,680.46
<b>Total payable</b>				<b>\$ 31,991.69</b>



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Healthscreen Solutions  
 c/o: Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto ON M5J 2V1

Date: June 20 2012  
 Invoice No: 3119980  
 Client/Mandate No: 917445.1000001  
 Partner: Bryan Tannenbaum  
 HST Registration No: 122893605

# Invoice

Professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Receiver (the "Receiver") of the undertakings and properties of Healthscreen Solutions Incorporated ("Healthscreen" or the "Company") for the period from May 1, 2012 to May 31, 2012.

Date	Professional	Description	Hours
5/2/2012	Koroneos, Anna	Telephone attendance with K. Singh of insolvency branch regarding request for source audit; telephone call with L. Michael of Canada Revenue Agency ("CRA") Sudbury regarding credit on source in 0001 account and amended T4 and summary filed but not processed; telephone call with The Wage Earner Protection Program Act ("WEPPA") on final accounting.	2.0
5/3/2012	Koroneos, Anna	Email correspondence with a former employee regarding payroll matters, errors on T4, and advise the employee of the Receiver's role and discussions with CRA regarding the T4 errors.	0.6
5/8/2012	Hristow, Catherine	Discussions with A. Koroneos regarding amendments to T4s by CRA and upcoming audit; voicemail message left for J. Rosekat; correspondence with QHR.	0.4
5/8/2012	Koroneos, Anna	Discussions with C. Hristow regarding amendments to T4s; email correspondence with a former employee regarding T4 reported to CRA and amendments ; email correspondence with K. Skells regarding his knowledge on the employee's T4; review of amended T4s received from D. Bertrand of CRA and voicemail message regarding same.	2.5
5/9/2012	Koroneos, Anna	Prepare for payroll audit; discussion with ADP and K. Skells regarding collection of payroll information; review of voicemail message from D. Bertrand regarding CRA's T4 amendments.	3.0
5/10/2012	Brown, Rose	Prepare disbursement cheque, obtain signatures and record same in Ascend.	0.3
5/10/2012	Koroneos, Anna	Discussion with C. Noble, auditor on the 0002 account audit;	2.0

Date	Professional	Description	Hours
		preparation for audit.	
5/11/2012	Koroneos, Anna	Preparation of draft Statement of Receiver regarding Section 246(2) of the Bankruptcy and Insolvency Act ("BIA") and review of interim Receipts and Disbursements ("R&D"); review sale documents and court order approving the sale.	1.2
5/16/2012	Koroneos, Anna	Telephone call with K. Dover of Service Canada on process for distribution order and obtaining final WEPPA amounts; email from a previous employee on audit and respond to same.	0.3
5/17/2012	Hristow, Catherine	Email correspondence from/to T. Trojanow of Canaccord.	0.1
5/17/2012	Koroneos, Anna	Email correspondence with K. Skells regarding office moving and storage of files to review by Receiver; review email by C. Hristow on court order and retention of files.	0.3
5/18/2012	Koroneos, Anna	Review various documents in preparation of file storage and various file administration.	0.5
5/22/2012	Koroneos, Anna	Review of emails from K. Skells on company records and safety deposit box at TD Bank; Draft correspondence to TD Bank requesting access to the safety deposit box.	1.0
5/23/2012	Brown, Rose	Recording disbursements in Ascend.	0.5
5/23/2012	Koroneos, Anna	Telephone call to TD Bank on safety deposit box; telephone call to CRA auditor requesting a status update.	0.5
5/24/2012	Koroneos, Anna	Email correspondence from/to a previous employee; telephone discussion with TD Bank on appointment to review safety deposit box and subsequent call confirming same; review email from K. Skells on records to be destroyed and kept.	0.7
5/29/2012	Koroneos, Anna	Telephone call to CRA auditor on status; telephone discussion with S. Christiansen on T4 amendment, discussion with K. Skells regarding same; review of statements of account received from payroll audit on both accounts.	1.2
5/30/2012	Koroneos, Anna	Email correspondences from K. Skells on T4s and discussion regarding same; correspondence from the Ministry of Revenue.	0.7
5/31/2012	Brown, Rose	Prepare disbursement cheque, obtain signatures and record same in Ascend.	0.2
5/31/2012	Baeta, Cindy	Review of Healthscreen bank statements and prepare monthly bank reconciliations for approval.	0.5
<b>Total Hours</b>			<b>18.5</b>



June 20, 2012  
Page 3

### Summary of Fees

Professional	Level	Hours	Rate	Total Fees
Hristow, Catherine	Senior Manager	0.5	475.00	237.50
Koroneos, Anna	Manager	16.5	375.00	6,187.50
Baeta, Cindy	Trust Administration	0.5	160.00	80.00
Brown, Rose	Trust Administration	1.0	160.00	160.00
<b>Total hours and professional fees</b>		<b><u>18.5</u></b>		<b>\$ 6,665.00</b>
HST@13%				866.45
<b>Total payable</b>				<b>\$ 7,531.45</b>



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Healthscreen Solutions  
c/o: Deloitte & Touche Inc.  
Brookfield Place  
181 Bay Street  
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Toronto ON M5J 2V1

Date: November 15, 2013  
Invoice No:  
Client/Mandate No: 917445.1000001  
Partner: Adam Bryk  
HST Registration No: 122893605

# Invoice

**Professional services rendered in connection with the appointment of Deloitte Restructuring Inc. as Receiver (the "Receiver") of the undertakings and properties of Healthscreen Solutions Incorporated ("Healthscreen" or the "Company") for the period from June 1, 2012 to November 15, 2013.**

Date	Professional	Description	Hours
6/6/2012	Koroneos, Anna	Attendance at TD Bank to open safety deposit box and close account; meet with C. Hristow on same; telephone attendance with J. Farra on Canada Revenue Agency ("CRA") request.	2.0
6/6/2012	Hristow, Catherine	Meeting with A. Koroneos.	0.2
6/19/2012	Koroneos, Anna	Telephone attendance with Stock Exchange on retrieving information from website.	0.3
6/21/2012	Koroneos, Anna	Discussion with K. Skells on outstanding matters and his last day with the company to ensure we have all he can assist with.	0.4
7/9/2012	Koroneos, Anna	Review of correspondence received from MOR.	0.3
7/10/2012	Koroneos, Anna	Review of message from K. Dallimore on T4; review of email from A. Rebeava.	0.4
7/12/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.2
7/12/2012	Koroneos, Anna	Telephone message and subsequent discussion with TD Canada Trust regarding the invoice for the safety deposit box; review of invoice and forward same for payment.	1.0
7/12/2012	Koroneos, Anna	Review of request for information from EI and search records for information; fill out required forms and send same to EI.	0.5
7/17/2012	Hristow, Catherine	Discussions with R. Brown regarding HST returns to be filed; review WEPPA spreadsheet and discuss same with A. Koroneos; review claims filed and email correspondence regarding same; review security review; email and subsequent	3.2

Date	Professional	Description	Hours
		telephone attendance with J. Rosekat.	
7/17/2012	Koroneos, Anna	Telephone attendance to K. Dallimore regarding T4; review of message and T4 filed for her; review of Notice of Assessment from CRA on penalty and discussion with C. Hristow on same; review of letter to ADP and amend.	1.0
7/17/2012	Hristow, Catherine	Discussion with A. Koroneos.	0.2
7/18/2012	Koroneos, Anna	Update ADP letter and discussion with C. Hristow regarding same.	0.5
7/18/2012	Hristow, Catherine	Discussion with A. Koroneos.	0.1
7/19/2012	Brown, Rose	Revise HST return schedule and discuss with C. Hristow.	1.5
7/19/2012	Hristow, Catherine	Several discussions with R. Brown regarding filing of Healthscreen HST returns; email correspondence enclosing copies of HST exemption certificates on sales to Physiomed and 229.	0.6
7/20/2012	Koroneos, Anna	Finalize, scan and email ADP letter regarding penalty.	0.5
7/24/2012	Brown, Rose	Trust banking administration.	0.3
7/26/2012	Koroneos, Anna	Telephone attendance with R. Cramble a former employee regarding Service Canada's request for his hire date; confirm there was no receivership at the time of his dismissal and review records and T4 schedules.	0.6
7/30/2012	Brown, Rose	Prepare HST returns for September 2011 to June 2012 and Netfile same.	1.1
7/30/2012	Hristow, Catherine	Telephone attendance with J. Rosekat of Gardner Roberts; send documentation to J. Rosekat; discussion with B. Tannenbaum.	0.8
8/1/2012	Tannenbaum, Bryan	Meeting at Gardiner Roberts with J. Wigley regarding finalization strategy for discharge given deemed trusts and secured claims, etc.	1.0
8/1/2012	Hristow, Catherine	Review information on priorities and attendance at a meeting at Gardiner Roberts with B. Tannenbaum and J. Wigley.	1.2
8/23/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.3
8/24/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.3
8/28/2012	Hristow, Catherine	Review and approve the bank reconciliation for the month of July.	0.1
9/4/2012	Brown, Rose	Return call regarding cheque issued on trust account.	0.2
9/4/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.3
9/6/2012	Brown, Rose	Prepare HST returns for July 2012.	0.2
9/11/2012	Hristow, Catherine	Correspondence with A. Hildebrandt regarding T4's; various correspondence with J. Rosekat regarding Physiomed.	0.3
9/12/2012	Hristow, Catherine	Telephone attendance with J. Rosekat; telephone attendance with K. Singh of CRA; voicemail message for J. Rosekat.	0.4

Date	Professional	Description	Hours
9/13/2012	Koroneos, Anna	Discussion with representative of 229 regarding employees with T4 issues.	0.5
9/18/2012	Hristow, Catherine	Commence draft of Second Report to the Court.	2.3
9/24/2012	Brown, Rose	Trust banking administration.	0.3
9/27/2012	Koroneos, Anna	Review email from J. Thomson, review T4 schedule and prepare email response with guidance to contact CRA.	0.5
10/9/2012	Hristow, Catherine	Telephone attendance with T. Enright.	0.1
10/12/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.2
10/18/2012	Brown, Rose	Prepare HST returns for August and September 2012.	0.3
10/23/2012	Koroneos, Anna	Review of amended T4s from Revenue Canada and compare to spreadsheet from company.	1.6
10/23/2012	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.3
10/24/2012	Koroneos, Anna	Review emails for T4s received from ADP to compare with amended CRA 0001 account T4s.	0.8
10/25/2012	Koroneos, Anna	Review of amended T4 from CRA and match to superseded copy ensure we have the original and instruct for detailed review.	1.6
10/26/2012	Koroneos, Anna	T4 review and instruct R. Brown to send to former employees as amended.	1.2
10/26/2012	Brown, Rose	Checking CRA amended 2011 T4's to ADP issued T4's from 2011; prepare and send out amended T4's.	1.7
10/29/2012	Koroneos, Anna	Preparation of enclosure letter to go with amended T4s sent by CRA.	0.5
10/30/2012	Hristow, Catherine	Continue drafting the Second Report of the Receiver.	1.6
11/1/2012	Koroneos, Anna	Meet with C. Hristow on emails regarding follow up with CRA and MOR in absence; print off data for calls next week.	0.2
11/1/2012	Hristow, Catherine	Review priority claims; prepare and send letter to the Ministry of Finance; discussion with A. Koroneos.	0.3
11/7/2012	Koroneos, Anna	Telephone attendance with K. Singh on proof of claim ("POC") and HST audit; review of proof of claim received.	0.4
11/7/2012	Koroneos, Anna	Review message from K. Singh on POC and return call.	0.3
11/8/2012	Koroneos, Anna	Discussion with K. Singh on the CRA request; discussion with R. Brown on letter received by C. Hristow and HST requests.	0.7
11/15/2012	Brown, Rose	Preparation of working papers for HST audit request.	0.5
11/20/2012	Brown, Rose	Discussion with C. Hristow.	0.1
11/20/2012	Hristow, Catherine	Review and approve the bank reconciliations for the month of October; discussion with R. Brown regarding information for the HST audit.	0.2
11/21/2012	Brown, Rose	Estate trust administration - copy HST back up and prepare report for C. Hristow.	3.0

<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Hours</b>
12/3/2012	Koroneos, Anna	Review of letter from Workplace Safety and Insurance Board ("WSIB") and with C. Hristow on same.	0.1
12/4/2012	Brown, Rose	Estate trust administration - telephone attendance with CRA - HST department; review September and October 2011 HST returns; prepare revised schedule/returns for September and October 2011; discuss returns with C. Hristow; photocopy and send documentation to CRA - HST department to complete the audit.	2.6
12/5/2012	Hristow, Catherine	Correspondence with D. Milivojevic regarding RST and directors; correspondence with J. Wigley.	0.2
12/12/2012	Brown, Rose	Estate trust administration - prepare additional documentation at the request of HST regarding samples of deposits for both Operating and Trust Accounts.	2.9
12/17/2012	Hristow, Catherine	Review and sign November bank reconciliation.	0.1
12/18/2012	Koroneos, Anna	Review file for 246(2) status and print general ledger.	0.5
12/21/2012	Brown, Rose	HST audit - complete second package for CRA.	3.0
1/7/2013	Hristow, Catherine	Review and sign November bank reconciliations.	0.1
1/21/2013	Koroneos, Anna	Review of WSIB statement, telephone attendance to WSIB and speak to S. Tavares - fill out reconciliation form and scan and send to S. Tavares to reissue statement for payment; review of payroll records for information required on reconciliation.	1.5
1/21/2013	Hristow, Catherine	Telephone attendance with W. Herold regarding letter received from Physiomed; correspondence with S. Wilson.	0.2
1/22/2013	Hristow, Catherine	Correspondence with W. Herold; discussions with R. Brown regarding HST audit.	0.2
1/22/2013	Brown, Rose	Discussion with C. Hristow.	0.1
1/23/2013	Brown, Rose	Trust banking administration - void and replace Caller MD Fund state dated cheques; prepare letter and print statements as back up to cheques.	3.5
1/28/2013	Hristow, Catherine	Continue drafting Second Report to the court.	0.6
1/29/2013	Hristow, Catherine	Correspondences with Gowlings regarding RBC's debt; correspondence with J. Wigley and J. Rosekat; review and approve the December bank reconciliations.	0.4
1/29/2013	Koroneos, Anna	Meet with C. Hristow on Lincoln Parry account review and discuss statement sent; telephone attendance with Krista of Lincoln Parry on account.	0.6
1/29/2013	Hristow, Catherine	Discussion with A. Koroneos.	0.1
1/30/2013	Koroneos, Anna	Review of email from former employee of the Company and all attachments.	0.6
1/31/2013	Koroneos, Anna	Review of fax from T. Beckley; email to TSX venture exchange; scan and send receivership documents to close account; telephone attendance with Krista of Lincoln Parry on account statement sent and discussion regarding receivership and how the lender was paid prior to receivership and request account to be closed; telephone attendance with Amex on merchant number	1.5

Date	Professional	Description	Hours
		and close account; discuss the outstanding balance and they will close; telephone attendance with the law office of Brian McNulty regarding Telus account.	
2/19/2013	Koroneos, Anna	Review various documentation and prepare 246 notices.	3.2
2/20/2013	Hristow, Catherine	Correspondence with CRA regarding payroll deductions.	0.1
2/25/2013	Koroneos, Anna	Telephone attendance to WSIB on statement received; telephone attendance to Kathy Dover of Service Canada to complete statement of payments with individual categories.	0.1
2/26/2013	Koroneos, Anna	With K. Dover of The Wage Earner Protection Program Act ("WEPPA") on statement to come via email.	0.2
3/1/2013	Hristow, Catherine	Review, approve and sign bank reconciliations.	0.1
3/6/2013	Brown, Rose	Discussion with C. Hristow.	0.1
3/6/2013	Hristow, Catherine	Discussion with R. Brown regarding stale dated cheques.	0.1
3/12/2013	Koroneos, Anna	Review of email and attachments from Temi Beckley regarding MOR.	0.2
3/20/13	Koroneos, Anna	Review of emails on HS statements from 407 and MOR; review of statement from WEPPA with totals and discussion with C. Hristow on same; call to Service Canada for clarification.	0.7
3/27/2013	Brown, Rose	Trust banking Administration - prepare transfer between accounts; prepare letter to close Trust Account and send to TD Bank; void cheques and input transfer between accounts into Ascend; file back up and confirm with TD Bank the Account is closed.	1.2
4/1/2013	Hristow, Catherine	Correspondence with J. Kabir.	0.1
4/10/2013	Hristow, Catherine	Email correspondence and telephone attendance with A. Kauffman.	0.3
4/18/2013	Hristow, Catherine	Review statement of receipts and disbursements and government proofs of claims; telephone call to reach C. Chabot of Ministry of Finance and send fax requesting information; email correspondence with A. Kauffman.	1.2
4/19/2013	Hristow, Catherine	Review correspondence from A. Kauffman.	0.1
4/22/2013	Hristow, Catherine	Review correspondence received from Ministry of Finance.	0.1
4/23/2013	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.	0.2
4/23/2013	Hristow, Catherine	Review additional correspondence received from the Ministry of Finance and discuss same with a representative; correspondence with J. Rosekat.	0.2
4/25/2013	Hristow, Catherine	Review various Ministry of Finance correspondence and send letter requesting detailed information on deemed trust claim.	0.8
4/26/2013	Koroneos, Anna	Review of deemed trust claim; discussion with C. Hristow on same.	0.2
4/26/2013	Hristow, Catherine	Discussion with A. Koroneos.	0.1
4/30/2013	Hristow, Catherine	Telephone attendance with J. Rosekat.	0.1

<b>Date</b>	<b>Professional</b>	<b>Description</b>	<b>Hours</b>
5/3/2013	Hristow, Catherine	Review fax received from the Ministry of Finance.	0.1
5/7/2013	Brown, Rose	Estate trust administration.	0.3
5/15/2013	Hristow, Catherine	Discussion with J. Rosekat; correspondence with S. Gerkes of the Ministry of Finance.	0.4
5/28/2013	Hristow, Catherine	Review correspondence to A. Kauffman.	0.1
5/29/2013	Hristow, Catherine	Telephone attendance with J. Rosekat.	0.3
6/18/2013	Hristow, Catherine	Email exchange with J. Rosekat.	0.1
07/07/2013	Hristow, Catherine	Review comments from J. Rosekat.	0.3
10/25/2013	Brown, Rose	Review account documentation and provide same to G. Page for the purposes of tax returns.	1.3
10/28/2013	Graham, Page	Review account information from R. Brown and commence preparation of tax returns.	2.6
11/14/2013	Hristow, Catherine	Meeting with J. Rosekat to review draft report of the court; continue with revisions to court report	4.3
11/15/2013	Hristow, Catherine	Discussion with A. Bryk regarding the Court Report; correspondences and discussions with J. Rosekat; discussion and review with R. Brown regarding Final Statement of Receipts and Disbursements; revise and finalize court report.	5.8
11/15/2013	Bryk, Adam	Review Second Report to the Court and discuss same with C. Hristow.	1.3
11/15/2013	Mingie, Susan	Review Second Report to the Court.	0.8
11/15/2013	Brown, Rose	Prepare and reconcile Final Statement of Receipts and Disbursements and discuss same with C. Hristow.	1.2
<b>Total Hours</b>			

## Summary of Fees

Professional	Level	Hours	Rate	Total Fees
Tannenbaum, Bryan	Partner	1.0	\$ 550.00	\$ 550.00
Bryk, Adam	Partner	1.3	\$ 550.00	715.00
Mingie, Susan	Partner	0.8	\$ 550.00	440.00
Hristow, Catherine	Senior Manager	28.2	\$ 475.00	13,395.00
Koroneos, Anna	Manager	25.2	\$ 375.00	9,450.00
Page, Graham	Senior	2.6	\$ 260.00	676.00
Brown, Rose	Trust Administration	<u>27.2</u>	\$ 160.00	4,352.00
<b>Total hours and professional fees</b>		<b><u>86.3</u></b>		<b>\$ 29,578.00</b>
HST@13%				3,845.14
<b>Total payable</b>				<b>\$ 33,423.14</b>

Payable upon receipt to Deloitte Restructuring Inc.



# EXHIBIT P

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N:

2293035 ONTARIO LIMITED

Applicant

and

HEALTHSCREEN SOLUTIONS INCORPORATED

Respondent

**AFFIDAVIT OF FEES AND DISBURSEMENTS  
OF JONATHAN WIGLEY of COUNSEL TO THE RECEIVER**

**I, JONATHAN WIGLEY**, of the City of Toronto, in the Province of Ontario, **MAKE OATH  
AND SAY AS FOLLOWS:**

1. I am a lawyer with the law firm of Gardiner Roberts LLP and have knowledge of the matters hereinafter deposed.
2. Attached hereto as Exhibit "A" is a true copy of the account rendered by Gardiner Roberts LLP to Deloitte & Touche Inc., in its capacity as Court-appointed Receiver of the Respondent (the "Receiver"), which said accounts set out the particulars of the work performed by Gardiner Roberts LLP personnel with respect to this matter and the expended time in relation to each entry.
3. The total of all fees, disbursements and applicable taxes for the period from September 12, 2011 to August 31, 2013 in this matter is \$68,991.55 is reflected in the account at Exhibit "A".

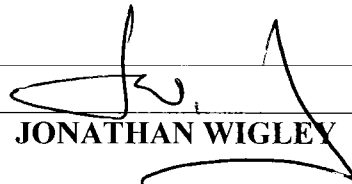
4. Gardiner Roberts LLP has WIP through to November 15, 2013 of \$5,172.58 inclusive of HST. Gardiner Roberts LLP estimates that the fees and disbursements through to the hearing of this motion and issuance of the discharge order and completion of this matter will be no more than \$8,800 plus HST for a total of \$9,944.00, and has agreed to cap its fees at this amount.
5. The following are the billing rates of the lawyers, paralegals and students at law who have worked upon the matter together with their year of call where applicable:

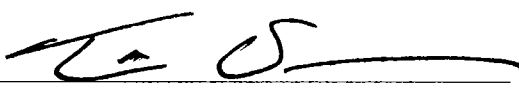
Timekeeper	Hourly Rate	Year of Call
Jonathan Wigley	\$425.00	1980
Jeffrey Rosekat	\$400.00	2000
Diana Mansour	\$375.00	2000
Jennifer Allen	\$350.00	2002
Dana Moxam	\$300.00	2002
Behrouz Amouzgar	\$220.00	2011
Yasmine Butlin	\$200.00	Student
G. E. Thomas	\$195.00	Clerk

6. The hourly billing rates applied are Gardiner Roberts LLP's agreed hourly rates for this client which were in effect throughout the duration of Gardiner Roberts LLP's retainer by the Receiver.

SWORN BEFORE ME at the  
City of Toronto, in the Province  
of Ontario, on November 15, 2013

)  
)  
)

  
JONATHAN WIGLEY

  
A Commissioner for Taking Oaths  
Robert Timothy Duncan



GARDINER ROBERTS

Deloitte & Touche Inc.  
79 Wellington St. W  
Maritime Life Tower  
TD Center  
Toronto, Ontario M5K 1B9

Attention: Bryan Tannenbaum

This is Exhibit A referred to in theaffidavit of Jonathan Wigleysworn before me, this November 15<sup>th</sup>day of 2013

Robert Timothy Duncan  
A Commissioner, etc.

October 31, 2011

Bill #225374

GST/HST #R119424976

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

## STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from September 12, 2011 to October 31, 2011:

DATE	TKPR	HOURS	DESCRIPTION
12-Sep-11	JEA	0.30	Telephone call with J. Rosekat; email to J. Rosekat setting out advice with respect to privacy legislation and disclosure of salaries of employees.
26-Sep-11	JHW	3.30	Various emails re closings; telephone call from V. DaRe; draft Receivers report.
27-Sep-11	GET	1.40	Conduct five corporate searches and retrieve and review printouts; memo to J. Wigley reporting on and attaching searches.
27-Sep-11	JHW	2.30	Revise security opinion and deliver to C. Hristow.
28-Sep-11	JHW	6.10	Consideration of TD issues regarding set off claims and chargebacks; revise Receivers report; consideration additional materials re security opinion; prepare supplementary security opinion.
28-Sep-11	JBR	0.70	Various e-mail and other matters relating to security, etc.
28-Sep-11	GET	0.40	Conduct corporate search on CIT Financial Ltd./Services Financiers CIT Ltee; Retrieve and review printout; memo to J. Wigley reporting on and attaching search.
28-Sep-11	DMO	3.20	Review Motion Record and Asset Purchase Agreements for each of Physiomed and 2293035 Ontario Ltd. and draft list of comments for discussion with J. Wigley and C. Hristow.
29-Sep-11	JHW	6.00	Email to and from C. Hristow regarding Alliance registrations and materials; revise.
29-Sep-11	JBR	0.60	Telephone calls with Alliance Funding; review e-mail and documentation from Alliance and RBC; e-mail exchange with C. Hristow.
29-Sep-11	DMO	4.20	Review and discuss list of required revisions to Asset Purchase Agreements for each of Physiomed and 2293035 Ontario Ltd. with J. Wigley and revise Asset Purchase Agreements accordingly; draft email responses for each of C. Hristow, V. DaRe and A. Bunston and forward revised Asset Purchase Agreements for review and comment; follow-up with C. Hristow regarding outstanding issues to be addressed for closing regarding transfer of employees, consent to assignment of contracts and identification of domain names and intellectual property.

## GARDINER ROBERTS LLP

Scotia Plaza, 40 King Street West, Suite 3100  
Toronto, ON, Canada M5H 3Y2

Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com

30-Sep-11	JHW	5.50	Discussions with C. Hristow re report and TD Bank position; telephone call with TD Bank personnel; telephone call to solicitor; finalize Notice of Motion.
30-Sep-11	JBR	3.20	Various e-mail communications regarding draft Vesting Orders; draft Vesting Orders; telephone and e-mail communications with C. Hristow regarding Receiver's report; review and revise Receiver's report; draft Approval Order; communications regarding Alliance Funding Group.
30-Sep-11	DMO	1.20	Review and respond to correspondence received from C. Hristow regarding list of domain names to be transferred post-closing; follow-up with V. DaRe and A. Bunston regarding comments on revisions to asset purchase agreements.
03-Oct-11	JHW	4.80	Preparation of motion materials for service; email service and correspondence; consider bankruptcy issue and deemed trusts; telephone call to and discussion with Vern DaRe.
03-Oct-11	DMO	4.10	Review and respond to email correspondence received from A. Bunston regarding required revisions to Asset Purchase Agreement for Physiomed and reviewed mark-up and comments provided; follow-up with C. Hristow on revisions to Asset Purchase Agreement for Physiomed and their request for bill of sale; followed-up with C. Hristow regarding list of domain names and authorizing signatories for Healthscreen Solutions; telephone call with V. DaRe to confirm required revisions to Asset Purchase Agreement for 2293035 Ontario Ltd. and to discuss timing and closing documents required.
03-Oct-11	JBR	1.30	Various e-mails regarding Vesting Order and finalisation of Motion Record.
04-Oct-11	JHW	0.80	Discussions with D. Moxam and J. Wigley re possible changes to agreements and issue of IP determinations.
04-Oct-11	DMO	3.90	Review and respond to correspondence received from A. Bunston regarding status of revisions to Asset Purchase Agreement for Physiomed and review draft Bill of Sale provided; follow-up with C. Hristow on comments to revisions made to Physiomed Asset Purchase Agreement and request required information for completion of Section 167(1) election forms; telephone call with C. Hristow to discuss revisions made to Physiomed Asset Purchase Agreement and to discuss required information for domain names and trademarks for Healthscreen; review letter sent by C. Hristow to Smart & Bigger for request for list of Healthscreen trademarks; review and revise Asset Purchase Agreement for 2293035 Ontario Ltd. and forward to V. DaRe for further comment.
05-Oct-11	JHW	1.30	Discussion with D. Moxam re closing details; email from V. DaRe re IP "division"; email with V. DaRe and with C. Hristow.
05-Oct-11	DMO	4.80	Review and respond to comments received from C. Hristow regarding additional revisions to Asset Purchase Agreements and telephone call with client to discuss required changes; review and revise Asset Purchase Agreements and circulate revised documents to C. Hristow, V. DaRe and A. Bunston for comment; follow-up with C. Hristow on status of information required for list of domain names and confirmation of signing authorities and forward list provided to V. DaRe and A. Bunston; follow-up with C. Hristow, V. DaRe and A. Bunston regarding required information for completion of Section 167(1) election forms; draft statement of adjustment and forward to V. DaRe for review and comment; review and revise bill of sale and forward to A. Bunston for review and comment.
06-Oct-11	JHW	3.70	Telephone call with C. Hristow; discussions with D. Moxam re Asset Purchase Agreements and issue of accounting software license; telephone call with V. DaRe and discussion regarding same; receipt of licence and review; further email exchange with V. DaRe; draft Notice of Assignment for Sage Software and

			forward same; consider changes to Vesting Order particularly as it relates to the employees.
06-Oct-11	DMO	5.10	Review and respond to correspondence received from C. Hristow regarding additional revisions to be made to asset purchase agreement for 2293035 Ontario Ltd. and revise and recirculate Asset Purchase Agreement for comment to C. Hristow and V. DaRe; telephone calls with C. Hristow and V. DaRe to discuss outstanding issues to be resolved prior to finalization of Asset Purchase Agreements; review and respond to correspondence received from A. Bunston regarding final form and execution of Physiomed Asset Purchase Agreement and revise and forward bill of sale for final comment; follow-up with C. Hristow and V. DaRe on outstanding information required for completion of Section 167(1) election form and forward draft forms to C. Hristow for review and comment.
07-Oct-11	JHW	1.50	Prepare Orders and revise; memorandum re items for court; telephone call with V. DaRe, email exchange with V. DaRe and with S. Rappos at BLG for Physiomed; discussions with D. Moxam re closing and trademark issues.
07-Oct-11	DMO	4.40	Telephone call with A. Bunston to discuss execution and delivery of Physiomed Asset Purchase Agreement and closing documents to be executed and delivered at closing; revise client address in Physiomed Asset Purchase Agreement and recirculate document for signature; follow-up on status of execution of Asset Purchase Agreements by Physiomed and 2293035 Ontario Ltd. and confirm receipt of signature pages to be held in escrow; telephone call with D. Nishimura to discuss execution and confirmation of receipt of signature pages for Deloitte; follow-up with C. Hristow on comments for Section 167(1) election forms and forward revised forms to A. Bunston and V. DaRe for review and comment; follow-up with V. DaRe on status of revisions to statement of adjustment; telephone call with Smart & Bigger to confirm status of required list of trademarks for Healthscreen Solutions.
07-Oct-11	JBR	2.10	Review motion materials and prepare for motion.
11-Oct-11	JHW	0.80	Email exchange with C. Hristow regarding successor employer obligations; email with D. Moxam re assumption of contracts; email re interest calculations.
11-Oct-11	DMO	3.30	Draft list of revisions to Asset Purchase Agreement for each of Physiomed and 2293035 Ontario Ltd.; email correspondence with C. Hristow regarding status of trademark search and domain name transfers; telephone call with Smart & Bigger to confirm status of list of trademarks for Healthscreen Solutions and forward list of trademarks received to client; review and respond to correspondence received from V. DaRe and A. Bunston regarding required revisions to Section 167(1) election forms and revised forms for circulation and execution for closing; telephone calls with C. Hristow to discuss timing and documents for closing and forward required documents for signature to C. Hristow, V. DaRe and A. Bunston;
11-Oct-11	JBR	4.60	Preparation for and attendance at motion for Approval and Vesting Orders; revisions to draft Orders; after-action reporting and follow-up.
12-Oct-11	JHW	2.30	Closing details; file 2293035 Receiver's Certificate; review of the law of set off re potential TD issue; email to D. Pot with case law; email to C. Hristow.
12-Oct-11	DMO	4.10	Review and respond to request for executed documents received from V. DaRe and status of timing of receipt of executed documents for closing; forward respective Approval and Vesting Order to Physiomed and 2293035 Ontario Ltd. for files; review and respond to correspondence received from C. Hristow regarding revisions to statement of adjustment for 2293035 Ontario Ltd., draft

			and revise required undertaking to readjust and forwarded for execution; telephone calls with C. Hristow to confirm execution of documents for closing and status of timing for closing for each of Physiomed and 2293035 Ontario Ltd.; telephone calls with A. Bunston to confirm status of timing of execution of Physiomed documents and attend meeting with A. Bunston to sign required documents for closing.
12-Oct-11	JBR	1.20	E-mail discussion with D. Moxam regarding Vesting Orders; further discussions regarding closing and review of documents; discussion with J. Wigley regarding set-off issue.
13-Oct-11	DMO	2.60	Email correspondence with Deloitte, V. DaRe and A. Bunston regarding confirmation of filing of Receiver Certificate for Physiomed and 2293035 Ontario Ltd. and forward cheque to Deloitte for deposit; review and respond to email correspondence received from V. DaRe regarding status of closing documents and outstanding issues regarding revised statement of adjustment amounts for 2293035 Ontario Ltd. and telephone call with V. DaRe to discuss same; review and respond to correspondence received from C. Hristow regarding required occupation agreement and documents for transfer of domain names.
13-Oct-11	JHW	2.50	Telephone call with C. Hristow re electronic documents and discussions re same; consider lease disclaimer; email to D. Moxam re "occupation agreement".
14-Oct-11	AMB	0.50	Contact DomainPeople in order to determine the mechanism under which domains are transferred from one individual/entity to another under receivership; report same to D. Moxam.
14-Oct-11	DMO	2.10	Review and respond to correspondence received from C. Hristow regarding required steps and documents for transferring domain names and forward instructions and contact information for completion of same; follow-up with C. Hristow on status of timing and transfer of trademarks; review and respond to email correspondence received from V. DaRe regarding required package of documents and outstanding signature on shared services agreement and follow-up with C. Hristow regarding same; discuss required occupation agreement with J. Wigley and request leases from C. Hristow for review and drafting of occupation agreement.
14-Oct-11	JHW	0.10	Email from C. Hristow re documents and preservation issues.
17-Oct-11	DMO	4.30	Review and respond to correspondence received from client regarding draft occupation agreement; review leases provided by B. Litvak; draft occupation agreement and circulate to C. Hristow for review and comment; follow-up with C. Hristow and A. Bunston on signatures for Section 167(1) election forms; follow-up with C. Hristow on required signature for Shared Services Agreement.
18-Oct-11	DMO	0.90	Telephone call with C. Hristow to discuss required changes to occupation agreement; review and revise occupation agreement and circulate to C. Hristow and V. DaRe for review and comment.
19-Oct-11	DMO	0.60	Review email correspondence and comments received from V. DaRe on occupation agreement; follow-up with client on status of comments and finalization of documents for execution.
20-Oct-11	DMO	0.40	Review and respond to email correspondence received from V. DaRe regarding comments on occupation agreement.
21-Oct-11	DMO	1.60	Review and respond to email correspondence received from V. DaRe, revise occupation agreement for execution and forward to all parties for signature; review and forward hard copy original Section 167(1) election form to V. DaRe for filing; follow-up with C. Hristow regarding status of transfer of domain

24-Oct-11	DMO	0.40	names and patents and other outstanding issues.
25-Oct-11	DMO	1.60	Review and responde to correspondence received from V. DaRe and follow-up on status of signature for 2293035 Ontario Limited on occupation agreement.
26-Oct-11	JBR	0.30	Follow-up with V. DaRe on signature for 2293035 Ontario Limited on occupation agreement, with A. Bunston on signature for Physiomed on shared services agreement, on status of filing of Section 167(1) election forms and on status of transfer of domain names and trademarks.
26-Oct-11	DMO	0.70	E-mail exchange with C. Hristow regarding deemed trusts.
27-Oct-11	JHW	0.30	Review and respond to correspondence received from C. Hristow regarding status of statement of adjustments and priority payments; follow-up on status of execution of occupation agreement by 2293035 Ontario Limited.
27-Oct-11	DMO	0.70	Email from C. Hristow and telephone call to S. Rappos.
28-Oct-11	DMO	0.60	Review and respond to correspondence received from V. DaRe regarding status of execution of occupation agreement and follow-up with client regarding same; requested confirmation from A. Bunston and V. DaRe regarding filing of Section 167(1) election forms.
31-Oct-11	DMO	0.30	Review and respond to correspondence received from C. Hristow regarding signature pages for shared services agreement, status of filing of Section 167(1) election forms and list of domain name transfers.
31-Oct-11	JHW	1.00	Review domain name transfer chart received from C. Hristow and corresponding list of authorization codes.
			Telephone call with C. Hristow.

**TO OUR FEE:****\$ 40,673.50****DISBURSEMENTS – NON-TAXABLE:**

Profile/Cert of Status	48.00
Court fee for filing Motion Record	127.00

**DISBURSEMENTS - TAXABLE:**

Litigation Support	50.00
Legal Process Servers	166.00
Copying (Ricoh)	299.25
Cerlox Binding Services	40.00
Online Search Fee	60.00
Courier	71.21
Scanning	73.75
Printing	449.00
Transaction Levy Surcharge	50.00

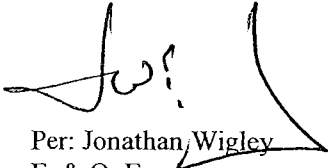
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**TOTAL DISBURSEMENTS** **\$ 1,434.21**
**TOTAL HST ON \$ 40,673.50 FEES** **\$ 5,287.56**
**TOTAL HST ON \$ 1,259.21 DISBURSEMENTS** **\$ 163.70**
**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 47,558.97**



**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**



Per: Jonathan Wigley  
E. & O. E.

	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>
GET	G.E. Thomas	1.80	195.00
AMB	Behrouz Amouzgar	0.50	220.00
DMO	Dana Moxam	55.10	300.00
JBR	Jeffrey Rosekat	14.00	400.00
JEA	Jennifer Allen	0.30	350.00
JHW	Jonathan Wigley	42.30	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.



## GARDINER ROBERTS

Deloitte & Touche Inc.  
 TD Centre, Maritime Life Tower  
 79 Wellington Street West  
 Toronto, Ontario M5K 1B9

November 30, 2011  
 Bill #226138

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

## STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from October 14, 2011 to November 23, 2011:

DATE	TKPR	HOURS	DESCRIPTION
14-Oct-11	DMA	0.50	Review email from D. Moxam regarding transfer of intellectual property; confirm same with Canadian Intellectual Property Office; discuss same with D. Moxam.
26-Oct-11	DMA	0.30	Communicate with the Canadian Intellectual Property Office to clarify vesting orders vis-a-vis assignment of trademark rights; advise D. Moxam regarding same.
01-Nov-11	JHW	1.00	Receipt of correspondence from Davis Moldaver; telephone call from C. Hristow; email relating to response.
01-Nov-11	JBR	0.90	Review letter from B. Moldaver; review e-mail correspondence from C. Hristow; telephone call with C. Hristow.
01-Nov-11	DMO	0.20	Forwarded executed shared services agreement to V. DaRe as per his request.
02-Nov-11	JHW	0.80	Email to and from C. Hristow regarding the claims by J. Watts; receipt of email with C. Hristow's response to J. Watts; acknowledgment of B. Moldaver letter re Physiomed claims.
04-Nov-11	JHW	0.10	Telephone call with C. Hristow regarding the claims of J. Watt and Sequest connections.
07-Nov-11	JHW	1.60	Review of the contract documents provided by TD Bank re the Healthscreen accounts; email to C. Hristow; email to Mr. Pot.
09-Nov-11	JHW	0.80	Email exchange re power to terminate lease and disclaimer if necessary; email with C. Hristow re same.
09-Nov-11	JBR	1.40	Review report from C. Hristow regarding allegations from B. Moldaver; discussion with C. Hristow; preliminary drafting of response to B. Moldaver.
10-Nov-11	JBR	3.10	Review letter from B. Moldaver; review e-mails from C. Hristow and backup information and documentation; telephone call with C. Hristow; review preliminary draft memo from C. Hristow; draft detailed reply to B. Moldaver.
14-Nov-11	JBR	0.60	Telephone call with C. Hristow regarding contractor issues.
15-Nov-11	JHW	0.20	Consider materials re leases and termination; email to C. Hristow.
15-Nov-11	JBR	1.30	Telephone call with C. Hristow regarding contractor issues; review documentation relating to same; revisions to B. Moldaver response; e-mail to C. Hristow.
16-Nov-11	JHW	0.40	Exchange of documents re the Healthscreen lease terminations.

## GARDINER ROBERTS LLP

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2  
 Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com

16-Nov-11	JBR	2.10	Receipt and review materials regarding claim and security of second secured creditor; discussions with Receiver.
23-Nov-11	JBR	0.30	Receipt and review e-mail from US shareholder requesting information; brief e-mail exchange with C. Hristow; response to US shareholder.

**TO OUR FEE:** **\$ 6,322.50**

**DISBURSEMENTS - TAXABLE:**

Telecopier	3.75
Delivery Services	30.00
Courier	49.87
Scanning	2.25
Printing	4.75

**TOTAL DISBURSEMENTS** **\$ 90.62**

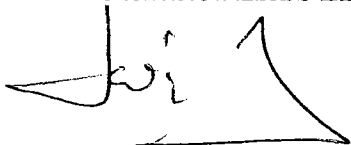
**TOTAL HST ON \$ 6,322.50 FEES** **\$ 821.93**

**TOTAL HST ON \$ 90.62 DISBURSEMENTS** **\$ 11.78**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 7,246.83**

**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**



Per: Jonathan Wigley  
E. & O. E.

	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>
DMA	Diana Mansour	0.80	375.00
DMO	Dana Moxam	0.20	300.00
JBR	Jeffrey Rosekat	9.70	400.00
JHW	Jonathan Wigley	4.90	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS**

Deloitte & Touche Inc.  
 Maritime Life Tower  
 TD Centre  
 79 Wellington Street West  
 Toronto, Ontario  
 M5K 1B9

December 31, 2011  
 Bill #226985

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

### STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from November 22, 2011 to December 19, 2011:

DATE	TKPR	HOURS	DESCRIPTION
22-Nov-11	JBR	0.30	E-mail correspondence with C. Hristow regarding contracts and other documents.
19-Dec-11	JHW	0.80	Review latest correspondence from Moldaver and forwarding same to C. Hristow; and copy of letter from BLG; review BLG account.

**TO OUR FEE:** **\$ 460.00**

**DISBURSEMENTS - TAXABLE:**

e-Carswell Search 30.00

**TOTAL DISBURSEMENTS** **\$ 30.00**

**TOTAL HST ON \$ 460.00 FEES** **\$ 59.80**

**TOTAL HST ON \$ 30.00 DISBURSEMENTS** **\$ 3.90**

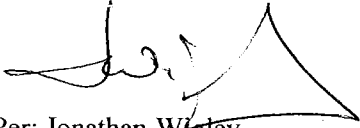
**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 553.70**

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2  
 Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com

**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**



Per: Jonathan Wigley  
E. & O. E.

	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>
JBR	Jeffrey Rosekat	0.30	400.00
JHW	Jonathan Wigley	0.80	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS**

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto, Ontario M5J 2T1

January 31, 2012

Bill #227731

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from December 16, 2011 to January 19, 2012:

DATE	TKPR	HOURS	DESCRIPTION
16-Dec-11	JBR	0.90	Draft response to B. Moldaver; review financials and other evidence.
03-Jan-12	JBR	0.40	Receipt of e-mail from B. Moldaver; response to same; telephone call from B. Moldaver.
09-Jan-12	JBR	1.40	Draft responses to B. Moldaver and A. Bunston; telephone call with C. Hristow.
10-Jan-12	JHW	0.20	Receipt of correspondence and telephone call from A. Bunston regarding the security position of the Belobaba group.
10-Jan-12	JBR	1.30	Receipt and response to correspondence from opposing counsel.
11-Jan-12	JBR	1.20	Review materials and draft e-mail to C. Hristow regarding J. Belobaba security issue.
19-Jan-12	JBR	0.90	Receipt of e-mail from B. Moldaver and respond to same.

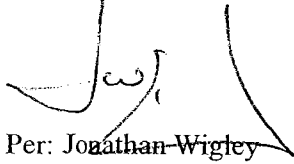
**TO OUR FEE:****\$ 2,525.00****DISBURSEMENTS - TAXABLE:**

Telecopier	2.25
Printing	2.50

**TOTAL DISBURSEMENTS****\$ 4.75****TOTAL HST ON \$ 2,525.00 FEES****\$ 328.25****TOTAL HST ON \$ 4.75 DISBURSEMENTS****\$ 0.62****TOTAL FEES, DISBURSEMENTS AND GST/HST:****\$ 2,858.62****GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2

Tel: 416 865 6600 Fax: 416 865 6636 [www.gardiner-roberts.com](http://www.gardiner-roberts.com)

**THIS IS OUR ACCOUNT HEREIN****GARDINER ROBERTS LLP**

Per: ~~Jonathan Wigley~~  
E. & O. E.

	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>
JBR	Jeffrey Rosekat	6.10	400.00
JHW	Jonathan Wigley	0.20	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.



GARDINER ROBERTS

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street, Suite 1400  
 Toronto, Ontario M5J 2T1

February 29, 2012  
 Bill #229049

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

## STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from February 1, 2012 to February 7, 2012:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
01-Feb-12	JHW	2.50	Draft and revise letter to Bunston and Moldaver re Belobaba security.
06-Feb-12	JHW	0.20	Email exchanges with Gabriel Lawrence et al re T4's.
07-Feb-12	JHW	0.40	Correspondence re the Belobaba security.

TO OUR FEE: \$ 1,317.50

## DISBURSEMENTS - TAXABLE:

Printing 1.00

TOTAL DISBURSEMENTS \$ 1.00

TOTAL HST ON \$ 1,317.50 FEES \$ 171.28

TOTAL HST ON \$ 1.00 DISBURSEMENTS \$ 0.13

TOTAL FEES, DISBURSEMENTS AND GST/HST: \$ 1,489.91

THIS IS OUR ACCOUNT HEREIN  
 GARDINER ROBERTS LLP

Per: Jonathan Wigley  
 E. & O. E.

GARDINER ROBERTS LLP

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2

Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com



	<b>TIMEKEEPER</b>	<b>HOURS</b>	<b>RATE</b>
JHW	Jonathan Wigley	3.10	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

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**GARDINER ROBERTS**

Deloitte & Touche Inc.  
Brookfield Place  
181 Bay Street, Suite 1400  
Toronto, Ontario M5J 2T1

March 31, 2012  
Bill #229574

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from March 2, 2012 to March 7, 2012:

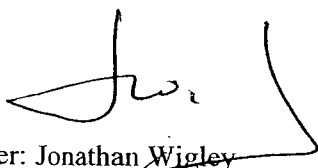
DATE	TKPR	HOURS	DESCRIPTION
02-Mar-12	JBR	0.90	Conversations with C. Hristow regarding current status of discharge and calculations; consider preferred claim issues; review documentation forwarded by C. Hristow.
06-Mar-12	JBR	0.80	Review e-mails from C. Hristow regarding priority payables; discussion with J. Wigley regarding strategy; telephone call to V. DaRe; preliminary response to B. Moldaver; begin drafting more detailed response.
07-Mar-12	JBR	1.90	Telephone call with B. Moldaver regarding J. Belobaba issues; review documentation regarding priority payables; review priorities.

**TO OUR FEE:** **\$ 1,440.00**

**TOTAL HST ON \$ 1,440.00 FEES** **\$ 187.20**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 1,627.20**

**THIS IS OUR ACCOUNT HEREIN  
GARDINER ROBERTS LLP**

  
Per: Jonathan Wigley  
E. & O.E.

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
Toronto, ON, Canada M5H 3Y2  
Tel: 416 865 6600 Fax: 416 865 6636 [www.gardiner-roberts.com](http://www.gardiner-roberts.com)

JBR	TIMEKEEPER Jeffrey Rosekat	HOURS 3.60	RATE 400.00
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This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.



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**GARDINER ROBERTS**

Deloitte & Touche Inc.  
Brookfield Place  
181 Bay Street, Suite 1400  
Toronto, Ontario M5J 2T1

April 30, 2012  
Bill #230084

GST/HST #R119424976

Attention: Bryan Tannenbaum

RE: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from April 17, 2012 to April 17, 2012:

DATE	TKPR	HOURS	DESCRIPTION
17-Apr-12	JBR	0.90	Receipt and review of e-mail from B. Moldaver; lengthy telephone call with B. Moldaver; telephone call with C. Hristow.

**TO OUR FEE:** **\$ 360.00**

**TOTAL HST ON \$ 360.00 FEES** **\$ 46.80**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 406.80**

**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**

Per: Jonathan Wigley  
E. & O.E.

	TIMEKEEPER	HOURS	RATE
JBR	Jeffrey Rosekat	0.90	400.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
Toronto, ON, Canada M5H 3Y2  
Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com

**GARDINER ROBERTS**

Deloitte & Touche Inc.  
181 Bay Street, Suite 1400  
Toronto, Ontario M5J 2T1

July 31, 2012  
Bill #232325  
GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from July 30, 2012 to July 30, 2012:

DATE	TKPR	HOURS	DESCRIPTION
30-Jul-12	JBR	1.30	Consider priority issues as amongst various deemed trusts; consider distribution and priorities.

**TO OUR FEE:** **\$ 520.00**

**DISBURSEMENTS - TAXABLE:**

Printing 2.75

**TOTAL DISBURSEMENTS** **\$ 2.75**

**TOTAL HST ON \$ 520.00 FEES** **\$ 67.60**

**TOTAL HST ON \$ 2.75 DISBURSEMENTS** **\$ 0.36**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 590.71**

**THIS IS OUR ACCOUNT HEREIN  
GARDINER ROBERTS LLP**

Per: Jonathan Wigley

E. & O. E.

	TIMEKEEPER	HOURS	RATE
JBR	Jeffrey Rosekat	1.30	400.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
Toronto, ON, Canada M5H 3Y2  
Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com


**GARDINER ROBERTS**

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street, Suite 1400  
 Toronto, Ontario M5J 2T1

August 31, 2012  
 Bill #232909

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from August 1, 2012 to August 1, 2012:

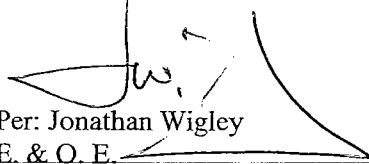
DATE	TKPR	HOURS	DESCRIPTION
01-Aug-12	JHW	1.00	Meeting to discuss distribution and discharge following audit completion.

**TO OUR FEE:** **\$ 425.00**

**TOTAL HST ON \$ 425.00 FEES** **\$ 55.25**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 480.25**

**THIS IS OUR ACCOUNT HEREIN  
 GARDINER ROBERTS LLP**

  
 Per: Jonathan Wigley  
 E. & O. E.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	1.00	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2  
 Tel: 416 865 6600 Fax: 416 865 6636 [www.gardiner-roberts.com](http://www.gardiner-roberts.com)

**GARDINER ROBERTS**

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto, Ontario M5J 2T1

September 30, 2012  
 Bill #233704

GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE: DETO79-97116/JHW

**STATEMENT OF ACCOUNT**

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period from September 14, 2012 to September 25, 2012:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
14-Sep-12	JHW	0.30	Draft Notice of Motion.
25-Sep-12	JHW	0.30	Review payout statement in draft; email to B. Moldaver.

**TO OUR FEE:** **\$ 255.00**

**TOTAL HST ON \$ 255.00 FEES** **\$ 33.15**

**TOTAL FEES, DISBURSEMENTS AND GST/HST:** **\$ 288.15**

**THIS IS OUR ACCOUNT HEREIN  
 GARDINER ROBERTS LLP**

Per: Jonathan Wigley  
 E. & O. E.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	0.60	425.00

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

**GARDINER ROBERTS LLP**

Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2  
 Tel: 416 865 6600 Fax: 416 865 6636 www.gardiner-roberts.com



**GARDINER ROBERTS**

Deloitte & Touche Inc.  
 Brookfield Place  
 181 Bay Street  
 Suite 1400  
 Toronto, ON M5J 2T1

December 31, 2012  
 Bill # 251561  
 GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE DETO79-097116/JHW

### STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
03-Dec-12	JHW	0.20	Telephone call with counsel for Tom Enright.
10-Dec-12	JHW	0.20	Email from J. Rosekat re Moldaver position.

<b>TO OUR FEE:</b>	<b>\$170.00</b>
<b>TOTAL HST ON FEES</b>	<b>\$22.10</b>
<b>TOTAL FEES, DISBURSEMENTS AND GST/HST:</b>	<b>\$192.10</b>

**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**

Per: Jonathan Wigley  
 E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	0.40	425.00

**GARDINER ROBERTS LLP**  
 Scotia Plaza, 40 King Street West, Suite 3100  
 Toronto, ON, Canada M5H 3Y2  
 Tel: 416 865 6600 Fax: 416 865 6636 [www.gardiner-roberts.com](http://www.gardiner-roberts.com)







GARDINER ROBERTS

Deloitte & Touche Inc.  
79 Wellington St. W  
Maritime Life Tower  
TD Center  
Toronto, ON M5K 1B9

August 31, 2013  
Bill # 257148  
GST/HST #R119424976

Attention: Bryan Tannenbaum

Re: Receivership of Healthscreen Solutions Incorporated

FILE DETO79-097116/JHW

### STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
18-Apr-13	JBR	0.40	Receipt and review copy of e-mail from C. Hristow to A. Kauffman; e-mail exchange with C. Hristow; review attachments;
23-Apr-13	JBR	0.20	Review e-mail from C. Hristow with draft distribution schedule;
30-Apr-13	JBR	0.30	Telephone call with C. Hristow regarding distribution and discharge motion;
30-Apr-13	JHW	0.20	Call from Aubrey Kauffmann with several questions and call back;
03-May-13	JHW	0.40	Discussion with Aubrey Kauffmann regarding priority of claims; issue of deemed trust competitors;
15-May-13	JBR	0.50	Review e-mail correspondence from A. Kauffman; e-mail exchange with C. Hristow;
28-May-13	JBR	0.60	E-mail to A. Kauffman regarding current status; telephone call with C. Hristow; e-mail exchange with C. Hristow;
29-May-13	JBR	1.30	Telephone call with C. Hristow regarding discharge motion and other related issues; consider issues relating to the relative priorities of deemed trusts;
30-May-13	JBR	0.30	Discussion with Y. Butlin regarding deemed trust issue;
30-May-13	YB	3.40	Researched relevant statutes, case law and secondary sources for information on competing deemed trusts.
31-May-13	YB	4.50	Researched relevant statutes, secondary sources and case law in order to find information on competing deemed trusts.
02-Jun-13	YB	5.00	Researched relevant statutes, secondary sources and case law in order to find information on competing deemed trusts and drafted memorandum presenting this information.
03-Jun-13	JBR	0.40	Review memo from Y. Butlin regarding competing priorities of deemed trusts;
03-Jun-13	YB	1.50	Finished drafting memorandum on competing deemed trusts.
18-Jun-13	JBR	0.20	Review e-mail from A. Kauffman; e-mail exchange with C.

### GARDINER ROBERTS LLP

Scotia Plaza, 40 King Street West, Suite 3100  
Toronto, ON, Canada M5H 3Y2  
Tel: 416 865 6600 Fax: 416 865 6636 [www.gardiner-roberts.com](http://www.gardiner-roberts.com)



DATE	TIMEKEEPER	HOURS	DESCRIPTION
05-Jul-13	JBR	0.20	Hristow; E-mail exchange with C. Hristow;
26-Jul-13	JBR	0.30	Telephone call with J. Belobaba; e-mail to C. Hristow;


**TO OUR FEE:** **\$5,015.00**

**DISBURSEMENTS - TAXABLE**

Printing	27.75
<b>TOTAL DISBURSEMENTS</b>	<b>\$27.75</b>
<b>TOTAL HST ON FEES</b>	<b>\$651.95</b>
<b>TOTAL HST ON DISBURSEMENTS</b>	<b>\$3.61</b>
<b>TOTAL FEES, DISBURSEMENTS AND GST/HST:</b>	<b>\$5,698.31</b>

**THIS IS OUR ACCOUNT HEREIN**

**GARDINER ROBERTS LLP**



Per: Jonathan Wigley  
E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 1.30% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JBR	Jeffrey Rosekat	4.70	400.00
JHW	Jonathan Wigley	0.60	425.00
YB	Yasmine Butlin	14.40	200.00

2293035 ONTARIO LIMITED  
Applicant

-and-

HEALTHSCREEN SOLUTIONS INCORPORATED  
Respondent

Court File No. CV-11-0365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**FEE AFFIDAVIT**  
(Jonathan Wigley – November 15, 2013)

**GARDINER ROBERTS LLP**

Lawyers

Scotia Plaza

40 King Street West, Suite 3100

Toronto ON M5H 3Y2

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Tel: (416) 865-6662

Tel: (416) 865-6600

Fax: (416) 865-6636

Lawyers for

Deloitte & Touche Inc., Receiver

RCP-E 4C (July 1, 2007)

2293035 ONTARIO LIMITED  
Applicant

-and-

HEALTHSCREEN SOLUTIONS INCORPORATED  
Respondent

Court File No. CV-11-9365-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**MOTION RECORD OF THE RECEIVER  
(DISCHARGE MOTION)**

**GARDINER ROBERTS LLP**

Lawyers  
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Lawyers for Deloitte & Touche Inc., the Court-appointed  
Receiver of Healthscreen Solutions Incorporated