

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

B E T W E E N:

TEXTRON FIANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**MOTION RECORD
(returnable June 26, 2009)**

Date: June 17, 2009

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
1 First Canadian Place, Suite 1600
100 King Street West,
Toronto, Ontario M5X 1G5

E. Patrick Shea (LSUC #39655K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Solicitors for Mintz & Partners Limited in its
capacity as Interim Receiver, and Receiver of Beta
Limitee/Beta Brands Limited

TO: SERVICE LIST

SERVICE LIST

Mintz re: Beta – Updated as of June 18, 2009

TO: HIGHLEY COHEN LLP
One London Place
255 Queens Ave., 11th Floor
London, ON N6A 5R8

Attention: Frank A. Highley
Phone: (519) 672-9330
Fax: (519) 672-5960

Solicitors for Beta Limited/Beta Brands Limited

AND TO: BLAKE CASSELS & GRAYDON LLP
199 Bay Street, Suite 2800
Commerce Court West
Toronto, ON M5L 1A9

Attention: Milly Chow/Steve Weisz
Phone: (416) 863-2594/2616
Fax: (416) 863-2653

Solicitors for Sun Beta LLC

AND TO: WATSON JACOBS McCREARY
507 Talbot Street
London, ON N6A 2S5

Attention: Christopher Sparling
Phone: (519) 663-2296
Fax: (519) 663-1034

Solicitors for BCTGM Local 242

AND TO: MILLER THOMSON LLP
255 Queens Avenue, Suite 2010
London, ON N6A 5R8

Attention: Duncan Grace
Phone: (519) 931-3507
Fax: (519) 858-8511

Solicitors for BCTGM Local 242

AND TO: MINTZ & PARTNERS LIMITED
1 Concorde Gate, Suite 200
North York, ON M3C 4G4

Attention: Daniel R. Weisz/ Hartley Bricks
Phone: (416) 644-4386/4431
Fax: (416) 391-2748

AND TO: TORKIN MANES COHEN ARBUS LLP
151 Yonge Street, Suite 1500
Toronto, ON M5C 2W7

Attention: Jeffrey J. Simpson
Phone: (416) 863-1188
Fax: (416) 863-0305

Solicitors for the Court-Appointed Receiver, Mintz & Partners Limited

AND TO: CANADA CUSTOMS & REVENUE AGENCY
Department of Justice, Ontario Regional Office
Exchange Tower, 130 King Street West, Suite 3400
Toronto, ON M5X 1K6

Attention: Diane Winters
Phone: (416) 973-3172
Fax: (416) 973-0810

AND TO: ONTARIO MINISTRY OF FINANCE
Legal Services Branch
33 King Street West, 6th Floor
Oshawa, ON L1H 8H5

Attention: Kevin J. O'Hara

AND TO: WORKPLACE SAFETY AND INSURANCE BOARD
Legal Services Division
200 Front Street West, 22nd Floor
Toronto, ON M5V 3J1

Attention: Eric Kupka

AND TO: CITY OF LONDON
300 Dufferin Ave
PO Box 5035
London, ON N6A 4L9

Attention: Janice L. Page

AND TO: TRUST EXAMINER REVENUE COLLECTIONS
451 Talbot Street
London, Ontario
N6A 4R3

Attention: M. Kearley
Phone: (519) 457-4515
Fax: (519) 645-5946

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

TEXTRON FIANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

NOTICE OF MOTION

THIS MOTION, made by **Mintz & Partners Limited** (the “Receiver”), in its capacity as the Court-appointed interim receiver and receiver of Beta Limitee/Beta Brands Limited, will make a Motion to the Court on Friday, June 26, 2009, 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:

1. An order substantially in the form attached as Schedule “A”; and
2. Such further and other relief as this Honourable Court may deem just and equitable.

THE GROUNDS FOR THE MOTION ARE:

3. Set forth in the Receiver's Ninth and Final Report dated June 16, 2009;
4. Such further and other grounds as counsel may advise and this Honourable Court permit.

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

5. The Ninth and Final Report of Mintz & Partners dated June 15, 2009;
6. The Affidavit of Daniel Weisz dated June 16, 2009;
7. The Affidavit of Clifton Prophet dated June 17, 2009; and
8. Such further and other evidence as this Honourable Court may permit.

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

E. Patrick Shea (LSUC #39655K)
Tel: (416) 369-7399
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Solicitors for Mintz & Partners Limited in its
capacity as Interim Receiver, and Receiver of Beta
Limitee/Beta Brands Limited

TO: SERVICE LIST

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One London Place
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Attention: Kevin J. O'Hara

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N6A 4R3

Attention: M. Kearley
Phone: (519) 457-4515
Fax: (519) 645-5946

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SCHEDULE "A"

Court File No. 06-CL-6820

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

THE HONOURABLE
JUSTICE

)
)
)

DAY, THE
DAY OF JUNE, 2009

B E T W E E N:

TEXTRON FIANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

ORDER

THIS MOTION, made by Mintz & Partners Limited in its capacity as the Court-appointed interim receiver and receiver (the "Receiver") of the undertaking, property and assets of Beta Limitee/Beta Brands Limited (the "Debtor"), for an order:

- (a) approving the activities of the Receiver as set out in the report of the Receiver dated June 16, 2009 (the "Report");
- (b) approving the fees and disbursements of the Receiver and its counsel; and
- (c) discharging the Receiver as Receiver of the undertaking, property and assets of the Debtor;

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Report, the affidavits of the Receiver and its counsel as to fees (the "Fee Affidavits"), and on hearing the submissions of counsel for the Receiver, no one else appearing although served as evidenced by the Affidavit [NAME] sworn [DATE], filed;

1. **THIS COURT ORDERS** that the activities of the Receiver, as set out in the Report, are hereby approved.
2. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as set out in the Report and the Fee Affidavits, are hereby approved.
3. **THIS COURT ORDERS** that the Receiver be and is hereby discharged as Receiver of the undertaking, property and assets of the Debtor, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all charges, approvals, protections and stays of proceedings in favour of the Receiver in its capacity as receiver, and interim receiver of the Debtor.

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

ORDER

GOWLING LAFLEUR HENDERSON LLP
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Solicitors for Mintz & Partners Limited in its capacity as
Interim Receiver and Receiver of Beta Limitee/Beta
Brands Limited

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- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

NOTICE OF MOTION

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**NINTH AND FINAL REPORT OF MINTZ & PARTNERS LIMITED
IN ITS CAPACITY AS INTERIM RECEIVER AND RECEIVER OF
BETA LIMITEE/BETA BRANDS LIMITED
(As of June 15, 2009)**

1. Mintz & Partners Limited (the “**Receiver**”), the interim receiver and receiver of Beta Limitee/Beta Brands Limited (“**Beta Brands**”), is delivering this Report in support of a motion seeking an Order, *inter alia*: (a) discharging the Receiver; and (b) approving the accounts of the Receiver and those of its counsel, Gowling Lafleur Henderson LLP (“**Gowlings**”).
2. The Receiver was appointed pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the “**Appointment Order**”) dated January 3, 2007 (the “**Appointment Date**”). A copy of the Appointment Order is attached as **Appendix “A”**.

I. Beta Brands

3. Prior to the Receiver being appointed, Beta Brands carried on three distinct manufacturing, marketing and sales businesses: (a) baked goods; (b) confectionary goods; and (c) panned chocolate products. Beta Brands had approximately 295 hourly employees who are represented by The Bakery, Confectionery, Tobacco Workers and Grain Millers International Union Local 242G (the “**Union**”) and approximately 30 salaried employees.

4. As at the Appointment Date, Beta Brands’ assets consisted of: (a) a plant located in London, Ontario (the “**Real Property**”); (b) intellectual property consisting, essentially, of various trademarks and formulas; (c) accounts receivable; and (d) inventory and equipment.

5. Textron Financial Canada Limited (“**Textron Canada**”) was Beta Brands’ primary lender.

6. Textron Canada and Beta Brands entered into certain financing arrangements pursuant to which Textron Canada agreed to provide Beta Brands with a revolving loan facility and two term loans (the “**Loan Facilities**”). As security for the obligations owing to Textron Canada by Beta Brands under the Loan Facilities, Beta Brands provided Textron Canada with security interests in all of its present and after acquired assets, property and undertaking, including the Real Property. The Receiver has obtained an independent opinion as to the validity and enforceability of Textron Canada’s security.

7. Pursuant to a Participation Agreement made as of August 29, 2005, which was amended by a First Amendment dated as of June 20, 2006 (together, the “**Participation Agreement**”), Sun Beta LLC (“**Sun Beta**”) purchased from Textron Canada an interest in certain of the advances made by Textron Canada to Beta Brands (the “**Participation**”). Pursuant to the Participation Agreement, Textron Canada holds all of the obligations of Beta Brands to Textron, to the extent of the Participation, arising out of the relevant loan and security agreements – including the security granted to Textron Canada by Beta

Brands – as trustee for Sun Beta. Textron Canada has been paid in full, but Sun Beta is currently owed in excess of \$3.5 million in respect of the Participation.

8. All of the officers and directors of Beta Brands have either resigned or been terminated.

II. The Bremner Transaction

9. Pursuant to an Order dated January 5, 2007, the Court approved the sale of substantially all of the assets of Beta Brands' bakery division and certain finished goods inventory (the "**Acquired Assets**") to Bremner Inc. (the "**Bremner Transaction**") and vested the Acquired Assets in Bremner Inc. free and clear.

10. The Bremner Transaction was completed on the basis that the Receiver retain reserves totalling US\$500,000 (the "**Bremner Reserves**") as follows:

- (a) a US\$200,000 reserve in respect of claims that might arise with respect to the finished goods inventory included in the Bremner Transaction (the "**Finished Goods Reserve**"); and
- (b) a US\$300,000 reserve in respect of costs that might be incurred by Bremner in dealing with successor liability or other employee-related claims (the "**Successor Claim Reserve**").

11. The Finished Goods Reserve was to be held by the Receiver until 12 months after the completion of the Bremner Transaction. The Bremner Transaction closed on January 10, 2007 and the Finished Goods Reserve has been released by the Receiver.

12. Bremner made two claims against the Successor Claim Reserve for legal fees in connection with a successor liability claim made by the Union against Bremner and Sun Beta. The Union reached a settlement with Bremner and Sun Beta in respect of the successor liability proceedings initiated by the Union against Bremner and Sun Beta and the Successor Claim Reserve has been released by the Receiver.

III. Crescent Transaction

13. Pursuant to an Order dated April 12, 2007, the Court approved the sale of Beta Brands' tangible personal property remaining after the completion of the Bremner Transaction to Crescent Commercial Corporation (the "**Crescent Transaction**"). The Crescent Transaction closed on April 16, 2007.

IV. Regal Transaction

14. Pursuant to an Order dated April 12, 2007, the Court approved the sale of Beta Brands' intellectual property and related assets to 3651410 Canada Inc. o/a Regal Confections (the "**Regal Transaction**"). The Regal Transaction closed on April 20, 2007.

V. Interim Distributions

A. Distribution to Textron

15. Pursuant to an Order dated March 1, 2007, the Court authorized and directed the Receiver to make a distribution to Textron Canada in the amount of \$2.7 million. As a result of the making of this interim distribution, Textron Canada's direct advances to Beta Brands were paid in full.

B. Interim Distribution to Sun Beta

16. Pursuant to an Order dated December 15, 2008, the Court approved an interim distribution of \$600,000 directly to Sun Beta. This interim distribution was applied by Sun Beta to reduce the Participation. Sun Beta is still owed at least \$2.95 million in respect of the Participation.

VI. Marketing of Real Property

17. Pursuant to an Order dated April 12, 2007, the Court, *inter alia*, authorized and directed the Receiver to enter into a listing agreement with CB Richard Ellis Limited (“**CBRE**”) to market the Real Property for sale.

18. The Receiver has received, and accepted, a number of offers to purchase the Real Property, but none of those offers has resulted in a completed sale of the Real Property.

19. The Receiver does not believe that further efforts by the Receiver to market the Real Property will result in the Receiver being able to close a transaction in the near term in respect of the Real Property. Moreover, as set forth further below, the Receiver does not have funds available to continue to maintain the Real Property.

VII. Efforts to Maintain the Real Property

20. The Receiver spent in excess of \$470,000 between November 2008 and May 2009 maintaining the Real Property. This includes expenses for heat, hydro, security and insurance in respect of the Real Property.

21. In paragraph 21 of its Eighth Report dated as of November 30, 2008, the Receiver advised:

“The Receiver is in the process of evaluating the options available with respect to the Real Property and, in particular, whether it will be possible to “mothball” the Real Property while the Receiver engages in further efforts to locate a purchaser. The Receiver believes that if a buyer cannot be found for the Real Property the Receiver will likely be forced to seek an order authorizing the Receiver to abandon the Real Property.”

22. Subsequent to the delivery of the Eighth Report, the Receiver continued its efforts to locate a purchaser for the Real Property but has, as described above, been unable to complete a transaction.

23. The Receiver explored and evaluated the options available with respect to maintaining the Real Property and, in particular, whether it would be possible to decommission the building – drain the pipes and turn off the heat – in order to minimize the costs being expended to maintain the Real Property, while the Receiver engaged in further efforts to locate a purchaser for the Real Property.

24. The key consideration for the Receiver in “mothballing” the Real Property was the fire suppression system. The fire suppression system in the building is a “wet” system, which means that there is water in the system at all times. The largest single cost associated with maintaining the Real Property was the cost of heating a vacant 440,000 square foot (substantially all of which is uninsulated) building to ensure that the fire suppression system remained operational.

25. The London Fire Department advised the Receiver that the *Fire Code* required that the Receiver maintain the fire suppression system and that that the fire suppression system in the building had to be maintained by the Receiver throughout the year.

26. Based on the London Fire Department’s requirement that the Receiver maintain the fire suppression system, the Receiver considered the alternative of installing a “dry” fire suppression system in the building combined with full-time on-site security at the Real Property. The Receiver determined that the cost of installing a “dry” fire suppression system and the cost of full-time on-site security (combined with the cost to decommission the building) were comparable to the cost of continuing to maintain the building and would not result in any significant savings to the receivership estate.

27. The Receiver was able to lower the heat in the building, but could not turn off the heat. The situation was aggravated by the fact that the boilers in the building are old and require constant maintenance. Between November 2008 and May 2009, the Receiver

spent approximately \$430,000 of the \$470,000 in total expenditures to maintain heat in the building.

28. As of June 7, 2009, the Receiver has approximately \$27,600 in its bank account. Given the funds remaining in the receivership estate, the Receiver is not able to continue to maintain the Real Property any longer.

VIII. Insurance Coverage

29. Subsequent to being appointed, the Receiver maintained Beta Brands' insurance. Subsequent to the completion of the Bremner Transaction, the Receiver terminated certain of Beta Brands' insurance, but maintained Beta Brands' property, boiler and umbrella liability coverage.

30. By letter dated April 29, 2009, the Receiver was advised that Beta Brands' insurers will not extend insurance coverage beyond May 30, 2009. A copy of the letter from Beta Brands' insurance broker is attached as **Appendix "B"**.

31. The Receiver was subsequently able to extend coverage with its current insurers for one further month to June 30, 2009, however, the insurers have advised that this will be the last extension provided.

IX. Security

32. The Receiver maintained 24-hour security at the premises up until the fall of 2008. At that time, with the approval of its insurer, the Receiver reduced security attendance to once-per-week drive by. In addition, security staff attends at the premises on an "as needed" basis to allow access to the facility by maintenance staff and potential purchasers. As of May 2009, the Receiver has expended over \$330,000 on security related costs since the commencement of the receivership.

33. The Receiver commissioned VIP Security (“VIP”) to conduct a security review with respect to the Real Property in the event the Receiver received its discharge and the Real Property was turned back to Beta Brands.

34. The work recommended by VIP would cost approximately \$9,000. VIP has verbally advised that its recommendations are optional and that, while they would enhance the security of the facility, previously taken measures to secure the building have been sufficient at preventing unauthorized access to the building. Due to a lack of funds, the Receiver has not implemented the optional recommendations made by VIP.

X. Pension Surplus

35. Prior to the Receiver being appointed, a pension plan for the benefit of Beta Brands’ unionized employees was in the course of being wound-up and there is a surplus of approximately \$270,000 (the “Pension Surplus”).

36. The Union has agreed to support an application to obtain the necessary approvals to have the Pension Surplus divided equally as between the employees and Beta Brands. The estimated recovery to Beta Brands, after the costs that will have to be incurred to complete the winding up and obtain the required approvals for the sharing of the Pension Surplus, will be approximately \$85,000.

37. Steps will have to be taken by Beta Brands in order to complete the distribution of the Pension Surplus. The Receiver understands that Sun Beta will consider its position in respect of the Pension Surplus.

XI. GST Returns

38. There is a GST refund of approximately \$50,000 available to the Receiver, primarily due to input tax credits that arose as a result of expenses paid by the Receiver. The Receiver is in the process of filing returns with Canada Revenue Agency to obtain the refund, however, it is not expected that the refund will be received prior to the

Receiver's discharge. As it does not appear that the funds in the possession of the Receiver will be sufficient to pay the remaining obligations of the Receiver, including the professional fees and disbursements of the Receiver and Gowlings, (the "**Receiver Obligations**"), the Receiver proposes to apply any refunds received against the unpaid amounts of the Receiver Obligations and to remit any excess to Sun Beta.

XII. Books and Records

39. In April 2007 after the completion of the Crescent Transaction and the Regal Transaction, the Receiver reviewed and categorized 252 boxes of corporate records. Pursuant to an Order dated April 12, 2007, the Receiver made arrangements for the destruction of 152 of the boxes which contained old corporate records. The Receiver has retained 77 boxes of books and records in storage.

40. The Receiver is seeking an order authorizing it to dispose of the remaining 77 boxes of corporate records.

XIII. Statement of Receipts and Disbursements

41. Attached as **Appendix "C"** is the Receiver's interim statement of receipts and disbursements for the period January 3, 2007 to June 10, 2009 (the "**R&D**").

42. As set forth in the R&D, the Receiver does not have sufficient funds on hand to continue to maintain the Real Property or to purchase further insurance coverage.

XIII. Receiver's Request

43. The Receiver respectfully requests that the Court make an Order:

- (a) Approving the Receiver's conduct as set forth in this Report;

- (b) Approve the destruction or other disposition of the remaining 77 boxes of corporate records in the Receiver possession;
- (c) Approving the Receiver's fees and disbursements and those of its counsel, Gowling Lafleur Henderson LLP; and
- (d) Discharging the Receiver as interim receiver and receiver of the assets and property of Beta Brands subject to the charges and other protections provided to the Receiver by the Appointment Order remaining in full force and effect.

DATED this 16th day of June, 2009

MINTZ & PARTNERS LIMITED in its capacity
as interim receiver and receiver of Beta
Limitee/Beta Brands Limited



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

THE HONOURABLE MADAM) **WEDNESDAY, THE 3RD DAY**
)
JUSTICE LAX) **OF JANUARY, 2007**

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent



ORDER

THIS APPLICATION, made by the Applicant for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O 1990 c. C.43, as amended (the “CJA”) and section 47 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “BIA”) appointing Mintz & Partners Limited (“Mintz”) as interim receiver and receiver (in such capacities, the “Receiver”) without security, of all of the assets, undertakings and properties of Beta Limitee/Beta Brands Limited (the “Debtor”) was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Leonard J. Lacagnin sworn December 28, 2006 and the Exhibits thereto, the Report of Mintz & Partners Limited (the “Receiver”) dated December 28, 2006, and the affidavit of Douglas Crew sworn January 1, 2007 and the Exhibits thereto, and on hearing the submissions of counsel for the Applicant, Sun Beta LLC, the Receiver, The Bakery, Confectionery, Tobacco and Grain Millers International Union Local 242G (“Local 242G”), and the Purchaser;

SERVICE

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

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Mintz is hereby appointed Receiver, without security, of all of the Debtor's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate 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 and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, protect and maintain control 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;
- (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 powers and duties 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 \$200,000, provided that the aggregate consideration for all such transactions does not exceed \$400,000; 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*, 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;
- (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,

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 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 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 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 wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as the Receiver may specifically agree in writing to pay, or such amounts as may be determined in a Proceeding before a court or tribunal of competent jurisdiction.

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. 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 any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and 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 (the "Receiver's Charge").

18. THIS COURT ORDERS 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 \$250,000 (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 .

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.

28. THIS COURT ORDERS that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff'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.

30. THIS COURT ORDERS that (subject to obtaining leave from this Court) nothing in this Order shall affect the rights of the Debtor's employees to seek relief from any court of competent jurisdiction, the Receiver be and is hereby authorized and directed to pay to each of the Debtor's

employees such wages as may be due for work actually performed by such employees up to and including the date of this Order. This prior sentence shall not be construed as creating any entitlement to vacation pay, severance pay or termination pay owing to such employees.

31. THIS COURT ORDERS that nothing in this Order or the granting of powers or authorities to the Receiver herein shall be relied upon by the Debtor's employees on any application to obtain relief against the Receiver from any court or tribunal of competent jurisdiction.

32. THIS COURT ORDERS that nothing herein shall be construed as affecting any legal proceedings before any court or tribunal dealing with Local 242G's members' and/or Local 242G's rights under labour and/or employment law, subject to the obtaining of leave in advance from this Court.



David Evans
Registrar, Superior Court of Justice

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

JAN 09 2007

PER/PAR: 

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. **THIS IS TO CERTIFY** that Mintz & Partners Limited, the interim receiver and receiver (the "**Receiver**") of all of the assets, undertakings and properties of Beta Limitee/Beta Brands Limited appointed by Order of the Ontario Superior Court of Justice (the "**Court**") dated the ____ day of _____, 2007 (the "**Order**") made in an action having Court file number 06-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 monthly not in advance on the 1st day of each month after the date hereof at a notional rate per annum equal to the rate of 2 per cent above the prime commercial lending rate of the Applicant 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 (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

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

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

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) 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 _____, 200__.

MINTZ & PARTNERS LIMITED, solely in its capacity as interim receiver and receiver of Beta Limitee/Beta Brands Limited and not in its personal capacity

Per: _____

Name:

Title:

Court File No.: 06-CL-6820

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

ORDER

GOWLING LAFFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Solicitors for the Applicant



The CG&B Group Inc.
CG&B Professional Liability Inc.
CG&B Financial Services Inc.
120 South Town Centre Blvd.
Markham, ON L6G 1C3
T: 905.479.6670
1.800.267.6670
F: 905.479.9164
www.cgbgroup.com

12a
Bet9

April 29, 2009

Mintz & Partners Limited
200 – 1 Concorde Gate
North York, ON M3C 4G4
Attention: Hartley Bricks

Re: **Insured: Beta Brands Limited**
Effective until May 30, 2009

Boiler Insurer:	GCAN Insurance Company
Boiler Policy #:	4162582
OLT Insurer:	Elliott Special Risk
OLT Policy #:	900305
Umbrella Insurer:	Chubb Insurance Company of Canada
Umbrella Policy #:	79809116

Dear Hartley:

We are pleased to enclose extension documents for the above mentioned Insured extending the policies to May 30, 2009.

As recently discussed, you require the 30-day policy extensions to finalize the closing of the London property. The insurers have advised us that this is the last policy extension they are prepared to issue and coverage will lapse effective May 30, 2009. There will be no further coverage provided past this date.

We trust you will find the enclosures entirely in order, but should you have any questions, please do not hesitate to call.

Yours truly,

Julie M. Rogers, C.A.I.B.
Senior Account Executive
The CG&B Group Inc.
Tel: 905-948-2666
Fax: 905-752-3430
Email: Julie.Rogers@cgbgroup.com

Insurance. Financial Services. Investments.



**MINTZ & PARTNERS LIMITED
INTERIM RECEIVER AND RECEIVER OF
BETA LIMITEE/BETA BRANDS LIMITED ("Receiver")**

**Receiver's Final Statement of Receipts and Disbursements
for the period January 3, 2007 to June 10, 2009**

(US\$1.00 = CAN\$1.00)

Receipts

1. Cash in bank	\$	77,141.34
2. Petty cash		708.41
3. Transfer from other account		628,849.01
4. Accounts receivable collections		705,811.64
5. Sale of assets		5,212,187.40
6. Other income		25,213.00
7. Miscellaneous refunds		148,543.12
8. GST collected		90,161.78
9. Interest		72,327.62
10. Total Receipts	\$	6,960,943.32

Disbursements

11. Fees paid to Official Receiver	\$	70.00
12. Security and possession		332,826.86
13. Stock taking		3,000.00
14. Consulting fees		46,152.40
15. Salary payroll arrears, source deductions and payroll service costs		5,769.10
16. Shipping costs		11,389.00
17. Advertising		6,301.08
18. Utilities (including deposits)		944,812.61
19. Property taxes		410,256.12
20. Repairs and maintenance		440,300.02
21. Insurance		300,854.08
22. Travel and parking		20,661.66
23. Transportation, courier, photocopies, postage and storage		6,669.17
24. Bank charges		506.28
25. Telephone & Internet		10,196.88
26. Legal fees		289,576.73
27. Interim Receiver and Receiver fees		665,379.47
28. GST paid		138,578.68
29. Total Disbursements	\$	3,633,300.14
30. Excess of Receipts over Disbursements	\$	3,327,643.18
31. Less: Distribution to Secured Creditor		(3,300,000.00)
32. Cash On Hand	\$	27,643.18

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

NINTH AND FINAL REPORT OF
MINTZ & PARTNERS LIMITED
(JUNE 15, 2009)

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Solicitors for Mintz & Partners Limited in its capacity as
Interim Receiver and Receiver of Beta Limitee/Beta
Brands Limited

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**AFFIDAVIT OF DANIEL WEISZ
sworn June 16, 2009**

I, Daniel Weisz, of the City of Vaughan, in the Regional Municipality of York, **MAKE**

OATH AND SAY:

1. I am a Senior Vice President of Mintz & Partners Limited (“MPL”), the interim receiver and receiver (“Receiver”) of Beta Limitee/Beta Brands Limited (“Beta”), and as such have personal knowledge of the matters herein deposed.
2. MPL was appointed Receiver of Beta pursuant to an Order dated January 3, 2007.
3. Attached hereto and marked as **Exhibit “A”** are true copies of the accounts rendered to Beta for the period December 18, 2006 to June 10, 2009 together with a summary thereof. The attached accounts are a fair and accurate description of the services provided by MPL and the amounts charged by MPL, including a provision to complete the administration of the receivership.

4. Attached hereto and marked as **Exhibit "B"** is a summary of the individuals at MPL whose services are reflected in the attached accounts, including the total fees and hours billed by those individuals.

SWORN before me
at the City of Toronto,
in the Province of Ontario,
this 16th day of June, 2009.

)
)
)
)



DANIEL WEISZ

A Commissioner for Taking Affidavits, etc.



P SHEA

**Beta Limitee/Beta Brands Limited
Summary of Receiver's Accounts
December 18, 2006 to June 10, 2009**

<i>Invoice</i>					
<i>Inv. #</i>	<i>Date</i>	<i>Period of Invoice</i>	<i>Fees</i>	<i>GST</i>	<i>Total</i>
1	01/30/07	12/18/06 - 01/02/07	\$ 34,285.00	\$ 2,057.10	\$ 36,342.10
2	01/31/07	01/03/07 - 01/19/07	130,357.00	7,821.42	138,178.42
3	02/09/07	01/20/07 - 02/02/07	69,277.50	4,156.65	73,434.15
4	02/28/07	02/03/07 - 02/16/07	43,075.00	2,584.50	45,659.50
5	03/29/07	02/17/07 - 03/02/07	48,502.00	2,910.12	51,412.12
6	04/09/07	03/03/07 - 03/17/07	29,247.50	1,754.85	31,002.35
7	3/7/2007*	03/18/07 - 03/31/07	44,228.00	2,653.68	46,881.68
8	06/08/07	04/01/07 - 04/30/07	66,325.00	3,979.50	70,304.50
9	07/18/07	05/01/07 - 06/30/07	47,471.00	2,848.26	50,319.26
10	10/04/07	07/01/07 - 08/31/07	24,737.50	1,484.25	26,221.75
11	11/20/07	09/01/07 - 10/31/07	23,145.50	1,388.73	24,534.23
12	01/22/08	11/01/07 - 12/31/07	9,375.00	468.75	9,843.75
13	03/11/08	01/01/08 - 02/29/08	11,858.00	592.90	12,450.90
14	07/24/08	03/01/08 - 04/30/08	14,956.50	747.83	15,704.33
15	07/25/08	05/01/08 - 06/30/08	8,303.50	415.18	8,718.68
16	09/23/08	07/01/08 - 08/31/08	12,170.00	608.50	12,778.50
17	11/20/08	09/01/08 - 10/31/08	17,265.00	863.25	18,128.25
18	02/13/09	11/01/08 - 12/31/08	22,822.50	1,141.13	23,963.63
19	03/25/09	01/01/09 - 02/28/09	10,197.50	509.88	10,707.38
20	06/12/09	03/01/09 - 06/10/09	34,413.00	1,720.65	36,133.65
			\$ 702,012.00	\$ 40,707.13	\$ 742,719.13

* invoice date should read 4/17/07

Invoice Date: 01/30/2007
Invoice No.: 110127
Client No.: 20089.CDR02

200 - 1 Concorde Gate
North York, ON M3C 4G4

T. 416.391.2900
F. 416.644.4303
Web site: www.mintzca.com

Beta Brands Limited
C/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #1

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") in connection with its appointment as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period ending January 2, 2007, including:

- Telephone discussion on December 18, 2006 with Ms. Milly Chow of Blake, Cassels & Graydon LLP ("Blakes") with respect to the status of various issues, including security and cash-flow;
- Telephone discussion on December 18, 2006 with Mr. Rob Neable of the Company with respect to cash-flow and other outstanding matters;
- Preparation of correspondence on December 19, 2006 to Textron Financial Canada Limited ("Textron") and its counsel with respect to cash-flow;
- Review on December 19, 2006 of the draft Appointment Order and Approval and Vesting Order;
- Review on December 19, 2006 of Agreement of Purchase and Sale between Beta and Bremner, Inc. ("Bremner");
- Telephone conference call on December 19, 2006 with Mr. Gary Musick of the Company and Mr. Neable with respect to employee issues;
- Telephone discussion on December 20, 2006 with Mr. Patrick Shea of Gowlings LLP ("Gowlings"), with respect to various issues, including preparation of a report to the Court;
- Telephone discussion on December 20, 2006 with Mr. Neable with respect to past marketing methods for the sale of the business;
- Review on December 20, 2006 of the draft Appointment Order and related documents;
- Telephone discussion on December 20, 2006 with Mr. Musick with respect to past marketing methods for the sale of the business and other issues;
- Telephone conference call on December 20, 2006 with Mr. Shea with respect to requirements for the Receiver's Application to Court;
- Telephone discussion on December 20, 2006 with Ms. Chow with respect to the status of the Receiver's appointment;
- Telephone discussions on December 21, 2006 with Mr. Chris Muscutt of VIP Security ("VIP") with

- respect to providing security services upon appointment;
- Telephone discussions on December 21, 2006 with Mr. Jim Rovers of AFI International Group Inc. (“AFI”) with respect to providing security services upon appointment;
 - Telephone discussion on December 21, 2006 with Mr. Muscutt with respect to obtaining a locksmith to secure the Company’s premises upon appointment;
 - Preparation on December 21, 2006 of correspondence to TD Bank with respect to freezing the Company’s account upon appointment;
 - Telephone discussions on December 21, 2006 with Mr. Rovers with respect to an e-mailed proposal for AFI to provide security services upon appointment;
 - Various discussions with Mr. Neable on December 21, 2006 with respect to financial information required, including the past marketing by the Company in its attempt to sell the Company’s businesses and assets;
 - Telephone discussion on December 21, 2006 with Mr. Shea with respect to the corporate information required for the motion materials;
 - Telephone conference call on December 21, 2006 with Mr. Barry Cohen and Mr. Jeff Simpson of Torkin Manes Cohen & Arbus LLP (“Torkin Manes”) with respect to the status of the file and Torkin Manes engagement as independent counsel;
 - Telephone discussions on December 22, 2006 with Mr. Neable with respect to obtaining Company background information;
 - Review on December 22, 2006 of the Asset Purchase Agreement and related schedules;
 - Telephone discussion on December 22, 2006 with VIP confirming the contact information for a local locksmith available upon appointment of Receiver;
 - Review on December 22, 2006 of the draft affidavit from a representative of Textron (“Textron Affidavit”);
 - Review on December 22, 2006 of comments provided by Ms. Chow with respect to the closing agenda;
 - Review and discuss on December 27, 2006 the quotes received to obtain security on the premises;
 - Review on December 27, 2006 of the draft motion materials from Gowlings and subsequent telephone discussions with Mr. Shea re: same;
 - Telephone discussions on December 27, 2006 with Mr. Neable with respect to the status of various issues relating to the proposed receivership;
 - Telephone discussion on December 27, 2006 with Mr. Simpson with respect to the Report to Court and the opinion on security to be provided by Torkin Manes;
 - Review on December 28, 2006 of a further draft Textron Affidavit;
 - Preparation on December 28, 2006 of draft correspondence to CB&G with respect to obtaining insurance upon the Receiver’s appointment;

- Preparation of MPL's Report to Court;
- Telephone discussions on December 28, 2006 with Mr. Shea with respect to the Court motion materials;
- Telephone discussion on December 28, 2006 with Mr. Neable with respect to the status of an inventory listing and other matters;
- Telephone discussion on December 28, 2006 with Mr. Simpson with respect to the Report to Court and the preparation of a cash-flow forecast;
- Telephone discussion on December 29, 2006 with Mr. Shea with respect to outstanding matters in preparation of the Receiver's appointment, including the review of Mr. Neable's draft affidavit;
- Prepare on December 29, 2006 a cash-flow forecast;
- Telephone discussion on December 29, 2006 with Mr. Neable with respect to the potential inventory sale to Bremner, Inc. ("Bremner");
- Draft and update correspondence on December 29, 2006 to TD Visa, CB&G, Union Gas and London Hydro in anticipation of the Receiver's appointment;
- Review on January 2, 2007 of the Notice of Motion with respect to the Application of the Receiver, including draft Appointment Order, Access Agreement, draft reserve agreement and e-mail to Mr. Shea re: same;
- Telephone discussions on January 2, 2007 with Mr. Neable with respect to employee, supplier and security issues;
- Telephone discussion on January 2, 2007 with Mr. Shea with respect to the motion materials;
- Forward on January 2, 2007 a copy of the Union's Collective Agreement to Aird & Berlis LLP;
- Telephone discussion on January 2, 2007 with Mr. Shea with respect to the cash-flow forecast and the union's position in respect of the application for the appointment of the Receiver;
- Update on January 2, 2007 of the cash-flow forecast and forward same to Mr. Shea for review;
- Telephone conference call on January 2, 2007 with Messrs. Musick and Neable with respect to various matters;
- Telephone discussion on January 2, 2007 with Mr. Brian O'Fallon of Textron with respect to Textron's forbearance agreement with the Company;
- Telephone conference call on January 2, 2007 with Messrs. Shea and Simpson and Mr. Steven Weisz of Blakes with respect to the union factum and the draft Appointment Order;
- Telephone discussion on January 2, 2007 with Provincial Locksmiths ("Provincial") with respect to arranging for the changing of the locks upon the Receiver's appointment;
- Telephone discussion on January 2, 2007 with Ms. Yvette Shirley of Firstbook Cassie & Anderson Ltd. ("FCA") with respect to insurance considerations;
- To all other administrative matters with respect to anticipating acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	13.2	\$ 495.00	\$ 6,534.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	61.9	415.00	25,688.50
Anna Koroneos, Insolvency Specialist	<u>12.5</u>	165.00	<u>2,062.50</u>
Total fees	<u>87.6</u>		\$34,285.00
Add: GST			<u>2,057.10</u>
Total balance due			<u>\$36,342.10</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001
::ODMA\PCDOCS\MINTZ\297542\1



Invoice Date: 01/31/2007
Invoice No.: 110145
Client No.: 20089.CDR02

200 - 1 Concorde Gate
North York, ON M3C 4G4

T. 416.391.2900
F. 416.644.4303

Web site: www.mintzca.com

Beta Brands Limited
C/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #2

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period January 3, 2007 to January 19, 2007, including:

- Attendance on January 3, 2007 at the Superior Court of Justice in connection with the application to Court for the appointment of the Receiver;
- Various telephone discussions and e-mails with Mr. Neable on January 3, 2007 with respect to the status of the application to Court for the appointment of the Receiver and supplier and employee matters;
- Attendance at a meeting on January 3, 2007 with VIP Security to discuss security issues;
- Attendance at the Company's premises on January 3, 2007 to attend to security and possession issues, including the shutdown of the computer system and restriction of third party access;
- Attendance at a meeting on January 3, 2007 with Provincial Locksmiths ("Provincial") with respect to the changing of the locks on the premises;
- Attendance on January 4, 2007 at a meeting with former employees of the Company to inform them of the receivership proceedings;
- Telephone discussion on January 4, 2007 with Mr. Peter Whatmore of CB Richard Ellis with respect to the real estate listing and information required by the Receiver;
- Review and update on January 4, 2007 of the listings of accounts payable and accounts receivable;
- Preparation on January 4, 2007 of letters to salaried employees with respect to their termination;
- Preparation on January 4, 2007 of independent contractor agreements for six contractors;
- Review on January 4, 2007 of an e-mail from Mr. Michael Klug of Watson Jacobs McCreary LLP, counsel to the union, regarding the information requested with respect to director insurance and subsequent e-mail to Ms. L. Armstrong of Cohen Highley re: same;



- Telephone conference call on January 4, 2007 with Messrs. Shea and Simpson with respect to the information requested by Mr. Klug;
- Finalize and forward correspondence on January 4, 2007 to TD Bank, TD Visa, CG&B Insurance Group Inc. ("CG&B"), London Hydro, Comsatec, Inc. ("Comsatec") and Union Gas with respect to the Receiver's appointment;
- Telephone discussion on January 4, 2007 with Mr. Steve Glickman of the London Economic Development Corporation ("LEDC") with respect to the receivership;
- Telephone discussion on January 4, 2007 with TD Bank with respect to its obtaining a copy of the Appointment Order and forwarding the funds to the Receiver;
- Review of creditors listing on January 4, 2007 and begin preparation of the Notice and Report of the Receiver pursuant to Sections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* ("BIA") ("BIA Notice");
- Review on January 4, 2007 of an e-mail from Mr. Simpson with respect to the union and the Ministry of Labour requirements upon appointment as Receiver re: the termination of employees;
- Telephone discussion on January 4, 2007 with Wayne of Union Gas with respect to the Receiver's correspondence and the creation of a new account in the name of the Receiver;
- Telephone discussion on January 4, 2007 with Ms. Julie Rogers of CB&G with respect to insurance matters;
- Correspondence of January 4, 2007 and subsequent telephone discussion with Chubb Security with respect to the disabling of security cards;
- Telephone discussion on January 4, 2007 with Ms. Veronica Elliot of Union Gas with respect to the t-bundle contract;
- Attendance at a meeting on January 4, 2007 with representatives of Bremner Inc. ("Bremner") to discuss the inventory count and the purchase of certain assets;
- Telephone discussion on January 4, 2007 with Mr. Simpson with respect to the Receiver's Report to Court recommending the sale of the cracker business to Bremner;
- Review and obtain information on January 4, 2007 with respect to the marketing process undertaken by the Company prior to the receivership and provide same to Mr. Simpson for review;
- Various telephone discussions on January 4, 2007 with Mr. Neable with respect to the Trader Joe's account receivable issue, the Hub Group ("Hub") shipping issue and other matters;
- Various telephone discussions on January 4, 2007 with suppliers with respect to the status of the receivership administration;
- Review and finalize on January 4, 2007 correspondence re: termination of the union employees, letter to the Ministry of Labour advising of the termination and receivership and notice for posting on premises;

- Review on January 4, 2007 of a Demand for Repossession of Goods (“Demand”) from Dempsey Corporation;
- Review on January 4, 2007 of a request for information from Mr. Klug and discuss the request with Mr. Neable and attempt to locate same in the Company files;
- Telephone conference call on January 4, 2007 with Messrs. Shea and Simpson with respect to the union’s counsel’s request;
- Review on January 4, 2007 of the supplemental brief of authorities in respect of the application to Court for approval of the Bremner transaction;
- Telephone discussion on January 4, 2007 with Mr. Barry Lockyer of Danbury Sales with respect to providing a proposal to prepare a listing of fixed assets;
- Review on January 4, 2007 of the building layout and provide same to Mr. Shea;
- Prepare on January 4, 2007 the Receiver’s First Report to Court;
- Review on January 4, 2007 of the union’s affidavit and subsequent discussion with Mr. Neable re: same;
- Discussions on January 4, 2007 with Messrs. Neable and Musick with respect to the past interest of Arcor in the Company’s assets;
- Preparation of correspondence of January 4, 2007 to Trader Joe’s with respect to the status of payment;
- Attendance on January 5, 2007 at the offices of Torkin Manes and review the Receiver’s First Report to Court to finalize same;
- Prepare and attend on January 5, 2007 at the Superior Court of Justice in connection with the application to Court for the approval of the sale to Bremner;
- Attendance on January 5, 2007 at the offices of Aird & Berlis LLP (“Aird & Berlis”) with respect to drafting a potential agreement with the union;
- Review on January 5, 2007 of an e-mail from Mr. Simpson with respect to the completion of the MOL Form 1 re: the termination of the union employees and post same at the premises;
- E-mail and subsequent voice mail message on January 5, 2007 to Mr. Peter Straszynski, of Torkin Manes, with respect to the Receiver’s requirements with respect to union employees;
- Review on January 5, 2007 of the U.S customer invoices and subsequent discussion with Mr. Simpson re: same;
- Various discussions on January 5, 2007 with Mr. Musick with respect to the accounts receivable collections and the previous sale process;
- Various discussions on January 5, 2007 with Mr. Neable with respect to the pension plan, RRSP and other employee issues;

- Preparation of correspondence on January 5, 2007 to Johnvince Foods Inc. (“Johnvince”) with respect to the collection of an account receivable;
- Review and update on January 5, 2007 of the BIA reports;
- Review on January 5, 2007 of an email from FCA with respect to their comments on the adequacy of the insurance coverage including telephone discussion with FCA;
- Review on January 5, 2007 of correspondence received from Union Gas and respond to same;
- Review on January 5, 2007 of e-mail correspondence from Comsetec and respond to same;
- Telephone discussion on January 5, 2007 with Mr. Steve Papillo of Capital Recovery Group with respect to their interest in the Company's assets;
- Review on January 5, 2007 of the D&O Policy and forward to Mr. Simpson for his comments;
- Telephone conference call on January 5, 2007 with Ms. Veronica Elliot, Ms. Vicky MacFarlane and Ms. Marie Russell of Union Gas with respect to the new account for the Receiver and the status of the t-bundle contract;
- Forward on January 5, 2007 to Union Gas' counsel a copy of the Appointment Order for its review;
- Telephone discussion on January 5, 2007 with TD Visa with respect to the proper contact information for the Receiver and the freezing of the Beta accounts;
- Telephone discussion on January 5, 2007 with Mr. Robert Gerr of Corporation Investigations Services with respect to providing assistance to the Receiver re: security and possession;
- Telephone discussion on January 5, 2007 with Ms. Aneta Pozniak of TD Bank with respect to contact information, obtaining a clean version of the Appointment Order and forward a copy of the Appointment Order for her information;
- Telephone discussion on January 5, 2007 with Comsetec with respect to the contract and gas supply;
- Review of voice mail message on January 5, 2007 from Ms. Robyn Dechek of the MOL with respect to the employees and notice which was provided and subsequent e-mail to Mr. Simpson for his comments;
- Telephone discussion on January 5, 2007 with Mr. John Terry of Debt Collectors with respect to its client Bonnie & Don Flavours Inc., a creditor;
- Telephone discussion on January 5, 2007 with Tanya of Cimco Refrigeration with respect to the status of the receivership;
- Telephone discussion on January 5, 2007 with Patricia of Chubb Security with respect to the contact names for the Receiver;
- Telephone discussion on January 5, 2007 with Telus Mobility with respect to the cancellation of all but two accounts;

- Finalize and mail to all union employees on January 5, 2007 a letter advising of the receivership and their termination;
- Complete creditors list on January 5, 2007 including searching for missing addresses, and updating amounts;
- Review on January 5, 2007 of the Company mail including forwarding any receivables to the Receiver's office for deposit;
- Review on January 6, 2007 of the status of the receivership;
- Telephone discussion on January 6, 2007 with Mr. Shea with respect to the status of the receivership;
- Discussions on January 8, 2007 with Mr. Neable with respect to Beta Brands U.S.A. Ltd. ("Beta USA") and its accounts receivable;
- Telephone conference call on January 8, 2007 with Messrs. Simpson and Shea with respect to the various issues regarding Beta USA, the Bremner transaction and other matters;
- Preparation on January 8, 2007 of an analysis of estimated realizations from the accounts receivable;
- Review on January 8, 2007 of the Hub Group issue, including, the freight costs associated with the uncollected accounts receivable;
- Telephone discussion on January 8, 2007 with Mike McIntosh of Maynards Industries ("Maynards") with respect to a proposal for the preparation of an asset listing;
- Telephone discussion on January 8, 2007 with Mr. Albert Greenspoon, counsel to Regal Confections, with respect to the status of the receivership and their interest in the Company's assets;
- Telephone discussion on January 8, 2007 with Mr. Tom Conwell of Dovebid with respect to its interest in the Company's assets;
- Telephone discussion on January 8, 2007 with VIP with respect to the security coverage and any relevant issues arising since the receivership appointment;
- Review on January 8, 2007 of the status of insurance coverage;
- Review and amend on January 8, 2007 the BIA Notice in preparation for mailing to all creditors of the Company;
- Review and respond on January 8, 2007 to an e-mail from Mr. Robert Trought of Ivanhoe Cheese ("Ivanhoe") and provide a Demand form via e-mail;
- Review on January 8, 2007 of the customer cheques received for deposit;
- Telephone discussion on January 8, 2007 with Mr. Kevin Langford of JMS Transportation, a creditor, with respect to the status of the receivership;
- Preparation on January 8, 2007 of a Notice of Partial Disallowance for Dempsey's Demand;
- Review on January 8, 2007 of accounting records, including inter-company sales, and direction for payment with respect to the accounts receivable;
- Review on January 8, 2007 of a request from Mr. Steven Graff of Aird & Berlis with respect to

- security and employee terminations;
- E-mails of January 8, 2007 to and from Messrs. Shea and Simpson with respect to Mr. Graff's request;
 - Telephone discussion on January 8, 2007 with Mr. Shea with respect to his discussions with Mr. Graff on the closing;
 - Telephone discussion on January 8, 2007 with Mr. Shea with respect to his discussions with Textron and the status of Beta USA;
 - Telephone discussion on January 8, 2007 with Wayne Petrie of Senton Incorporated ("Senton") with respect to providing a Demand form;
 - Telephone discussion on January 8, 2007 with a party expressing interest in the Company's assets;
 - Review on January 8, 2007 of correspondence from Union Gas with respect to the delivery of gas and subsequent correspondence to Union Gas canceling the contract and requesting a new account for the gas supply;
 - Telephone discussion on January 8, 2007 with CB&G with respect to the multiple insurers and correspondence received from Economical Mutual Insurance Company ("EMIC") regarding its purported cancellation of coverage;
 - Further telephone discussion on January 8, 2007 with Mr. Patrick Cormier of EMIC with respect to correspondence received and a request for the withdrawal of its cancellation in writing;
 - Review on January 8, 2007 of the Insurance Certificate provided by Ms. Starr Williams of CB&G and provide comments on same;
 - Telephone discussion on January 8, 2007 with Mr. Mike Cassone of Harrison Pensa LLP, counsel to Senton, with respect to obtaining a copy of the Appointment Order;
 - Telephone discussion on January 8, 2007 with Debbie of Ivanhoe with respect to Ivanhoe's Demand;
 - Preliminary review on January 8, 2007 of the Demand from Senton and forward same to Mr. Simpson for his review;
 - Telephone discussion on January 8, 2007 with TD Bank with respect to the transfer of the payroll and confirmation of same;
 - Telephone discussion on January 8, 2007 with TD Bank with respect to foreign exchange and the transferring of funds to the Receiver's account;
 - Review on January 8, 2007 of the Company's lease agreements;
 - Telephone discussion on January 9, 2007 with Mr. Shea with respect to the cheques payable to Beta USA;
 - Telephone discussion on January 9, 2007 with a party expressing an interest in the purchase of a packaging machine;

- Telephone discussions on January 9, 2007 with various creditors and forward Demand forms and Proofs of Claim (Property) (“Property Claim”), as requested, for their use;
- Review on January 9, 2007 of an e-mail from FCA with respect to the insurance requirements of the Receiver;
- Telephone discussion on January 9, 2007 with Maynards with respect to the preparation of the asset listing;
- Review on January 9, 2007 of correspondence from Johnvince with respect to accounts receivable;
- Telephone discussion on January 9, 2007 with Ms. Elliot with respect to gas supply and arranging a conference call to discuss same;
- Telephone conference call on January 9, 2007 with Union Gas representatives with respect to the set-up of the new account;
- Telephone discussion on January 9, 2007 with Mr. Joe Fusco of Commercial Bakeries with respect to the collection of the account receivable and the Company’s assets;
- Review on January 9, 2007 of the Senton Demand and forward same to Mr. Simpson for his comments;
- Review of correspondence of January 9, 2007 from a party with respect to its interest in the Company’s assets;
- Various telephone discussions on January 9, 2007 with Messrs. Shea and Simpson with respect to the Bremner transaction;
- Review on January 9, 2007 of the Amended Certificate of Insurance from CB&G and subsequent telephone discussion with Ms. Rogers re: long tail coverage for the Receiver;
- Review of e-mail on January 9, 2007 and forward a Property Claim form to Mr. Mike Gallant of Lordon Limited (“Lordon”);
- Review on January 9, 2007 of invoices received from independent contractors and payment of same;
- Telephone discussion on January 9, 2007 with Marissa of Telus Mobility with respect to the closing of all accounts with the exception of two and confirmation that all products are owned by the Company;
- Telephone discussion on January 9, 2007 with Ms. Jane Kissone of Atlantic Packaging Products Ltd. (“Atlantic”) with respect to a Demand form;
- Telephone discussion on January 9, 2007 with Mr. Scott Braden of London Hydro with respect to the status of the receivership and to resend the London Hydro letter, including the Appointment Order via e-mail for his review;
- Review on January 9, 2007 of correspondence from the union with respect to its request that employees access their lockers for personal belongings and subsequent telephone discussion with Mr. Doug Crew re: same;
- Letter of January 9, 2007 to Union Gas requesting that general service be provided to the Company’s premises;

- E-mail of January 9, 2007 to Messrs. Shea and Simpson with respect to the BIA Notices;
- Various telephone discussions on January 9, 2007 with Mr. Shea with respect to the amended reserve agreement;
- Review on January 9, 2007 of the response from Torkin Manes to Mr. Klug;
- Telephone discussion on January 9, 2007 with Mr. Larry Brunt of the Ministry of Finance (“MOF”) with respect to the status of the receivership;
- Telephone discussion on January 9, 2007 with Mr. Shea with respect to the status of the sale to Bremner;
- Review on January 10, 2007 of the revised reserve agreement forwarded by Mr. Shea;
- Telephone discussion on January 10, 2007 with Mr. Michael Kostoff of TD Bank with respect to the transfer of funds;
- Attend on January 10, 2007 upon an e-mail, voice-mail and subsequent telephone discussion with Mr. Jake Thaine of Senton with respect to its Demand;
- Telephone discussion on January 10, 2007 with Mr. Doug Crew, of the union, with respect to some former employees accessing their lockers for personal belongings;
- Telephone discussion on January 10, 2007 with Dempsey with respect to the partial disallowance of its Demand and the timing for attending at the premises to pick-up its inventory;
- Telephone discussion on January 10, 2007 with Mr. Cassone with respect to the status of our reply to the Senton Demand;
- Telephone discussion on January 10, 2007 with Mr. Mark Nicholson of Seema Water with respect to the status of the receivership and notices to be sent;
- Review on January 10, 2007 of the Property Claim of Nutritional Management Services Ltd. (“NMSL”) and subsequent correspondence to NMSL allowing the pick-up of same;
- Telephone discussion on January 10, 2007 with Mr. Gallant with respect to the Lordon property claim and prepare correspondence re: same;
- Prepare for and attend on January 10, 2007 at Torkin Manes to review and execute documents with respect to the Bremner transaction;
- Review on January 10, 2007 of draft correspondence from Gowlings addressed to Madame Justice Lax;
- Review on January 10, 2007 of correspondence from Torkin Manes to Harrison Pensa;
- Telephone discussion on January 10, 2007 with Mr. Thaine with respect to the status of the Receiver’s reply to Senton’s Demand;
- Prepare and finalize on January 10, 2007 the Receiver’s responses to Ivanhoe and Dempsey with respect to their Demands;
- Review on January 10, 2007 of the final executed Approval and Vesting Order;
- Telephone discussion on January 10, 2007 with a party with respect to his interest in the Company’s assets;

- Review on January 10, 2007 of the draft amended reserve agreement and provide comments on same to Mr. Shea;
- Various telephone discussions on January 10, 2007 with Messrs. Simpson and Shea with respect to the closing of the Bremner transaction;
- Telephone discussion on January 10, 2007 with Mr. Brian Palbaum of Trader Joe's with respect to the status of the issue with Hub and the shipment being held;
- Telephone discussion on January 10, 2007 with Mr. Simpson with respect to the Senton Demand;
- Meeting on January 10, 2007 with Robert of Senton with respect to the pick up of its Demand items;
- Review on January 11, 2007 of the Access Agreement and provide comments to Mr. Shea re: same;
- Various telephone discussions on January 11, 2007 with Messrs. Shea and Simpson with respect to the status of the Bremner transaction;
- Review on January 11, 2007 of Torkin Manes' views with respect to the Senton Demand;
- Letter of January 11, 2007 to the Mayor of London with respect to setting up a meeting to discuss the Beta receivership;
- Letter of January 11, 2007 to Torkin Manes enclosing the executed access agreement;
- Review on January 11, 2007 of e-mails from Mr. Shea with respect to the closing of the Bremner transaction;
- Approval on January 11, 2007 of a wire transfer and telephone discussion with Rita at TD Bank re: same;
- Attendance at a meeting on January 11, 2007 at the premises with Mr. Tom Stewart of Responsive Multi-Tech Services Ltd. ("Multi-Tech") with respect to the boilers at the premises;
- Telephone discussion on January 11, 2007 with Mr. Hodder with respect to the asset listing;
- Review on January 11, 2007 of correspondence from Union Gas requesting weekly deposits from the Receiver;
- Review on January 11, 2007 of correspondence from MOF with respect to the status of the receivership;
- Review on January 11, 2007 of a Property Claim from Lazertherm Marketing Inc. ("Lazertherm") and forward same to Mr. Shea for his comments;
- Discussions on January 11, 2007 with Mr. Guido Mulder of the Company with respect to the telephone system at the Milton office and computers at the US office;
- Review and respond to correspondence on January 11, 2007 from Tracey Brees of ALS Laboratory Group with respect to the status of the receivership;
- Telephone discussion on January 11, 2007 with Mr. Palbaum of Trader Joe's with respect to the status of the accounts receivable and the shipments being held;
- Telephone discussion on January 11, 2007 with Mr. Tom O'Neill of Hub with respect to the status of the agreement to ship the held shipment and the Trader Joe's receivable;

- Telephone discussion on January 11, 2007 with Ms. Mary Clearly of Canada Revenue Agency (“CRA”) with respect to her attendance at the premises to perform a payroll audit and subsequent discussion to confirm January 15, 2007 for the audit;
- Telephone discussion on January 11, 2007 with Nealanders with respect to filing a Demand and receipt and review of same;
- Telephone discussion on January 11, 2007 with London Hydro with respect to the demand invoice received at the Company;
- Prepare and send on January 11, 2007 correspondence partially disallowing Lordon’s claim;
- Prepare and send on January 11, 2007 correspondence partially disallowing Goldrich’s claim;
- Review on January 11, 2007 of an e-mail from Mr. Gallant with respect to his picking up Lordon property;
- Telephone discussion on January 11, 2007 with Ms. Kissone of Atlantic including subsequent email request for the Appointment Order and forward same;
- Finalize BIA Notice on January 11, 2007 and mailing of same to all known creditors, including affidavit of mailing;
- E-mail of January 11, 2007 to Michael Kostoff of TD Bank with respect to reversing a payment made on the account and review confirmation of same;
- Correspondence of January 12, 2007 to Union Gas and arrangement of courier for the deposit cheques to arrive in Chatham by 10:00 a.m. on January 15, 2007;
- Telephone conference call on January 12, 2007 to discuss the Receiver’s operations and outstanding matters to be completed;
- Preparation of correspondence on January 12, 2007 to Desjardins Financial Security (“Desjardins”) with respect to the status of the receivership and enclosing the Appointment Order;
- Review on January 12, 2007 of correspondence from London Hydro confirming the new account for the Receiver;
- E-mails of January 12, 2007 to and from Ms. Pozniak with respect to the term deposits and deposit of same;
- Letter of January 12, 2007 to the Official Receiver enclosing the BIA Notice;
- Telephone discussion on January 12, 2007 with Betty of the City of London Mayor’s office with respect to scheduling a meeting with the Mayor;
- Telephone discussion on January 12, 2007 with Mr. Crew with respect to the union’s attendance at the meeting with the Mayor;
- Preparation of correspondence on January 12, 2007 with respect to the Scientific Research and Experimental Development status of the Company;
- Telephone discussion on January 12, 2007 with Mr. O’Neill with respect to the agreement to release the Trader’s Joe’s shipment and e-mail correspondence with Mr. Shea re: same;
- Telephone discussion on January 12, 2007 with Multi-Tech with respect to servicing the boiler and other heating issues at the premises;

- Review on January 12, 2007 of the contract with Multi-Tech and execute same;
- Telephone discussion on January 12, 2007 with Donna, a representative of Hayhoe Mills Ltd. (“Hayhoe”) with respect to its Demand and forward a Demand form for its use;
- Discussions on January 12, 2007 with representatives of Bremner with respect to the timing of the removal of the finished goods inventory;
- Telephone discussion on January 12, 2007 with VIP with respect to the security needs for the upcoming weekend;
- Preparation of the Information Memorandum and the terms and conditions of sale for the sale of the remaining businesses and assets of the Company;
- Telephone discussion on January 15, 2007 with Marcia of Maxxam Analytics Inc. with respect to the status of the receivership;
- Telephone discussion on January 15, 2007 with Union Gas with respect to the deposit sent by priority post;
- Telephone discussions on January 15, 2007 with Veena of TD Bank, bankruptcy division, with respect to our letter to TD Visa to close the accounts and confirm that Ms. Pozniak is handling same;
- Telephone discussion on January 15, 2007 with Mr. Benjamin Dempsey with respect to the Dempsey Demand and further pick-up of product found;
- Telephone discussion on January 15, 2007 with Mr. Mark Gingham, CEO of Specialized Boiler Service Inc. with respect to the status of the Company’s boiler;
- Various discussions and e-mails to and from Ms. Pozniak of TD Bank on January 15, 2007 with respect to the term deposits secured against visa and refund of the balance;
- Telephone discussion on January 15, 2007 with Ms. Denise Robinson of TD Bank with respect to the term deposits;
- Review on January 15, 2007 of the contract for snow removal at the Company’s premises and execute same;
- Review and update on January 15, 2007 the Information Memorandum package with respect to the sale of the Company’s assets;
- Review on January 15, 2007 of the Hayhoe Demand and correspondence with Mr. Shea re: same;
- E-mail correspondence on January 15, 2007 to and from Mr. Shea with respect to the Lazertherm property claim;
- Telephone discussions on January 15, 2007 with various creditors with respect to the status of the receivership;
- Discussion on January 15, 2007 with John of Bremner with respect to a request to cut a hole in an internal wall in order to remove an oven from the premises;
- Discussion on January 16, 2007 with Mr. John Albers of Bremner with respect to the spare parts purchased by Bremner;

- Review on January 16, 2007 of the asset listing and subsequent discussions and revisions re: same;
- Telephone discussion on January 16, 2007 with Mr. Palbaum with respect to the status of Trader Joe's shipment and the accounts receivable;
- Telephone message on January 16, 2007 to Mr. O'Neill with respect to the status of the agreement vis-à-vis Trader Joe's and provisions for amounts to be put in trust;
- Review on January 16, 2007 of the status of the PST filings to date;
- Review on January 16, 2007 of an e-mail with respect to G&K Services Inc. ("G&K") and preparation of correspondence allowing the release of its property;
- Telephone discussion on January 16, 2007 with Mr. Chris Scarbrough of Global Logistical Connections ("GLC"), a US creditor, with respect to the status of the receivership;
- Telephone discussion on January 16, 2007 with Mr. Chris Muc of Paramount Pallet, Inc. ("Paramount") with respect to the location of its pallets and forward a Property Claim form;
- Telephone discussion on January 16, 2007 with Mr. Terry Flannigan of Russell A. Farrow Ltd. ("Russell Farrow") with respect to the addition of Russell Farrow USA as a creditor;
- Telephone discussion on January 16, 2007 with Juliet of Dunn & Bradstreet with respect to the status of the receivership;
- Telephone discussion on January 16, 2007 with Ms. Heather Ashton, a former employee, with respect to correcting her name on the creditors list and the status of the receivership;
- Telephone discussion on January 16, 2007 with Julien of Stevens Company with respect to the status of the receivership;
- Draft correspondence on January 16, 2007 to Atlantic with respect to its Demand and forward response and Demand to Mr. Simpson for his comments;
- E-mails to and from TD Bank on January 16, 2007 with respect to the status of the term deposits;
- Review on January 16, 2007 of an e-mail from Mr. Muc of Paramount and respond to same;
- Telephone discussion on January 16, 2007 with Vicky of Air Liquide with respect to its filing of a Property Claim for the cylinders;
- Discussion on January 16, 2007 with Prudence of Bremner with respect to the spare parts for the cracker line and further discussions with Jeff of Bremner re: the removal of the finished goods inventory;
- Telephone discussion on January 16, 2007 with Mr. D. Crew of the union with respect to the list of union members subject to the confidentiality order and discuss the meeting scheduled with the Mayor;
- Review on January 16, 2007 of the database of potential purchasers;

- Telephone discussions and e-mails on January 16, 2007 to and from Mr. Simpson with respect to the property and registration on title;
- Telephone discussion on January 17, 2007 with Mr. Mark Defetis of Lazertherm with respect to the status of its Property Claim;
- Telephone discussion on January 17, 2007 with Mr. Doug Sprott of Purity Factories expressing an interest in the assets of the Company;
- Telephone discussion on January 17, 2007 with a party expressing an interest in the assets of the Company;
- Telephone discussion on January 17, 2007 with Ms. Annette Peterson of Hub with respect to reconciling amounts due and the agreement re: Trader Joe's;
- Review on January 17, 2007 of the Property Claim filed by Paramount and subsequent discussions re: same, including a review of the premises for pallets belonging to Paramount;
- Discussion on January 17, 2007 with Mr. Muscutt with respect to arranging for cleaning services;
- Discussion on January 17, 2007 with Mr. Tom Stewart of Multi-Tech with respect to boiler servicing;
- Discussion on January 17, 2007 with Mr. David Denton of Drew Industrial with respect to the water servicing;
- Telephone discussion on January 17, 2007 with Lisa of Round the Lakes, a creditor, with respect to the status of the receivership;
- Telephone discussion on January 17, 2007 with GLC with respect to being added to the list of creditors and subsequent e-mail confirming same and forwarding the BIA Notice;
- Telephone discussion on January 17, 2007 and subsequent e-mail from Mr. Brayden of London Hydro with respect to the account and the notice received at Beta;
- Telephone discussion on January 17, 2007 with Vicky of Air Liquide with respect to a Property Claim for its cylinders and provide same for completion;
- Telephone discussion on January 17, 2007 with Sue of Gibbons Engineering with respect to updating the amount listed as payable and the status of the receivership;
- Prepare for and attend on January 18, 2007 at the City of London to meet with the Mayor of London, Mr. Glickman of LEDC, the solicitor for the City of London, Mr. Klug, Mr. Carl Walker, Mr. Doug Crew and Mr. Shea;
- Attendance at a meeting on January 18, 2007 with Mr. Shea and Mr. Whatmore of CBRE regarding the status of the real property;
- Telephone discussion on January 18, 2007 with Ms. Anne Downey of Downey & Downey LLP with respect to the trademarks and responses due re: same;
- Telephone discussion on January 18, 2007 with a party interested in candy and cookies inventory for sale;

- Telephone discussion on January 18, 2007 with Ms. Rogers of CB&G with respect to arranging a meeting;
- Review on January 18, 2007 of the asset listing and make updates to same;
- Telephone discussion on January 18, 2007 with Ms. Annette Peterson of Hub with respect to the agreement for the payment of shipping costs and prepare correspondence re same;
- Discussion on January 18, 2007 with Mr. Albers of Bremner with respect to the status of removal of the Bremner assets;
- Discussion on January 18, 2007 with Mr. Jeff Combass of Bremner with respect to the purchased assets;
- Telephone discussion on January 18, 2007 with UPS with respect to a lost shipment;
- Telephone discussion on January 18, 2007 with an interested party with respect to the status of the product available;
- E-mail of January 18, 2007 to Union Gas and subsequent discussion with Ms. Ellis with respect to the deposit required for January 22, 2007 and preparation of correspondence re: same;
- Telephone discussion on January 18, 2007 with Hazel of the legal department of Standard Life with respect to the status of the receivership;
- Telephone discussion on January 18, 2007 with Greenlane with respect to arranging garbage pick-up for the premises;
- Review and update on January 18, 2007 of the account receivable collections listing;
- Telephone discussion on January 18, 2007 with Mr. Jai Persaud of the Financial Services Commission with respect to the wind-up of the pension plan and appointment of a new administrator;
- Various discussions on January 19, 2007 with Mr. Combass of Bremner with respect to the assets removal from the premises;
- Telephone discussion on January 19, 2007 with Steritech with respect to pest control service for the premises;
- Review on January 19, 2007 of the asset listing for the Information Memorandum;
- Telephone discussion on January 19, 2007 with Mr. Whatmore with respect to the sale of the property and effect of any internal modifications to the building;
- Correspondence to and from Ms. Pat McIntosh on January 19, 2007 with respect to a former employee;
- Preparation of correspondence on January 19, 2007 to the Mayor of London;
- Preparation of correspondence on January 19, 2007 to Union Gas with respect to the deposit required for January 22, 2007;

- Attendance at the Company's premises on January 3, 4, 5, 8, 9, 10, 11, 12, 15, 16, 17, 18 and 19, 2007;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	70.0	\$ 495.00	\$ 34,650.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	128.0	415.00	53,120.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	130.6	225.00	29,385.00
Anna Koroneos, Insolvency Specialist	72.8	165.00	12,012.00
Edith Sehrbrock, Staff Technician	<u>8.5</u>	140.00	<u>1,190.00</u>
Total fees	<u>409.9</u>		\$130,357.00
Add: GST			<u>7,821.42</u>
Total balance due			<u>\$138,178.42</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\2987961



Mintz & Partners Limited

Invoice Date: 02/09/2007
Invoice No.: 110446
Client No.: 20089.CDR02

200 - 1 Concorde Gate
North York, ON M3C 4G4

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Beta Brands Limited
C/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #3

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period January 20, 2007 through February 2, 2007, including:

- Review on January 20, 2007 of correspondence from Mr. Michael Klug of Watson Jacobs McCreary LLP, counsel to the union, and forward same to Mr. Patrick Shea of Gowlings LLP ("Gowlings") and Mr. Jeff Simpson of Torkin Manes Cohen & Arbus LLP ("Torkin Manes");
- Review on January 20, 2007 of information provided to the Bakery Confectionary Tobacco Workers and Grain Millers International Union, Local 242G (the "Union") and subsequent e-mail to Mr. Shea re: same;
- Review on January 20, 2007 of the security opinion provided by Torkin Manes;
- Telephone discussion on January 22, 2007 with Mr. Dwight Babke of the United Employees Credit Union ("UECU") with respect to its property on the Company's premises;
- Telephone discussion on January 22, 2007 with Mr. J. Persaud of the Financial Services Commission with respect to the Company's pension plan;
- Telephone discussion on January 22, 2007 with Mr. Simpson with respect to the status of the receivership;
- Telephone discussions on January 22, 2007 with Mr. Chris Muc of Paramount Pallets ("Paramount") with respect to its Proof of Claim (Property) ("Property Claim") and arranging pickup of its property;
- Telephone discussion on January 22, 2007 with Mr. Jerry Fitzgibbons of Cimco Refrigeration with respect to the status of the receivership;
- Telephone discussion on January 22, 2007 with Mr. Jude Arianayagam of ThyssenKrupp Elevator ("ThyssenKrupp") with respect to the termination of the contract and to proceed on an "as needed" basis;
- Telephone discussion on January 22, 2007 with Gary of Technical Standards & Safety Authority ("TSSA") with respect to the outstanding elevator permits and request invoices re: same;



- Preparation of correspondence on January 22, 2007 to Union Gas with respect to its invoice;
- Telephone discussion on January 22, 2007 with Grace of Charles Downer & Co. with respect to the status of the receivership;
- Preparation of correspondence on January 22, 2007 to ThyssenKrupp confirming the cancellation of the contract with Beta;
- Discussions on January 22, 2007 with Mr. Rob Neable, Ms. Penny Oliver and Mr. Mike Clifford with respect to the books and records of the Company to be boxed and transferred to the Receiver's office and documents requested by Bremner Inc. ("Bremner");
- Preparation on January 22, 2007 of an index of the Company's books and records;
- Preparation on January 22, 2007 of an inventory listing of perishable items found including locating product codes;
- Attendance at a meeting of January 22, 2007 with a party interested in purchasing the Company's assets;
- Attendance at a meeting of January 22, 2007 with M. Vanberlo, a creditor, with respect to the status of the receivership;
- Telephone discussion on January 22, 2007 with Ira of Prosperity Foods with respect to its interest in the Company's assets;
- Telephone discussion on January 22, 2007 with Mr. Larry Suzuki of Maynards Inc. with respect to the status of the information package;
- Correspondence on January 22, 2007 to Mr. Brian O' Fallon with respect to Textron Financial Canada Limited's ("Textron") security;
- Telephone discussion on January 22, 2007 with Mr. Tom O'Neill of the Hub Group ("Hub") with respect to the status of the agreement with Trader Joe's and subsequent discussion with Mr. Bryan Palbaum of Trader Joe's re: same;
- Telephone discussion on January 23, 2007 with Mr. Muc with respect to the his concern of the location of the orange pallets and provide confirmation that they were not sold to Bremner;
- Review on January 23, 2007 of information provided by Paramount with respect to its Property Claim and forward to Mr. Shea for his review;
- Telephone discussion and e-mails on January 23, 2007 to/from Mr. Shea with respect to the security documents received from Paramount;
- Telephone discussions on January 23, 2007 with various suppliers with respect to the status of the perishable inventory;
- Attendance at a meeting on January 23, 2007 with Mr. Muc at the Company's premises with respect to the status of the Paramount Property Claim;

- Telephone discussion on January 23, 2007 with Pepsi Co. with respect to the removal of the vending machines from the premises;
- Telephone discussion on January 23, 2007 with Mr. Siple of Responsive Multi-Tech Services with respect to the cooler storage unit and arrange for an inspection of same;
- Telephone discussion on January 23, 2007 with Chubb Security with respect to the new account;
- Telephone discussion on January 23, 2007 with Mr. Fred Rose of Siskinds LLP, counsel to McCormicks and Company Inc., a non-related company in London, Ontario, with respect to the sale of the McCormicks name;
- Telephone discussion on January 23, 2007 with a party interested in purchasing the Company's assets;
- Review of e-mails on January 23, 2007 from Ms. Margaret VanBremmel and Ms. Veronica Elliot of Union Gas and respond to same;
- Review and respond on January 23, 2007 to e-mails from Ms. Julie Rogers of CB&G Group Inc. ("CB&G") with respect to arranging a meeting to discuss the Receiver's insurance policy;
- Preparation on January 23, 2007 of a draft Invitation for Offers for newspaper advertising of the Company's assets and businesses;;
- Update and review on January 23, 2007 of the listing of prospective purchasers;
- Discussion on January 23, 2007 with Ms. Oliver with respect to the status of the Hub matter;
- Preparation of correspondence on January 23, 2007 to Mr. O'Fallon enclosing the interim statement of receipts and disbursements of the Receiver;
- Correspondence to and from Mr. O'Fallon on January 24, 2007 with respect to the status of the payment from Bremner;
- Telephone discussion on January 24, 2007 with Ms. Anne Downey of Downey & Downey LLP regarding U.S. Trademark matters, review of correspondence and forward to Aird & Berlis LLP, counsel to Bremner;
- Correspondence on January 24, 2007 to and from Mr. Shea with respect to pension matters;
- Review on January 24, 2007 of materials provided by the London Economic Development Corporation ("LEDC");
- Correspondence on January 24, 2007 to and from Mr. Shea with respect to the Demand for Repossession of Goods ("Demand") filed by Atlantic Packaging Products Ltd. ("Atlantic");
- Review on January 24, 2007 of correspondence from Regal Confections regarding its account receivable;
- Discussions on January 24, 2007 with TD Bank with respect to the various visa accounts and term deposits secured against same;

- Review on January 24, 2007 of the inventory listing and facility maps for the information package;
- Review and respond on January 24, 2007 to e-mails with respect to the meeting with CB&G;
- Telephone discussion on January 24, 2007 to Mr. Paul Kowell of Retail Marketing Solutions with respect to the status of the receivership;
- Telephone discussion on January 24, 2007 with Mr. Michael Cassone of Harrison Pensa LLP with respect to his client Senton Inc. picking up its inventory;
- Telephone discussion on January 24, 2007 with Mr. John Zeiler of Swanick & Associates, counsel for Goldrich Printpak Inc. ("Goldrich"), with respect to Goldrich picking up its inventory;
- Several telephone discussions on January 24, 2007 with suppliers with respect to the sale of inventory;
- Review on January 24, 2007 of the Company's premises with a view to locating Atlantic's goods pursuant to Atlantic's Demand;
- Discussions on January 24, 2007 with security personnel with respect to day-to-day issues which arise at the premises;
- Meeting of January 25, 2007 with Mr. Frank Ruso and Mr. Santiago Echeverry of Sunrise Confections to view the machinery and a take tour of the plant;
- Telephone discussion on January 25, 2007 with Paul of Comsetec with respect to its December invoice and the status of the receivership;
- Telephone discussion on January 25, 2007 with Mr. Gary Durban of Tate & Lyle with respect to obtaining information with respect to the sale to Bremner and the status of unsecured creditors in the receivership;
- Telephone discussion on January 25, 2007 with Mr. B. Farrell with respect to the status of the information package;
- Preliminary review on January 25, 2007 of the information provided by the City of London;
- Telephone discussion on January 25, 2007 with Mr. Peter Whatmore of CB Richard Ellis with respect to the status of the information package;
- Telephone discussion on January 25, 2007 with Ms. Downey with respect to U.S. trademarks;
- Telephone discussion on January 25, 2007 with Connie of Russell Farrow Canada ("RFC") with respect to the GST deferral program and the outstanding amount owed to Canada Revenue Agency by Beta through RFC;
- Attendance at a meeting on January 25, 2007 with Mr. Nathan Harris of Bremner with respect to the removal of assets;
- Review on January 25, 2007 of correspondence from Paramount with respect to the status of the pallets;

- Review on January 25, 2007 of the comments received from Gowlings with respect to the information package and update the information package;
- Telephone discussion on January 25, 2007 with the Ontario Ministry of Finance (“OMF”) with respect to its correspondence received re: EHT;
- Telephone discussion on January 26, 2007 with Mr. Steve Lindberg of Future Waste Management (“Future Waste”) with respect to its Property Claim;
- Telephone discussion on January 26, 2007 with Mr. Shea with respect to the status of the receivership;
- Telephone discussion on January 26, 2007 with Safety Kleen and e-mail a Property Claim form for its use;
- Attendance at a meeting on January 26, 2007 with Mr. Mike Bennett of Electrical Safety Authority and his tour of the premises;
- Telephone discussions on January 26, 2007 with Monica of Bremner respect to various types of packaging;
- Discussion on January 26, 2007 with Mark of Multi-Tech with respect to the boiler and facility issues;
- Telephone discussions on January 26, 2007 with a party with respect to its interest in the assets of the Company;
- Telephone discussion on January 26, 2007 with Mr. Palbaum with respect to the status of the Trader Joe payment;
- Telephone discussion on January 26, 2007 with Hub with respect to the status of the release letter to Trader Joe’s and preparation of correspondence to Mr. O’Neill re: same;
- Correspondence of January 26, 2007 to and from Mr. Mark Ingram of Thermagenics with respect to the boilers at the premises;
- Telephone discussion on January 26, 2007 with Mr. Dennis Abbit of ADM Agri-Industries Ltd. with respect to the sale of inventory on hand;
- Attendance at a meeting on January 26, 2007 with Mr. M. Holmes of Interweigh Systems with respect to its property and attempt to locate same at the Company;
- Telephone discussion on January 26, 2007 with Mr. Lindberg with respect to the Property Claim for Future Waste, review the service contract and attempt to locate the subject matter of the claim;
- Telephone discussion on January 26, 2007 with OTIS Elevator Company (“OTIS”) with respect to opening a new account for elevator maintenance;
- Telephone discussion on January 29, 2007 with Ms. Carrie Raven with respect to the sale of inventory and e-mail listing of same;
- Discussion on January 29, 2007 with Ms. Oliver with respect to accounts receivable collections;

- Review on January 29, 2007 of correspondence received and review of files for previous years T4 summary totals;
- Telephone discussion on January 29, 2007 with a realtor with respect to its interest in listing the building for sale;
- Telephone discussion on January 29, 2007 with Ms. Milly Chow of Blake, Cassels & Graydon LLP (“Blakes”) with respect to the status of various issues;
- Telephone discussion on January 29, 2007 with a party with respect to his interest in the Company’s assets;
- Telephone discussion on January 29, 2007 with Mr. Saro Jayamanne of OMF with respect to the T4 summaries for 2004, 2005 and 2006;
- Telephone discussion on January 29, 2007 with Mr. Jerry Brannigan of RF and request that its January statement be faxed to the Receiver;
- Telephone discussion on January 29, 2007 with Nadine of ALS Laboratories Group with respect to an updated amount owed and the status of the receivership;
- Telephone discussion on January 29, 2007 with Ms. Patricia Wells of Yellow Transportation (“Yellow”) with respect to the status of the Company and subsequent e-mail to Yellow including the Notice and Report of the Receiver pursuant to section 245 (1) and 246(1) of the **Bankruptcy and Insolvency Act** (“BIA”);
- Telephone discussion on January 30, 2007 with Atlantic to verify delivery dates in respect of its Demand;
- Telephone discussion on January 30, 2007 with Mr. Shea with respect to the status of various issues;
- Preparation of correspondence on January 30, 2007 to Atlantic regarding the disallowance of its Demand;
- Telephone discussions on January 30, 2007 with a party with respect to its interest in the Company’s assets;
- Review on January 30, 2007 of the Grocery Outlet debit note and supporting documentation;
- Review on January 30, 2007 of the pre-authorized debit for an insurance premium and discuss same with TD Bank;
- Telephone discussion on January 30, 2007 with Future Waste with respect to its completion of its Property Claim and review of same;
- Review on January 30, 2007 of the contract with Culligan for the water cooler and contact Mr. Rob Devries to file a property claim re: same;
- Review and discuss on January 30, 2007 the statement of account received from CRA with respect to Non-Resident taxes for Beta;

- Telephone discussion on January 30, 2007 with Mr. Geoff Harris of The Trimmer with respect to its invoice for snow removal;
- Telephone discussion on January 30, 2007 with Trader Joe's with respect to the payment of its outstanding accounts receivable;
- Telephone discussion on January 30, 2007 with a parties with respect to their respective interest in the Company's assets;
- Telephone discussion on January 30, 2007 with Mr. Josh Bussmann of Schneider Industries with respect to its interest in the Company's assets;
- Preparation of correspondence on January 30, 2007 to Mr. Shea with respect to Paramount;
- Telephone discussion on January 30, 2007 with Ms. Jeannie Robinson of RF with respect to the North American Free Trade Agreement - Certificate of Origin;
- Telephone discussion on January 31, 2007 with Ms. Mary Kearley of CRA with respect to the status of the audit and probability of any trust claims;
- Telephone discussion on January 31, 2007 with Future Waste with respect to its Property Claim;
- Review on January 31, 2007 of the Pitney Bowes lease agreement and subsequent e-mail enclosing the Court Order and a Property Claim form for its use;
- Telephone discussion on January 31, 2007 with Faye of Pitney Bowes with respect to its Property Claim for a postage machine;
- Telephone discussions on January 31, 2007 with OTIS with respect to modifying the maintenance agreement;
- Telephone discussions on January 31, 2007 with Mr. Shea with respect to the status of the receivership and comments on the terms and conditions of sale and form of offer;
- Discussions on January 31, 2007 Mr. Guido Mulder with respect to the status of the computer equipment;
- Review on January 31, 2007 of the Xerox lease agreement and contact Xerox to release same;
- Attendance at a meeting on January 31, 2007 with Nathan of Bremner with respect to the timing of the removal of the remaining assets;
- Review on January 31, 2007 of correspondence with respect to the contamination recall coverage;
- Telephone discussion on January 31, 2007 with a party with respect to its interest in the Company's assets;
- Preparation on January 31, 2007 of correspondence to Paramount with respect to its property claim and correspondence with Mr. Shea re: same;
- Review of e-mail on January 31, 2007 from Ms. Teresa Chan of KPMG with respect to the status

of the information package and respond to same;

- Preparation of correspondence on January 31, 2007 to Future Waste releasing its property;
- Review on January 31, 2007 of an e-mail from Mr. Lindberg with respect to Future Waste attending at the premises to pick up its equipment;
- Preparation of correspondence on January 31, 2007 to Telus Mobility with respect to the invoice received and confirmation of the new account;
- Preparation of correspondence on January 31, 2007 to Torkin Manes enclosing payment of its account;
- Review on January 31, 2007 of an e-mail from Union Gas with respect to the following week's prepayment and arrange for payment of same;
- Attendance at a meeting on February 1, 2007 with Ms. Julie Rogers of CG&B with respect to insurance coverage;
- Preparation of correspondence on February 1, 2007 with Ms. Anita Varallo with respect to the status of certain payments;
- Review on February 1, 2007 of facsimile received with respect to the pension plan;
- Review on February 1, 2007 of the inventory listing prepared by Mr. Clifford;
- Telephone discussion on February 1, 2007 with Ms. Cleary with respect to the audit and subsequent meeting to discuss the discrepancy in the source deductions remittances;
- Telephone discussion on February 1, 2007 with Xerox with respect to its Property Claim;
- Review on February 1, 2007 of the compliance order issued by the London Fire Department with respect to pre-receivership false alarms;
- Telephone discussion on February 1, 2007 with OTIS with respect to arranging an inspection of the elevators;
- Discussions with Mark of Responsive Multi-Tech on February 1, 2007 with respect to maintenance work on the boilers;
- Compilation on February 1, 2007 of a list of files to be sent to storage which are currently on the premises;
- Telephone discussion on February 2, 2007 with Mr. Cassone with respect to Senton's removal of its property;
- Telephone discussions on February 2, 2007 with Mr. Zeiler and David of Goldrich with respect to the removal of Goldrich's property;
- Review on February 2, 2007 of the property tax balances for the premises;
- Telephone discussion on February 2, 2007 with Canon Hygiene with respect to the service contract

and forward a Property Claim for its use;

- Review on February 2, 2007 of the Chapter 11 Notice received from 99 Cent Stuff, a former customer of Beta;
- E-mail of February 2, 2007 to Mr. Shea enclosing the lease agreements for office equipment and requirement to cancel same;
- Discussion on February 2, 2007 with Mr. Neable with respect to the books and records of the Company;
- Telephone conference call on February 2, 2007 with Mr. Shea with respect to the information package;
- Letter of February 2, 2007 to Hub with respect to the payment of the shipping costs;
- Preparation of the Information Package for the marketing and sale of the assets and business of the companies including preparation and compilation of appendices;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	15.8	\$ 495.00	\$ 7,821.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	76.9	415.00	31,913.50
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	98.7	225.00	22,207.50
Anna Koroneos, Insolvency Specialist	34.7	165.00	5,725.50
Edith Sehrbrock, Staff Technician	<u>11.5</u>	140.00	<u>1,610.00</u>
Total fees	<u>237.6</u>		\$69,277.50
Add: GST			<u>4,156.65</u>
Total balance due			<u>\$ 73,434.15</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\298796\1

Invoice Date: 02/28/2007
Invoice No.: 110753
Client No.: 20089.CDR02

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #4

Beta Limitee/Beta Brands Limited (“Beta” or the “Company”) - Receivership

To professional services rendered by Mintz & Partners Limited (“MPL”) for acting as Court-Appointed Interim Receiver and Receiver of Beta (the “Receiver”) for the period February 3, 2007 to February 16, 2007, including:

- Preparation on February 5, 2007 of correspondence to London Hydro with respect to the deposit required and usage changes;
- Telephone discussion on February 5, 2007 with Mr. Bruce Blank, a former employee, requesting the status of his Record of Employment and subsequent confirmation of address to which it was sent;
- Telephone discussion on February 5, 2007 with Ms. Monica Prada, a creditor, with respect to the status of the receivership;
- Telephone discussion on February 5, 2007 and subsequent e-mails with Simplex International Time Equipment (“Simplex”) with respect to a new mailing address;
- Preparation on February 5, 2007 of correspondence with respect to insurance coverage;
- Review on February 5, 2007 of the invoice from Responsive Multi-Tech and telephone discussion re: same;
- Review on February 5, 2007 of correspondence received from Bremner Inc. (“Bremner”) with respect to its potential purchase of certain raw materials and packaging inventory;
- Review on February 5, 2007 of the invoice from Ceridian for the processing of T4s;
- Review on February 5, 2007 of the invoices and delivery notes from 99 Cent Stuff with respect to completing its proof of claim form;
- Preparation on February 5, 2007 of correspondence to Mr. Jeff Simpson of Torkin Manes Cohen & Arbus LLP (“Torkin”) with respect to accounts receivable collections;
- Telephone discussion on February 5, 2007 with Mr. Barry Graham of Royal LePage London with respect to the status of the property;



- Telephone discussion on February 5, 2007 with Mr. Cornelius of OTIS with respect to the elevator maintenance contract;
- Review and respond on February 6, 2007 to e-mails from Mr. Lindberg with respect to the removal of the waste disposal units from the premises;
- Telephone discussion on February 6, 2007 with an interested party with respect to the status of the information package regarding sale of assets;
- Preparation on February 6, 2007 of correspondence to Ms. Penny Oliver with respect to the Regal Confectionery accounts receivable;
- Telephone discussion on February 6, 2007 with Mr. Michael Joeb of Correct Transport with respect to the status of the receivership;
- Telephone discussion on February 6, 2007 with Mr. Simpson with respect to the status of the receivership;
- Numerous telephone discussions on February 6, 2007 and e-mails to and from Ms. Denise Robinson of TD Bank ("TD") with respect to the status of the term deposit supporting the Company's Visa cards;
- Telephone discussion on February 7, 2007 with Ms. Pat Wells of Yellow Transportation with respect to the status of the receivership;
- Telephone discussion on February 7, 2007 with Telus Customer Service Department with respect to the invoice received and to confirm that the accounts are now closed;
- Telephone discussion on February 7, 2007 with Liz of Telus Insolvency Department with respect to the status of the account, including which accounts should not be operating;
- Receipt and review on February 7, 2007 of the TD security documents with respect to the term deposits supporting the Visa cards;
- Telephone conference call on February 7, 2007 with Mr. Patrick Shea of Gowlings Lafleur Henderson LLP ("Gowlings") with respect to the Bremner transaction;
- Telephone discussion on February 7, 2007 with Mr. Nathan Harris of Bremner with respect to the status of the removal of its purchased equipment;
- Telephone discussion on February 7, 2007 with Responsive with respect to its invoice;
- Attendance at a meeting on February 7, 2007 with Bremner representatives with respect to the premises;
- Telephone discussion on February 7, 2007 with Mr. Stevens with respect to the status of the T4s;
- Review on February 7, 2007 of the EHT and WSIB returns to be filed;



- Attendance at a meeting on February 7, 2007 with Mr. Cornelius with respect to inspecting the elevators to be included in the elevator maintenance proposal;
- Review on February 7, 2007 of the T4s from Ceridian and distribution of same;
- Telephone discussion on February 8, 2007 with Canada Customs and Border Services Agency with respect to the notice received and subsequent discussion with Russell A. Farrow ("RAF"), the cargo agent re: same;
- Meeting of February 8, 2007 with Mr. John Detzler, a contractor for Bremner, with respect to the removal of its assets;
- Review on February 8, 2007 of correspondence from Gowlings to Mr. Stephen Graff of Aird & Berlis LLP;
- Telephone message and e-mails on February 8, 2007 to Mr. Harris with respect to the status of its correspondence regarding confirming the completion of the removal of the Acquired Assets;
- Various discussions on February 8, 2007 with consultants with respect to the termination of services;
- Telephone discussion on February 8, 2007 with a party with respect to the status of the sale process;
- Telephone discussion on February 8, 2007 with a party with respect to his interest in the Company's assets;
- Telephone discussion on February 8, 2007 with Ms. Julie Rogers of CG&B Group Inc. ("CG&B") with respect to insurance coverage;
- Review and respond on February 8, 2007 to correspondence from Mr. Gary Musick with respect to the status of payments;
- Telephone discussion on February 8, 2007 with Natasha of Export Development Canada ("EDC") with respect to its client's receivable insurance and the debt being transferred to EDC;
- Review of correspondence on February 9, 2007 which was sent to TD with respect to the term deposits;
- Review on February 9, 2007 of the WSIB documents sent from the Company;
- Telephone discussion on February 9, 2007 with Mr. Shea with respect to the opposition by the union and subsequent discussion with Mr. Simpson re: same;
- Review on February 9, 2007 of the status of the building security requirements;
- Review on February 9, 2007 of an e-mail from Mr. Shea with respect to the TD security against the Visa cards and subsequent response to same;



- Telephone discussion on February 9, 2007 with Mr. Shea with respect to TD's security over the term deposits;
- Complete a Proof of Claim form on February 9, 2007 with respect to the Chapter 11 filing of 99 Cent Stuff, a customer of Beta and compile information required to submit same;
- Preparation on February 9, 2007 of correspondence to TD with respect to the term deposits and transferring of the balance of funds;
- Telephone discussion on February 12, 2007 with Ms. Robinson of TD with respect to the overdrafts in certain accounts and monthly statements listing same;
- Preparation on February 12, 2007 of correspondence to TD with respect to closing the accounts and cancelling all cash management products associated with each account;
- Telephone discussion on February 12, 2007 with Robin Cumine of McLean & Kerr with respect to the status of the receivership;
- Telephone discussion on February 12, 2007 with Mr. Frank Raso with respect to the status of the information package;
- Telephone discussion on February 12, 2007 with Mr. Barry Steiner of Capitalink with respect to the status of the Bremner transaction and the timing for payment of its commission;
- Review and update on February 12, 2007 of the Receiver's accounts receivable collection report;
- Review on February 12, 2007 of the outstanding EHT returns and WSIB filing;
- Attendance at a meeting on February 12, 2007 with OTIS and review of a draft maintenance contract;
- Review on February 12, 2007 of files with respect to the London Fire Department compliance order;
- Arrange on February 12, 2007 to have the waste disposal bins of Future Waste Management released to same;
- Review and update on February 13, 2007 of the property claims received and approved to date;
- Review on February 13, 2007 of the files with respect to the refund received from Lampp Holdings for a rent deposit;
- Telephone discussion on February 13, 2007 with Canon Hygiene with respect to the removal of equipment and forward property claim form regarding same;
- Prepare on February 13, 2007 of correspondence to Regal with respect to its outstanding account receivable;



- Telephone conference call on February 13, 2007 with Mr. Shea with respect to the applications to Court and the Receiver's Report to Court;
- Review on February 13, 2007 of correspondence from McLean & Kerr with respect to CAFO;
- Preparation on February 13, 2007 of an analysis requested by Sun Capital ("Sun") with respect to the estimated realizations;
- Telephone discussion on February 13, 2007 with Mr. Shea with respect to the status of the marketing package and the timing of completion of the Receiver's Report to Court;
- Review on February 13, 2007 of the Union Gas invoice and make arrangements for payment of same;
- Telephone discussion on February 13, 2007 with Ms. Julia Stevens with respect to the status of the receivership;
- Review on February 13, 2007 of the WSIB website to obtain a form required to be filed and subsequent telephone message with a service representative regarding same;
- Telephone discussion on February 14, 2007 with a party with respect to the status of the information package;
- Preparation on February 14, 2007 of correspondence to the City of London enclosing the property tax payment;
- Review on February 14, 2007 of the contract received from OTIS for elevator maintenance services;
- Review on February 14, 2007 of the Notice of Assessment received from Canada Revenue Agency ("CRA") with respect to the source deductions status;
- Telephone discussion on February 14, 2007 with Ms. Kealy of CRA with respect to obtaining details re: the Notice of Assessment;
- Review on February 14, 2007 of the payroll files of the Company with respect to finding supporting documentation relating to the revised assessment;
- Review on February 14, 2007 of the invoices received from RAF to verify that GST was paid and the basis for the penalty assessed by CRA for GST on pre-receivership imports;
- Review on February 14, 2007 of correspondence received from WSIB with respect to previous employee claims received;
- Review on February 14, 2007 of the employee file for Ms. Sheila Ackworth with respect to a payroll information request received from Human Resources and Development Canada ("HRDC");
- Telephone discussion on February 14, 2007 with Mr. Peter Whatmore of CB Richard Ellis with respect to the status;



- Locate on February 15, 2007 of various raw materials and packaging inventory which Bremner had offered to purchase;
- Telephone discussion on February 15, 2007 with TD with respect to the investment of reserve account funds;
- Review on February 16, 2007 of the invoice from Responsive and discussion regarding same;
- Telephone discussion on February 16, 2007 with Gowlings regarding the Receiver's Second Report to the Court;
- Telephone discussion on February 16, 2007 with Mr. Simpson with respect to the status of various issues;
- Telephone discussion on February 16, 2007 with Ms. Susan Fussell of National Confectioners Association with respect to advertising in their SmartBrief e-mail;
- Telephone discussion on February 16, 2007 with Responsive with respect to its invoice and documents to support same;
- Preparation and execution of bills of sale for various computer equipment sold to former employees;
- Preparation of Receiver's Information Package for the sale of the assets of the Company;
- Preparation of the Receiver's Second Report to the Court regarding the marketing and sale program for the assets of the Company;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.



- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	8.6	\$ 495.00	\$ 4,257.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	43.3	415.00	17,969.50
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	73.0	225.00	16,425.00
Anna Koroneos, Insolvency Specialist	17.9	165.00	2,953.50
Edith Sehrbrock, Staff Technician	<u>10.5</u>	140.00	<u>1,470.00</u>
Total fees	<u>153.3</u>		\$ 43,075.00
Add: GST			<u>2,584.50</u>
Total balance due			<u>\$ 45,659.50</u>

This invoice is due upon receipt.

Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\30471511



Invoice Date: 03/29/2007
Invoice No.: 111447
Client No.: 20089.CDR02

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #5

Beta Limitee/Beta Brands Limited (“Beta” or the “Company”) - Receivership

To professional services rendered by Mintz & Partners Limited (“MPL”) for acting as Court-Appointed Interim Receiver and Receiver of Beta (the “Receiver”) for the period February 17, 2007 to March 2, 2007, including:

- Review on February 19, 2007 of the Affidavit of a representative of Textron Financial Canada Limited (“Textron”) and provide comments to Mr. Patrick Shea of Gowlings LLP;
- Review on February 19, 2007 of the Responsive Multi-Tech (“Responsive”) invoices;
- Telephone conference call on February 19, 2007 with Mr. Shea with respect to the status of the receivership;
- Telephone discussion on February 19, 2007 with Mr. Jeffrey Simpson of Torkin Manes Cohen & Arbus LLP (“Torkin Manes”) with respect to the status of various matters;
- Review on February 19, 2007 of correspondence from Mr. Shea with respect to the service listing;
- Review on February 19, 2007 of the draft Court Order and provide comments to Mr. Shea;
- Telephone discussion on February 19, 2007 with an interested party, with respect to attending at the premises to view the assets;
- Preparation for and attendance on February 20, 2007 at Court for approval of the Receiver’s marketing process for the assets of the Company;
- Telephone discussion on February 20, 2007 with an interested party to confirm a time to view the assets;
- Preparation on February 20, 2007 of an interim statement of receipts and disbursements;
- Preparation of materials on February 20, 2007 for posting on the Information Memorandum on the Receiver’s website;
- Review and finalize on February 20, 2007 the advertisement requesting offers for the assets to be published in the Globe & Mail newspaper;



- Review of files on February 20, 2007 with respect to the Sun Capital debt and security held;
- Review on February 20, 2007 of union employee accrued vacation amounts;
- Review on February 21, 2007 of files and binders at the premises with respect to share purchase agreements and settlement agreements re: Sun Capital and former shareholders;
- Review on February 21, 2007 of comments provided by Mr. Jeffrey Simpson Torkin Manes Cohen Arbus LLP (“Torkin Manes”) with respect to the Receiver’s Report to Court;
- Telephone discussion on February 21, 2007 with Mr. Shea with respect to the status of the receivership;
- Meeting on February 21, 2007 with an interested party to tour the premises and view the assets of the Company;
- Preparation on February 21, 2007 of a list of items claimed by Senton to estimate the value of same;
- Telephone discussion on February 21, 2007 with Ms. Milly Chow of Blakes Cassels & Graydon LLP (“Blakes”) with respect to the Sun Capital debt;
- Telephone conference call on February 21, 2007 with representatives of Sun Capital and its auditors to discuss the status of the receivership and estimated distribution available for Sun Capital;
- Review and finalize on February 22, 2007 the documents to be set up on the Receiver’s website with respect to the request for offers for the assets of the Company;
- Review and respond to various e-mails on February 22, 2007 from Mr. Shea with respect to the status of the Interim Distribution Order;
- Preparation of correspondence on February 22, 2007 to all interested parties directing them to the Information Memorandum on the Receiver’s website;
- Review on February 22, 2007 of the Third Report to Court and discussions with Mr. Shea re: same;
- Review on February 22, 2007 of the Proof of Claim (Property) submitted by Xerox Canada and verify the model and serial number re: same;
- Review on February 22, 2007 of a voice-mail message from the Ministry of Finance (“MOF”) with respect to the T4 Summary filed and confirm same;
- Telephone discussion on February 22, 2007 with A. Cox of Culligan with respect to its Proof of Claim (Property) and request for a listing of assets and contract re: same;
- Review on February 22, 2007 of the employee vacation pay accrual schedules with respect to answering MOF’s request for payroll information;



- Review of employee records on February 22, 2007 with respect to an inquiry by Human Resources Development Canada (“HRDC”) for unemployment benefit claims received;
- Review on February 23, 2007 of the Notice of Motion received from counsel for Union Local 242G;
- Review on February 23, 2007 of a quotation received for replacing the controller unit for the aerator tank and subsequent discussion with Debbie at Responsive to approve same;
- Telephone discussion on February 23, 2007 with D. Bryan of Munro Honey with respect to the perishable inventory and preparation of a list for his review;
- Prepare on February 23, 2007 a list of raw material and packaging inventory for an interested party;
- Telephone discussions on February 23, 2007 with Linda from the City of London with respect to the statement of account received from High Strength Wastes and the property tax account;
- Telephone discussion on February 23, 2007 with Mr. D. Crowe of the London Fire Department with respect to a visit to the premises;
- Review on February 23, 2007 of the Regal receivable and scan invoices and notes re: same;
- Review on February 23, 2007 of a facsimile from Culligan with respect to back-up for its Proof of Claim (Property);
- Telephone discussion on February 23, 2007 with Altus Derbyshire with respect to the status of its commission payment for the property tax assessment;
- Review of e-mails on February 23, 2007 from various parties interested in the Company’s assets and respond to same;
- Review on February 23, 2007 of a voice-mail message from MOF with respect to the T4 summary received;
- Telephone message on February 23, 2007 from a party with respect to the information package and respond to same;
- Telephone discussion on February 23, 2007 with Paula, a creditor with respect to the status of the receivership;
- Telephone discussion on February 23, 2007 with Mr. David Miller of CAFO with respect to the status of the receivership and if a Proof of Claim is required;
- Telephone discussion on February 23, 2007 with Doug of Neilson International Ltd. with respect to the status of the receivership;
- Finalize and deliver on February 23, 2007 the Receiver’s Fourth Report to Court to Torkin Manes;
- Telephone conference call on February 26, 2007 with Messrs. Simpson and Shea with respect to the Receiver’s Report and its position on the Union’s Motion;



- Telephone discussion on February 26, 2007 with Mr. Abe Khan of Borek Enterprises with respect to the requirements to submit an offer to purchase certain assets;
- Review and respond on February 26, 2007 to e-mails from Mr. Shea and Mr. Klug, counsel to the Union;
- Telephone discussions on February 26, 2007 with Messrs. Shea and Simpson with respect to adjournment of Union 242G's leave application;
- Telephone discussions on February 26, 2007 with Mr. Shea with respect to the Receiver's Fourth Report to Court re: the Union's leave applications;
- Telephone discussions on February 26, 2007 with Messrs. Shea and Simpson with respect to finalizing the Receiver's Fourth Report to Court;
- Review on February 26, 2007 of accrued vacation pay calculations and correspondence to Mr. Shea re: same;
- Review on February 26, 2007 of the draft Factum provided by Gowlings with respect to Union 242G's leave application;
- Telephone discussions on February 26, 2007 with various potential purchasers;
- Telephone discussion on February 26, 2007 with Mr. Chris Muscutt of VIP Security with respect to security issues and maintaining a log book;
- Telephone discussion on February 26, 2007 with Bell Canada with respect to phone line issues;
- Review on February 26, 2007 of the payroll information to be completed by Ms. Sheila Stevens;
- Telephone discussions on February 26, 2007 with Responsive with respect to issues relating to the boiler parts required;
- Telephone discussion on February 26, 2007 with Mr. Cornelius of OTIS with respect to the elevator service agreement;
- Review on February 26, 2007 of the Proof of Claim (Property) filed by Mettler Toledo Canada ("Mettler") and subsequent voice-mail message to Frank of the Company re: completion of same;
- Correspondence of February 27, 2007 to the Ministry of the Environment with respect to the Generator Registration and advising of the receivership;
- Review and file on February 27, 2007 of the employee disability benefit notifications to individual employee files;
- Review on February 27, 2007 of Mr. Klug's request for information and e-mail response re: same;
- Telephone discussion on February 27, 2007 with Mr. Shea with respect to PIPEDA issues with disclosing vacation pay information;



- Attendance at a meeting on February 27, 2007 with an interested party to tour the premises;
- Attendance at a meeting on February 27, 2007 with Mr. R. Yearly with respect to his invoice for the motor repair charges;
- Telephone discussions on February 27, 2007 with Liz of Telus with respect to the status of the account;
- Telephone discussion on February 27, 2007 with Terry of Culligan with respect to its Proof of Claim (Property);
- Various telephone discussions on February 27, 2007 with potential asset purchasers;
- Telephone discussions on February 27, 2007 with an interested party with respect to the sale process;
- Review on February 27, 2007 of the insurance information for the Receiver;
- Telephone discussion on February 28, 2007 with Ms. Julie Rogers of CG&B Group Insurance with respect to the insurance coverage and subsequent correspondence to Mr. Shea re: same;
- Telephone discussions with Ms. Stevens on February 28, 2007 with respect to vacation pay accruals;
- Attendance at a meeting on February 28, 2007 with an interested party with respect to viewing the assets and discussions re: sale process;
- Telephone discussion on February 28, 2007 with Angela of Culligan with respect to Culligan withdrawing its Property claim and request an e-mail confirming same;
- Telephone discussion on February 28, 2007 with Daniel of Chubb Security with responding to Chubb's message on service requirements;
- Several telephone calls on February 28, 2007 to Bell Canada with respect to the phone line used for Union Gas' meter readings;
- Attendance at a meeting on February 28, 2007 with R. Deelen of Union Gas with respect to the phone line not working;
- Telephone discussions on February 28, 2007 with Mr. Dan Patno of MOF with respect to verifying the Employer Health Tax account numbers and forward the Appointment Order for his review;
- Telephone discussion on February 28, 2007 with Mr. Frank Holden of Mettler and subsequent review of its contract to support its property claim;
- Telephone discussion on March 1, 2007 with Telus Mobility with respect to the cellular services still operating, including e-mail from Liz re: same;



- Review on March 1, 2007 of an e-mail from Darlene of GE Capital Leasing (“GE”) with respect to the telephone system and respond to same;
 - E-mail of March 1, 2007 to an interested party with respect to rescheduling his tour of the premises;
 - Telephone discussion on March 1, 2007 with Bell Canada – Insolvency Unit with respect to the disconnected telephone lines and subsequently forwarding the Appointment Order for its review;
 - Review on March 1, 2007 of the 2004 payroll register with respect to responding to queries re: Employment Insurance claims of former employees;
 - Review on March 1, 2007 of the Proof of Claim (Property) filed by GE;
 - Attendance at a meeting on March 1, 2007 with Mr. Holden with respect to Mettler taking possession of its property;
 - Telephone discussion on March 1, 2007 with Ms. Cox of Culligan, to request the confirmation e-mail of Culligan withdrawing its claim;
 - Telephone discussion on March 1, 2007 with Mr. Brosseau of Bell Canada to identify the disconnected phone line used by Union Gas and to reinstate same;
 - Review on March 1, 2007 of correspondence from CanGo to Kraft Canada with respect to the sub-license of the Breathsavers trademark;
 - E-mails of March 1, 2007 to Mr. Shea with respect to the status of the receivership;
 - Telephone discussion on March 2, 2007 with Mr. Shipley of Response with respect to maintenance issues;
 - Tour of the Company’s premises on March 2, 2007 with Mr. McMillan of Response with respect to the work completed by Response;
 - Review and update on March 2, 2007 of the listing of raw material and packaging inventory;
 - Telephone discussion on March 2, 2007 with Lise of Meyer Services and Supply with respect to the status of the receivership;
 - To all banking required to facilitate the receivership; and
 - To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
-
- A detailed summary of time is as follows:



Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	17.3	\$ 495.00	\$ 8,563.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	47.4	415.00	19,671.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	81.7	225.00	18,382.50
Anna Koroneos, Insolvency Specialist	5.4	165.00	891.00
Edith Sehrbrock, Staff Technician	<u>7.1</u>	140.00	<u>994.00</u>
Total fees	<u>158.9</u>		\$ 48,502.00
Add: GST			<u>2,910.12</u>
Total balance due			<u>\$51,412.12</u>

This invoice is due upon receipt.

Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

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Invoice Date: 04/09/2007
Invoice No.: 111828
Client No.: 20089.CDR02

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #6

Beta Limitee/Beta Brands Limited (“Beta” or the “Company”) - Receivership

To professional services rendered by Mintz & Partners Limited (“MPL”) for acting as Court-Appointed Interim Receiver and Receiver of Beta (the “Receiver”) for the period March 3, 2007 to March 17, 2007 including:

- Telephone discussion on March 5, 2007 with Mr. David Miller of Coface Limited with respect to the status of the receivership;
- Telephone discussion on March 5, 2007 with Barry of Semco Paint Ltd. (“Semco”) with respect to the status of the receivership and Semco’s unsecured claim;
- Attendance at a meeting on March 5, 2007 with Christa of VIP Security with respect to investigating the water leak on the premises;
- Telephone discussion on March 5, 2007 with Responsive Multi-Tech (“RMT”) with respect to locating a technician for service;
- Telephone discussion on March 5, 2007 with Colleen at Chubb Security with respect to the name on the account;
- Review on March 5, 2007 of the draft factum received from Mr. Shea and subsequent telephone discussion with Mr. Shea re: same;
- Review on March 5, 2007 of correspondence from a Wal-Mart customer who purchased a Company product;
- Telephone discussion on March 5, 2007 with Mr. Patrick Shea of Gowlings LLP, with respect to the status of the Receiver’s Report to Court re: upcoming Union application;
- Respond on March 6, 2007 to various questions from potential purchasers;
- Attendance at a meeting on March 6, 2007 with a party expressing interest in the Company’s assets (“Potential Purchasers”);
- Telephone discussions and e-mails of March 6, 2007 with Mr. Shea with respect to the Receiver’s report;



- Telephone discussion on March 6, 2007 with a Potential Purchaser with respect to scheduling a tour of the premises;
- Telephone discussion on March 6, 2007 with M. Shipley with respect to the boiler repairs;
- Attendance at a meeting on March 6, 2007 with Mr. R. Yearly with respect to the billings of RMT;
- Telephone discussion on March 6, 2007 with a Potential Purchaser with respect to the offer procedures and touring the premises;
- Telephone discussion on March 7, 2007 with Mr. Shea with respect to insurance issues and the completion of the Report to Court;
- Telephone discussions on March 7, 2007 with various potential purchasers with respect to touring the premises;
- Review on March 7, 2007 of e-mails from Union Gas with respect to its gas charges;
- Telephone discussion on March 7, 2007 with RMT with respect to the replacement filter on the boiler;
- Review on March 7, 2007 of various Company files with respect to enquiries from Human Resources Development Canada ("HRDC") re: claims filed by former employees;
- Attendance at meetings on March 7, 2007 with Potential Purchasers with respect to touring the premises to view the assets of the Company;
- Telephone discussions on March 8, 2007 with Mr. G. Mulder with respect to problems with the internet connection;
- Telephone discussion on March 8, 2007 with Ms. Beavis of Workplace Safety and Insurance Board ("WSIB") with respect to correspondence received by WSIB on the status of the Company;
- Numerous telephone discussions on March 8, 2007 with representatives of Telus with respect to phone lines issues;
- Telephone discussion on March 8, 2007 with A. Ovenstone of MCI Canada with respect to the internet line restoration and subsequent facsimile to MCI enclosing the Order appointing the Receiver;
- Telephone discussion on March 8, 2007 with Rocco of Clark Transport with respect to pallet issues;
- Telephone discussion on March 9, 2007 with a Potential Purchaser with respect to the asset list and provide him with same;
- Telephone discussion on March 9, 2007 with Mr. Ovenstone of MCI with respect to the status of the reactivation of the internet connection;
- Attendance at a meeting on March 9, 2007 with Potential Purchasers touring the premise to view the assets;
- Review on March 9, 2007 of the Company files with respect to providing information to HRDC;



- Review on March 9, 2007 of the unfiled GST returns for “Beta Brands Incorporated”;
- Telephone discussion on March 12, 2007 with a Potential Purchaser with respect to his desire to submit an offer;
- Telephone discussion on March 12, 2007 with a Potential Purchaser with respect to scheduling a site visit;
- Preparation of correspondence to Stacy of Siskinds LLP on March 12, 2007 with respect to completion of the offer to Purchase Assets form;
- Attendance at a meeting on March 12, 2007 with Potential Purchasers to view the Company's assets;
- Telephone discussion on March 12, 2007 with Ms. S. Jayamanne of Ministry Of Finance (“MOF”) with respect to its statement of account;
- Telephone discussions on March 12, 2007 with Mr. Mike Clifford, a former employee, and the MOF with respect to the Employer Health Tax return filed;
- Telephone discussion on March 12, 2007 with a Potential Purchaser with respect to obtaining the marketing package;
- Review and respond on March 12, 2007 to various e-mails with respect to the sale of the assets;
- Attendance at a meeting on March 12, 2007 with a Potential Purchaser touring the premises;
- Complete on March 13, 2007 the EHT form and forward same to the MOF;
- Attendance at a meeting of March 13, 2007 with Potential Purchasers touring the premises;
- Review on March 13, 2007 of company records with respect to filing forms for HRDC;
- Prepare on March 13, 2007 the T2200 for the 2006 tax year for a former employee;
- Telephone discussion on March 13, 2007 with Peter of Uler Hermes with respect to the status of the unsecured creditor claims;
- Various correspondences on March 13, 2007 with Potential Purchasers with respect to the asset lists and questions regarding submitting an offer;
- Numerous telephone discussions on March 14, 2007 with Potential Purchasers;
- Telephone discussion on March 14, 2007 with a Potential Purchaser with respect to a tour of the facility;
- Attendance at a meeting on March 14, 2007 with Potential Purchasers touring the premises;
- Telephone discussion on March 14, 2007 with a former employee with respect to his T2200 form;



- Telephone discussion on March 14, 2007 with Ms. Beavis of WSIB with respect to her request for information;
- Attendance at a meeting on March 14, 2007 with Mr. Jeff Green, a former employee, to provide him with a copy of his Record of Employment and T4 slip;
- Review on March 14, 2007 of the invoices from RMT for approval and payment;
- Attendance at a meeting on March 15, 2007 with Potential Purchasers touring the premises;
- Review on March 15, 2007 of correspondence from Mr. Shea to Mr. Klug;
- Correspondence March 15, 2007 to Mr. Guido Mulder with respect to a request for information from Bremner Corporation;
- Inspection of March 15, 2007 of a leak in the basement including subsequent discussion with RMT re: same;
- Attendance at a meeting on March 15, 2007 with Mr. Shipley with respect to a temporary repair of the basement leak;
- Telephone discussion on March 15, 2007 with Ms. Marjorie Walsh of Renaissance Personal with respect to the creditors list and addition to same;
- Review and respond to various e-mails on March 15, 2007 from Ms. Patricia Wells of YRC Worldwide Enterprise Services Inc. with respect to the status of the sale of the assets;
- Telephone discussion on March 15, 2007 with a Potential Purchaser with respect to the bidding process and the timing involved for same;
- Review on March 15, 2007 of correspondence from Mr. Shea with respect to the status of various matters;
- Telephone discussions on March 16, 2007 with various Potential Purchasers of Dielco with respect to the bidding process;
- Telephone discussion on March 16, 2007 with a Potential Purchaser re its tour of the premises;
- Review on March 16, 2007 of an e-mail from Mr. Scott Branden of London Hydro with respect to the status of the Company and respond to same;
- Review and respond on March 16, 2007 to e-mails from Mr. Mulder with respect to the specification details requested by Bremner;
- Review on March 16, 2007 of a request for information from HRDC with respect to a former employee;
- Preparation of the Receiver's Fourth Report to Court;
- Ongoing review of incoming mail and respond to same where required;



- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	4.6	\$ 495.00	\$ 2,277.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	17.4	415.00	7,221.00
Nufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	79.0	225.00	17,775.00
Anna Koroneos, Insolvency Specialist	7.3	165.00	1,204.50
Edith Sehrbrock, Staff Technician	<u>5.5</u>	140.00	<u>770.00</u>
Total fees	<u>113.8</u>		\$29,247.50
Add: GST			<u>1,754.85</u>
Total balance due			<u>\$31,002.35</u>

This invoice is due upon receipt.

Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\309536\1



Invoice Date: 03/07/2007
Invoice No.: 112165
Client No.: 20089.CDR02

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #7

Beta Limitee/Beta Brands Limited (“Beta” or the “Company”) - Receivership

To professional services rendered by Mintz & Partners Limited (“MPL”) for acting as Court-Appointed Interim Receiver and Receiver of Beta (the “Receiver”) for the period March 18, 2007 to March 31, 2007 including:

- Telephone discussions on March 19, 2007 with prospective purchasers with respect to submitting an offer;
- Consideration on March 19, 2007 of a message from Ms. Monica Schell of Bremner Food Group Inc. (“Bremner”) with respect to the potential purchase of raw materials;
- Review and respond on March 19, 2007 to Workplace Safety and Insurance Board (“WSIB”) regarding information requests with regards to former employees;
- Telephone discussion on March 19, 2007 with Mr. Mark Shipley of Responsive Multi-Tech (Multi-Tech”) with respect to the replacement of the worn-out belts in the boiler;
- Review on March 19, 2007 of a facsimile from a prospective purchaser with respect to the Company’s assets;
- Review on March 19, 2007 of the status of the offers for the assets received to date;
- Correspondence on March 20, 2007 with an interested party with respect to requirements for submitting an offer;
- Telephone discussions on March 20, 2007 with various potential purchasers with respect to the submission of offers;
- Telephone discussion on March 20, 2007 with Ms. Schell with respect to the potential purchase of raw materials;
- Review on March 20, 2007 of offers received and preparation of a summary re: same;
- Telephone discussion on March 20, 2007 with Mr. Patrick Shea of Gowlings LLP with respect to the bidding process and the offers received;
- Telephone discussion on March 20, 2007 with Federated Insurance Company of Canada with respect to the Certificate of Insurance received for another entity;



- Attendance at a meeting on March 20, 2007 with Multi-Tech with respect to the status of the steam/water leak in the boiler room;
- Review on March 20, 2007 of the draft factum with reference to a pending application to the Court and subsequent discussion with Mr. Shea re: same;
- Review on March 21, 2007 of corporate books and records at the premises;
- Review on March 21, 2007 of a facsimile from Bell Canada with respect to unpaid charges and subsequent discussion with Ms. Chantal Lessard of Bell Canada re: same;
- Telephone message of March 21, 2007 to Mr. Jasen Kisber of Crescent Commercial Corporation ("Crescent") with respect to his offer and preparation of correspondence re: same;
- Ongoing discussions on March 22, 2007 with various potential purchasers with respect to the status of the offer process;
- Telephone discussion on March 22, 2007 with Ms. Schell with respect to the status of Bremner's offer;
- Attendance at a meeting on March 22, 2007 with Mr. Ron Deelan of Union Gas with respect to the meter reading and disconnected phone line for taking same;
- E-mail of March 22, 2007 to Ms. Florence Cuacos of Cannon Hygiene with respect to the removal of the hygiene equipment in the washroom;
- Review on March 23, 2007 of the factum of Mr. Klug and subsequent discussion with Mr. Shea re: same;
- Review on March 23, 2007 of correspondence received from Human Resources Development Canada ("HRDC") requesting information with respect to three former employees, review files and respond to same;
- Review on March 23, 2007 of correspondence from Service Canada with respect to a former employee and respond to same;
- Telephone discussions on March 23, 2007 with Mr. Kisber with respect to Crescent's offer and clarification of certain matters;
- Telephone discussions on March 23, 2007 with Mr. Sheldon Davis of Regal Confections with respect to its offer to purchase trademarks;
- Correspondence on March 23, 2007 to Mr. Shea with respect to the offers received to date and preparation for attending at court for approval;
- Telephone discussion on March 26, 2007 with Mr. Davis with respect to Regal's offer for the trademarks;
- Telephone discussions on March 26, 2007 with Mr. Jeffrey Simpson of Torkin Manes Cohen &



Arbus LLP with respect to the application scheduled for court;

- E-mail of March 26, 2007 to Mr. Cornelius at Otis with respect to the elevator maintenance contract;
- Discussion on March 26, 2007 with Mr. D. Batky of McCormic Credit Union with respect to the removal of the safe on the premises;
- Review and prepare on March 26, 2007 a schedule with respect to hours and payroll re: Service Canada claims for Employment Insurance;
- Review on March 27, 2007 of the hourly data sheets and payroll registers with respect to updating the payroll schedule for various employees in response to requests from HRDC;
- Review on March 28, 2007 of the Agreement of Purchase and Sale with Crescent and provide comments re: same;
- Telephone discussion on March 28, 2007 with an interested party with respect to the status of the sales process;
- E-mail of March 28, 2007 to Mr. Shea with respect to a voice-mail message from Ms. Penny Marr of Regional Senior Leitch's office and subsequent discussion with Ms. Marr re: same;
- Telephone discussion on March 28, 2007 with Mr. Simpson with respect to the Court attendance scheduled for March 29, 2007;
- E-mail of March 28, 2007 to D. Milligan of GE Capital Leasing with respect to the buy out price re: the lease;
- Review and respond on March 28, 2007 to a HRDC information request for a former employee;
- Review on March 29, 2007 of the Union Gas billing and attend to payment of same;
- Telephone discussion on March 29, 2007 with Ms. Tina Gordon of Exopack Canada with respect to the status of the receivership and forward Notice and Report of Receiver via e-mail to her;
- Review on March 29, 2007 a voice-mail message from Chubb Security and subsequent discussion with Mr. Muscutt of VIP Security re: same;
- Prepare for and attend on March 29, 2007 at Court in London Ontario with respect to the union's motion for leave pursuant to Section 215 of the **Bankruptcy and Insolvency Act**;
- Review and respond on March 29, 2007 to enquiries from HRDC with respect to various former employees;
- Discussion on March 29, 2007 with Mr. Cornelius with respect to the flooding at the elevator pit;
- Attendance at a meeting on March 29, 2007 at the premises with Mr. Shea and Mr. Simpson to review the assets of the Company;



- Preparation of correspondence on March 29, 2007 to Regal with respect to its offer to purchase the assets of the Company;
- Preparation of correspondence on March 29, 2007 to Mr. Kisber enclosing a draft Agreement of Purchase and Sale;
- Finalize on March 30, 2007 the Agreement of Purchase and Sale and forward to Crescent for its review;
- Telephone discussion on March 30, 2007 with Mr. Shea with respect to the union's Motion for leave;
- Telephone discussion on March 30, 2007 with Mr. P. Whatmore of CB Richard Ellis Limited with respect to the status of the property listing;
- Review and execute on March 30, 2007 the Regal offer and forward same to Mr. Davis;
- Review on March 30, 2007 of correspondence received from the Ministry of Government Services with respect to the filing requirements for the Company;
- Review and respond on March 30, 2007 to a Request for Payroll Information sent by HRDC;
- Preparation of correspondence on March 30, 2007 to unsuccessful bidders returning their deposits;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.



- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	22.0	\$ 495.00	\$10,890.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	32.4	415.00	13,446.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	83.4	225.00	18,765.00
Anna Koroneos, Insolvency Specialist	1.4	165.00	231.00
Edith Sehrbrock, Staff Technician	<u>6.4</u>	140.00	<u>896.00</u>
Total fees	<u>145.6</u>		\$44,228.00
Add: GST			<u>2,653.68</u>
Total balance due			<u>\$46,881.68</u>

This invoice is due upon receipt.

Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\314952\1



Invoice Date: 06/08/2007
Invoice No.: 114203
Client No.: 20089.CDR02

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #8

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period April 1, 2007 to April 30, 2007 including:

- Telephone discussions on April 2, 2007 with Mr. Jasen Kisber of Crescent Commercial Corporation ("Crescent") with respect to the Agreement to Purchase Assets ("Crescent APA");
- Telephone discussions on April 2, 2007 with a potential purchaser with respect to its Offer to Purchase Assets and estimated clean up costs;
- Revisions on April 2, 2007 to the Crescent APA and subsequent telephone discussion with Mr. Patrick Shea of Gowlings Lafleur Henderson LLP ("Gowlings") with respect to same;
- Telephone discussion on April 2, 2007 with Mr. J. Simpson of Torkin Manes Cohen Arbus LLP regarding obtaining a copy of the motion record;
- Attendance on April 2, 2007 with building security at the Premises to inspect missing or vandalized rodent traps and advise security to dispose of debris;
- Preparation on April 2, 2007 of correspondence to Mr. D. Milligan of GE Capital regarding the removal of Telus equipment;
- Telephone discussions on April 2, 2007 with Sora at the Ministry of Finance ("MOF") regarding an audit and EHT credit, including a subsequent discussion with Mr. Larry Brunt of MOF with respect to same;
- Preparation on April 2, 2007 of correspondence to Mr. Brunt requesting EHT credits;
- Telephone discussion on April 3, 2007 with the Ministry of Government Services with respect to the Change of Directors return and advising that Beta is in receivership;
- Locate on April 3, 2007 the employee personal files, time sheets, payroll registers for various former Beta employees in connection with a HRSDC enquiry;
- Preparation on April 3, 2007 of correspondence to Ms. F. Morris at Pitney Bowes of Canada ("Pitney") requesting that a Property Proof of Claim be filed;



- Telephone discussions on April 3, 2007 with Mr. Shea with respect to the Approval and Vesting Order and changes to the Crescent APA;
- Review on April 4, 2007 of the draft Approval and Vesting Order with respect to the Crescent APA;
- Locate on April 4, 2007 employee files, time sheets and payroll registers for a former employee in connection with a HRSDC enquiry;
- Review on April 4, 2007 of list of files prepared by Ms. Penny Oliver for each office location;
- Telephone discussion on April 5, 2007 with an interested party regarding the status of the sale of assets;
- Prepare and finalize on April 5, 2007 the court materials;
- Attendance at a meeting on April 5, 2007 at Gowlings with Mr. Shea regarding the execution of documents;
- Preparation on April 9, 2007 of analysis of estimated realizations for Sun Capital Partners, Inc.;
- Preparation on April 9, 2007 of correspondence to Mr. Brunt with respect to the EHT credit;
- Preparation on April 9, 2007 of correspondence to London Hydro with respect to an estimate for four months of service as of April 16, 2007;
- Telephone discussions on April 9, 2007 with Mr. Sheldon Davis of Regal Confectioners ("Regal");
- Telephone discussion on April 9, 2007 with Mr. Chris Muscutt of VIP Security regarding the status of the Beta premises ("Premises");
- Telephone discussion on April 9, 2007 with Mr. J. McMillan at Responsive Multi-Tech ("Responsive") regarding the water leak at the Premises;
- Attendance at a meeting on April 9, 2007 with a prospective purchaser for the Premises;
- Review on April 9, 2007 of files for trademark related pictures and records;
- Review on April 9, 2007 of the Notice of Motion, including attendance on a conference call with Mr. Shea with respect to same;
- Review on April 9, 2007 of the list of records and books to be destroyed;
- Preparation on April 9, 2007 of correspondence to Mr. Peter Whatmore of CB Richard Ellis Limited ("CBRE") with respect to the listing price for the Premises;
- Voicemail exchange on April 10, 2007 with Mr. Whatmore regarding the proposed listing price for the Premises;
- Telephone discussion on April 10, 2007 with Cirlene at Xerox Canada Inc. ("Xerox") regarding the removal of equipment and the confirmation letter from Mr. Shea;



- Telephone discussion on April 10, 2007 with Ms. Morris of Pitney requesting an update on the status of the property claim and arrangement of the removal of equipment;
- Attendance at a meeting on April 10, 2007 in London with Mr. Kisber to tour the Premises and discuss excluded assets;
- Review on April 10, 2007 of correspondence and the Proof of Claim filed by Blake Cassels and Graydon LLP, including preparation of correspondence with respect to same;
- Review on April 10, 2007 of correspondence from Petro Canada regarding dividends to unsecured creditors;
- Telephone discussions on April 11, 2007 with Mr. Davis of Regal regarding molds relating to trademarks;
- Telephone discussions on April 11, 2007 with Mr. Shea with respect to issues with the transactions;
- Attendance at a meeting on April 11, 2007 with Mr. Davis to tour the premises and identify items to be removed by Regal;
- Review on April 11, 2007 of the list of trademarks brought by Regal and compare to the individual molds to be released to Regal;
- Attendance at a meeting on April 11, 2007 with an interested party to tour the Premises;
- Correspondence on April 11, 2007 with Mr. Davis and Mr. Kisber regarding the Approval and Vesting Order and the payment of the final purchase price.
- Review on April 11, 2007 of the proposed listing agreement, including a subsequent conference call with Mr. Shea with respect to same, the status of the molds and the Court application;
- Review on April 11, 2007 of correspondence from Mr. Whatmore regarding the listing price of the Premises, including subsequent telephone discussion with Mr. Whatmore and preparation of correspondence to Mr. Shea with respect to same;
- Preparation on April 12, 2007 of correspondence to Mr. Whatmore regarding the listing agreement, including preparation of correspondence to Mr. Shea with respect to same;
- Preparation for and attendance at Court on April 12, 2007 regarding the motion for approval of the sale of assets;
- Telephone discussion on April 12, 2007 with Mark at Responsive with respect to water leaks at the Premises;
- Review of Premises on April 12, 2007 in connection with orange pallets at the Premises;
- Telephone discussion on April 12, 2007 with Florance at Cannon Hygiene regarding the property claim form and arrangements to remove the equipment;



- Telephone discussion on April 12, 2007 with Ms. Morris regarding the property claim form and arrangements to remove equipment;
- Voicemail of April 12, 2007 to the Director of Finance at CHEP Canada (“CHEP”) with respect to the removal of blue pallets from the Premises;
- Preparation on April 12, 2007 of correspondence to Mr. Jason Moyse, legal counsel at Xerox, requesting the removal of Xerox equipment from the Premises;
- Telephone discussion on April 12, 2007 with Mr. Muscutt regarding the removal of assets from orange pallets;
- Preparation on April 12, 2007 of a schedule of vacation pay accruals for former Beta employees;
- Telephone discussion on April 13, 2007 with Mr. Whatmore regarding the status of the listing agreement;
- Review on April 13, 2007 of the proposed changes to the listing agreement and the updated Approval and Vesting Order for Regal, including subsequent telephone discussion with Mr. Shea re same;
- Inspection on April 13, 2007 of the water leak at the Premises, including subsequent telephone discussion with a representative of Responsive requesting a technician;
- Telephone discussion on April 13, 2007 with Mr. Lino Aquilina at CHEP regarding various matters, including subsequent correspondence attaching a copy of the Property Proof of Claim to be completed;
- Telephone discussion on April 13, 2007 with Mr. Kisber regarding the status of payment;
- Telephone discussion on April 13, 2007 with Mr. Davis regarding the status of payment and the Approval and Vesting Order, including a review of the amended Order;
- Telephone discussions on April 13, 2007 with Ms. Julie Rogers with respect to insurance matters;
- Telephone discussion on April 13, 2007 with Mr. Shea regarding the status of various matters;
- Telephone discussion on April 13, 2007 with Avanel of Pitney regarding the removal of its equipment;
- Telephone discussion on April 16, 2007 with a party regarding the sale of assets;
- Telephone discussion on April 16, 2007 with Mr. Clint Albright of Honeywell to explain Canadian receivership, court orders and various other matters;
- Telephone discussion on April 16, 2007 with Mr. Paul Kilbourne of London Hydro regarding access for hydro readings;



- Review of correspondence on April 16, 2007 from Ms. Jane Kiss of Atlantic Packaging (“Atlantic”), including review of the file with respect to disallowance sent regarding Atlantic’s section 81.1 claim and preparation of correspondence responding to same;
- Review on April 16, 2007 of Toronto-Dominion Bank statements, including subsequent correspondence to Ms. Aneta Pozniak and Ms. Denise Robinson regarding cancellation, application of term deposits and unsecured claims;
- Preparation on April 16, 2007 of an analysis of accrued vacation pay;
- Telephone discussion on April 16, 2007 with Ms. Rogers with respect to insurance issues, including preparation of correspondence in response to same;
- Telephone discussion on April 16, 2007 with Mr. S. Willard of Gowlings regarding the letter to CBRE;
- Review on April 16, 2007 the PST Exemption Certificate from Crescent, including subsequent telephone discussion with Mr. Kisber on same;
- Preparation on April 16, 2007 of correspondence to Mr. Shea enclosing the Certificate and PST Exemption Certificate with respect to the sale of assets to Crescent;
- Preparation on April 16, 2007 of an e-mail to Mr. Kisber regarding access to the premises and the PST Exemption Certificate;
- Review on April 16, 2007 of the wire transfer receipt and prepare the journal entry for recording sale proceeds;
- Telephone discussions on April 16, 2007 with Mr. Michael Bank of Rabin regarding Crescent;
- Telephone discussion on April 16, 2007 with Mr. Shea with respect to draft of correspondence to Mr. Kisber;
- Review on April 16, 2007 of the real estate listing agreement, including preparation of correspondence to Gowlings and telephone discussion with Mr. Willard on same;
- Telephone discussion on April 16, 2007 with Ms. Yvette Shirley of Firstbrook Cassie (“Firstbrook”) regarding insurance matters, preparation of the insurance survey form, including subsequent correspondence to Firstbrook with respect to same;
- Preparation on April 16, 2007 of correspondence to Crescent in connection with its purchase of Beta assets;
- Review on April 16, 2007 of the Torkin Manes statement of account;
- Update on April 17, 2007 of correspondence to Crescent regarding the Certificate, and preparation of correspondence to VIP Security with respect to ongoing service;



- Review on April 17, 2007 of updated correspondence from Mr. Willard with respect to CBRE, including subsequent correspondence to Mr. Willard with respect to same;
- Telephone discussion on April 17, 2007 with Ms. Fiorella Sasso on the status of the Certificate regarding Crescent and the status of the Court Order with respect to Regal, including subsequent telephone discussion with Mr. Simpson on same and insurance matters;
- Review on April 17, 2007 of correspondence from Mr. Willard with respect to the listing agreement, including subsequent correspondence to Mr. Whatmore of CBRE regarding same;
- Telephone discussion on April 17, 2007 with Ms. Rogers regarding insurance matters;
- Preparation on April 17, 2007 of correspondence to the insurer with respect to the sale of Beta assets;
- Telephone discussion on April 17, 2007 with Mr. Muscutt regarding access to the premises, including subsequent preparation of correspondence to Mr. Muscutt regarding same;
- Review on April 17, 2007 of the Amended Approval and Vesting Order regarding Regal;
- Preparation on April 17, 2007 of correspondence to Mr. Kisber attaching the Certificate and Mr. Davis attaching the Amended Approval and Vesting Order, including a request to finalize the transaction;
- Preparation of correspondence on April 17, 2007 to Mr. Albright attaching the Notice of Receiver;
- Preparation on April 18, 2007 of correspondence to and from Ms. Rogers regarding cancellation of insurance in connection with assets sold;
- Review on April 18, 2007 of correspondence from Mr. Simpson to Regal, including proposing amendments to same, and further including a review of correspondence exchanges of Mr. Shea, Mr. Davis and Mr. Simpson on same;
- Preparation on April 18, 2007 of correspondence to Mr. Simpson with respect to Regal;
- Telephone discussions on April 18, 2007 with Ms. Shirley and Ms. Rogers regarding insurance coverage;
- Telephone discussion on April 18, 2007 with Mr. Simpson regarding correspondence received from Mr. Davis;
- Telephone discussion on April 18, 2007 with Mr. Whatmore regarding comments on the listing agreement;
- Telephone discussion on April 18, 2007 with Mr. Muscutt regarding the status of ongoing service;
- Review on April 19, 2007 of correspondence from Mr. Davis and his counsel regarding completion of the purchase of Beta trademarks;



- Telephone discussion on April 19, 2007 with Mr. Heath Whiteley of Gowlings regarding the status of the file, including subsequent voicemail to Mr. Simpson with respect to same;
- Review on April 19, 2007 of detailed voicemail from Mr. Willard regarding comments from Mr. Whatmore with respect to amending the listing agreement;
- Telephone discussions on April 19, 2007 with Mr. Scheim and Mr. Simpson with respect to the file, including preparation of subsequent correspondence to Mr. Scheim;
- Review on April 19, 2007 of correspondence from Ms. Shirley with respect to insurance, including subsequent correspondence to Ms. Shirley regarding same;
- Telephone discussion on April 20, 2007 with Mr. Davis regarding the PST Exemption Certificate, including preparation of correspondence regarding same;
- Execute on April 20, 2007 the Certificate for Regal;
- Attendance at Gowlings on April 20, 2007 with Ms. Sasso providing the Certificate;
- Review on April 20, 2007 of the property tax notice, prior correspondence and preparation of subsequent correspondence to Mr. Shea regarding same;
- Telephone discussion on April 20, 2007 with a representative at London Hydro regarding a disconnected phone line and issues with respect to the meter reading;
- Preparation on April 20, 2007 of payroll analysis of various employees for 2006 and completion of Service Canada Employment Insurance information request forms;
- Review on April 23, 2007 of the revised correspondence from Gowlings regarding the listing agreement, including subsequent telephone discussion with Mr. Willard and correspondence to Mr. Whatmore regarding same;
- Preparation on April 23, 2007 of correspondence to and from Mr. Whiteley regarding the Certificate in connection with the Regal transaction;
- Preparation on April 23, 2007 of correspondence to Regal regarding the closing of the sale and the Certificate;
- Telephone discussion on April 23, 2007 with a representative of Cannon Hygiene to arrange removal of equipment; including subsequent discussion with a representative of Shred-it requesting a quote for document shredding;
- Telephone discussion on April 23, 2007 with a representative of Bell Canada with respect to the Hydro line and reinstatement of a new phone line;
- Telephone discussion on April 23, 2007 with a representative of CHEP to complete the Proof of Property Claim form;



- Telephone discussion on April 23, 2007 with a representative of OTIS Canada Inc. ("Otis") regarding service invoice issues;
- Telephone discussion on April 23, 2007 with Mr. Geoff Harris requesting supporting documents in connection with his invoice for snow removal;
- Telephone discussion on April 23, 2007 with a representative of Bell Canada requesting the removal of two pay phones from the Premises;
- Prepare and complete on April 23, 2007 the information request forms received from Service Canada with respect to the Employment Insurance claim of a former employee;
- Discussion on April 24, 2007 with security staff to remove and store contents of file cabinets;
- Telephone discussion on April 24, 2007 with Mark of Otis with respect to problems with the cargo elevator;
- Telephone discussion on April 24, 2007 with a representative of Phoenix regarding payment received from Demoulas Super Markets;
- Prepare on April 24, 2007 payroll information for various employees in response to queries from Service Canada with respect to Employment Insurance claims;
- Telephone discussion on April 24, 2007 with Mr. Martin Scheim, regarding the transfer and registration of trademarks by Regal;
- Review on April 24, 2007 of correspondence from Mr. Scheim regarding the transfer of trademarks, including subsequent correspondence to Mr. Simpson with respect to same;
- Telephone discussion on April 24, 2007 with Ms. Rogers regarding the status of changes to insurance coverage and premium refunds;
- Review on April 25, 2007 of the trademark assignment agreement and consideration of amendments to same;
- Preparation on April 25, 2007 of correspondence to Mr. Whatmore requesting information on the listing agreement;
- Telephone discussions on April 25, 2007 with representatives of Regal and Crescent with respect to remainder of molds remaining at the Premises;
- Telephone discussion on April 25, 2007 with Mr. Kisber with respect to various issues;
- Preparation on April 25, 2007 of correspondence to and from Mr. Davis with respect to the molds at the premises;
- Telephone discussion on April 25, 2007 with Mr. Davis with respect to files related to the trademarks that were sold;



- Inspection on April 25, 2007 of the Premises with security to remove and return storage bins outside of the building, ensure that all orange pallets have been replaced and relocated and arrange to retrieve files requested by Mr. Davis;
- Review on April 25, 2007 of records and advise security staff to relocate or dispose of various files;
- Completion on April 25, 2007 of forms received from Service Canada for various employees;
- Review on April 25, 2007 of correspondence, including correspondence to and from Ms. Margaret Van Bremmel of Union Gas with respect to various matters;
- Review on April 26, 2007 of the trademark assignment agreement, including correspondence to Gowlings with respect to same;
- Telephone discussion on April 26, 2007 with Mr. Scheim regarding the status of the trademark assignment agreement;
- Inspection on April 26, 2007 of the Premises for remaining molds;
- Attendance at a meeting on April 26, 2007 at the Premises with Mr. Hatem Raslan of Shred-it to review items to be destroyed and to obtain a quote for same;
- Preparation on April 26, 2007 of correspondence to CHEP requesting that they file a Proof of Property Claim form;
- Review on April 26, 2007 of records relocated for shredding and the list of files to be destroyed and their location;
- Review on April 27, 2007 of final listing agreement and correspondence from CBRE, including preparation of the execution copy;
- Telephone discussion on April 27, 2007 with Mr. Whatmore regarding the execution of the listing agreement, including subsequent correspondence to Mr. Whatmore attaching the executed agreement;
- Review and execute on April 27, 2007 the Memorandum of Agreement regarding the assignment of trademarks with respect to Regal;
- Preparation of correspondence on April 27, 2007 to Mr. Scheim regarding the Agreement and certified copies of the Order to the Court;
- Supervision on April 27, 2007 of the security staff to identify and relocate records for shredding, including preparation of a list of files and details of the contents of the boxes for storage;
- Attendance at a meeting on April 30, 2007 with Mr. Robert Simpson, Sales Manager of Shred-it, and provide a tour of the Premises to negotiate a rate to finalize a quote for shredding;



- Preparation of correspondence on April 30, 2007 to Mr. Simpson providing an approved contract with respect to the final quote for shredding and arrange a time with Mr. Raslan to commence service;
- Review on April 30, 2007 the books and records to be destroyed;
- Preparation on April 30 2007 of correspondence to and from Mr. Whatmore with respect to access to the Premises;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	28.2	\$ 495.00	\$13,959.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	40.6	415.00	16,849.00
Nufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	142.9	225.00	32,152.50
Anna Koroneos, Insolvency Specialist	9.7	165.00	1,600.50
Edith Sehrbrock, Staff Technician	<u>12.6</u>	140.00	<u>1,764.00</u>
Total fees	<u>234.0</u>		\$66,325.00
Add: GST			<u>3,979.50</u>
Total balance due			<u>\$70,304.50</u>

This invoice is due upon receipt.

Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President

GST #: 13188 5782 RT0001

:::ODMA\PCDOCS\MINTZ\333301\1



Invoice Date: 07/18/2007
Invoice No.: 115119
Client No.: 20089.CDR02

T. 416.391.2900
F. 416.644.4303
Web site: www.mintz.ca.com

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #9

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period May 1, 2007 to June 30, 2007 including:

- Attendance on May 1, 2, 3, and 4, 2007 at the Beta premises ("Premises") with Ms. Penny Oliver and security staff to store files and records, identify files to be destroyed, create an file index for organizational purposes and relocate all items to the back of the Premises to be shredded;
- Telephone discussion on May 2, 2007 with Mr. Jasen Kisber of Crescent Commercial Corporation ("Crescent") regarding various matters;
- Correspondence on May 2, 2007 to Mr. Patrick Shea of Gowlings Lafleur Henderson LLP ("Gowlings"), Mr. J. Simpson of Torkin Manes Cohen Arbus LLP and Mr. Steven Weisz of Blake, Cassels & Graydon LLP enclosing the real estate listing;
- Preparation on May 3, 2007 of an Interim Statement of Receipts and Disbursements;
- Correspondence on May 3, 2007 with Mr. Kisber regarding security matters;
- Telephone discussions on May 3, 2007 with a potential purchaser of the Premises;
- Preparation on May 4, 2007 of the Confidentiality Agreement relating to the sale of the Premises;
- Telephone discussion on May 4, 2007 with Mr. Chris Harris of CB Richard Ellis Limited ("CB") regarding a party interested in the Premises;
- Telephone discussion on May 7, 2007 with Mr. Harris regarding a potential opportunity to temporarily rent available space at the Premises, review of the Asset Purchase Agreement with Crescent ("Crescent APA"), including subsequent correspondence to Mr. Shea and Mr. Simpson with respect to same;
- Telephone discussion on May 7, 2007 with Mr. Bob Langlois of Altus Derbyshire ("Altus") regarding the property tax appeal and their outstanding account;
- Review on May 7, 2007 of correspondence from Mr. Shea regarding the Interim Statement of Receipts and Disbursements, including correspondence with Mr. Simpson on same;

- Telephone discussion on May 8, 2007 with Service Canada regarding payroll details requested for a former employee, including a subsequent discussion with Service Canada to provide information requested on same;
- Attendance on May 8, 2007 at the Premises for a tour to review status of the shredding, finalize the file index, including preparation of boxes to be picked up by Iron Mountain;
- Review on May 9, 2007 of invoices received from MCI Canada for internet services at the Premises;
- Telephone discussion on May 9, 2007 with Mr. Allan Ovenstone of Iron Mountain to organize and revise invoices, make arrangements for Iron Mountain to pick up boxes from storage, prepare documentation for weekly payroll entry for former Beta employees in order to respond to queries presented from Service Canada with respect to Employment Insurance ("EI") claims;
- Telephone discussion on May 9, 2007 with Ms. T. Armstrong of the Canada Revenue Agency ("CRA") regarding correspondence received for source deduction arrears;
- Correspondence on May 9, 2007 with Mr. Shea regarding the letter received from Aird & Berlis with respect to the claim under the Adjustment and Reserve Agreement ("Reserve Agreement") with Bremner Food Group, Inc. ("Bremner"), including subsequent correspondence to Mr. Shea on same;
- Review on May 9, 2007 of the Reserve Agreement, and review of the account of Aird & Berlis;
- Correspondence on May 10, 2007 to CHEP Canada ("CHEP") regarding unclaimed blue pallets remaining at the Premises;
- Preparation of correspondence on May 10, 2007 to Mr. Chris Muscutt of VIP Security for information on Shred-It staff at the Premises on May 5, 2007;
- Telephone discussion on May 10, 2007 with Demoulas Supermarket Inc. to inquire about the stop-payment of cheque paid to Beta;
- Telephone discussion on May 10, 2007 with a representative of Pitney Bowes with respect to removal of its equipment;
- Telephone discussion on May 11, 2007 with Mr. Shea regarding the letter from Aird & Berlis;
- Preparation of correspondence on May 11, 2007 to Mr. Shea attaching a copy of the fully executed listing agreement;
- Preparation of correspondence on May 11, 2007 to Mr. Peter Whatmore of CB advising that the executed listing agreement has not yet been received by the Receiver, including further receipt of same;
- Review on May 11, 2007 of the Proof of Property Claim form from Pitney Bowes, including subsequent correspondence enclosing authorization to take possession of equipment;



- Review on May 11, 2007 of the Rabin website and preparation of correspondence to Mr. Kisber to remove HVAC equipment from the auction list, including a telephone discussion with Mr. Shea regarding same;
- Preparation of correspondence on May 14, 2007 to Mr. Muscutt regarding security issues at the Premises;
- Preparation of correspondence on May 14, 2007 to Mr. H. Raslan regarding the removal of debris at the Premises;
- Reconcile on May 14, 2007 the time billed for shredding done by Shred-It, including time recorded by VIP Security;
- Prepare on May 14, 2007 the list of files to be retrieved from off-site storage;
- Review on May 14, 2007 of the invoice from Green Lane Environmental, including preparation of correspondence to Mr. Muscutt to review the charges;
- Update on May 14, 2007 of the bi-weekly payroll data to calculate the weekly payroll analysis required by Service Canada for former Beta employees;
- Telephone discussion on May 14, 2007 with Mr. Whatmore regarding contacting the City of London (the "City") to determine which development credits would be available to a potential purchaser for redevelopment of the Premises;
- Telephone discussion on May 14, 2007 with Mr. Kisber regarding misplaced plates and location of same;
- Correspondence on May 14, 2007 to Regal regarding the misplaced plates, including subsequent discussion with Mr. Muscutt for assistance to locate same;
- Telephone discussion on May 14, 2007 with Mr. Shea on the status of the receivership administration, Capitalink, and the status of various motions;
- Update on May 14, 2007 correspondence to Aird & Berlis;
- Correspondence on May 15, 2007 with Mr. S. Graff regarding his inquiry of the amount accepted re: the Reserve Agreement, including subsequent correspondence to Mr. Shea on same;
- Review on May 15, 2007 of correspondence regarding insurance, including subsequent correspondence to Mr. Shea on same;
- Preparation of correspondence on May 15, 2007 to Ms. Starr Williams regarding insurance coverage, refunds, and the CAFO matter, including subsequent discussion with Mr. Shea on same;
- Correspondence on May 15, 2007 with Mr. Muscutt regarding the misplaced plates;



- Review on May 15, 2007 of the notice of motions with respect to KERP, the Capitalink fee, and provide comments to Mr. Shea on same;
- Telephone discussion on May 15, 2007 with Mr. Whatmore regarding development credits, including preparation of correspondence to the City on same;
- Review on May 15, 2007 of property claim received from Safety-Kleen Systems Inc., including subsequent discussion with Mr. Peter Hitchen requesting more details about the equipment;
- Telephone discussion on May 16, 2007 with Mr. Shea regarding CAFO and insurance in connection with same, including an update on the status of the receivership administration;
- Telephone discussion on May 16, 2007 with Mr. Bill Kuchav of the Hub Group regarding filing a Proof of Claim;
- Telephone discussion on May 16, 2007 with a representative of Responsive Multi-Tech regarding air conditioning units at the Premises, including a subsequent discussion with Mr. Aziz Bennani of Crescent with respect to same;
- Correspondence on May 16, 2007 to Mr. Muscutt to inquire about Safety-Kleen items at the Premises, including a subsequent discussion with Ms. Dawn Poole of Safety-Kleen requesting a copy of the rental agreement in support of the property claim;
- Preparation of correspondence on May 16, 2007 with CGB and CAFO regarding CAFO' s claimed priority to refund of premiums;
- Review and respond on May 16, 2007 to Gowlings regarding preparation of the notice of motion;
- Telephone discussion on May 17, 2007 with Ms. Julie Rogers regarding insurance coverage and premium refunds;
- Telephone discussion on May 17, 2007 with Mr. Bryan Brown of Taylor & Brown regarding Beta assets and the auction in connection with same;
- Prepare on May 17 and 18, 2007 the weekly payroll analysis for former Beta employees to complete the Request for Payroll Information forms received from Service Canada, including subsequent correspondence to Service Canada on same;
- Telephone discussion on May 22, 2007 with Mr. Shea regarding the Report to the Court and various other matters;
- Review of correspondence on May 22, 2007 received from VIP Security, including subsequent correspondence to a representative of VIP Security to obtain clarification on time charge discrepancies for May 14, 2007 and to inquire about the status of the removal of debris from the Premises by Shred-It;
- Preparation of correspondence on May 22, 2007 to Mr. Muscutt to obtain quotes for lawn maintenance at the Premises;



- Review on May 22, 2007 of the terms of the rental for CHEP pallets, including correspondence to Mr. R. Renata at CHEP to obtain the Proof of Claim form;
- Review on May 23, 2007 of quotations received for lawn maintenance at the Premises;
- Telephone discussion on May 23, 2007 to Ms. Mary Kearly at CRA, London Office, to set up a new GST account for the Receiver;
- Telephone discussion on May 23, 2007 with Mr. H. Raslan of Shred-It to inquire about the status of the removal of debris at the Premises;
- Preparation of correspondence on May 23, 2007 to Mr. Renata to inquire about the status of submittal of the Property Proof of Claim;
- Telephone discussion on May 24, 2007 with Ms. Kearly regarding the remittance of GST collected by the Receiver, and filing of T4 statements for 2007;
- Telephone discussion on May 24, 2007 with a representative of Ceridian to arrange printing of 2007 T4 statements, including a subsequent review of the files to trace the payroll numbers and preparation of the authorization letter to Ceridian;
- Telephone discussion on May 24, 2007 with Mr. Harris regarding the status of the Premises, and the movie company interest in connection with same;
- Review on May 24, 2007 of correspondence regarding the scheduling of the vacation pay motion, the Capitalink fee and KERP;
- Telephone discussion on May 24, 2007 with Mr. Graff regarding additional information required for Aird & Berlis' claim under the Reserve Agreement;
- Review on May 25, 2007 of correspondence received from CRA regarding the Canada Pension Plan ("CPP") and EI deficit for 2006, including a subsequent reconciliation of the numbers to correspond with the payroll register and T4 summaries;
- Review and amend on May 25, 2007 the agreement for the property tax appeal with Altus, including subsequent correspondence with Mr. Bob Langlois on same;
- Review on May 28, 2007 of correspondence from Mr. Case Kuehn of Sun Capital Partners, Inc. ("Sun") and preparation of an Estimated Proceeds Available analysis for Sun;
- Telephone discussion on May 28, 2007 with Mr. Bennani regarding the telephone system at the Premises, including disconnection of same;
- Preparation of correspondence on May 28, 2007 to follow up on the removal of boxes by Shred-It from the Premises;
- Telephone discussion on May 28, 2007 with a representative at Safety-Kleen to request a copy of the rental agreement and identification of their equipment;



- Preparation of correspondence on May 28, 2007 to Mr. Kuehn regarding the Estimated Proceeds Analysis;
- Telephone discussion on May 29, 2007 with Mr. Harris regarding the movie company's interest to rent available space at the Premises;
- Telephone discussions on May 29, 2007 with Mr. Chris Shaw of Screen Door Productions regarding the rental of available space at Premises, including a subsequent discussion with Mr. Kisber about the movie company's interest;
- Preparation on May 29, 2007 of a reconciliation of the estimated net proceeds for Mr. Kuehn, comparing differences between the analyses of April 9, 2007 and May 28, 2007;
- Telephone discussion on May 29, 2007 with Mr. Shea to discuss dates for the various motions;
- Review on May 30, 2007 of correspondence from Mr. Graff regarding the settlement amount claimed under the Reserve Agreement, including subsequent correspondence to Mr. Shea on same;
- Telephone discussion on May 30, 2007 with Mr. Graff regarding the settlement amount to be paid pursuant to the Reserve Agreement;
- Telephone discussion on May 30, 2007 with a representative of London Hydro to inquire about the power outage at the Premises and a deposit request;
- Telephone discussion on May 30, 2007 with Mr. Muscutt to discuss the metal disposal from the Premises;
- Telephone discussion on May 30, 2007 with Mr. Bennani regarding the power outage at the Premises;
- Review on May 30, 2007 of the CPP and EI deficit claims form various former employees and approve payment in connection with same;
- Telephone discussion on May 31, 2007 with a representative at London Hydro regarding the deposit;
- Telephone discussion on May 31, 2007 with Mr. Mark Shipley of Responsive Multi-Tech ("Responsive") to obtain an update on the boiler shut down, and various other HVAC issues at the Premises;
- Preparation of correspondence on May 31, 2007 with Mr. Muscutt requesting he call Shred-It to remove boxes remaining on the Premises, including subsequent review of the invoice and approval of payment;
- Preparation of correspondence on May 31, 2007 with Mr. Kuehn regarding the reconciliation of Textron's indebtedness;



- Telephone discussion on May 31, 2007 with Mr. John Winston of the City regarding leasing available space at the Premises for a movie shoot;
- Telephone discussion on May 31, 2007 with Mr. Shaw regarding the request to lease available space for filming, including a voicemail message from a representative of the City, and subsequent correspondence to Mr. Kisber on same;
- Correspondences on June 1, 2007 with Mr. Kuehn regarding the proposed net funds available;
- Telephone discussion on June 4, 2007 with Mr. Gary Musick regarding the status of the motion for the Court's approval of KERP and the Capitalink fee;
- Preparation of correspondence on June 4, 2007 to Union Gas with respect to payment;
- Telephone discussion on June 5, 2007 with Mr. Kisber regarding the movie company access, including subsequent discussion with Mr. Shaw on same;
- Telephone discussion on June 6, 2007 with a representative of London Hydro regarding the deposit requirement, including subsequent correspondence to support the return of the deposit;
- Review and amend on June 7, 2007 the property tax consulting agreement and forward to Gowlings for review;
- Review on June 7, 2007 of correspondence from Ms. S. Stevens regarding payroll information requested by a former Beta employee, review the payroll registers and respond to the query;
- Prepare on June 7, 2007 the weekly payroll analysis from bi-weekly payroll registers and time sheets, and complete the EI information request form Service Canada for former Beta employees;
- Review on June 8, 2007 correspondence from Union Gas, including subsequent discussion with a representative of Union Gas with respect to payment;
- Review on June 11, 2007 of the file regarding the Refund Agreement, including preparation of correspondence to Aird & Berlis enclosing payment;
- Telephone discussion on June 11, 2007 with Mr. David Tang of Gowlings regarding the consulting agreement with Altus;
- Review on June 13, 2007 of the amendments to the Altus agreement as provided by Gowlings, including subsequent correspondence enclosing the amended agreement to Gowlings for further review;
- Review on June 13, 2007 of correspondence from Economical Insurance regarding the cancellation notice, including subsequent preparation of correspondence to Ms. Julie Rogers of The CG&B Group Inc. with respect to same;
- Correspondence on June 18, 2007 to Ms. Renata Rego at CHEP regarding the property claim for blue pallets, including preparation of correspondence to Safety-Kleen requesting documentation pertaining to the property claim;



- Review on June 18, 2007 of the Union motion record with respect to the application to pay vacation pay, including a subsequent discussion with Mr. Shea on same;
- Review on June 19, 2007 of the Sixth Report of the Receiver, including preparation of the Interim Statement of Receipts and Disbursements for same;
- Review on June 19, 2007 of the Property Proof of Claim from Safety-Kleen, including a subsequent discussion with Mr. Shea on same;
- Review on June 19, 2007 of correspondence enclosing documentation from Safety-Kleen regarding the Property Proof of Claim, including subsequent correspondence to Safety-Kleen requesting that the property not be removed from the Premises;
- Review on June 19, 2007 of correspondence from Otis Elevator Company, review the rate against the contract, and preparation of correspondence to Mr. M. Cornelius advising that certain invoices were not approved for payment;
- Telephone discussion on June 19, 2007 with Mr. Bennani regarding the status of pallets and removal of debris from the Premises;
- Review on June 19, 2007 of correspondence from Union Gas and respond to same;
- Prepare on June 20, 2007 correspondence to Safety-Kleen advising of the disallowance of Proof of Property Claim;
- Telephone discussion on June 20, 2007 with Mr. Muscutt to discuss the status of the garbage removal by Shred-It;
- Preparation of correspondence on June 21, 2007 to Mr. Cornelius regarding the invoice for March 2007;
- Preparation of correspondence on June 21, 2007 to Mr. Muscutt regarding extra security at the Premises during the auction, including a review and approval of payment to VIP Security;
- Review on June 25, 2007 of the Receiver's records, including preparation of correspondence to Mr. Kuehn regarding foreign bank account information;
- Telephone discussions on June 25, 2007 with Mr. Shea regarding the Crescent auction, the revolving loan facility, and various other matters;
- Preparation of correspondence on June 26, 2007 to Ms. Patricia Wallis regarding the status of the sale;
- Attendance on June 26, 2007 at the Premises to review the auction setup and ensure that the auctioneer was not selling items that were excluded from the Crescent APA;
- Telephone discussion on June 27, 2007 with Mr. Muscutt regarding the status of the building's security;



- Review on June 27, 2007 of the materials received from Safety-Kleen;
- Prepare on June 27, 2007 of correspondence to Constellation Energy regarding the contract and the unsecured claim;
- Telephone discussion on June 27, 2007 with certain creditors regarding the status of the receivership;
- Telephone discussion on June 28, 2007 with Atlanta Foods International regarding credit on an order not accepted by Bremner, including discussion on the unsecured claim status;
- Telephone discussion on June 28, 2007 with Ms. Poole of Safety-Kleen regarding various matters in connection with its property claim;
- Telephone discussion on June 29, 2007 with a representative of Telus regarding the cancellation of service for a former Beta employee;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.



- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	13.9	\$ 495.00	\$6,880.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	42.0	415.00	17,430.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	87.1	225.00	19,597.50
Anna Koroneos, Insolvency Specialist	7.0	165.00	1,155.00
Edith Sehrbrock, Staff Technician	<u>17.2</u>	140.00	<u>2,408.00</u>
Total fees	<u>167.2</u>		\$47,471.00
Add: GST			<u>2,848.26</u>
Total balance due			<u>\$50,319.26</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\340015\1



Invoice Date: 10/04/2007
Invoice No.: 116773
Client No.: 20089.CDR02

200 - 1 Concorde Gate
North York, ON M3C 4G4

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Web site: www.mintz.ca

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #10

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period July 1, 2007 to August 31, 2007 including:

- Telephone discussion on July 3, 2007 with Mr. Chris Muscutt of VIP Security regarding a power failure at the Beta Premises ("Premises");
- Preparation on July 3, 2007 of correspondence to and from VIP Security regarding Safety-Kleen equipment and the Pitney Bowes meter;
- Prepare and distribute on July 4, 2007 amended T4 slips received from Canada Revenue Agency ("CRA") for former Beta employees;
- Telephone discussion on July 4, 2007 with a representative of ThyssenKrupp Elevator Company regarding repairs to the elevator door, including a subsequent telephone discussion with Mr. Muscutt requesting additional information about damage to the elevator door;
- Telephone discussion on July 4, 2007 with a representative of Ceridian to follow up on the status of the Receiver's request for printing T4's for 2007, including correspondence to Ceridian to facilitate processing the request;
- Telephone discussion on July 4, 2007 with Mr. Patrick Shea of Gowlings Lafleur Henderson LLP ("Gowlings") regarding the status of the Receivership;
- Telephone discussion on July 5, 2007 with Ms. Jody Easson, Employment Standards Officer, Human Resources and Social Development Canada ("HRSDC") regarding payroll information requested for former salaried Beta employees;
- Telephone discussion on July 5, 2007 with a representative of Ceridian regarding the requested T4 slips for 2007, and payment of invoice for payroll service;
- Telephone discussion on July 5, 2007 with Mr. Muscutt regarding materials left behind at Beta and obtaining a separate phone line for VIP Security;
- Review on July 5, 2007 of files regarding records and recipes, including correspondence to and from Mr. Shea regarding same;

- Telephone discussion on July 6, 2007 with Mr. Shea regarding the Notice of Consultation before the Ontario Labour Relations Board (“OLRB”) and various other matters;
- Review on July 6, 2007 of a status report from CB Richard Ellis Limited (“CB”), including subsequent correspondence to CB in response to the listing price of the property;
- Preparation on July 6, 2007 of correspondence to and from Mr. S. Davis regarding Trade Mark related items claimed from Beta;
- Review of records on July 6, 2007 to locate corporate tax returns for the last filing period;
- Review on July 9, 2007 of various materials for upcoming motion;
- Review on July 9, 2007 of correspondence from Ms. Easson requesting payroll details for former salaried Beta employees, including placing an order with Iron Mountain to retrieve boxes containing payroll registers;
- Telephone discussion on July 9, 2007 with a representative of Telus to verify phone bills and inactive phone lines, including a subsequent telephone discussion with Mr. Muscutt regarding same, and to discuss issues in connection with Chubb Security (“Chubb”) disconnecting remaining phone lines;
- Telephone discussion on July 9, 2007 with a representative of Chubb requesting use of its phone lines, and requesting Chubb to contact Telus with respect to disconnecting voice lines and leaving data lines connected;
- Review and approve on July 10, 2007 of invoices for payment, including preparation of correspondence to Ms. Liz Robb at Telus requesting cancellation of phone lines at Beta, including discussion with Telus technical support to cancel voicemail lines, and leave data lines for alarm monitoring;
- Review on July 11, 2007 of the factum prepared by the union, including attendance on a conference call with Mr. Shea regarding same;
- Retrieve on July 11, 2007 corporate tax files from storage;
- Review on July 12, 2007 of invoices received from Ceridian for processing T4 slips, and preparation of correspondence to Ms. Rosita Tse of Ceridian requesting mailing information and advising of payment;
- Review on July 12, 2007 and July 13, 2007 of Gowlings factum, including a telephone discussion with Mr. Shea re same;
- Review on July 13, 2007 of factum prepared by Duncan Grace;
- Preparation on July 13, 2007 of correspondence to the OLRB requesting rescheduling of the Notice of Consultation;
- Review on July 16, 2007 of the Responding Motion of Key Employees and Gowlings factum, including a telephone discussion with Mr. Shea regarding materials received from Mr. F. Highley;



- Review on July 16, 2007 of responding material of former Beta employee, and factum regarding the Receiver's application to court on July 19, 2007;
- Preparation on July 16, 2007 and July 17, 2007 of payroll details for former salaried Beta employees, as requested by HRSDC;
- Telephone discussion on July 17, 2007 with Mr. J. Simpson regarding court application being held on July 19, 2007;
- Telephone discussion on July 18, 2007 with the Historical Society regarding missing plaque;
- Review on July 18, 2007 of correspondence from Mr. Muscutt regarding outstanding invoices;
- Review on July 18, 2007 of documents and preparation of a Bill of Sale for scrap metal sold to John Zubick Limited;
- Review on July 18, 2007 of payroll registers and T4s received for 2007 from Ceridian for former Beta employees, including correspondence to Ceridian inquiring about the status of T4s for Beta hourly employees that were not received;
- Preparation on July 18, 2007 of an expense analysis and cost estimate for carrying costs of the building for the next year;
- Review on July 23, 2007 of OLRB's notice regarding rescheduling of hearing, including correspondence to Mr. Shea re same;
- Telephone discussion on July 24, 2007 with Mr. Shea regarding his attendance at hearing in London, Ontario;
- Review on July 25, 2007 of the cost estimates prepared to maintain the Beta Premises, and review of outstanding payments and the component of water charges included with the property tax notice;
- Telephone discussion on July 26, 2007 with the City of London to obtain the Property Tax details for Beta, and telephone discussions with Mr. Mark Shipley of Responsive Multi-Tech regarding the impact of shutting down the boilers at Beta, and Chubb regarding the impact of fire alarm monitoring in the event the boilers were shut down;
- Revisions on July 27, 2007 to the cost of estimates to maintain the Premises through the winter months;
- Telephone discussion on July 27, 2007 with Mercer Consulting regarding pension plan windup issues, and preparation of correspondence to Mr. Shea re same;
- Review and discuss on July 30, 2007 of the carrying costs of the Beta building and possible reduction in listing price;
- Preliminary review on July 31, 2007 of the decision regarding the application to commence leave against the Receiver, including a telephone discussion with Mr. Shea re same;



- Further revisions on July 31, 2007 to the cost estimate for carrying costs, and correspondence to Mr. Shea attaching same;
- Review on August 2, 2007 of the Court decision regarding Capitalink and KERP, and a subsequent telephone discussion with Mr. Shea re same;
- Review on August 2, 2007 of the real estate report from CB;
- Review and approve on August 7, 2007 of invoices for payment;
- Review on August 7, 2007 of correspondence to Mr. Jasen Kisber of Crescent Commercial Corporation ("Crescent");
- Review on August 7, 2007 of the Proof of Claim filed by the Ministry of Labour for former Beta employees;
- Preparation of correspondence on August 8, 2007 to Ceridian regarding expected T4 slips for the 2007 payroll account, and to Mr. Muscutt inquiring if documentation was delivered to Beta;
- Telephone discussions on August 8, 2007 with Mr. Kisber and Mr. Aziz Bennani of Crescent to arrange a date for inspection of the Premises, including a review of the purchase agreement to confirm the deadline for removal of items from the Premises;
- Telephone discussion on August 8, 2007 with Mr. Shea regarding the status of the bankruptcy application;
- Telephone discussion on August 9, 2007 with Mr. Simpson regarding the status of the file and court decisions rendered;
- Telephone discussions on August 10, 2007 with Telus to confirm contact details to forward correspondence advising of the Receiver's request to disconnect phone lines;
- Telephone discussions on August 10, 2007 to VIP Security to obtain an update on the removal of equipment and clean up at the Premises, and to Mr. Kisber and Mr. Bennani requesting an update on the status of the equipment removal at the Premises;
- Preparation on August 10, 2007 of T4 returns for the payroll account and file returns with CRA;
- Telephone discussion on August 10, 2007 with Mr. Kisber regarding extending of the access period at Beta;
- Preparation on August 10, 2007 of cost estimate to be charged to Crescent as a result of requested access extension;
- Review on August 10, 2007 of the Notice of Appeal filed by Capitalink;
- Review on August 10, 2007 of the schedule of building costs, including subsequent correspondence with Mr. Shea re same;



- Review on August 13, 2007 of hydro bills to determine the incremental Premises Operating costs due to usage of hydro by Crescent, including correspondence to Mr. J. Kisber and Mr. S. Kisber re same;
- Telephone discussion on August 13, 2007 to Mr. Henry Lam of Telus regarding communication equipment remaining at the Premises;
- Review on August 13, 2007 of correspondence from Ms. Ilona Mandel of Grant Thornton LLP regarding financial statements for Beta;
- Revise on August 14, 2007 of the draft financial statements and forward same to Ms. Mandel;
- Telephone discussion on August 14, 2007 with VIP security requesting the mail to be collected for courier pickup;
- Telephone discussion on August 14, 2007 with Mr. Bennani regarding water leak damage at Beta, and arrange with VIP Security to contact Responsive to handle repairs;
- Preparation of correspondence on August 14, 2007 to Mr. Shea regarding an appeal by the former Beta employees with respect to KERP and the Receiver's position in respect to same;
- Attendance on a conference call on August 14, 2007 with Messrs. Whatmore, Harris and Shea regarding the status of the sale of the property and a possible reduction in the listing price of the property;
- Review on August 15, 2007 Beta's financial statements, including preparation of additional information requested by Ms. Melinda Deitz of Grant Thornton LLP (US) for filing corporate tax returns;
- E-mail correspondence on August 14, 2007 with Ms. Darlene Milligan of GE Capital regarding Telus equipment;
- Review on August 15, 2007 of correspondence received from VIP Security, including correspondence to Service Canada in response to payroll information requested with respect to employment insurance claims of former Beta employees, and further including retrieving employee payroll files from storage;
- Telephone discussions on August 16, 2007 to Mr. Bennani and Mr. Muscutt regarding obtaining a quote for elevator repairs;
- Correspondence on August 16, 2007 to HRSDC London requesting information on employee Record of Employment forms;
- Telephone discussion on August 17, 2007 with Mr. Muscutt on the status of obtaining a quote for elevator repairs, including subsequent e-mail correspondence to Mr. Mark Cornelius at Otis regarding preparing a quote for the repair of an elevator door at Beta;
- Telephone discussion on August 17, 2007 regarding Beta's property, including subsequent correspondence to Mr. Whatmore re same;



- Review on August 20, 2007 of correspondence received from Mr. Cornelius, including a subsequent telephone discussion with Mr. Muscutt to confirm elevator repair;
- Prepare on August 20, 2007 correspondence to Crescent regarding occupancy costs;
- Review on August 20, 2007 of correspondence received from Mercer Consulting regarding pension plan surplus, and preparation of correspondence to Mr Shea enclosing same;
- Review on August 20, 2007 of correspondence from Mr. Kisber regarding cost sharing, including subsequent telephone discussion with Mr. Shea re same;
- Review on August 20, 2007 of correspondence received from Mr. Highley;
- Review and revise on August 20, 2007 of draft correspondence to Crescent;
- Preparation of correspondence on August 21, 2007 to Mr. Muscutt regarding elevator repairs, including correspondence to and from Mr. Cornelius regarding deficiencies reported by an inspector with Technical Standards and Safety Authority ("TSSA");
- Review on August 21, 2007 of the trial balance to trace a difference as reported by Ms. Deitz, with respect to finalizing the tax returns for Sun Capital Partners Inc. ("Sun");
- Telephone discussion on August 21, 2007 with Mr. Gaultier of Winmar, including subsequent correspondence to Mr. Gaultier, inquiring on the status of various matters;
- Telephone discussion on August 21, 2007 with Mr. Shea regarding Kisber occupancy;
- Review on August 22, 2007 of financial information for Beta to respond to queries from Ms. Deitz, including preparation of draft balance sheet and income statements from the trial balance of Beta, and forward same to Ms. Deitz;
- Telephone discussions on August 22, 2007 and August 23, 2007 with Mr. Shea regarding Crescent and the status of occupancy;
- Telephone discussion on August 23, 2007 with Mr. S. Kisber regarding charge for extended occupancy, including correspondence to Mr. Kisber;
- Preparation on August 24, 2007 of estimated proceeds analysis for Sun;
- Telephone discussion on August 24, 2007 with Mr. Shea regarding the status of the KERP appeal;
- Review on August 28, 2007 of the TSSA inspection report and the price quote received from Otis to address concerns highlighted in the inspection report, including subsequent correspondence to Mr. Shea re same;
- Preparation of correspondence on August 31, 2007 to Mr. Cornelius to obtain a quote for the elevator repair;
- To all banking required to facilitate the receivership; and



- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	12.8	\$ 495.00	\$6,336.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	13.8	415.00	5,727.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	49.2	225.00	11,070.00
Anna Koroneos, Insolvency Specialist	1.7	145.00	246.50
Edith Sehrbrock, Staff Technician	<u>9.7</u>	140.00	<u>1,358.00</u>
Total fees	<u>87.2</u>		\$24,737.50
Add: GST			<u>1,484.25</u>
Total balance due			<u>\$26,221.75</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

::ODMA\PCDOCS\MINTZ\357892\1



Invoice Date: 11/20/2007
Invoice No.: 117631
Client No.: 20089.CDR02

T. 416.391.2900
F. 416.644.4303
Web site: www.mntz.ca.com

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #11

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period September 1, 2007 to October 31, 2007 including:

- Telephone discussion on September 4, 2007 with Mr. Aziz Bennani of Crescent Commercial Corporation ("Crescent") regarding GST information for Beta;
- Telephone discussion on September 5, 2007 with Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the status of Sun Capital Partners Inc.'s ("Sun") position with respect to the listing price for the Beta Premises ("Premises");
- Review on September 7, 2007 of payroll information regarding former Beta employee T4 slips;
- Review and update on September 8, 2007 of the proposed response of Mr. J. Simpson of Torkin Manes to Mass Mutual;
- Correspondence on September 10, 2007 to Canada Revenue Agency ("CRA"), and arrange logistics for document pickup at the Premises;
- Review on September 10, 2007 of the Telus telephone invoice, including a subsequent telephone discussion with a representative of Telus to inquire about the status of phone line disconnections instructed by the Receiver;
- Review on September 10, 2007 of documentation received from CRA, Human Resources and Social Development Canada ("HRSDC") and Workers Safety and Insurance Board ("WSIB");
- Review on September 10, 2007 of the statement of account received from Responsive Multi-Tech ("Responsive"), including requesting a copy of the supporting invoice;
- Correspondence on September 11, 2007 to and from Mr. Shea regarding the pension fund surplus;
- Telephone discussion on September 12, 2007 with Ms. Johanne Dore of Service Canada regarding a Record of Employment ("ROE") enquiry made by a former employee of Beta;
- Telephone discussion on September 12, 2007 with Mr. Shea regarding the status of Sun's response to the proposed reduction in the listing price for the Premises;

- Review on September 12, 2007 of the decision of the Ontario Labour Relations Board (“OLRB”) regarding the addition of Beta Brands (Barbados) Holdings SLR as a responding party to the application commenced by the union;
- Review on September 12, 2007 of correspondence received from McLean Kerr regarding CAFO, including a subsequent telephone discussion with Mr. Shea regarding same, and with respect to discussions between McLean Kerr and Heenan Blaikie;
- Preparation on September 13, 2007 of payroll information for a former Beta employee requested by the department of Employment Insurance (“EI”), Service Canada;
- Review and respond on September 17, 2007 to e-mail correspondence received from Mr. Chris Muscutt of VIP Security regarding a request from the Police Department of London, Ontario to use the Beta building for police training purposes, including a subsequent telephone discussion with Constable Mike Salminen to obtain information about the request;
- Review on September 18, 2007 of payroll information to respond to queries from Service Canada regarding former Beta employees;
- Preparation on September 19, 2007 of correspondence to Service Canada regarding ROE records of former Beta employees, including verification of employee information from payroll records;
- Review and approve on September 24, 2007 of OTIS Canada Inc. (“Otis”) invoices for payment;
- Review on September 24, 2007 of e-mail correspondence from Mr. Shea regarding the listing price for the Beta building, including subsequent e-mail correspondence to Mr. Peter Whatmore of CB Richard Ellis (“CB”) regarding same;
- Preparation on September 25, 2007 of correspondence to Mr. Shea regarding the CAFO refund;
- Review on September 25, 2007 of e-mail correspondence received from Mr. Whatmore regarding an amendment to the listing agreement, and forward same to Mr. Shea for comments;
- Telephone discussion on September 25, 2007 with Mr. Shea regarding e-mail correspondence received from Mr. Whatmore with respect to possible issues with the historical nature of the Beta building, and regarding Sun’s approval of the Beta site to be used for police training;
- Telephone discussion on September 26, 2007 with Mr. Mark Hayhoe of Hayhoe Mills regarding the status of the receivership;
- Telephone discussion on September 26, 2007 with Mr. Chris Harris of CB regarding equipment remaining at the Premises;
- Preparation on September 26, 2007 of the Report pursuant to Section 246(2) of the Bankruptcy and Insolvency Act and the Interim Statement of Receipts and Disbursements (R&D) for the period ended July 31, 2007;
- Review on September 27, 2007 of photographs of the Beta building, and the Crescent Agreement to Purchase Assets (“Crescent APA”);



- Review and amend on September 27, 2007 the R&D to July 31, 2007;
- Review and execute on September 27, 2007 the amendment to the listing agreement, including subsequent e-mail correspondence to Mr. Whatmore attaching a copy of same;
- Review on September 27, 2007 of correspondence from Mr. Cliff Prophet of Gowlings regarding the pension plan surplus, and the Receiver's position in respect thereof;
- Telephone discussion on September 27, 2007 with Mr. Bennani regarding clean up of the Premises;
- Preparation of correspondence on September 27, 2007 to Mr. Stephen Kisber of Crescent requesting payment of occupancy costs;
- Review on September 27, 2007 of photographs of the Premises received from Mr. Muscutt;
- Correspondence on September 28, 2007 to and from CB regarding the amendment to the listing price;
- Approve on October 1, 2007 the Otis elevator repair proposal, and forward same to Mr. Mark Cornelius of Otis;
- Preparation on October 1, 2007 and October 2, 2007 of weekly payroll analysis sheets from bi-weekly payroll registers and time records to complete Service Canada's information request re former Beta employees;
- Telephone discussion on October 2, 2007 with Mr. Shea regarding the status of the receivership;
- Telephone discussion on October 2, 2007 with Mr. Harris regarding the status of the Premises;
- Preparation on October 2, 2007 and October 3, 2007 of correspondence to the Mayor of the City of London ("Mayor of London") to request a meeting;
- Telephone discussion on October 3, 2007 with Mr. Pat Urgolo of Crescent regarding an outstanding invoice;
- Telephone discussion on October 3, 2007 with a representative of Crescent regarding the status of the clean up and removal of equipment at the Premises;
- Further preparation on October 3, 2007 of weekly employee payroll analysis sheets from bi-weekly payroll registers and time records to complete Service Canada's information request re former Beta employees;
- Preparation of correspondence on October 3, 2007 to Mr. Kisber requesting the balance of payment of occupancy costs;
- Review and verify on October 3, 2007 information contained in the ROE for a former Beta employee requested by EI, Service Canada;
- Correspondence on October 4, 2007 to Mr. Kisber requesting the balance of payment of occupancy costs;



- Telephone discussion on October 4, 2007 with Mr. Bennani regarding the status of the clean up and the removal of equipment at the Premises;
- Telephone discussion on October 4, 2007 with Mr. Jasen Dieleman of Dielco regarding the storage of sold equipment at the Premises, and refer him to Crescent to discuss the delay in removal of the equipment;
- Review on October 4, 2007 of records of a former Beta employee regarding EI Claims to respond to an enquiry from Service Canada;
- Complete on October 5, 2007 Service Canada payroll information request forms from the weekly time analysis sheets;
- Review and respond on October 5, 2007 to e-mail correspondence from Mr. Simpson regarding the proposed appointment of an arbitrator with respect to the union grievance;
- Review on October 9, 2007 of e-mail correspondence received from Mr. J. Dieleman regarding the assets remaining at the Premises, including subsequent e-mail correspondence to Mr. Shea on same;
- Preparation of correspondence on October 9, 2007 to Crescent regarding the end of the Access Period for removal of equipment from Beta, including setting a final deadline for payment of occupancy costs;
- Preparation of correspondence on October 9, 2007 and forward to Mr. Dieleman regarding the removal of equipment from the Premises;
- Telephone discussion on October 10, 2007 with Mr. Kisber regarding various matters;
- Telephone discussion on October 10, 2007 with Mr. Muscutt advising of the required permission of the Receiver to release goods from the Premises;
- Correspondence on October 10, 2007 to Otis attaching an executed contract and payment of same;
- Telephone discussion on October 15, 2007 with Mr. Robert Dieleman of Dielco regarding the payment of occupancy costs until the date of shipment, and refer him to Crescent to discuss same;
- Preparation of correspondence on October 15, 2007 and forward to Telus regarding the status of disconnection of phone lines at Beta;
- Telephone discussion on October 15 2007 with Mr. Malcolm Weir of Grand River Brush to respond to queries including whether there may be any proceeds available for unsecured creditors;
- Complete on October 15, 2007 of payroll information request forms received from Service Canada for former Beta employees for years 2005 and 2006;
- Telephone discussion on October 15, 2007 with Mr. Shea regarding the upcoming OLRB hearing;
- Telephone discussion on October 16, 2007 with Mr. G. Walsh of Gowlings regarding the upcoming OLRB hearing;



- Preparation on October 16, 2007 of weekly employee payroll analysis sheets from bi-weekly payroll registers and time records to complete Service Canada's information request forms re former Beta employees;
- Preparation for and attendance on October 17, 2007 at the OLRB regarding Mr. Blake Cromwell's motion for relief against the union, and review of documentation provided by the union;
- Review on October 18, 2007 of the decision of Senior Justice Leitch regarding the vacation pay issue, including a subsequent telephone discussion with Mr. Shea regarding same;
- Preparation of correspondence on October 19, 2007 and forward to Mr. Whatmore regarding the status of the Premises;
- Telephone discussion on October 19, 2007 with Mr. Shea regarding the upcoming meeting with the Mayor of London;
- Telephone discussion on October 19, 2007 with Mr. Stewart regarding arranging repair of the damaged sprinkler at the Premises, and other matters;
- Telephone discussion on October 23, 2007 with Mr. R. Dieleman regarding the removal of equipment from the Premises and payment of occupancy costs, and further advise of the Receiver's position;
- Review on October 23, 2007 of an offer received by CB for the Premises, including a subsequent telephone discussion with Mr. Shea regarding same;
- Telephone discussion on October 24, 2007 with Mr. Harris regarding the details of the offer for the Beta property, including a telephone discussion, and preparation of a draft analysis for Mr. Shea regarding same;
- Review on October 24, 2007 of the decision of the OLRB regarding Mr. Cromwell's motion for relief against the union;
- Preparation for and attendance on October 25, 2007 in London with Messrs. Shea and Whatmore to meet with the Mayor of London and the City Solicitor regarding the status of the receivership and sale of the Premises;
- Attendance on October 25, 2007 at the Premises to view the facility;
- Preparation of correspondence on October 25, 2007 and forward to Mr. J. Dieleman of Dielco regarding a request for payment of occupancy costs prior to the release of assets from the Premises;
- Telephone discussion on October 26, 2007 with Mr. Muscutt to obtain a status update, and regarding the Receiver's attendance at the Premises;
- Telephone discussion on October 26, 2007 with Mr. R. Dieleman regarding payment of occupancy costs to the Receiver, including preparation of an invoice for same;



- Preparation of correspondence on October 26, 2007 and forward to Mr. Dieleman advising the Receiver's receipt of payment, and requesting a status update of the removal of its equipment the following week, including e-mail correspondence to Mr. Shea regarding same;
- Telephone discussion on October 26, 2007 with Mr. Muscutt to obtain an update on the status of the equipment removal from the Premises, and to advise of Dielco's upcoming removal of its equipment;
- Review and respond on October 26, 2007 to e-mail correspondence from Mr. Muscutt regarding additional security at the Premises for a specific event;
- Telephone discussion on October 29, 2007 with Mr. Shea regarding the status of the Premises;
- Review on October 29, 2007 of the union's Notice of Appeal of the decision of Senior Regional Justice Leitch;
- Telephone discussion on October 29, 2007 with Mr. Simpson on the status of the union appeal, the Premises, and upcoming arbitration;
- Telephone discussions on October 29, 2007 with Mr. Tom Stewart of Responsive regarding issues in connection with the boilers at the Premises, obtaining a quotation for the rental of an air compressor, and requesting Responsive to arrange for an inspection as requested by the building Insurance Underwriters;
- Review and respond on October 30, 2007 to Otis regarding the Receiver's payment of elevator maintenance upon the completion of service;
- Preparation of correspondence on October 30, 2007 and forward to Otis regarding obtaining an update on the repair work performed at the Premises, and various other matters;
- Review on October 30, 2007 of mail received at the Premises and forwarded to the Receiver by VIP Security;
- Telephone discussion on October 31, 2007 with Mr. Stewart regarding the boiler inspection performed by the building Insurance Underwriters;
- Review on October 31, 2007 of an offer received by CB, and attendance to a voicemail from Mr. Harris regarding the response to the offer;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:



Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	17.8	\$495.00	\$ 8,811.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	5.1	415.00	2,116.50
Nufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	49.2	225.00	11,070.00
Edith Sehrbrock, Staff Technician	<u>8.2</u>	140.00	<u>1,148.00</u>
Total fees	<u>80.3</u>		\$23,145.50
Disbursements: file relocation		\$1,749.09	
postage		159.12	
courier		<u>55.55</u>	<u>1,963.76</u>
Total fees and disbursements			\$25,109.26
Add: GST			<u>1,506.56</u>
Total balance due			<u>\$26,615.82</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

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Mintz & Partners Limited

Invoice Date: 01/22/2008
Invoice No.: 118933
Client No.: 20089.CDR02

200 - 1 Concorde Gate
North York, ON M3C 4G4

T. 416.391.2900
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Web site: www.mintzcs.com

Beta Brands Limited
c/o Mintz & Partners Limited
One Concorde Gate, Suite 200
North York, Ontario,
M3C 4G4

INVOICE #12

Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period November 1, 2007 to December 31, 2007 including:

- Telephone discussion on November 1, 2007 with an interested party regarding a sign back offer and the condition of the building at 1156 Dundas St., London (the "Beta Premises");
- Telephone discussion on November 1, 2007 with Mr. Rob Dieleman of Dielco regarding the removal of equipment from the Beta Premises and the process involved with respect to the purchase of certain items;
- Telephone discussion on November 2, 2007 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the signing back offer for the Beta Premises, including subsequent e-mail correspondence to Mr. Peter Whatmore of CB Richard Ellis ("CB") regarding same;
- Attendance on November 2, 2007 to a voicemail message from Mr. Whatmore, including a subsequent telephone discussion with Mr. Shea regarding same;
- Review on November 3, 2007 of correspondence received from Mr. Jeffrey Simpson of Torkin Manes Cohen & Arbus LLP ("Torkin Manes") regarding the upcoming arbitration;
- Preparation of correspondence on November 5, 2007 with Mr. Whatmore regarding the sale of the Beta Premises and the sign back of the offer received;
- Review on November 5, 2007 of e-mail correspondence from Mr. Simpson, including a subsequent telephone discussion with Mr. Simpson regarding the position to be taken by the Receiver regarding the request of VIP Security;
- Review on November 5, 2007 of the payroll registers to respond to a query from Service Canada with respect to the payroll information slip for a former Beta employee;
- Telephone discussion on November 5, 2007 with Ms. Hillary Neary of the Historical Society of London regarding a plaque that was placed at the Beta Premises;
- Review on November 5, 2007 of W-2 returns of Beta USA employees received from Paycheck, including correspondence to former Beta USA employees attaching copies of same;



- Telephone discussion on November 5, 2007 with a representative of Forest City Fire Protection regarding an invoice received with respect to a service call to investigate a water flow fault;
- Telephone discussion on November 6, 2007 with Mr. Kingsley Gardner of Gardner Auctions inquiring about the status of items remaining at the Beta Premises;
- Preparation for and attendance on November 6, 2007 at Gowlings with Mr. Shea to review the amended offer received from an interested party and amendments to be made thereto;
- Finalize on November 6, 2007 the counter offer for the Beta Premises, including correspondence to Mr. Whatmore attaching same;
- Review on November 7, 2007 of correspondence received from Ms. Julie Rogers regarding insurance, including attendance to a voicemail message to Ms. Rogers regarding same;
- Telephone discussion on November 7, 2007 with Mr. Kingsley regarding the status of items remaining at the Beta Premises;
- Review and verify on November 7, 2007 and November 8, 2007 the payroll information reported in the Service Canada Request for Payroll information slip with the payroll registers for former Beta employees as requested by the Employment Insurance (“EI”) audit team of Service Canada, and confirm the results with Service Canada;
- Preparation on November 13, 2007 of an updated analysis of the Estimated Realizations for Sun Capital Partners Inc. (“Sun”);
- Review on November 13, 2007 of the signed back offer for the Beta Premises, including subsequent e-mail correspondence and telephone discussion with Mr. Shea regarding same;
- Review on November 14, 2007 of vacation pay details of salaried Beta employees, including telephone attendance with Mr. Shea in response to questions raised regarding same;
- Review on November 14, 2007 of e-mail correspondence from Mr. Simpson regarding the Capitalink and KERP issues, and respond to same;
- Review on November 14, 2007 of e-mail correspondence between Blake, Cassels & Graydon LLP (“Blakes”), Torkin Manes and Heenan Blaikie regarding the Capitalink and KERP issues;
- Preparation on November 15, 2007 of a vacation pay break down by unionized and non-unionized Beta employees;
- Telephone discussion on November 15, 2007 with Mr. Mac Weir of Grand River Brush regarding his request for a letter outlining the status of the Company;
- Review on November 16, 2007 of the status of unpaid invoices for VIP Security, including e-mail correspondence to Ms. Kraft regarding same;
- Telephone discussion on November 19, 2007 with Mr. Chris Harris of CB regarding the status of the sale of the Beta Premises;



- Review on November 19, 2007 of the payroll registers, including a telephone discussion with Service Canada in response to its query of a former Beta employee's payroll details;
- Review on November 20, 2007 of the accounts payable listing for Grand River Brush, including correspondence to same advising of the status of the receivership;
- Review and authorize on November 21, 2007 the Responsive Multi-Tech ("Responsive") and VIP Security invoices for payment;
- Preparation on November 21, 2007 of correspondence to Telus Communications in response to its disconnection notices received for phone lines at Beta;
- Preparation of correspondence on November 21, 2007 to and from Mr. Simpson and Mr. Shea regarding the settlement of KERP et al, and the position of the Receiver;
- Telephone discussion on November 21, 2007 with Mr. S. Weisz of Blakes regarding the status of the Beta Premises;
- Telephone discussion on November 22, 2007 with Mr. Whatmore regarding information to be provided to lenders;
- Preparation on November 23, 2007 of a cost estimate report regarding the management of the Beta Premises during the winter months;
- Preparation of correspondence on November 26, 2007 to Mr. Shea and Mr. S. Weisz regarding CBRE's report, carrying costs and other matters;
- Review on November 27, 2007 of the payroll register for a former Beta employee regarding a query raised by EI, Service Canada;
- Telephone discussion on November 29, 2007 with a representative of the London Historical Society enquiring about a plaque claimed to be missing at the Beta Premises, including a discussion with VIP Security to investigate same;
- Review on November 29, 2007 of the cost estimate report provided by Responsive for boiler usage at the Beta Premises, including correspondence attaching approval of same to Responsive, and to proceed with the purchase of chemicals required;
- Review and authorize on November 29, 2007 invoices for payment;
- Telephone discussion on November 30, 2007 with Mr. Chris Muscutt of VIP Security regarding the London Historical Society's request for its claimed missing plaque, including e-mail correspondence to Mr. Shea regarding same;
- Review on December 3, 2007 of the notice received from CRA, Human Resources and Social Development Canada ("HRSDC") regarding a Beta employee, including correspondence to HRSDC enclosing same;
- Review and authorize on December 3, 2007 invoices for payment;



- Preparation of correspondence on December 3, 2007 to and from VIP Security regarding the snow removal contract, and the Historical Society of London's claimed missing plaque, including correspondence regarding same;
- Telephone discussion on December 3, 2007 with Ms. Kraft and Mr. Muscutt regarding the snow removal contract;
- Review on December 4, 2007 of the records of a former employee of Beta to respond to a query from Service Canada regarding a ROE form submitted for 2005, and preparation of correspondence to Service Canada providing the results of same;
- Review on December 5, 2007 of the quotation received from VIP Security for a snow removal contract, obtain approval and discuss same with VIP Security and advising them to proceed;
- Telephone attendance on December 10, 2007 with Mr. Shea regarding the disposition of the Beta Premises and Sun's position on same, including preparation of correspondence to Mr. S. Weisz regarding same;
- Telephone discussion on December 10, 2007 with Mr. Shea regarding e-mail correspondence received from Mr. Simpson with respect to the KERP and Capitalink payments;
- Telephone discussion on December 14, 2007 with Ms. Julie Rogers regarding insurance;
- Telephone discussion on December 17, 2007 with Mr. Whatmore regarding the status of the sale of the Beta Premises;
- Telephone discussion on December 17, 2007 with Ms. Rogers regarding insurance;
- Review on December 18, 2007 of the offer and sign back, including e-mail correspondence to CB regarding same;
- Telephone discussion on December 19, 2007 with Service Canada regarding a former Beta employee, including correspondence to Service Canada attaching related information of same;
- Telephone discussion on December 27, 2007 with Ms. Rogers regarding insurance, and execution of the policy extensions;
- Review on December 28, 2007 of e-mail correspondence from Responsive regarding various maintenance issues raised by the technician at Beta, including e-mail correspondence to Mr. Muscutt to investigate same;
- To all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:



Team Members	Hours	Hourly Rates	Total fees
Fees			
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	7.0	\$525.00	\$ 3,675.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	3.3	440.00	1,452.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	13.2	245.00	3,234.00
Julie Drane, Manager	0.8	200.00	160.00
Edith Sehrbrock, Staff Technician	<u>6.1</u>	140.00	<u>854.00</u>
Total fees	<u>30.4</u>		\$9,375.00
Disbursements: Parking			<u>6.25</u>
Total fees and disbursements			\$9,381.25
Add: GST			<u>469.06</u>
Total balance due			<u>\$ 9,850.31</u>

This invoice is due upon receipt.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

GST #: 13188 5782 RT0001

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Mintz & Partners Limited

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Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: March 11, 2008
Invoice No: 2121774
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: R133245290

Invoice - #13

**RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period January 1, 2008 to February 29, 2008 including:

- Review on January 2, 2008 of e-mail correspondence from Ms. Debbie Fitzpatrick of Responsive Multi-Tech ("Responsive") regarding maintenance issues and the replacement of an electric motor at 1156 Dundas St., London (the "Beta Premises"), including a subsequent telephone discussion with Ms. Fitzpatrick providing approval of same and requesting her to obtain quotations for repair items;
- Review on January 3, 2008 of invoices received from OTIS Canada Inc. ("Otis") and Responsive regarding boiler repair service, and authorize payment of same;
- Review on January 3, 2008 of a further counter-offer from a prospective purchaser for the Beta Premises, including subsequent e-mail correspondence to Mr. Stephen Weisz of Blake, Cassels & Graydon LLP ("Blakes") and Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") attaching same;
- Review on January 3, 2008 of e-mail correspondence from Mr. Peter Whatmore of CB Richard Ellis Limited, including e-mail correspondence to Mr. S. Weisz and Mr. Shea;

- Attendance on January 3, 2008 to voicemail messages from and to Mr. Whatmore regarding the Beta Premises;
- Telephone discussion on January 5, 2008 with Mr. Shea regarding a proposed settlement and the availability of funds;
- Review and authorize on January 8, 2008 invoices for payment;
- Telephone discussion on January 10, 2008 with Ms. Fitzpatrick regarding replacing a motor in connection with the operation of the boilers at the Beta Premises, and authorizing Mr. Mark Shipley of Responsive to inspect the spare motor on site;
- Review on January 16, 2008 of the payroll registers for December 2005 to respond to a query from Service Canada regarding an Employment Insurance (“EI”) claim for a former Beta employee;
- Review and authorize payment on January 17, 2008 of invoices received from Responsive;
- Review on January 17, 2008 of a payroll remittance form received from Paycheck USA;
- Telephone discussion on January 21, 2008 with Mr. Shea regarding the Receiver’s Seventh Report to Court (“Receiver’s Seventh Report”) and various other matters;
- Review and update on January 22, 2008 the Receiver’s Seventh Report;
- Preparation on January 23, 2008 of a cost estimate for the maintenance of the Beta Premises for the following six month period;
- Review on January 23, 2008 of Responsive’s invoices regarding a duplicate entry, including a subsequent telephone discussion with a representative of Responsive with respect to same;
- Telephone discussions on January 23, 2008 with a representative of Service Canada regarding a former Beta employee with respect to vacation pay and provide Service Canada with the requested information;
- Telephone attendance on January 25, 2008 with Mr. Shipley inquiring about the process involved to shut down the power relating to the boilers at the Beta Premises;

- Preparation for and attendance on January 25, 2008 in Court with respect to the motion regarding Capitalink and KERP, including a subsequent discussion with counsel regarding same;
- Correspondence on January 25, 2008 to Ms. Debra Haak of Gowlings regarding the vacation pay of a former Beta employee;
- Preparation on January 30, 2008 of a spreadsheet containing estimated carrying costs for the Beta Premises, including e-mail correspondence to Mr. S. Weisz attaching same;
- Telephone discussion on February 4, 2008 with a representative of Telus regarding disconnected phone lines at the Beta Premises, including e-mail correspondence to Ms. Gloria Casanova of Telus attaching previous correspondence documentation;
- Telephone discussion on February 4, 2008 with a representative of Responsive to obtain a price quote for ceasing services to the Beta Premises;
- Telephone discussions on February 8, 2008 with VIP Security to facilitate meter readings to be performed by Union Gas at the Beta Premises;
- Complete on February 8, 2008 a form received from Canada Revenue Agency (“CRA”) requesting information for a former Beta employee;
- E-mail correspondence on February 8, 2008 to Responsive advising of a duplicate billing entry;
- Review on February 9, 2008 of an offer to purchase the Beta Premises received from another prospective purchaser, including subsequent e-mail correspondence to Mr. Shea regarding same;
- Correspondence on February 11, 2008 with Mr. Shea regarding the offer received for the Beta Premises, including e-mail correspondence to Mr. S. Weisz regarding same;
- Telephone attendance on February 11, 2008 with Mr. Whatmore regarding the offer received, including subsequent e-mail correspondence with Mr. S. Weisz regarding same, and preparation of a counter offer;
- Preparation on February 11, 2008 of a report to the Official Receiver pursuant to S.246 (2) of the *Bankruptcy and Insolvency Act*;

- Review on February 11, 2008 of e-mail correspondence received from Union Gas regarding an outstanding bill for the prior year;
- Review on February 12, 2008 of bills received from Responsive, including subsequent e-mail correspondence to Responsive requesting it to provide service reports to the Receiver to process the bills, and further including an outline of billing entry discrepancies and requesting a refund of same;
- Preparation on February 12, 2008 of an Employer Health Tax (“EHT”) return for 2007 and file with the Ministry of Finance;
- Telephone discussion on February 12, 2008 with Ms. Fitzpatrick of Responsive following up on the Receiver’s request for a quote to cease services to the Beta Premises;
- Review on February 13, 2008 of e-mail correspondence received from Ms. Fitzpatrick regarding a proposal to cease services to the Beta Premises;
- Review on February 15, 2008 of a revised counter offer for the Beta Premises, including a telephone discussion with Mr. Whatmore regarding the sign back of the offer, and further including e-mail correspondence to Mr. S. Weisz and Mr. Shea with respect to same;
- Telephone discussion on February 19, 2008 with Mr. Shea regarding the offer for the Beta Premises, including voicemail attendance with Mr. Whatmore with respect to same;
- E-mail correspondence on February 19, 2008 from Mr. Whatmore regarding the offer for the Beta Premises;
- Review on February 19, 2008 of the counter offer received for the Beta Premises;
- Review on February 20, 2008 of the gas bill received from Union Gas for the month of January 2008 and compare with prior invoices, including a subsequent telephone discussion with Mr. Ron Deelan of Union Gas requesting an explanation of the exceptionally higher charges for the month of January 2008, and further including e-mail correspondence to Ms. Margaret Van Bommel of Union Gas to enquire about the status of a previous payment;
- Review on February 20, 2008 of correspondence received from the City of London regarding the Heritage site designation of the Beta Premises;

- Telephone discussions on February 21, 2008 with a representative of AMA Packaging regarding the status of the receivership and provide an update of same;
- Telephone attendance on February 21, 2008 with Mr. Whatmore regarding the status of the sale of the Beta Premises;
- Review on February 25, 2008 of various documents received from Responsive for the period December 27, 2007 to January 25, 2008 reconciling hours billed, including preparation of payment for same;
- Telephone discussion on February 25, 2008 with Ms. Van Bommel enquiring about the status of the incorrect billing for January 2008, including confirmation from Ms. Van Bommel that the billing is under investigation, and further advising of a revised billing to be issued;
- Review on February 25, 2008 of correspondence from Mr. Shea regarding certain language in the amended offer, including telephone discussion with Mr. Shea and Mr. Whatmore regarding same and other matters;
- Telephone discussions on February 25, 2008 with Mr. Whatmore regarding the amended offer for the Beta Premises, including e-mail correspondence to Mr. Whatmore enclosing same;
- Telephone discussion on February 26, 2008 with a representative of CRA to obtain further details about a letter received regarding an EI deficiency claim for a former Beta employee, verify the T4 information and confirm same with CRA;
- Review on February 27, 2008 of the revised offer for the Beta Premises, including e-mail correspondence to Mr. S. Weisz and Mr. Shea regarding same;
- Review on February 28, 2008 of payroll records for a former Beta employee in order to confirm information requested by CRA;
- Preparation for and attendance on February 29, 2008 at Blakes to meet with Mr. S. Weisz and Ms. Silvana D'Alimonte regarding the sign back offer for the Beta Premises;
- To all banking required to facilitate the receivership; and

- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	7.1	\$ 525.00	\$ 3,727.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	6.4	440.00	2,816.00
Nufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	13.9	245.00	3,405.50
Anna Koroneos, Insolvency Specialist	1.1	170.00	187.00
Edith Sehrbrock, Staff Technician	<u>12.3</u> <u>40.8</u>	140.00	<u>1,722.00</u>
		Our Fee	\$11,858.00
		Disbursements: Mileage, Parking, Telephone	<u>123.98</u>
		Subtotal	\$11,981.98
		GST @ 5%	<u>599.10</u>
		Amount Payable	<u>\$12,581.08</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Mintz & Partners Limited
200 - 1 Concorde Gate
Toronto ON M3C 4G4
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Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: July 24, 2008
Invoice No: 2228173
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #14

**RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period March 1, 2008 to April 30, 2008 including:

- Telephone discussion on March 1, 2008 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the status of the offer for 1156 Dundas St., London (the "Beta Premises"), and the results of the meeting with Mr. Stephen Weisz of Blake, Cassels & Graydon LLP ("Blakes");
- Review and authorize on March 3, 2008 invoices for payment, including e-mail correspondence to Mr. Chris Muscutt of VIP Security attaching an invoice received from Vipond Fire Protection Inc. ("Vipond") for his review and verification;
- Telephone discussion on March 4, 2008 with Mr. Muscutt regarding the snow removal and boiler maintenance by Responsive Multi-Tech Inc. ("Responsive") at the Beta Premises;
- Review on March 4, 2008 of the amended T4 return received for a former employee of Beta, retrieve employee contact details, and forward a copy of same to the former employee of Beta;

- Review on March 4, 2008 of the amended agreement prepared by Blakes regarding the sale of the Beta Premises, including a telephone discussion with Blakes regarding same;
- Telephone discussion on March 5, 2008 with Ms. Silvana D'Alimonte of Blakes regarding changes required to the offer for the Beta Premises;
- Review on March 6, 2008 of the revised offer for the Beta Premises, including a telephone discussion with Ms. D'Alimonte regarding same;
- Telephone discussion on March 12, 2008 with Mr. Chris Harris of CB Richard Ellis Limited ("CBRE") regarding a form of offer, including e-mail correspondence to Mr. T. Perlmutter of Blakes regarding same;
- Telephone discussion on March 12, 2008 with Mr. Peter Whatmore of CBRE, including e-mail correspondence to Mr. S. Weisz and Mr. Shea regarding the telephone discussion;
- Telephone discussion on March 13, 2008 with Mr. Muscutt regarding the time log for entry to the Beta Premises by Responsive staff to verify Responsive's invoice;
- Review on March 13, 2008 of documentation received from Mr. Perlmutter regarding the form of offer, including a subsequent discussion with Mr. Perlmutter with respect to same;
- Review on March 14, 2008 of the updated form of offer received from Blakes, including a telephone discussion with Mr. Perlmutter regarding same, and further including e-mail correspondence to CBRE attaching same;
- Telephone discussion on March 17, 2008 with a potential purchaser, and refer the potential purchaser to CBRE;
- Telephone discussion on March 18, 2008 with Mr. Whatmore providing a status update;
- Telephone discussion on March 18, 2008 with VIP Security regarding the alarm failure at the Beta Premises, including arranging for Vipond to inspect the wiring problems;
- E-mail correspondence on March 20, 2008 with Mr. Muscutt regarding the purchase of metal and other debris from the Beta Premises and the clean up at the Beta Premises;
- Preparation on March 20, 2008 of an updated Estimated Realization Analysis;

- Correspondence on March 25, 2008 with Mr. S. Weisz regarding the Sun Beta Analysis and update same;
- Correspondence on March 25, 2008 with Ms. Julie Rogers of CG&B Group providing an insurance update;
- Telephone discussion on March 25, 2008 with Mr. Frank Hart regarding the removal and sale of scrap metal from the Beta Premises;
- Review, update and execute on March 25, 2008 the Amended Listing Extension Agreement, including subsequent e-mail correspondence to Mr. Whatmore attaching same;
- Finalize on March 26, 2008 the Estimated Realization Analysis and forward same to Sun Beta;
- Correspondence on March 27, 2008 with Mr. Case Kuehn of Sun Beta regarding the Estimated Realization Analysis;
- Correspondence on March 27, 2008 with Mr. Whatmore regarding the potential “mothballing” of the Beta Premises and the timing of same;
- Review on March 29, 2008 of e-mail correspondence, and forward the Listing Extension Agreement to Blakes and Gowlings;
- Preliminary review on April 2, 2008 of an offer received from Decade Group (“Decade”), including e-mail correspondence to Mr. Whatmore in connection with same;
- Review on April 3, 2008 of the Decade offer to purchase the Beta Premises, including a telephone discussion with Ms. D’Alimonte regarding same, and further including attendance to voicemail messages to and from Mr. Whatmore with respect to same;
- Obtain and review on April 7, 2008 documentation from storage pertaining to asbestos management at the Beta Premises;
- Telephone discussion on April 7, 2008 with Ms. D’Alimonte regarding the offer received from Decade, Sun Beta’s position in respect of the offer, and Ms. D’Alimonte’s discussion with Mr. Whatmore;
- Telephone discussion on April 8, 2008 with Mr. S. Weisz regarding the status of the Beta Premises;
- Telephone discussion on April 8, 2008 with Mr. Whatmore regarding the status of the offer for the Beta Premises;

- Correspondence on April 9, 2008 to Ms. D'Alimonte enclosing a copy of the environmental report provided by CBRE;
- E-mail correspondence on April 10, 2008 to Ms. D'Alimonte regarding a voicemail message received from Mr. Whatmore regarding the sale of the Beta Premises;
- Telephone discussion on April 11, 2008 with Ms. Farida Chahine regarding a cylinder of Air Liquide at the Beta Premises, including advising VIP Security to provide access to the building to inspect the premises with respect to the remaining cylinders;
- Attendance on April 11, 2008 upon a conference call with Ms. D'Alimonte, Mr. S. Weisz, and subsequently Mr. Whatmore to discuss the Decade offer;
- Telephone discussion on April 11, 2008 with Ms. D'Alimonte regarding her discussion with Mr. Whatmore regarding the terms of the Decade offer;
- Review on April 14, 2008 of expenses recorded for the period January to March 2008 for the upkeep of the Beta Premises, including preparation of an estimated cost analysis for the period May to October 2008 and compare with the estimated cost of "mothballing" the premises;
- E-mail correspondence on April 14, 2008 to Ms. Debbie Fitzpatrick requesting further information on "mothballing" the Beta Premises;
- Attendance on April 14, 2008 to a voicemail message to Mr. Whatmore regarding the Decade offer;
- Review on April 14, 2008 of a schedule of operating costs, including e-mail correspondence to Ms. D'Alimonte attaching same;
- Telephone discussion on April 14, 2008 with Ms. D'Alimonte regarding the position of Sun Beta with respect to the disposition of the Beta Premises;
- Telephone discussion on April 14, 2008 with Mr. Shea regarding the payment of property taxes by the Receiver;
- Telephone discussion on April 15, 2008 with Ms. Fitzpatrick re the request for further information regarding shutting off water and hydro at the Beta Premises, including e-mail correspondence to Ms. Fitzpatrick attaching information regarding insurance issues;

- Telephone discussion and e-mail correspondence on April 15, 2008 with Mr. Randy Yearley of Responsive regarding the potential “mothballing” of the Beta Premises;
- Review on April 15, 2008 of the hydro and water bills for the past several months to verify charges, including a telephone discussion with Mr. Mark Shipley regarding potential areas of reducing hydro usage;
- Preparation on April 15, 2008 of EI information returns received from Service Canada for a former Beta employee;
- Telephone discussion on April 15, 2008 with Mr. Whatmore regarding the status of the Decade offer;
- Review on April 15, 2008 of correspondence from Responsive regarding work to be performed at the Beta Premises, and forward same to Ms. D’Alimonte and Mr. S. Weisz;
- Telephone discussion on April 15, 2008 with Ms. D’Alimonte regarding the status of the sign-back of the Decade offer, including a subsequent discussion with Mr. Whatmore regarding same;
- Review on April 16, 2008 of a report received from Responsive regarding the “mothballing” of the Beta Premises, including a telephone discussion with Mr. Yearley regarding the submission of a proposal for same;
- Review on April 18, 2008 of e-mail correspondence from Ms. Melinda Deitz of Grant Thornton LLP regarding the filing of tax returns for the Company, including a telephone discussion with Ms. Deitz regarding the status of the receivership.
- Review on April 18, 2008 of the Company’s records to identify documents required by Mr. Shawn McConkey of Altus Group regarding property tax claims, including e-mail correspondence and attendance to a voicemail message to Mr. McConkey with respect to same;
- Prepare on April 21, 2008 of actual cost analysis details for October and November 2007 for the Beta Premises.
- Telephone discussions on April 21, 2008 with Mr. S. Weisz and Ms. D’Alimonte regarding the status of the counter-offer for the Beta Premises;
- Review on April 23, 2008 of the price quotation received from Mr. Yearley for the testing of chemicals at the Beta Premises and coordinating the approval of same;

- Review on April 23, 2008 of a draft amended offer from Blakes for the Beta Premises, including a telephone discussion with Ms. D'Alimonte regarding same;
- E-mail correspondence on April 24, 2008 with Mr. Yearley regarding the approval to test chemicals prior to obtaining a price quotation for the disposal of same and requesting the immediate shut-off of the boilers at the Beta Premises;
- Correspondence on April 24, 2008 to VIP Security providing approval of lawn maintenance;
- Review on April 24, 2008 of e-mail correspondence from Ms. D'Alimonte, including subsequent telephone discussion with Ms. D'Alimonte regarding comments received on the draft Agreement of Purchase and Sale;
- Review on April 28, 2008 of the proposed amendments to Schedule "A" with respect to the agreement with Decade, including a telephone discussion with Ms. D'Alimonte regarding same;
- Telephone discussion on April 30, 2008 with Ms. Rogers regarding changes to insurance premiums with respect to changes in security coverage at the Beta Premises;
- Telephone discussion on April 30, 2008 with Mr. J. Simpson regarding the motion by CAFO, including a review of e-mail correspondence in connection with same;
- Telephone discussion on April 30, 2008 with Ms. D'Alimonte regarding the execution of the Agreement of Purchase and Sale with Decade;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	11.9	\$ 525.00	\$ 6,247.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	7.4	440.00	3,256.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	11.8	245.00	2,891.00
Edith Sehrbrock, Staff Technician	<u>18.3</u>	140.00	<u>2,562.00</u>
	<u>49.4</u>		
		Our Fee	\$ 14,956.50
		GST @ 5%	<u>747.83</u>
Amount Payable			<u>\$ 15,704.33</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President

::ODMA\PCDOCS\MINTZ\439576\1

Mintz & Partners Limited
200 - 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Tel: (416) 775-4700
Fax: (416) 601-6600
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Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: July 25, 2008
Invoice No: 2229811
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #15

**RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period May 1, 2008 to June 30, 2008 including:

- Review on May 1, 2008 of e-mail correspondence regarding the Agreement of Purchase and Sale with Decade Group ("Decade");
- Telephone attendance on May 8, 2008 with a representative of VIP Security regarding security issues at 1156 Dundas St., London (the "Beta Premises") and requesting VIP Security to provide a duplicate key to Mr. Peter Whatmore of CB Richard Ellis Limited ("CBRE");
- Telephone attendance on May 16, 2008 with a representative of Renaissance regarding obtaining a status update;
- Review on May 22, 2008 of the endorsement from the Honourable Justice Morawetz regarding the KERP and Capitalink payments;
- Telephone attendance on June 9, 2008 with Mr. J. Simpson of Torkin Manes regarding the status of a potential motion to Court for a distribution, and other matters;
- Preparation on June 11, 2008 of a Summary of Estimated Costs and Estimated Proceeds Analysis;

- Preparation for and attendance on June 12, 2008 at a meeting at the offices of Blake, Cassels & Graydon LLP (“Blakes”) with Mr. Steven Weisz of Blakes and Mr. Patrick Shea of Gowling Lafleur Henderson LLP (“Gowlings”) to discuss the matters required to be addressed to finalize the receivership administration;
- Telephone attendance on June 12, 2008 with Mr. Don McLean of the City of London Fire Department regarding correspondence relating to the Beta Premises, and forward to counsel for comment;
- Attendance on June 13, 2008 upon a conference call with Mr. D. Grace of Miller Thomson, Mr. M. Klug, Mr. Shea and representatives of Blakes regarding outstanding issues relating to vacation pay, pension surplus and the process going forward;
- Telephone attendance on June 17, 2008 with Mr. Whatmore regarding the status of the sale of the Beta Premises;
- Review on June 18, 2008 of the Notice of Motion received from CAFO;
- Telephone attendance on June 20, 2008 with a representative of the London Fire Department regarding the fire safety inspection at the Beta Premises and scheduling a site tour, including e-mail correspondence to counsel regarding same;
- E-mail correspondence on June 23, 2008 with Mr. S. Weisz regarding the CAFO Motion, including telephone attendance with Mr. Shea with respect to same;
- Review on June 25, 2008 of various documentation regarding vacation pay and other statutory deemed trusts, including preparation of an analysis of interest that could have been considered to be attributable to unpaid vacation pay;
- Telephone attendance on June 25, 2008 with Mr. S. Weisz regarding a status update;
- Preparation for and attendance on June 26, 2008 at the Beta Premises to meet with representatives of the Ministry of the Environment and the London Fire Department to tour the facility and discuss remediation requirements;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and

- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.
- A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	5.5	\$525.00	2,887.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	8.7	440.00	3,828.00
Naufer Sulaiman, CGA, ACMA (UK), Insolvency Specialist	0.4	245.00	98.00
Anna Koroneos, Insolvency Specialist	0.2	170.00	34.00
Edith Sehrbrock, Staff Technician	<u>10.4</u>	140.00	<u>1,456.00</u>
	<u>25.2</u>		
		Our Fee	\$ 8,303.50
		GST @ 5%	<u>415.18</u>
		Amount Payable	<u>\$ 8,718.68</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

::ODMA\PCDOCS\MINTZ\443539\1



Mintz & Partners Limited
5140 Yonge St., Suite 1700
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Fax: (416) 601-6600
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Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: September 23, 2008
Invoice No: 2254733
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice - #16

**RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period July 1, 2008 to August 31, 2008 including:

- Review on July 2, 2008 of correspondence received from the Ministry of the Environment ("MOE"), including contacting various environmental companies to obtain quotes for the removal of PCBs at 1156 Dundas St., London (the "Beta Premises");
- Correspondence on July 2, 2008 with VIP Security regarding securing a PCB containment room and taking digital photos of PCB containers;
- Review on July 3, 2008 of correspondence from Blake, Cassels & Graydon LLP ("Blakes") regarding the cancellation of the Beta corporate charter, and respond to same;
- Telephone discussion on July 3, 2008 with various environmental disposal companies regarding providing quotes, including receipt and review of same;
- Review on July 4, 2008 of quotes received for the PCB removal, including preparation of correspondence to counsel regarding same;
- Preparation on July 7, 2008 of correspondence to the Ministry of Government and Consumer Services regarding the Stay of Proceedings with respect to the cancellation of the Certificate of Incorporation;

- Finalize on July 8, 2008 of the PCB decommissioning tender, and completion of the required documentation;
- Correspondence on July 8, 2008 to the lender's counsel regarding the fire department inspection and the status of same;
- Telephone discussion on July 9, 2008 with Mr. Eric Smith of PCB Disposal Inc. ("PCB Disposal") regarding the Generator number required to ship waste, including a telephone discussion with a representative of MOE with respect to same;
- Completion on July 9, 2008 of the application form to renew the Generator account, including subsequent telephone discussions with Mr. Smith, and Mr. Glen Rutherford of the MOE regarding same;
- Telephone discussion on July 11, 2008 with Mr. Don McLean of the London Fire Department regarding the status of the rectification, including a subsequent telephone discussion with Mr. Chris Muscutt of VIP Security regarding same;
- Telephone discussions on July 14, 2008 with Ms. Silvana D'Alimonte of Blakes regarding the PCB removal, the MOE and Fire Violations, and the status of same in connection with APS;
- E-mail correspondence on July 15, 2008 to Ms. D'Alimonte, Mr. Steven Weisz of Blakes, and Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the status of the sale of the Beta Premises;
- Telephone discussion on July 17, 2008 with Mr. Jeff Simpson of Torkin Manes regarding the status of the receivership;
- Review on July 17, 2008 of correspondence received from PBC Disposal regarding the removal of drums from the Beta Premises;
- Review on July 21, 2008 of correspondence received from Mr. Muscutt regarding the break-in at the Beta Premises;
- Preparation on July 21, 2008 of correspondence to Ms. D'Alimonte regarding the status of PCBs and other wastes at the Beta Premises;
- Telephone discussion on July 21, 2008 with Mr. McLean regarding the status of the completion of work at the Beta Premises;
- Review on July 21, 2008 of the draft Torkin Manes letter to Mr. Frank Highley;

- Review on July 22, 2008 of correspondence received from PCB Disposal regarding the site decommissioning, including preparation of correspondence to MOE regarding same and regarding the removal of PCBs;
- Correspondence on July 22, 2008 with PCB Disposal regarding the remaining wastes at the Beta Premises;
- Correspondence on July 22, 2008 with Mr. Muscutt regarding the Fire Alarm status;
- Telephone discussion on July 25, 2008 with Ms. D'Alimonte regarding the PCB disposal and various other matters;
- Attendance on July 25, 2008 to a voicemail message to Mr. Muscutt regarding purchaser access;
- Telephone discussion on July 28, 2008 with Mr. Peter Whatmore of CB Richard Ellis ("CBRE") regarding the status of Decade and its expectations with respect to the upcoming expiration of period, the PCB Disposal, and arranging for the potential purchaser to pay costs;
- Review on July 28, 2008 of a letter from a potential purchaser of the Beta Premises regarding a request for an extension to certain conditions in the agreement;
- Telephone discussion on July 28, 2008 with Ms. D'Alimonte regarding the letter received from Decade with respect to an extension request;
- Telephone discussions on July 29, 2008 with Mr. Whatmore regarding the extension of period request, including subsequent telephone discussion with Ms. D'Alimonte regarding same;
- Telephone discussion on July 30, 2008 with Ms. D'Alimonte regarding changes to APS with respect to the period, the costs for removal of PCB's and containers, and the offer for the removal of scrap materials;
- Review on July 31, 2008 of the Amending Agreement to Purchase Agreement;
- Attendance on August 1, 2008 upon a conference call with Mr. S. Weisz and Mr. Simpson regarding the unpaid vacation pay, and other matters;
- Review on August 1, 2008 of various files and prepare an analysis of vacation pay owing, and respond to correspondence from Mr. Shea regarding same;

- Telephone discussions on August 1, 2008 with Mr. Shea regarding the matters discussed in the conference call of the same date, including subsequent telephone discussion with Mr. Simpson with respect to same;
- Telephone discussion on August 8, 2008 with Ms. K. McEachern of Blakes regarding her enquiry on the status of vacation pay;
- Telephone discussion on August 11, 2008 with a representative of the London Fire Department regarding the Beta Premises;
- Review on August 12, 2008 of e-mail correspondence from Mr. M. Klug regarding the status of vacation pay;
- Correspondence on August 14, 2008 with PCB Disposal regarding the status of the removal of various wastes;
- Telephone discussion on August 20, 2008 with Mr. McLean regarding the status of remediation, including correspondence with VIP Security to co-ordinate the review of same;
- Review on August 20, 2008 of files regarding the environmental reports;
- Telephone discussion on August 21, 2008 with Mr. Harris regarding the status of the sale process and access to the Beta Premises by Union Gas;
- Preparation for and attendance on August 21, 2008 at a meeting with Mr. Shea, Mr. S. Weisz, and Mr. Simpson to discuss the finalization of the receivership administration;
- Correspondence on August 26, 2008 with Responsive Multitech regarding the winterization of the Beta Premises, including a telephone discussion with a representative of Steritech with respect to access to the Beta Premises;
- Telephone discussion on August 27, 2008 with Mr. Marc Trudell of Sendex Environmental regarding the Phase I assessment;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

- A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	4.4	\$525.00	\$ 2,310.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	20.2	440.00	8,888.00
Anna Koroneos, Insolvency Specialist	0.2	170.00	34.00
Edith Sehrbrock, Staff Technician	<u>6.7</u>	140.00	<u>938.00</u>
	<u>31.7</u>		
		Our Fee GST @ 5%	\$ 12,170.00 <u>608.50</u>
Amount Payable			<u>\$12,778.50</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President



Mintz & Partners Limited
5140 Yonge St., Suite 1700
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Canada

Tel: (416) 601-6150
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www.deloitte.ca

Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: November 20, 2008
Invoice No: 2285571
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice - #17

**RE: Beta Limitec/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period September 1, 2008 to October 31, 2008 including:

- Preparation on September 2, 2008 of correspondence to Mr. Marc Trudell of Sendex Environment, environmental consultant for a potential tenant of 1156 Dundas St., London (the "Beta Premises"), regarding its request for certain environmental and building information;
- Review on September 2, 2008 of e-mail correspondences regarding the sale of the Beta Premises;
- Telephone discussions on September 9, 2008 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding his discussion with Ms. Irene Matheson, Member of Parliament;
- Preparation on September 10, 2008 of the Section 246(2) Report and the Interim Statement of Receipts and Disbursements ("R&D") for the period ending July 22, 2008;
- Review on September 10, 2008 of e-mail correspondence regarding the scheduling of the distribution motion;

- Review on September 22, 2008 of e-mail correspondence from Decade Group Inc. (“Decade”) regarding its request for an extension of the condition period in the Agreement of Purchase and Sale (“APS”);
- Attendance on September 22, 2008 upon a conference call with Ms. Silvana D’Alimonte of Blake, Cassels & Graydon LLP (“Blakes”) regarding correspondence between Mr. Peter Whatmore of CB Richard Ellis Limited (“CBRE”) and Decade, and other matters in connection with same;
- Review on September 22, 2008 of a listing agreement amendment, including preparation of correspondence to Gowlings and Blakes regarding a proposed course of action;
- Telephone discussion on September 23, 2008 with Ms. Julie Rogers regarding the status of discussions with the insurer with respect to coverage availability in the event of a water shut-off of the sprinkler system;
- Telephone discussion on September 24, 2008 with Ms. D’Alimonte regarding Decade’s extension request, including subsequent telephone discussions with Mr. Randy Fisher of CBRE and Ms. D’Alimonte to discuss the Receiver’s position;
- Correspondence on September 24, 2008 with the insurer regarding coverage availability in the event of a water shut-off of the sprinkler system;
- Telephone discussion on September 25, 2008 with Ms. D’Alimonte regarding the information requested by Sun Beta;
- Preparation on September 25, 2008 of an Estimated Net Proceeds analysis and an analysis of the cost to decommission the facility vs. the status quo, and forward same to Ms. D’Alimonte;
- Correspondence on September 26, 2008 with Ms. D’Alimonte regarding the status of the Receiver’s position with respect to the APS;
- Review on September 29, 2008 of correspondence received from Decade regarding the termination of the APS, including telephone discussion with Ms. D’Alimonte and Mr. S. Weisz regarding same, and further including telephone discussion with Sun Beta regarding same;
- Correspondence on October 1, 2008 with CBRE regarding the status of a response with respect to the termination of the APS;

- Telephone discussion on October 2, 2008 with Ms. D'Alimonte regarding the termination of the APS, including subsequent telephone discussion with CBRE regarding same;
- Telephone discussion on October 2, 2008 with Mr. Randy Yearly of Responsive Multi-Tech Inc. ("Responsive") regarding decommissioning of the Beta Premises, and preparation of correspondence to Responsive with respect to same;
- Correspondence on October 2, 2008 with Mr. Chris Muscutt of VIP Security regarding security issues;
- Review on October 2, 2008 of e-mail correspondence from Ms. D'Alimonte regarding correspondence received from Sun Beta with respect to its position on the Beta Premises;
- Review on October 3, 2008 of correspondence from Mr. Randy Fisher of CBRE, including a subsequent telephone discussion with Ms. D'Alimonte, regarding Decade;
- Review on October 3, 2008 of e-mail correspondence from CBRE regarding the APS;
- Attendance on October 6, 2008 upon a conference call with Mr. Bob Siskind of Decade and Ms. D'Alimonte to discuss the status of Decade's work to secure tenants for the Beta Premises;
- Telephone discussion on October 6, 2008 with Mr. Yearly regarding the status of decommissioning of the Beta Premises;
- Telephone discussion on October 6, 2008 with Mr. Jeff Boivin of Trow Engineering ("Trow") regarding a quotation for providing an Envelope Audit;
- Preparation for and attend on October 6, 2008 upon a conference call with Ms. D'Alimonte, Mr. Siskind, Mr. Fisher and Mr. Jeff Willick of Decade regarding the status of the APS;

- Preparation on October 7, 2008 of documents for the Receiver's website, including uploading same, and e-mail correspondence to various parties regarding same;
- Review on October 8, 2008 of correspondence received from Mr. Boivin regarding the status of the building assessment proposal, including a telephone discussion with Mr. Ron Smith of Trow regarding same;
- Review on October 8, 2008 of correspondence received from Mr. Fisher regarding Decade's correspondence and a potential new offer;
- Telephone discussion on October 8, 2008 with Ms. D'Alimonte regarding the status of the Receiver's position;
- Review on October 10, 2008 of correspondence received from CBRE;
- Review on October 10, 2008 of correspondence received from the Ministry of the Environment regarding PCB decommissioning of the Beta Premises, and forward same to CBRE;
- Telephone discussion on October 10, 2008 with a representative of Allied International Credit regarding the status of the Company and other matters;
- Telephone discussion on October 15, 2008 with Ms. D'Alimonte regarding the status of the sale of the Beta Premises;
- Telephone discussions on October 15, 2008 with Mr. Fisher and Ms. D'Alimonte regarding the status of the APS;
- Telephone discussions on October 16, 2008 with Ms. D'Alimonte and Mr. Whatmore regarding the Beta Premises;
- Telephone discussion on October 16, 2008 with Mr. Whatmore regarding the status of sale of the Beta Premises, including subsequent attendance upon a conference call with Ms. D'Alimonte and Mr. Whatmore with respect to same;
- Review on October 17, 2008 of correspondence regarding the Beta Premises;
- Preparation for and attendance on October 20, 2008 upon a conference call with Mr. Whatmore and Ms. D'Alimonte regarding the Beta Premises;

- Telephone discussion on October 20, 2008 with Mr. Shea regarding the return of the deposit on the Beta Premises;
- Telephone discussion on October 23, 2008 with Mr. Yearly regarding the status of decommissioning of the Beta Premises, and building code matters;
- Telephone discussion on October 23, 2008 with Mr. Don McLean of the London Fire Department regarding the status of the sprinkler system and ensuring no access to the facility, including correspondence with Mr. Muscutt with respect to securing the facility and obtaining a quotation to board up windows;
- Telephone discussion on October 23, 2008 with Mr. Whatmore regarding the status of the sale of the Beta Premises, including e-mail correspondence to Ms. D'Alimonte and Mr. S. Weisz regarding same;
- Preparation for and attendance on October 24, 2008 upon a conference call with Sun Beta, Ms. D'Alimonte and Mr. S. Weisz to discuss a strategy regarding the status of the sale of the Beta Premises;
- Preparation on October 24, 2008 of a schedule of updated carrying costs and an estimated proceeds analysis for the next twelve months;
- Preparation on October 24, 2008 of a schedule requested by Blakes ;
- Telephone discussion on October 29, 2008 with Mr. Yearly regarding the status of decommissioning of the Beta Premises;
- Review on October 29, 2008 of correspondence regarding insurance coverage;
- Correspondence on October 30, 2008 with Mr. Shea regarding the return of the deposit to Decade;
- Review on October 30, 2008 of the proposed extension to the listing agreement , provide comments for same and forward to Ms. D'Alimonte;
- E-mail correspondence on October 30, 2008 with Mr. Whatmore and Mr. Shea regarding the return of the deposit to Decade;
- Telephone discussion on October 30, 2008 with Mr. Shea regarding a status update;
- Review on October 30, 2008 of various e-mail correspondences and tend to Blake's request for information;

- To review and authorization of all disbursements and all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	9.0	\$ 525.00	\$ 4,725.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	23.4	440.00	10,296.00
Anna Koroneos, Insolvency Specialist	6.2	170.00	1,054.00
Edith Sehrbrock, Staff Technician	<u>8.5</u>	140.00	<u>1,190.00</u>
	<u>47.1</u>		
		Our Fee	\$ 17,265.00
		GST @ 5%	<u>863.25</u>
		Amount Payable	<u>\$ 18,128.25</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President

Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: February 13, 2009
Invoice No: 2327230
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #18

RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period On November 1, 2008 to December 31, 2008 including:

- Telephone discussions on November 5, 2008 with Mr. Randy Yearley of Responsive Multi-Tech Inc. ("Responsive") regarding the status of decommissioning at 1156 Dundas St., London (the "Beta Premises"), and the City of London building inspector's position regarding same;
- Preparation on November 5, 2008 of correspondence to Blake, Cassels & Graydon LLP ("Blakes") with respect to matters in connection with the heating and sprinkler systems;
- Telephone discussion on November 7, 2008 with Mr. Peter Kokkoros of the City of London, Building Division, regarding shutting off the sprinklers at the Beta Premises, including various correspondence with Messrs. Randy Yearley and Don MacLean of the London Fire Department regarding same;
- Correspondence on November 11, 2008 with Responsive and the City of London;
- Attempts on November 12, 2008 to contact Mr. MacLean, including correspondence to Mr. McLean;

- Preparation on November 13, 2008 of correspondence to the London Fire Department regarding the status of the Beta Premises and the intent to proceed with decommissioning;
- Review on November 17, 2008 of correspondence received from Mr. MacLean, including subsequent telephone discussion with Mr. MacLean regarding same;
- Telephone discussion on November 17, 2008 with Mr. David Kitterman, Deputy Fire Chief, London Fire Department, regarding the Beta Premises, including preparation of correspondence to Blakes with respect to discussions on same;
- Telephone discussions on November 18, 2008 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP (“Gowlings”) regarding the upcoming motion, including subsequent telephone discussion with Mr. S. Weisz of Blakes with respect to same and regarding the status of the Beta Premises;
- Telephone discussion on November 18, 2008 with Mr. Kitterman and review of correspondence;
- Telephone discussions on November 18, 2008 with Messrs. Shea and S. Weisz regarding a strategy for dealing with the Beta Premises;
- Telephone discussion on November 19, 2008 with Mr. S. Weisz regarding the Receiver’s Eighth Report to the Court (“Eighth Report to Court”) and the Beta Premises;
- Telephone discussion on November 20, 2008 with Mr. Jason Beeho of Blakes regarding information on vacation pay;
- Preparation and review on November 20, 2008 of an Interim Statement of Receipts and Disbursements (“R&D”);
- Telephone discussion on November 20, 2008 with Mr. Shea regarding the Eighth Report to Court and other matters;
- Telephone discussion on November 20, 2008 with Mr. S. Weisz regarding scheduling a meeting with the City of London regarding the Beta Premises, including attendance to a voicemail message to Mr. Shea with respect to same;
- Review and finalize on November 21, 2008 the Eighth Report to Court, including various telephone discussions with Mr. Shea regarding same;

- Preparation on November 21, 2008 of information with respect to vacation pay;
- Review and finalize on November 21, 2008 the Eighth Report to Court, including a subsequent telephone discussion with Mr. Shea regarding same;
- Telephone discussion on November 24, 2008 with Mr. Shea regarding upcoming attendance in London, Ontario and requesting Mr. Shea to contact the Mayor's office;
- Telephone discussion on November 24, 2008 with representatives of Blakes regarding information on vacation pay;
- Review and revise on November 24, 2008 information with respect to vacation pay information, including correspondence to Blakes enclosing same;
- Correspondence on November 25, 2008 with Mr. S. Weisz regarding vacation pay, and provide revisions to information previously provided;
- Telephone discussion on November 26, 2008 with Mr. Chris Muscutt of VIP Security regarding access to the Beta Premises;
- Preparation for and attendance on November 26, 2008 in London, Ontario for the motion regarding the distribution of funds;
- Attendance on November 26, 2008 at the Beta Premises with Messrs. Shea and S. Weisz;
- Telephone discussions on November 27, 2008 with Mr. Kitterman regarding a sight visit, including correspondence with VIP security with respect to access issues and a clean-up of the Beta Premises;
- Review on November 27, 2008 of correspondence from Mr. Peter Whatmore of CB Richard Ellis Limited ("CBRE"), including subsequent telephone discussion with Mr. Whatmore with respect to the status of the sale of the Beta Premises;
- Preparation on November 27, 2008 of correspondence to Mr. Kitterman regarding a decommissioning strategy;
- Telephone discussion on November 28, 2008 with Mr. Kitterman regarding results of his review of the Beta Premises;
- Preparation on November 28, 2008 of correspondence to Messrs. S. Weisz and Shea regarding discussions with Mr. Kitterman and possible alternative courses of action;

- Telephone discussion on December 2, 2008 with Mr. Beeho regarding the information on vacation pay;
- Correspondence on December 2, 2008 with Mr. Muscutt regarding the clean-up of the Beta Premises;
- Telephone discussion on December 3, 2008 with Mr. Beeho;
- Review and update on December 3, 2008 and December 4, 2008 of information regarding vacation pay, including correspondence to Blakes attaching same;
- Telephone discussion on December 4, 2008 with Mr. Beeho regarding the vacation pay matters;
- Review and respond on December 5, 2008 to e-mails on the Receiver's website;
- Telephone discussion on December 8, 2008 with Mr. Shea regarding a status update;
- Telephone discussion on December 11, 2008 with Mr. Shea regarding the status of upcoming attendance in London, Ontario;
- Review and complete on December 12, 2008 an insurance questionnaire and prepare correspondence to the CG&B Group Inc. regarding same;
- Telephone discussion on December 12, 2008 with Mr. S. Weisz regarding the status of the Beta Premises;
- Review on December 12, 2008 of a draft Court Order regarding the distribution of funds, including a telephone discussion with Mr. Shea providing comments on same;
- Review on December 12, 2008 of an exchange of e-mails regarding upcoming Court attendance in London, Ontario;
- Telephone discussion on December 12, 2008 with Mr. S. Weisz regarding the status of the Beta Premises;
- E-mail correspondence on December 13, 2008 with Mr. Shea regarding the distribution of funds pursuant to the Court Order to be obtained;
- Review on December 15, 2008 of e-mail correspondence regarding the status of the clean-up of the Beta Premises;

- Review on December 15, 2008 of various insurance matters, including correspondence with Ms. Julie Rogers with respect to same;
- Review on December 15, 2008 of correspondence from Mr. MacLean;
- Telephone discussion on December 17, 2008 with Ms. Rogers regarding insurance coverage;
- Telephone discussion on December 17, 2008 with VIP Security regarding the clean-up and security of the Beta Premises;
- Review on December 19, 2008 of insurance information and forward same to Blakes with comments;
- Attendance on December 19, 2008 upon a conference call with Mr. S. Weisz and Ms. S. D'Alimonte of Blakes regarding the status of the Beta Premises, insurance coverage, and various other matters;
- Correspondence on December 23, 2008 with Ms. Rogers regarding confirmation of insurance coverage;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	15.5	\$ 525.00	\$ 8,137.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	28.4	440.00	12,496.00
Doris Marie Woo, Senior Manager	0.5	440.00	220.00
Lawrence F. Levin, Manager	3.6	245.00	882.00
Anna Koroneos, Insolvency Specialist	0.3	170.00	51.00
Edith Sehrbrock, Staff Technician	<u>7.4</u>	140.00	<u>1,036.00</u>
	<u>55.7</u>		
		Our Fee	\$ 22,822.50
		GST @ 5%	<u>1,141.13</u>
		Amount Payable	<u>\$ 23,963.63</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President



Mintz & Partners Limited
5140 Yonge St., Suite 1700
Toronto, ON M2N 6L7
Canada

Tel: 416-601-6150
Fax: 416-601-6600
www.deloitte.ca

Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: March 25, 2009
Invoice No: 2350080
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #19

**RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") -
Receivership**

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period January 1, 2009 to February 28, 2009 including:

- Telephone discussion on January 2, 2009 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the status of 1156 Dundas St., London (the "Beta Premises") and the distribution to Sun Beta;
- Telephone discussion on January 6, 2009 with Mr. Shea regarding his discussion with Mr. S. Graff regarding the distribution of funds and the status of the Beta Premises;
- E-mail correspondence on January 9, 2009 to Mr. Shea regarding the status of his discussions with Mr. Graff and Mr. S. Weisz of Blake, Cassels & Graydon LLP ("Blakes");
- Telephone discussion on January 9, 2009 with Mr. Shea regarding the status of his follow-up discussion with Mr. S. Weisz with respect to the status of the Beta Premises;
- Attendance on January 12, 2009 to a voicemail message to CB Richard Ellis Limited ("CBRE") regarding the status of the Beta Premises;
- Telephone discussion on January 13, 2009 with Mr. Peter Whatmore of CBRE regarding the status of the Beta Premises;

- Review on January 21, 2009 of e-mail correspondence with respect to the distribution to Sun Beta;
- Review on January 21, 2009 of correspondence regarding utility and maintenance costs and timing for potential abandonment of the Beta Premises;
- E-mail exchange on January 22, 2009 regarding an offer for the Beta Premises;
- Review on January 22, 2009 of various invoices for Beta, including a telephone discussion with an insurer with respect to a fire safety review;
- Review on January 27, 2009 of the Court Order and arrange for the preparation of the distribution to Sun Beta via Blakes;
- Review on February 2, 2009 of e-mail correspondences regarding the status of the Beta Premises;
- Preparation on February 3 and 4, 2009 of the Interim Statement of Receipts and Disbursements (“R&D”) for the period ending January 30, 2009 with respect to the preparation of the report pursuant to the S.246(2) of the Bankruptcy and Insolvency Act (“S.246(2) Report”) to be sent;
- Review on February 4, 2009 of an offer for the Beta Premises and e-mail correspondence to Blakes attaching same;
- E-mail correspondence on February 4, 2009 with Mr. Whatmore regarding various matters in connection with an offer received for the Beta Premises;
- Telephone discussion on February 4, 2009 with Mr. Whatmore regarding the status of the Beta Premises, including e-mail correspondence to Blakes and Gowlings with respect to same;
- Telephone discussions on February 4, 2009 with Mr. S. Weisz and Ms. S. D’Alimonte of Blakes regarding the status of the Beta Premises, including a subsequent telephone discussion with Mr. Shea with respect to same and scheduling a conference call for February 5, 2009;
- Preparation on February 4, 2009 of a letter to the Official Receiver’s (“OR”) office;
- Preparation for and attendance on February 5, 2009 upon a conference call with Mr. S. Weisz and Mr. Shea regarding the disposition of the Beta Premises;

- E-mail correspondence on February 9, 2009 to Mr. Shea with respect to Mr. S. Weisz providing an update on the sale of the Beta Premises;
- Telephone discussion on February 9, 2009 with Mr. Whatmore regarding the sale of the Beta Premises, including e-mail correspondence to Mr. S. Weisz, Ms. D'Alimonte and Mr. Shea with respect to same;
- Review and respond on February 9, 2009 to e-mail correspondence from Mr. S. Weisz;
- Telephone discussion on February 10, 2009 with Mr. Shea regarding a status update;
- E-mail correspondence on February 11, 2009 with Mr. Shea and Mr. S. Weisz regarding the disposition of the Beta Premises;
- Various telephone discussions on February 11, 2009 with Mr. S. Weisz and Mr. Shea regarding the status of the Beta Premises, shut down costs, and matters in connection with same;
- Review and update on February 11, 2009 of the S.246(2) Report and the letter to the OR;
- Telephone discussions on February 12, 2009 with Mr. S. Weisz regarding the status of the Beta Premises;
- Review and update on February 12, 2009 of the Estimated Realizations Analysis as requested by Blakes;
- E-mail correspondence on February 12 and 13, 2009 to Mr. Shea regarding the status of the pension surplus issue;
- Review and revise on February 13, 2009 the Estimated Realizations Analysis;
- Correspondence on February 17, 2009 with Mr. S. Weisz regarding the pension surplus issue;
- Review and update on February 18, 2009 of the Estimated Realizations Analysis;
- Review on February 18, 2009 of new offers received, including a subsequent telephone discussion with Mr. Whatmore regarding same;

Beta Brands Limited - Receivership

March 25, 2009

Page 4 of 5 – Invoice #19

- E-mail correspondence on February 18, 2009 attaching new offers received to Blakes and Gowlings, including scheduling a conference call to discuss same;
- Correspondence on February 18, 2009 with VIP Security regarding a security audit;
- Finalize on February 18, 2009 the Estimated Proceeds Analysis and forward same to Blakes;
- Review on February 19, 2009 of the offers received in preparation for an upcoming conference call with representatives of Blakes, Gowlings and Sun Beta;
- Preparation for and attendance on February 19, 2009 upon a conference call with Mr. Shea, Mr. S. Weisz, Ms. D'Alimonte and Mr. Case Keuhn of Sun Beta regarding the status of the receivership, offers received, the sale of Beta Premises, and other matters related thereto;
- E-mail correspondence on February 19, 2009 to Blakes and Gowlings with respect to discussions held with Mr. Whatmore;
- Correspondence on February 19, 2009 with VIP Security regarding the fire alarm audit;
- Telephone discussion on February 23, 2009 with Mr. Shea regarding the status of the final report to Court;
- Upload on February 24 and 25, 2009 documents to the Receiver's webpage;
- E-mail correspondence on February 27, 2009 to Mr. Whatmore regarding the status of the sale of the Beta Premises;
- Review on February 27, 2009 of correspondence from CBRE regarding the status of potential offers;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	7.7	\$ 525.00	\$ 4,042.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	10.3	440.00	4,532.00
Anna Koroneos, Insolvency Specialist	5.1	170.00	867.00
Edith Sehrbrock, Staff Technician	<u>5.4</u>	140.00	<u>756.00</u>
	<u>28.5</u>		
		Our Fee GST @ 5%	\$ 10,197.50 <u>509.88</u>
Amount Payable			<u>\$ 10,707.38</u>

Payable upon receipt to Mintz & Partners Limited



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President



Mintz & Partners Limited
5140 Yonge St., Suite 1700
Toronto, ON M2N 6L7
Canada

Tel: 416-601-6150
Fax: 416-601-6600
www.deloitte.ca

Private and Confidential

Beta Brands Limited
c/o Mintz & Partners Limited
1 Concorde Gate, Suite 200
North York, Ontario, M3C 4G4

Date: June 15, 2009
Invoice No: 2432481
Client/Mandate No: 890834.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #20

RE: Beta Limitee/Beta Brands Limited ("Beta" or the "Company") - Receivership

To professional services rendered by Mintz & Partners Limited ("MPL") for acting as Court-Appointed Interim Receiver and Receiver of Beta (the "Receiver") for the period March 1, 2009 to June 10, 2009 including:

- Telephone discussion on March 2, 2009 with Mr. Randy Yearly of Responsive Multi-Tech regarding the status of 1156 Dundas St., London (the "Beta Premises") and other matters;
- Telephone discussion on March 3, 2009 with a potential purchaser regarding the sale of the Beta Premises;
- Review on March 4, 2009 of an offer received for the Beta Premises (an "Offer");
- Preparation on March 6, 2009 of correspondence to a representative of Beta's lender regarding an Offer;
- Telephone discussion on March 9, 2009 with a representative of Stewardship Ontario regarding a refund to be provided;
- Review on March 10, 2009 of correspondence regarding potential purchasers;
- Telephone discussion on March 10, 2009 with Mr. Patrick Shea of Gowling Lafleur Henderson LLP ("Gowlings") regarding the status of the Receiver's report to Court;

- Review on March 12, 2009 of correspondence received from CB Richard Ellis Limited (“CBRE”) regarding the Beta Premises and forward same to Blake, Cassels & Graydon LLP (“Blakes”), counsel to Beta’s lender;
- Telephone discussion on March 12, 2009 with Ms. Silvana D’Alimonte of Blakes regarding the status of the Offer;
- Review on March 14, 2009 of revisions provided by Ms. D’Alimonte to the form of the Agreement of Purchase and Sale (“APS”);
- Review on March 19, 2009 of an Offer and prepare correspondence to Blakes regarding same;
- Preparation for and attendance on March 23, 2009 upon a conference call with Ms. D’Alimonte and Mr. Shea to discuss Offers for the Beta Premises and the process going forward;
- Review on March 23, 2009 of the status of property tax arrears, including correspondence to Ms. D’Alimonte and Mr. Shea providing an update on same;
- Review and revise on March 23, 2009 an Offer, including a telephone discussion with Mr. Randy Fisher of CBRE regarding same;
- Telephone discussion on March 24, 2009 with Mr. Chris Harris of CBRE regarding the status of an Offer, including executing and forwarding to Mr. Harris a signed back Offer of same;
- Review on March 24, 2009 an Offer and forward same to Ms. D’Alimonte to provide amendments, and further amend and execute same;
- Telephone discussion on March 26, 2009 with Mr. Harris regarding the status of signed back Offer;
- Telephone discussion on March 27, 2009 with Mr. Harris regarding an Offer, including attendance upon a conference call with Ms. D’Alimonte and Mr. Harris to discuss same;
- Correspondence on March 27, 2009 to Blakes regarding the status of an Offer;
- Telephone discussion on March 30, 2009 with Mr. Harris regarding the status of a signed back Offer, including a subsequent telephone discussion with Ms. D’Alimonte with respect to same and matters in connection with same;

- E-mail correspondence on March 30, 2009 to a former Beta employee regarding an enquiry regarding severance pay and vacation pay;
- Telephone discussion and correspondence on March 31, 2009 with Mr. Harris regarding the status of a signed back Offer;
- Telephone discussion on March 31, 2009 with Mr. Fisher regarding moving ahead with an Offer, including attendance upon a conference call with Ms. D'Alimonte and Mr. Shea regarding same;
- Review and amend on March 31, 2009 an Offer and forward same to CBRE, including a subsequent review of the executed agreement;
- Attendance on April 2, 2009 upon a conference call with Mr. Fisher and Ms. D'Alimonte regarding the status of a deposit and various other matters;
- Telephone discussion on April 3, 2009 with Mr. Fisher regarding the status of a deposit and other interest in the Beta Premises, including a subsequent telephone discussion with Ms. D'Alimonte with respect to same;
- Telephone discussion on April 6, 2009 with an agent for a potential purchaser regarding the status of delivery of a deposit, and forward correspondence to Ms. D'Alimonte with respect to same;
- Review on April 6, 2009 of an amendment to the APS, including a telephone discussion with Mr. Fisher regarding same;
- Telephone discussion on April 7, 2009 with an agent for a potential purchaser regarding his client's termination of the APS and preparation of correspondence in respect of same;
- Telephone discussions on April 7, 2009 with Mr. Harris regarding an Offer, including a telephone discussion with Ms. D'Alimonte regarding same;
- Preparation on April 7, 2009 of an update to the estimated net proceeds analysis, including a telephone discussion with Mr. Shea regarding issues in connection with same and with respect to the status of the sale of the Beta Premises;
- Telephone discussion on April 7, 2009 with Ms. D'Alimonte regarding the quantum of funds in the Receiver's bank account;

- Telephone discussion on April 7, 2009 with Mr. Peter Whatmore of CBRE regarding another potential purchaser for the Beta Premises, and review of e-mail correspondence in connection with same;
- Provide amendments on April 8, 2009 to an Offer in preparation of accepting same;
- Telephone discussion on April 9, 2009 with Mr. Harris regarding the status of a deposit, including a subsequent telephone discussion with a potential purchaser regarding the status of a deposit;
- Review on April 13, 2009 of correspondence from a potential purchaser regarding the status of a deposit payment and his legal counsel and forward same to Blakes, including a telephone discussion with Mr. Harris with respect same;
- Telephone discussion on April 14, 2009 with a representative of Clark Transport regarding filing of a Proof of Claim and matters in connection with the receivership;
- Telephone discussion on April 15, 2009 with Mr. Harris regarding the status of an Offer;
- Telephone discussion on April 17, 2009 with a potential purchaser regarding a status update;
- Attendance on April 17, 2009 at a meeting with a potential purchaser regarding matters in connection with the APS, and preparation of correspondence to Blakes re same;
- Telephone discussions on April 20, 2009 with Ms. D'Alimonte and Mr. Todd Plosker of Sun Beta regarding the status of an Offer;
- Telephone discussion on April 23, 2009 with a potential purchaser regarding the status of lender approval for an Offer;
- Correspondence on April 27, 2009 with Blakes regarding a potential purchaser's offer and background check, including a telephone discussion with Ms. D'Alimonte regarding same;
- Preparation on April 27, 2009 of an update to the estimated net proceeds analysis and forward same to Blakes;
- Telephone discussion on April 27, 2009 with Mr. Shea regarding the status of the receivership administration;

- Preparation for and attendance on April 29, 2009 upon a conference call with Ms. D'Alimonte and Mr. S. Weisz, Mr. Shea and Mr. Plosker regarding the status of the sale of the Beta Premises and matters in connection with same;
- Preparation on May 1, 2009 of correspondence to Mr. Plosker regarding the results of the background check;
- Telephone discussions on May 1, 2009 with Mr. Fisher and Mr. Harris providing a status update;
- E-mail correspondence on May 1, 2009 to Mr. Harris regarding proceeding with an Offer;
- Telephone discussion on May 4, 2009 with Mr. Fisher regarding matters in connection with the sale of the Beta Premises;
- Telephone discussion on May 4, 2009 with Ms. D'Alimonte regarding the sale of the Beta Premises;
- E-mail correspondence on May 4 and 5, 2009 to Mr. Harris regarding the status of the property taxes and other matters in connection with the sale of the Beta Premises;
- Telephone discussions on May 13 and 15, 2009 with a potential purchaser;
- Attendance on May 15, 2009 at a meeting with a potential purchaser regarding his proposed change to his Offer, including correspondence to Blakes and Sun Beta with respect to same;
- Telephone discussion on May 18, 2009 with Ms. Julie Rogers of The CG&B Group Inc. regarding possible continuation of insurance coverage;
- Attendance on May 21, 2009 on a conference call with Ms. D'Alimonte and Messrs. Weisz and Shea to discuss matters in connection with the Receiver's discharge;
- Telephone discussion on May 22, 2009 with a representative of Marsh Canada Limited re the possibility of the Receiver obtaining replacement insurance;
- Telephone discussion on May 22, 2009 with Ms. Rogers re status of extension of insurance coverage;

- Telephone discussion on May 22, 2009 with Mr. Fisher regarding a party interested in the Beta Premises and the status of same;
- E-mail correspondence on May 25, 2009 to Mr. Jeffery Simpson of Torkin Manes regarding the status of the receivership;
- Telephone discussion on May 26, 2009 with Mr. Gary Feldman of Chaitons LLP regarding a party potentially interested in the Beta Premises;
- Attendance on May 27, 2009 on a conference call with Messrs. Weisz, Sommers and Kehoe of Blakes, Mr. Plosker and Mr. Shea to discuss the Receiver's final report and the timing for the court application for discharge of the Receiver;
- Review on May 28, 2009 of the status of provincial employer health tax refunds and GST refunds and contact Larry Brunt of the Ontario Ministry of Finance and a representative of Canada Revenue Agency to discuss same;
- E-mail correspondence on May 28, 2009 to Mr. Weisz of Blakes regarding the status of the review of the pension surplus matter and subsequent e-mail correspondence on May 29 and June 1, 2009 to Mr. Shea re same;
- Telephone discussion on June 3, 2009 with Mr. Whatmore regarding the status of the Beta Premises and the receivership;
- Attendance on June 5, 2009 on a conference call with Messrs. Weisz and Sommers of Blakes and Mr. Shea to discuss issues involved in the application for the Receiver's discharge;
- Telephone discussion on June 10, 2009 with Mr. Weisz of Blakes regarding the pension surplus issue;
- E-mail correspondence on June 10, 2009 with Mr. Whatmore regarding the Beta Premises and a tour of same by a potentially interested party;
- Review and update the Receiver's final report to the Court including all materials required therein and attendance in Court in respect of the Receiver's application for its discharge;
- To review and authorization of all disbursements and all banking required to facilitate the receivership; and

- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver of the Company, including all meetings/discussions, telephone attendances, written correspondence, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	20.6	\$ 525.00	\$ 10,815.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	46.1	440.00	20,284.00
Anna Koroneos, Insolvency Specialist	7.8	170.00	1,326.00
Edith Sehrbrock, Staff Technician	<u>14.2</u>	140.00	<u>1,988.00</u>
	<u>88.7</u>		
		Our Fee	\$ 34,413.00
		GST @ 5%	<u>1,720.65</u>
		Amount Payable	<u>\$ 36,133.65</u>

Payable upon receipt to Mintz & Partners Limited



for Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Mintz & Partners Limited
 Court-Appointed Interim Receiver and Receiver of Beta Limitee/Beta Brands Limited

Invoice # and Hours

Professional Staff	Invoice # and Hours																				Total Hours	Average Hourly Rate (\$)	Total \$ (rounded)
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
Daniel R. Weisz	13.2	70.0	15.8	8.6	17.3	4.6	22.0	28.2	13.9	12.8	17.8	7.0	7.1	11.9	5.5	4.4	9.0	15.5	7.7	20.6	312.9	\$ 503.50	\$157,546.50
Hartley Bricks	61.9	128.0	76.9	43.3	47.4	17.4	32.4	40.6	42.0	13.8	5.1	3.3	6.4	7.4	8.7	20.2	23.4	28.4	10.3	46.1	663.0	420.81	279,000.00
Doris Marie Woo	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.5	440.00	220.00
Lawrence F. Levin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.6	0.0	0.0	3.6	245.00	882.00
Naufer Sulaiman	0.0	130.6	98.7	73.0	81.7	79.0	83.4	142.9	87.1	49.2	49.2	13.2	13.9	11.8	0.4	0.0	0.0	0.0	0.0	0.0	914.1	225.86	206,458.50
Julie Drane	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	200.00	160.00
Anna Koroneos	12.5	72.8	34.7	17.9	5.4	7.3	1.4	9.7	7.0	1.7	0.0	0.0	1.1	0.0	0.2	0.2	6.2	0.3	5.1	7.8	191.3	165.37	31,635.00
Edith Sehrbrock	0.0	8.5	11.5	10.5	7.1	5.5	6.4	12.6	17.2	9.7	8.2	6.1	12.3	18.3	10.4	6.7	8.5	7.4	5.4	14.2	186.5	140.00	26,110.00
TOTAL	87.6	409.9	237.6	153.3	158.9	113.8	145.6	234.0	167.2	87.2	80.3	30.4	40.8	49.4	25.2	31.5	47.1	55.7	28.5	88.7	2,272.7	\$ 308.89	\$702,012.00

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF DANIEL WEISZ
(SWORN JUNE 16, 2009)

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)

Tel: (416) 369-7399

Fax: (416) 862-7661

Solicitors for Mintz & Partners Limited in its capacity as
Interim Receiver and Receiver of Beta Limitee/Beta
Brands Limited

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

AFFIDAVIT OF CLIFTON P. PROPHET
Sworn June 17, 2009

I, **Clifton P. Prophet**, of the City of Toronto, **MAKE OATH AND SAY:**


1. I am a partner at the law firm of Gowling Lafleur Henderson LLP ("**Gowlings**") and as such have personal knowledge of the matters to which I hereinafter refer.
2. Gowlings was retained by Mintz & Partners Limited (the "**Receiver**") in its capacity as interim receiver and receiver of Beta Limitée/Beta Brands Limited.
3. Attached hereto and marked as **Exhibits "A"** are true copies of the accounts rendered by Gowlings to the Receiver for the period ending December 31, 2008. The attached accounts reflect the hours worked by Gowlings' professionals at their standard rates as well as the disbursements incurred by Gowlings in connection with this engagement.

SWORN before me at the City of Toronto, in)
the Province of Ontario, on June 17th,)
2009)



A Commissioner, etc.)

Frank D. Lamine)



CLIFTON P. PROPHET



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
16232508

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

121969

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T963120

DATE PAGE
May 15, 2007 1

Mintz & Partners Limited
ATTN: Hartley Bricks
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

~~This invoice~~ A related to in the
absence of Clifton P. Proplet
sworn before me, this 17th
day of June 2007.
[Signature]
A COMMISSIONER FOR TRADING AFFAIRS

Our Matter: T963120
Beta Brands

TO OUR FEE:

12/01/2007	Engaged re review of claims; engaged re consideration with respect to marketing of assets Patrick Shea	3.20
15/01/2007	Engaged re matters relating to property claims; Patrick Shea	2.10
17/01/2007	Engaged re 30 day goods claims; engaged re matters relating to receivership of Beta Brands Patrick Shea	0.90
18/01/2007	Prepare for, travel to and attend at Beta Brands premises in London ON and meeting with Mayor of London ON; return to Toronto ON; follow-up Patrick Shea	10.30
21/01/2007	Receive and review letter correspondence; Patrick Shea	0.30
22/01/2007	Engaged re various e-mail exchanges and voicemail exchanges with respect to receivership; Patrick Shea	0.50
23/01/2007	Engaged re various receivership-related matters; review pallet-related issues; review Information Package; engaged re issues raised by M Klug	

ERRORS AND OMISSIONS EXCLUDED

PER _____
P. Shea

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 4.5 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE May 15, 2007

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



	Patrick Shea	2.50
24/01/2007	Review correspondence from union counsel and Application filed at labour board and discuss issues with P Shea;	
	R. Ross Wells	0.50
24/01/2007	Engaged re 81.1 claims; engaged re employment/labour issues; engaged re pension surplus issues; engaged re various e-mail exchanges; discuss issues with R Wells;	
	Patrick Shea	2.10
25/01/2007	Owner name searches, US & Canada, for Beta Brands;	
	Marian Noonan	0.30
25/01/2007	Engaged re information package; prepare draft form of offer; engaged re pension and labour-related issues	
	Patrick Shea	3.50
27/01/2007	Engaged re review of terms and conditions of sale; various e-mail exchanges	
	Patrick Shea	0.80
29/01/2007	Engaged re package to sell assets	
	Patrick Shea	1.70
31/01/2007	Engaged re terms of sale; engaged re offer to purchase; engaged re e-mail correspondence with respect to Paramount Pallets; engaged re letter to Paramount Pallets	
	Patrick Shea	1.50
01/02/2007	Review and revise form of offer and terms and conditions of sale	
	Patrick Shea	2.20
02/02/2007	Engaged re Information Package	
	Patrick Shea	5.10
04/02/2007	Review G&M advertisement; various e-mail exchanges re trade marks issues	
	Patrick Shea	0.50
06/02/2007	Engaged re matters relating to receivership	
	Patrick Shea	1.60
07/02/2007	Engaged re telephone conference with respect to removal of assets	
	Patrick Shea	0.90

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



09/02/2007	Engaged re receivership-related matters including issues relating to marketing of assets Patrick Shea	0.90
12/02/2007	Engaged re matters relating to receipt of closing funds from Bremner Transaction Patrick Shea	0.40
13/02/2007	Engaged re various matters related to receivership; telephone conversation and e-mail exchange with Receiver re marketing process; correspondence with M Klug Patrick Shea	2.10
14/02/2007	Engaged re materials for sale approval hearing Patrick Shea	2.10
15/02/2007	Engaged re materials for motion seeking approval for sales and marketing process; review and revise report; prepare notice of motion; engaged re payment of fee to Capitalink; engaged re payment of KERF Patrick Shea	7.50
16/02/2007	Conducting ownership search for Canada and United States marks of Beta Brands; reviewing Asset Purchase Agreement; reviewing schedule of marks attached to e-mail of P Shea of January 17; verifying US marks; drafting reporting email; Susannah Rolston	1.00
16/02/2007	Engaged re issues with respect to leave application by union; engage re trademarks; Patrick Shea	0.50
17/02/2007	Exchange of e-mails with counsel to Local 242G; exchange of e-mails with J Simpson; exchange of e-mails to S Weisz; exchange of v-mails with solicitor for London re marketing; engaged re review of law re s.215 leave against interim receiver Patrick Shea	1.10
19/02/2007	Reviewing Canadian trademarks and e-mail to P Shea; Susannah Rolston	1.00
19/02/2007	Engaged re various matter relating to receivership and pending motions; e-mail from S. Rolston; Patrick Shea	2.10
22/02/2007	Engaged re various matters relating to Receivership Patrick Shea	2.80
23/02/2007	Engaged re preparation of factum for s.215 leave application; Patrick Shea	4.70

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



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DATE PAGE
May 15, 2007 4

24/02/2007	Engaged re comprehensive review of cases with respect to s. 1(4) and 69 of the Labour Relations Act, 1995 with respect to successor and related employer issues; engaged re review of materials delivered by Local 242G; engaged re initial draft of law portion of factum re s. 1(4) related employer	Patrick Shea	7.50
25/02/2007	Engaged re research into s.215 leave against receiver;	Patrick Shea	6.20
26/02/2007	Prepare draft Fourth Report of Receiver; engaged re e-mail and telephone calls rescheduling	Patrick Shea	5.20
28/02/2007	Engaged re successor employer issues; engaged re issues concerning application of PIPEDA to employee records in possession of the Receiver	Patrick Shea	1.70
28/02/2007	Perusal of message from P Shea re PIPEDA question; preparation and transmittal of response;	Michael Power	0.20
03/03/2007	Engaged re research re successor employer cases at Supreme Court of Canada	Patrick Shea	2.50
04/03/2007	Engaged re s. 215 factum and research re successor employer provisions	Patrick Shea	4.50
05/03/2007	Review Motion Record and draft factum, review draft fourth report, offer comments to P Shea, review caselaw;	R. Ross Wells	1.50
05/03/2007	Legal research re successor employee cases;	Heather Yamoah	0.50
05/03/2007	Engaged re finalizing Fourth Report; telephone discussion with McLean and Kerr re insurance premium financing; engaged re factum; telephone conversation and e-mail exchange with R Wells	Patrick Shea	3.20
09/03/2007	Engaged re finalizing Fourth Report; engaged re telephone discussion re factum	Patrick Shea	1.80
11/03/2007	Drafting factum;	Ned J. Fox	3.70
12/03/2007	Engaged re insurance-related matters		

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo
Region

Calgary

Vancouver

Moscow



	Patrick Shea	0.80
13/03/2007	Revising factum; Ned J. Fox	2.10
13/03/2007	Engaged re drafting of factum; Patrick Shea	2.50
15/03/2007	Engaged re finalizing factum Patrick Shea	2.10
20/03/2007	Engaged re discussion with respect to offers for assets; report to Textron re same Patrick Shea	0.80
22/03/2007	Preparing motion materials; Ned J. Fox	1.70
23/03/2007	Review and consider offers received for Remaining Assets Patrick Shea	2.10
24/03/2007	Review and consider union Book of Authorities and cases Patrick Shea	4.10
26/03/2007	Preparing motion materials; Ned J. Fox	2.20
26/03/2007	Prepare for union leave hearing; engaged re offers to purchase assets; engaged re Xerox claim Patrick Shea	3.20
27/03/2007	Engaged re sale of Remaining Property Patrick Shea	1.10
28/03/2007	Travel to London for hearing; prepare for hearing Patrick Shea	3.20
29/03/2007	Prepare for and attend hearing re union motion to lift stay; travel from London to Toronto Patrick Shea	11.30
30/03/2007	Revise Receiver's Fifth Report; revise offer re Remaining Property; Patrick Shea	2.10

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



05/04/2007	Engaged re receivership-related matters Patrick Shea	2.80
06/04/2007	Engaged re receivership-related matters Patrick Shea	0.30
08/04/2007	Prepare factum for sale approval motion Patrick Shea	4.10
09/04/2007	Engaged re telephone conversations and e-mail exchanges with Mintz re sale of assets and reporting on position of secured lenders; engaged re e-mail exchange with M Klug re vacation pay information; engaged re preparation for sale hearing Patrick Shea	2.30
10/04/2007	Engaged re various matters relating to receivership and sale of assets; engaged re employee vacation pay information Patrick Shea	2.30
12/04/2007	Reviewing and responding to emails from P Shea; Steven R Willard	0.20
12/04/2007	Prepare for and attend court re approval of transactions re remaining assets; follow-up afterwards; e-mail exchanges with S Willard; Patrick Shea	2.50
13/04/2007	Preparing amending letter and reviewing MLS agreement; preparing email to P Shea; Steven R Willard	2.20
13/04/2007	Engaged re co-ordination of appointment to obtain amended order re trademarks Patrick Shea	0.40
13/04/2007	Engaged re closing of trademarks transaction and transaction for remaining assets; e-mail from S Willard; Patrick Shea	1.60
16/04/2007	Telephone conversation with D Weisz; reviewing CB Richard Ellis retainer letter; Steven R Willard	0.80
16/04/2007	Engaged re closing of trademarks transaction; appear in court to obtain amended order Patrick Shea	2.10

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



17/04/2007	Revising CB Richard Ellis letter; Steven R Willard	0.40
17/04/2007	Engaged re closing of Trademarks Transaction Patrick Shea	0.50
18/04/2007	E-mails exchanges with union counsel re access to employment records; e-mail exchange re transfer of trademarks Patrick Shea	0.70
19/04/2007	Completing revisions to CB Richard Ellis letter and sending same to D Weisz; Steven R Willard	0.70
19/04/2007	E-mail from M Scheim requesting certified copy of Approval and Vesting Order re sale to Regal and Certificate re same; locate same; responding e-mail to M Scheim attaching same; telephone discussion with D Weisz re certified copies; telephone call to J Simpson re same; reply e-mail from D Weisz advising incorrect court documents provided to M Scheim; email from J Simpson re certified copies; Heath Whiteley	0.50
23/04/2007	E-mail follow-up re certificate and matters relating to receivership Patrick Shea	0.20
23/04/2007	Telephone conversation with D Weisz; revising draft letter; Steven R Willard	0.40
26/04/2007	Reviewing Memorandum of Agreement with Regal and email reporting; Susannah Rolston	1.00
26/04/2007	Review Trademarks conveyance document Patrick Shea	0.20

Fees for Professional Services

\$81,933.50

Disbursements

TAXABLE COSTS

Copying	\$146.25
Scanning Service	\$34.50
Fax Charges	\$5.25
Long Distance Telephone	\$0.14
Binding	\$2.40
Courier	\$12.43

ERRORS AND OMISSIONS EXCLUDED

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DATE PAGE
May 15, 2007 8

Taxi's	\$11.33
Meal Expense	\$105.27
Parking fee	\$3.79
Travel Expenses: Accommodation	\$157.36
Travel Expenses: Cabs	\$37.74
Travel Expenses Meals	\$6.60
Quick Law: Research	\$40.61
TOTAL Taxable Disbursements	\$563.67

Matter Summary

Fees for Professional Services	81,933.50	
Goods and Services Tax on Fees	4,916.01	
Total Fees and Taxes		86,849.51

Disbursements for Professional Services	563.67	
Goods and Services Tax on Disbursements	33.82	
Total Disbursements and Taxes		597.49

Total Invoice Balance..... \$ 87,447.00

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 87,447.00

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
16310925

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

121969

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T963120

DATE PAGE
Sep 19, 2007 1

Mintz & Partners Limited
ATTN: Hartley Bricks
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T963120
Beta Brands

TO OUR FEE:

09/05/2007	Engaged re e-mail correspondence; engaged re claim by A&B as against reserve; review Reserve Agreement Patrick Shea	1.10	500.00/HOUR
10/05/2007	E-mail exchange with L Jackson re Capitalink distribution Patrick Shea	0.20	500.00/HOUR
11/05/2007	Engaged re review of up-coming matters; analysis of issues with respect to payment of Capitalink fee and KERP Patrick Shea	2.40	500.00/HOUR
11/05/2007	E-mail exchange with L Jackson re Capitalink distribution; engaged re scheduling of motions Patrick Shea	0.80	500.00/HOUR
14/05/2007	Review and consider Aird & Berlis claim for fees; prepare response Patrick Shea	0.60	500.00/HOUR
14/05/2007	Materials for motion re distribution Patrick Shea	4.20	500.00/HOUR
15/05/2007	Engaged re Aird & Berlis claim for fees Patrick Shea	0.50	500.00/HOUR

ERRORS AND OMISSIONS EXCLUDED

PER _____
P. Shea

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 4.5 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Sep 19, 2007

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



121969

DATE PAGE
Sep 19, 2007 2

01/06/2007	E-mail from P Marr re scheduling Patrick Shea	0.10	500.00/HOUR
04/06/2007	E-mail exchange with L Jackson re Capitalink distribution Patrick Shea	0.30	500.00/HOUR
05/06/2007	E-mail exchange with L Jackson re Capitalink distribution; engaged re scheduling Patrick Shea	0.90	500.00/HOUR
06/06/2007	Receive and review reporting letter re real estate marketing; e-mail exchange with H Bricks Patrick Shea	0.50	500.00/HOUR
11/06/2007	Review P. Shea's e-mail and draft consulting agreement with Altus Derbyshire; telephone discussion with H. Bricks, draft and e-mail proposed amendments for H. Brick's review; discussion with P. Shea; David Tang	2.00	535.00/HOUR
11/06/2007	Engaged re research with respect to law raised by counsel for Local 242G re priorities; e-mail exchange with L Jackson; engaged re scheduling Patrick Shea	2.80	500.00/HOUR
13/06/2007	E-mail exchange with L Jackson re Capitalink distribution Patrick Shea	0.20	500.00/HOUR
15/06/2007	Receive and review materials from Local 242G; review previous e-mail chains re assertions with respect to Receiver's actions Patrick Shea	1.20	500.00/HOUR
16/06/2007	Engaged re review of motion materials prepared by Local 242G Patrick Shea	3.20	500.00/HOUR
18/06/2007	Prepare draft Sixth Report Patrick Shea	3.20	500.00/HOUR
19/06/2007	Finalize draft report; telephone discussion with counsel for Sun; e-mail exchange with Receiver; telephone discussion and e-mail exchange with counsel for Capitalink; engaged re proof of claim property Patrick Shea	3.80	500.00/HOUR
21/06/2007	Engaged re finalizing Sixth Report; meeting with D Weisz Patrick Shea	0.80	500.00/HOUR

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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Moscow



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DATE PAGE
Sep 19, 2007 3

21/06/2007	Prepare motion record re distributions on KERP's and to Capitalink Patrick Shea	1.90	500.00/HOUR
22/06/2007	Compile and deliver Sixth Report and Motion Record re advice and direction re distributions Patrick Shea	1.40	500.00/HOUR
24/06/2007	Engaged re review of auction items to identify potential legal issues with removal of fixtures, etc. Patrick Shea	1.10	500.00/HOUR
25/06/2007	Discussion with P. Shea re PMSIs; Christopher Alam	0.30	500.00/HOUR
25/06/2007	Engaged re telephone conversation with H Bricks; engaged re factum; e-mail exchanges with various parties re motions Patrick Shea	6.20	500.00/HOUR
26/06/2007	Engaged re factum Patrick Shea	5.20	500.00/HOUR
10/07/2007	Engaged re motion for advice and directions re payment to Capitalink; review and consider factum filed by Capitalink Patrick Shea	1.90	500.00/HOUR
12/07/2007	Corresponding with P. Shea; reading through factum Yung Kim	0.80	185.00/HOUR
12/07/2007	Engaged re 19 July 2007 motions Patrick Shea	7.40	500.00/HOUR
13/07/2007	Reading over factum for P. Shea Yung Kim	0.90	185.00/HOUR
13/07/2007	Engaged re Receiver's motion re advice and directions re payment of commissions and KERP; review factum filed by Local 242G; review cases in support of position Patrick Shea	3.40	500.00/HOUR
16/07/2007	Conducting corporate searches, re: Center Court Locations Michelle Nimac	0.50	170.00/HOUR
16/07/2007	Engaged re review of materials filed by KERP beneficiaries; engaged re telephone call with S Weisz; engaged re telephone calls and e-mail exchanges with Receiver; engaged re preparation of cases		

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

Ottawa

Toronto

Hamilton

Waterloo
Region

Calgary

Vancouver

Moscow



	Patrick Shea	3.30	500.00/HOUR
18/07/2007	Prepare for hearing in London; travel from London to Toronto		
	Patrick Shea	4.50	500.00/HOUR
19/07/2007	Prepare for and attend hearing of motion re distribution on KERP and Capitalink commission; prepare for motion re employee vacation pay distribution		
	Patrick Shea	15.00	500.00/HOUR
20/07/2007	Prepare for and attend motion re employee vacation pay distribution; travel from London to Toronto		
	Patrick Shea	8.20	500.00/HOUR
27/07/2007	Engaged re correspondence from OLRB re hearing		
	Patrick Shea	0.30	500.00/HOUR
31/07/2007	Receive and review RSJ's decision		
	Patrick Shea	1.50	500.00/HOUR
02/08/2007	Engaged re issues with respect to price reduction for building; receive and review decision		
	Patrick Shea	1.20	500.00/HOUR
09/08/2007	Telephone conference re price reduction		
	Patrick Shea	0.50	500.00/HOUR
10/08/2007	Engaged re issues with respect to occupation of premises by auctioneer		
	Patrick Shea	0.60	500.00/HOUR
10/08/2007	Receive and review notice of appeal from Capitalink; review decision being appealed from		
	Patrick Shea	0.50	500.00/HOUR
13/08/2007	Receive and review notice of appeal from KERP beneficiaries		
	Patrick Shea	0.40	500.00/HOUR
19/08/2007	Receive and review correspondence re price reduction		
	Patrick Shea	0.30	500.00/HOUR
20/08/2007	Receive and brief review of letter from Mercer re pension surplus; review letter re continued occupation of premises		
	Patrick Shea	0.50	500.00/HOUR
21/08/2007	Engaged re pension surplus; engaged re purchase price increase for real property; engaged re continued		

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



121969

occupation of auctioneer

Patrick Shea 0.90 500.00/HOUR

22/08/2007 Telephone discussion with client re status of removal of property and adjustment to sale price for property; faxes from union counsel; review grievances and OLRB proceedings to determine whether Receiver needs to participate

Patrick Shea 1.20 500.00/HOUR

29/08/2007 Receiver and review letter from OLRB

Patrick Shea 0.20 500.00/HOUR

Fees for Professional Services \$48,819.50

Disbursements

TAXABLE COSTS

Copying	\$333.75
Scanning Service	\$1.00
Fax Charges	\$9.00
Binding	\$42.60
Corporate Search - Cyberbahn - Taxable	\$63.00
Agency Fees	\$674.50

TOTAL Taxable Disbursements \$1,123.85

Matter Summary

Fees for Professional Services	48,819.50	
Goods and Services Tax on Fees	2,929.17	
Total Fees and Taxes		51,748.67

Disbursements for Professional Services	1,123.85	
Goods and Services Tax on Disbursements	67.43	
Total Disbursements and Taxes		1,191.28

Total Invoice Balance..... \$ 52,939.95

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 52,939.95

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
16450791

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

121969

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T963120

DATE PAGE
Mar 31, 2008 1

Mintz & Partners Limited
ATTN: Hartley Bricks
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T963120
Beta Brands

TO OUR FEE:

04/09/2007	E-mail correspondence with client re sale of Beta Premises Patrick Shea	0.30	500.00/HOUR
07/09/2007	Correspondence re union arbitration/OLRB proceedings Patrick Shea	0.20	500.00/HOUR
24/09/2007	Memo and letter re pension surplus claim; Cliff Prophet	0.40	600.00/HOUR
24/09/2007	Engaged re issues relating to historical designation of Beta Premises Patrick Shea	2.10	500.00/HOUR
25/09/2007	Revisions to letter and memo re pension surplus; Cliff Prophet	0.40	600.00/HOUR
25/09/2007	Engaged re various matters relating to receivership; engaged re e-mail correspondence with various parties Patrick Shea	1.50	500.00/HOUR
03/10/2007	Engaged re correspondence with respect to payment of occupation costs by auctioneer; engaged re scheduling to meeting with Mayor of London Patrick Shea	0.70	500.00/HOUR

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

PER _____
P. Shea

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 4.8 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Mar 31, 2008

ERRORS AND OMISSIONS EXCLUDED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



121969

04/10/2007	Engaged re issues with respect to payment of occupation costs by auctioneer; engaged re e-mail exchanges with client Patrick Shea	1.20	500.00/HOUR
08/10/2007	Engaged re issues relating to payment of occupation costs by auctioneer Patrick Shea	0.70	500.00/HOUR
09/10/2007	Engaged re issues with respect to occupation costs to be paid Patrick Shea	0.40	500.00/HOUR
10/10/2007	Review of correspondence on pension plan; Cliff Prophet	0.10	600.00/HOUR
15/10/2007	Met with P Shea to discuss my scheduled attendance before the Ontario Labour Relations Board on behalf of client to observe and assist with an employee complaint of non-representation against the trade union that he was formerly a member of; Graham J. Walsh	0.30	275.00/HOUR
15/10/2007	Review materials for OLRB hearing; discussions with D Weisz re OLRB hearing; office meeting with G Walsh Patrick Shea	1.10	500.00/HOUR
16/10/2007	Attended telephone call with D Weisz regarding appearance before the Ontario Labour Relations Board scheduled for 17 Oct 07; reviewed notice of Ontario Labour Relations Board hearing sent to Mintz & Partners; Graham J. Walsh	0.20	275.00/HOUR
17/10/2007	Travelled to Ontario Labour Relations Board to represent client in a complaint against the representative union by a dismissed employee; met with D Weisz before hearing; attended hearing; attended hearing with D Weisz and then returned to office; Graham J. Walsh	4.10	275.00/HOUR
18/10/2007	Receive and review decision of RSJ; telephone discussion with client Patrick Shea	1.10	500.00/HOUR
19/10/2007	Engaged re potential sale of Beta Premises Patrick Shea	1.30	500.00/HOUR
24/10/2007	Receive and review offer to purchase Beta Brands property; telephone discussion with client re same; report to Textron Patrick Shea	1.20	500.00/HOUR
25/10/2007	Travel to London; meeting with Mayor and real estate broker; return from London		

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ERRORS AND OMISSIONS EXCLUDED



	Patrick Shea	6.70	500.00/HOUR
05/11/2007	E-mail exchanges re appeal by Capitalink		
	Patrick Shea	0.30	500.00/HOUR
06/11/2007	Engaged re receivership of Beta Brands; meeting with D Weisz re revised offer to purchase		
	Patrick Shea	2.50	500.00/HOUR
12/11/2007	Receive and review correspondence from counsel for union re arbitration		
	Patrick Shea	0.20	500.00/HOUR
13/11/2007	Receive and review offer to purchase Beta Brands' property; telephone discussion with D Weisz re offer to purchase; telephone discussion with S Weisz re offer to purchase; e-mail to H Bricks re revised liquidation analysis; receive and review revised liquidation analysis		
	Patrick Shea	1.80	500.00/HOUR
14/11/2007	E-mail exchanges with various parties re settlement with union and KERP employees		
	Patrick Shea	1.00	500.00/HOUR
15/11/2007	E-mail exchanges re vacation pay-related issues		
	Patrick Shea	0.30	500.00/HOUR
21/11/2007	Engaged re various e-mail exchanges with respect to settlement with union and KERP employees		
	Patrick Shea	1.60	500.00/HOUR
26/11/2007	Receive and review e-mail from RSJ; review case cited by RSJ		
	Patrick Shea	0.50	500.00/HOUR
27/11/2007	Engaged re e-mail exchanges with respect to Beta building and settlement		
	Patrick Shea	0.60	500.00/HOUR
28/11/2007	Engaged re e-mail exchanges with various counsel with respect to settlement with union and KERP employees		
	Patrick Shea	0.60	500.00/HOUR
29/11/2007	Prepare for and participate in conference call		
	Patrick Shea	0.70	500.00/HOUR
30/11/2007	Engaged re scheduling of call with RSJ; engaged re e-mail exchanges with respect to settlement		
	Patrick Shea	0.30	500.00/HOUR
05/12/2007	E-mail from J Simpson reporting on conference call with RSJ		

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ERRORS AND OMISSIONS EXCLUDED



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	Patrick Shea	0.20	500.00/HOUR
10/12/2007	Telephone discussion with D Weisz re distribution to Sun and sale of property; e-mail from J Simpson		
	Patrick Shea	0.40	500.00/HOUR
17/12/2007	Engaged re e-mail exchanges with various parties re settlement; engaged re settlement		
	Patrick Shea	1.50	500.00/HOUR
18/12/2007	E-mail exchanges re settlement		
	Patrick Shea	1.40	500.00/HOUR
20/12/2007	E-mail exchanges and review of issues re settlement with union and KERP employees		
	Patrick Shea	0.40	500.00/HOUR
27/12/2007	E-mail exchanges re insurance coverage		
	Patrick Shea	0.20	500.00/HOUR
28/12/2007	Discussion and e-mail exchanges re insurance coverage		
	Patrick Shea	0.20	500.00/HOUR
03/01/2008	Met with P Shea and D Haak to discuss a required motion to obtain an order allowing funds to be released and paid to third party creditors; reviewed documents pertaining to the file sent by P Shea including previous orders issued by the court in London;		
	Graham J. Walsh	1.10	300.00/HOUR
03/01/2008	Office conference with P Shea to discuss strategy and background regarding settlement/payout motion;		
	Debra M Haak	0.50	525.00/HOUR
03/01/2008	Meeting with D Haak re motion to approve settlement; engaged re e-mail exchanges to schedule return of motion re settlement; consider issues raised by settlement		
	Patrick Shea	1.90	550.00/HOUR
04/01/2008	Drafting commercial list request form and draft order; telephone conference with commercial list office regarding availability;		
	Debra M Haak	0.30	525.00/HOUR
04/01/2008	Parkhurst Clothing Limited - attendance to bankruptcy & insolvency search;		
	Hilary Chancey	0.50	195.00/HOUR
04/01/2008	Engaged re legal analysis of settlement possibility; engaged re consideration of vacation pay issues; engaged re analysis of distribution-related issues		

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ERRORS AND OMISSIONS EXCLUDED

Montreal

Ottawa

Toronto

Hamilton

Waterloo
Region

Calgary

Vancouver

Moscow



121969

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	Patrick Shea	1.60	550.00/HOUR
05/01/2008	Engaged re analysis of the numbers re vacation pay settlement		
	Patrick Shea	0.60	550.00/HOUR
07/01/2008	E-mail exchanges re priority payable		
	Patrick Shea	0.50	550.00/HOUR
07/01/2008	Correspondence with court regarding motion date;		
	Debra M Haak	0.20	525.00/HOUR
07/01/2008	Engaged re various e-mail exchanges with respect to receivership and liability insurance		
	Patrick Shea	0.80	550.00/HOUR
08/01/2008	Telephone conference with commercial court regarding motion dates;		
	Debra M Haak	0.10	525.00/HOUR
11/01/2008	Reviewing correspondence and file materials and drafting order;		
	Debra M Haak	0.90	525.00/HOUR
14/01/2008	Drafting motion materials;		
	Debra M Haak	0.10	525.00/HOUR
15/01/2008	Reviewed the previous court documents filed in this matter to understand the facts in order to incorporate them into report in support of the notice of motion; began drafting motion record for D Haak based on the order already drafted;		
	Graham J. Walsh	1.10	300.00/HOUR
16/01/2008	Continued drafting Notice of Motion for January 25th motion; reviewed the sixth report of Mintz and Partners to the court; began drafting seventh report of Mintz and Partners in support of the January 25th motion;		
	Graham J. Walsh	3.70	300.00/HOUR
16/01/2008	Drafting order and motion materials; telephone conference with G Walsh regarding motion materials and strategy;		
	Debra M Haak	0.30	525.00/HOUR
17/01/2008	Continued drafting seventh report of Mintz and Partners in support of the January 25 2008 motion; drafted portion of report pertaining to the outstanding KERP payments; responded to e-mail from D Haak outlining changes that were necessary for the report;		
	Graham J. Walsh	2.40	300.00/HOUR
17/01/2008	Reviewing and revising motion materials;		

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ERRORS AND OMISSIONS EXCLUDED



	Debra M Haak	0.20	525.00/HOUR
18/01/2008	Continued assembling motion record for January 25, motion; made changes to notice of motion and seventh report of mintz & partners; sent e-mail to counsel for all parties including draft order to be requested on 25Jan;		
	Graham J. Walsh	3.00	300.00/HOUR
18/01/2008	Engaged re matters relating to distribution		
	Patrick Shea	2.10	550.00/HOUR
21/01/2008	Made final changes to motion record and submitted the draft document to D Haak for review; attended meeting with D Haak regarding required changes to Motion Record; made changes as identified by D Haak;		
	Graham J. Walsh	1.80	300.00/HOUR
21/01/2008	Reviewing and revising motion materials; correspondence with other counsel regarding draft order; office conference with G Walsh regarding motion materials;		
	Debra M Haak	0.50	525.00/HOUR
22/01/2008	Made changes to motion materials for January 25, 2008 motion regarding the payment of KERP payments and the Capitalink Fee out of the remaining secured debt owed to Textron by Beta Brands; met with D Haak to go over additional changes to the motion materials and additional supporting evidence that would be required; located key documents to be used as appendices to the seventh report of Mintz & Partners; attended to e-mail correspondence with H Bricks of Mintz & Partners regarding the seventh report of Mintz & Partners; made final changes to motion materials;		
	Graham J. Walsh	5.30	300.00/HOUR
22/01/2008	Reviewing and revising motion materials; correspondence with other counsel regarding motion materials; office conference with G Walsh regarding materials; telephone conference with P Shea to consider security issues;		
	Debra M Haak	1.10	525.00/HOUR
22/01/2008	Engaged re various e-mail correspondence		
	Patrick Shea	0.90	550.00/HOUR
23/01/2008	Assisted D Haak in the preparation of the motion materials for the January 25 motion regarding the KERP and Capitalink payments; attended to e-mail and telephone correspondence with H Bricks of Mintz & Partners regarding the revised version of the seventh report of the receiver; assembled final copy of the seventh report for D Haak;		
	Graham J. Walsh	2.10	300.00/HOUR
23/01/2008	Drafting consent; reviewing comments of counsel regarding draft order; finalizing, serving and filing motion materials; preparing for motion;		
	Debra M Haak	1.20	525.00/HOUR
24/01/2008	Telephone conference with commercial court regarding motion materials; preparing for attendance at court;		

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ERRORS AND OMISSIONS EXCLUDED



	Debra M Haak	0.40	525.00/HOUR
25/01/2008	Continued work on motion regarding KERP and Capitalink payments;		
	Graham J. Walsh	2.10	300.00/HOUR
25/01/2008	Preparing for and attending at court on motion for distribution; correspondence with other counsel regarding endorsement and written submissions; correspondence with Receiver regarding vacation pay issue; drafting written submissions;		
	Debra M Haak	4.80	525.00/HOUR
25/01/2008	Engaged re various e-mail correspondence		
	Patrick Shea	0.70	550.00/HOUR
28/01/2008	Drafting written submissions; correspondence with other counsel regarding same;		
	Debra M Haak	0.30	525.00/HOUR
29/01/2008	Drafting written submissions; telephone conference with other counsel regarding same; research regarding same;		
	Debra M Haak	1.70	525.00/HOUR
30/01/2008	Drafting written submissions;		
	Debra M Haak	1.20	525.00/HOUR
30/01/2008	Receive and review building carrying cost analysis; consider issues relating to extended operation of building		
	Patrick Shea	0.50	550.00/HOUR
31/01/2008	Correspondence with other counsel regarding joint submissions; reviewing and revising submissions to court;		
	Debra M Haak	0.40	525.00/HOUR
01/02/2008	Considering correspondence with other counsel; reviewing and revising draft written submissions;		
	Debra M Haak	1.30	525.00/HOUR
03/02/2008	Reviewing and revising court submissions; correspondence with other counsel regarding same;		
	Debra M Haak	1.00	525.00/HOUR
04/02/2008	Finalizing Joint Written Submissions and filing with court;		
	Debra M Haak	1.80	525.00/HOUR
04/02/2008	Delivered court documents to 361 University Avenue for Debra Haak.		
	Jason J. Lakhan	0.60	195.00/HOUR

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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121969

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Mar 31, 2008 8

05/02/2008	Correspondence with other counsel enclosing submissions; Debra M Haak	0.10	525.00/HOUR
14/02/2008	Engaged re various e-mail correspondence with respect to sale of building and budget-related issues Patrick Shea	0.80	550.00/HOUR
19/02/2008	Engaged re negotiations with respect to sale of building Patrick Shea	0.50	550.00/HOUR
20/02/2008	Receive and review correspondence re heritage designation Patrick Shea	0.30	550.00/HOUR
26/02/2008	Review London heritage planner's letter and draft designation documentation; telephone P. Shea; David Tang	0.50	600.00/HOUR
26/02/2008	Engaged re issues with respect to heritage designation Patrick Shea	0.50	550.00/HOUR
03/03/2008	Following up regarding motion decision; correspondence with other counsel regarding same; Debra M Haak	0.20	525.00/HOUR
05/03/2008	Discussion re union claims and discharge; follow-up with client Patrick Shea	0.90	550.00/HOUR

Fees for Professional Services

\$42,394.50

Disbursements

NON-TAXABLE COSTS

Minister of Finance - Agency	\$127.00
TOTAL Non-Taxable Disbursements	\$127.00

TAXABLE COSTS

Copying	\$216.75
Scanning Service	\$26.75
Fax Charges	\$13.00
Binding	\$58.05
Courier	\$56.07
Taxis - Local Travel	\$6.43
PR Meal Expense	\$24.04
PR Taxis - Local Travel	\$56.61

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



121969

DATE PAGE
Mar 31, 2008 9

TOTAL Taxable Disbursements \$457.70

Matter Summary

Fees for Professional Services	42,394.50	
Goods and Services Tax on Fees	2,119.73	
Total Fees and Taxes		44,514.23
Disbursements for Professional Services	584.70	
Goods and Services Tax on Disbursements	22.89	
Total Disbursements and Taxes		607.59
Total Invoice Balance.....	\$	45,121.82
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	45,121.82

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
16650862

1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

121969

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T963120

DATE PAGE
Dec 31, 2008 1

Mintz & Partners Limited
ATTN: Hartley Bricks
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T963120
Beta Brands

TO OUR FEE:

14/05/2008	Correspondence with court regarding conference call; Debra M Haak	0.20	525.00/HOUR
16/05/2008	Preparing for and attending on conference all with judge and receiver's counsel regarding motion; correspondence with other counsel regarding same; telephone conference with other counsel regarding same; Debra M Haak	0.70	525.00/HOUR
20/05/2008	Considering correspondence with court and endorsement regarding disposition of motion; correspondence with other counsel regarding same; Debra M Haak	0.20	525.00/HOUR
29/05/2008	Correspondence with other counsel regarding settlement issues; Debra M Haak	0.20	525.00/HOUR
12/06/2008	Engaged re meeting with Sun Beta counsel and Mintz re settlement; engaged re follow-up after meeting Patrick Shea	1.20	550.00/HOUR
03/07/2008	Engaged re issues with respect to corporate charter; e-mail exchanges with client and counsel for Sun Patrick Shea	0.60	550.00/HOUR

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE
INDICATED

PER _____
P. Shea

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 3.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Dec 31, 2008

ERRORS AND OMISSIONS EXCLUDED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow



04/07/2008	Receiver and review order from CAFO; e-mail communication re cancellation of corporate charter Patrick Shea	0.40	550.00/HOUR
14/07/2008	E-mail exchanges with client Patrick Shea	0.20	550.00/HOUR
15/07/2008	E-mail exchanges with client and counsel for Sun re corporate charter Patrick Shea	0.30	550.00/HOUR
24/07/2008	E-mail communications re distribution motion Patrick Shea	0.30	550.00/HOUR
25/07/2008	E-mail communication re distribution and action plan going forward; review status of cash on hand and previous order re reserves; review decision denying receiver right to distribute certain funds Patrick Shea	1.30	550.00/HOUR
01/08/2008	Correspondence with other counsel regarding status; Debra M Haak	0.10	525.00/HOUR
01/08/2008	Engaged re consideration of vacation pay and WEPPA; e-mail communications with client; review legislation Patrick Shea	1.50	550.00/HOUR
12/08/2008	E-mail communications between J Simpson and M Klug Patrick Shea	0.20	550.00/HOUR
20/08/2008	E-mail communications re going-forward plan Patrick Shea	0.40	550.00/HOUR
21/08/2008	Meeting to discuss distribution Patrick Shea	1.00	550.00/HOUR
22/09/2008	E-mail communications re listing Patrick Shea	0.40	550.00/HOUR
29/09/2008	E-mails re extension of listing for real property Patrick Shea	0.30	550.00/HOUR
10/10/2008	E-mail exchanges re return of deposit Patrick Shea	0.50	550.00/HOUR

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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30/10/2008	E-mail exchanges re return of deposit and payment of interest; review of APA Patrick Shea	0.40	550.00/HOUR
06/11/2008	E-mail exchanges re abandoning the building; review of receiver liability issues Patrick Shea	0.90	550.00/HOUR
18/11/2008	Engaged re motion seeking interim distribution Patrick Shea	2.60	550.00/HOUR
19/11/2008	Engaged re Eighth Report Patrick Shea	3.80	550.00/HOUR
20/11/2008	Engaged re Eighth Report Patrick Shea	2.10	550.00/HOUR
25/11/2008	Prepare for hearing Patrick Shea	4.90	550.00/HOUR
26/11/2008	Travel to London for hearing Patrick Shea	9.50	550.00/HOUR
04/12/2008	Correspondence with respect potential for settlement; engaged re preparation for motion re distribution Patrick Shea	2.10	550.00/HOUR
08/12/2008	Engaged re alternatives for de-commissioning of building including review of estimated costs Patrick Shea	0.40	550.00/HOUR
12/12/2008	Engaged re correspondence with respect to interim distribution order Patrick Shea	1.50	550.00/HOUR
14/12/2008	E-mail correspondence with S Weisz Patrick Shea	0.20	550.00/HOUR
15/12/2008	Engaged re distribution order Patrick Shea	1.40	550.00/HOUR
16/12/2008	E-mail correspondence re release of Bremner reserve and distribution of funds to Sun Patrick Shea	0.50	550.00/HOUR

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED



121969

DATE PAGE
Dec 31, 2008 4

18/12/2008	E-mail correspondence re consent from Aird & Berlis re release of funds		
	Patrick Shea	0.30	550.00/HOUR
19/12/2008	E-mail correspondence re insurance		
	Patrick Shea	0.30	550.00/HOUR
23/12/2008	E-mail correspondence with S Weisz re correspondence received from KERP employee counsel		
	Patrick Shea	0.30	550.00/HOUR
31/12/2008	Report to Textron on status of file		
	Patrick Shea	0.30	550.00/HOUR

Fees for Professional Services \$22,790.00

Disbursements

TAXABLE COSTS

Copying		\$14.00
Scanning Service		\$8.50
Fax Charges		\$0.50
Long Distance Telephone		\$0.68
Binding		\$6.55
Courier		\$89.76
Courier - FedEx		\$84.78
Conference Call Expenses		\$27.90
23/01/2008	Agent Fees - Taxable	\$60.00
	VENDOR: ProFile Legal Services Inc.; INVOICE#: 36136; DATE: 2/28/2008 - T963120- To file motion record -K. Walsh	
	TOTAL Taxable Disbursements	\$292.67

Matter Summary

Fees for Professional Services	22,790.00	
Goods and Services Tax on Fees	1,139.50	
Total Fees and Taxes		23,929.50
Disbursements for Professional Services	292.67	
Goods and Services Tax on Disbursements	14.63	
Total Disbursements and Taxes		307.30
Total Invoice Balance.....	\$	24,236.80

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED



Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

INVOICE NUMBER
16650862

121969

DATE PAGE
Dec 31, 2008 5

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 24,236.80

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED

Montreal

Ottawa

Toronto

Hamilton

Waterloo
Region

Calgary

Vancouver

Moscow

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF CLIFTON A. PROPHET
(SWORN JUNE 17, 2009)

GOWLING LAFLEUR HENDERSON LLP

Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)

Tel: (416) 369-7399

Fax: (416) 862-7661

Solicitors for Mintz & Partners Limited in its capacity as
Interim Receiver and Receiver of Beta Limitee/Beta
Brands Limited

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

BETWEEN:

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**AFFIDAVIT OF JEFFREY J. SIMPSON
Sworn: May 27, 2009**

I, Jeffrey J. Simpson, of the Town of Markham, in the Regional Municipality of York,
MAKE OATH AND SAY:

1. I am a partner with the law firm of TORKIN MANES LLP ("Torkin Manes"), which was engaged as independent counsel to Mintz & Partners Limited, in its capacity as Receiver in the receivership of Beta Limitee/Beta Brands Limited., and have knowledge of the facts and matters to which I hereinafter depose, either through my own knowledge or by informing myself with respect thereto in which case I have indicated the source of my information and belief.
2. Attached is a true copy of the Bill of Costs¹ of Torkin Manes with respect to this matter, including detailed descriptions for each amount of the work performed.

¹ Attached hereto and marked as Exhibit "A" is a true copy of the Bill of Costs for the period December 20, 2006 to November 27, 2008.

3. I confirm that this Bill of Costs accurately reflects the services provided by Torkin Manes in this matter and the fees and disbursements claimed by it.

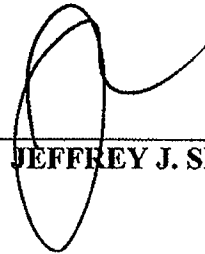
4. The Bill of Costs also provide a summary of additional information with respect to all members of Torkin Manes who worked on this matter, their year of call to the Bar, hourly rates and total time charges, and I hereby confirm that the list represents an accurate account of such information.

5. I make this Affidavit in good faith relating to the approval of fees and disbursements of Torkin Manes and for no improper purpose.

SWORN BEFORE ME at
the City of Toronto, in the
Province of Ontario this
27 day of May, 2009.

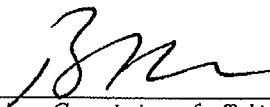


A Commissioner for taking Affidavits



JEFFREY J. SIMPSON

This is Exhibit "A" referred to in the Affidavit of
Jeffrey J. Simpson sworn May 27, 2009



Commissioner for Taking Affidavits (or as may be)

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

BETWEEN:

TEXTRON FINANCIAL CANADA LIMITED

Applicant

- and -

BETA LIMITEE/BETA BRANDS LIMITED

Respondent

**BILL OF COSTS
(For the Period December 20, 2006 to November 27, 2008)**

To all steps involved in a Court-Appointed Receivership, including but not limited to:

Dec 20 06	BAC	Telephone discussion with Patrick Shea; receive Loan & Security Agreement, mortgage, forbearance agreement, first and second loan amendment agreements; order PPSA, corporate and bankruptcy searches
Dec 21 06	BAC	Review security documents; review PPSA searches, corporate searches; order Debenture (CSRA); telephone discussion with Patrick Shea; telephone discussion with Danny Weisz; review additional search results
Dec 22 06	JJS	Review of Asset-Purchase Agreement; review of Receiver's Report; telephone discussion with Mr. Weisz; review of numerous emails exchanged between Messrs. Shea, Weisz, Steve Weisz of Blakes and Hartley Bricks of Mintz; review of proposed Textron Affidavit
Dec 23 06	JJS	Detailed review of Court materials and Asset purchase agreement; drafting of detailed email to Hartley Bricks and Patrick Shea outlining concerns regarding proposed structure of transaction

Dec 26 06 JJS E-mail to Mr. Cohen; Further exchange of emails with Mr. Shea re: Vesting Order and Security Opinion; [exchange of emails with Mr. Bricks re: same

Dec 27 06 CS Research into receiver's obligations re:work orders.

Dec 27 06 JJS Drafting of Security Opinion

Dec 27 06 JJS Drafting of and revisions to Receiver's Report to Court; numerous telephone discussions with Mr. Bricks and numerous e-mails to and from Messrs. Shea and Weiss; discussion of revisions to Vesting and Approval Order; drafting of revisions to Approval and Vesting Order;

Dec 28 06 JJS Full day spent on file, on various matters, including: receipt of comments on Receiver's Report from Mr. Weiss; exchange of various emails to all counsel and receiver regarding those comments; revisions to Receiver's Report; review of revised Receiver's Report; further revisions to same; review of affidavit of Beta Brands; exchange of comments between counsel regarding same; review of finalized affidavit of Textron; exchange of emails between counsel regarding same; review of exchange of emails regarding potential effect of shortfall in inventory build; telephone discussion with Mr. Cohen; numerous telephone discussions with Mr. Bricks

Dec 29 06 JJS Review of Maynard's Appraisal; review of Mintz Report on estimated Security Position; preparation for Court on Jan. 3/07; review of finalized affidavits; review of finalized Receiver's Report

Jan 01 07 CS Research re: Receiver's obligation to comply with work order.

Jan 02 07 CS Research re: Receiver's obligation to comply with work order; drafted memo to J. Simpson.

Jan 02 07 JJS Prep for Court; review of proposed Receivership Order; investigation and analysis of union issues; numerous telephone discussions with and emails to and from Messrs. Shea, Weisz and Steve Weiss; review of correspondence from union; legal research regarding labour and employment issues

Jan 03 07 JJS Attendance in court regarding appointment of receiver; in court until after 6 PM, from 10 PM, working lunch with Mr. Weiss; prep for court; attending to post-court clean-up matters

Jan 04 07 AE Internal correspondence with Jeffrey Simpson re registration of Receivership Order

Jan 04 07 PCS Meeting with Jeff Simpson to discuss union and layoff issues under the Employment Standards and Labour Relations Acts, consideration of issues and discussions regarding strategy

Jan 04 07 CS Retrieved Form 1 for mass termination of employees.

Jan 04 07 JJS Preparation for Court on vesting and approval motion; drafting of confidentiality terms; dealing with 30-days goods' claimant issues; dealing with construction lien claimant and various exchanges of correspondence therewith; various emails with Receiver, Mr. Shea, Steve Weiss and counsel for Union; lengthy consult with Mr. Straszynski of TMCA labour and employment department attending to administrative formalities regarding mass termination of 265 unionized employees

Jan 05 07 PCS Review of various correspondence from client regarding Ministry of Labour inquiry into shut-down of facility

Jan 05 07 JJS Attendance in Court re: Approval and vesting Order; lengthy meeting at Aird and Berlis to attempt to settle matters regarding vesting order and sale to Bremner

Jan 07 07 JJS Dealing with various issues: US sub and issues involving freight forwarding problems; drafting of confidentiality order; post-motion clean-up; e-mail to client; e-mail to Mr. Shea; dealing with 30-day goods issues;

Jan 08 07 PCS Review of file

Jan 08 07	PCS	Legal research Employment Standards and Labour Relations Acts, meeting with Jeff Simpson and conference with with Robin Deachek at the Ministry of Labour
Jan 08 07	PCS	Telephone discussion with Jeff Simpson and memorandum to file
Jan 08 07	JJS	Attending to pre-closing matters; review and comments on documents; attending to revisions to documents; preparation for closing; numerous exchanges of voice mails, emails and conference calls;
Jan 09 07	PCS	Review of London Machinery decision, consideration of issues, memorandum to Jeff Simpson
Jan 09 07	PCS	Review of draft response and make revisions, memorandum to Jeff Simpson
Jan 09 07	JJS	Attending to pre-closing matters; review and comments on documents; attending to revisions to documents; preparation for closing; numerous exchanges of voice mails, emails; conference call; meeting with Peter Straszynski of TMCA labour group to discuss labour and employment issues
Jan 10 07	JJS	Attending to closing; drafting of second receiver's report; review of various exchanges of documents, emails, telephone discussions, voice mails; review of correspondence to Justice Lax; meeting with client to execute closing documents; forwarding of cosign documents to opposing counsel; review and comment on closing documents;
Jan 11 07	CS	Research re: operation of s. 81.1(BIA) under a stay of proceedings
Jan 11 07	JJS	Attending to closing of sale of bakery division and associated issues
Jan 15 07	WDH	Receipt of initial instructions; review of Order and communications with Jeff Simpson for further instructions; preparation of document for electronic registration of Order

Jan 15 07 AE E-mail correspondence with Jeffrey Simpson and Wendy Hutchinson re Order to be registered on title to London Properties

Jan 15 07 JJS Review and analysis of issues surrounding use of Capitalink information; attending to registration of order on title; drafting of e-mail to Mintz and Partners

Jan 15 07 BAC Various inter-office meetings with with Jeff Simpson regarding issues

Jan 16 07 AE Internal correspondence re registration of Order; Review of and revisions to Application to Register Court Order and meeting with Jeffrey Simpson re execution of Acknowledgement and Direction re same; Registration of Application

Jan 16 07 JJS Attending to registration of order against new parcel of land and investigation as to whether that parcel is included in parcels previously registered-against

Jan 19 07 JJS Correspondence union counsel regarding Employment Standards complaint brought by workers; receipt of e-mail from Mr. Weisz; e-mail to Mr. Weisz re: same

Jan 22 07 PCS Review of e-mail from Jeff Simpson and attached grievance letter from Union

Jan 22 07 PCS Meeting with Jeff Simpson

Jan 23 07 PCS Memorandum to Jeff Simpson

Feb 05 07 JJS Receipt of e-mail from Mr. Weiss regarding Beta US receivable; telephone discussion with Messrs. Weisz and Bricks regarding same; left detailed voice mail message for Mr. Shea regarding same

Feb 09 07 JJS Receipt of message from Mr. Shea; telephone discussion with Mr. Weisz; review of correspondence received from union counsel regarding distribution motion;

Feb 12 07 JJS Telephone discussion with Mr. Weisz regarding proposed distribution motion and contents of receiver's report

Feb 12 07 JJS Preparation of security opinion regarding Beta USA, including review of PPSA search, drafting of opinion, review of previous opinion regarding Beta Brands Limited and review of loan and security agreement.

Feb 12 07 JJS Receipt of correspondence from Mr. Klug; exchange of emails with Mr. Shea regarding distribution motion; receipt of emails regarding correspondence to and from RSJ Madam Justice Leetch concerning distribution motion

Feb 14 07 JJS Exchange of emails with Mr. Bricks concerning contents of Receiver's Report; exchange of emails with Mr. Shea regarding scheduling of distribution motion

Feb 19 07 JJS Review of Motion Record served by Textron; conference call with Messrs. Weisz and Bricks; left detailed voice mail message for Patrick Shea

Feb 20 07 TAE Discussion with J. Simpson regarding preparation for and attendance at two day hearing on February 28 - March 1, 2007

Feb 21 07 TAE Receipt and review e-mail correspondence from Receiver and Secured Creditor regarding Draft Third Report of Receiver

Feb 21 07 TAE Review file and pending application materials to prepare for attendance at 2 day hearing in London, Ontario

Feb 22 07 TAE Review e-mail correspondence from Counsel for Union and Senior Lender regarding positions on pending motion; review file materials, First, Second and draft Third Report of Receiver; review e-mail correspondence and recent decision regarding priority of vacation pay in receiverships

Feb 22 07 MF Research re whether employees' claims to vacation pay take priority to the claims of secured creditors in bankruptcy situation.

Feb 22 07 JJS Review of draft Order; review of correspondence between Messrs. Shea and Grace; telephone discussion with Danny Weisz; review of latest revisions to receiver's third report

Feb 22 07 MF Review of jurisprudence re whether a deemed statutory trust takes priority over other secured interests in the cases of a receivership and bankruptcy.

Feb 23 07 TAE Review draft orders and correspondence between counsel in preparation for pending motions; review all relevant court materials and file

Feb 23 07 MF Further research re priorities for statutory deemed trusts in receiverships and bankruptcy.

Feb 26 07 TAE Review of various e-mail correspondence between counsel regarding status of motions, strategy and whether adjournments will be consented to and/or required; review Motion material from Union regarding leave motion for OLRB Applications; review of Draft Fourth Report of Receiver; preparation for conference call with Receiver, Textron's counsel and J. Simpson on status and strategy regarding pending motions; conference call regarding status of motions and strategy; review draft factum opposing Union's leave motion

Feb 26 07 MF Further reading of jurisprudence re priorities as between provincial deemed trusts and priorities under BIA scheme.

Feb 26 07 JJS Exchange of emails between Mr. Shea, Mr. Weisz, Mr. Klug and Mr. Grace; telephone discussion with Danny Weisz; Prep for leave Motion

Feb 27 07 TAE Review correspondence regarding status of pending motions

Feb 27 07 MF Further research re priorities of statutory trusts created by province in context of receivership and bankruptcy; commencement of drafting of brief legal research memo to Ted Evangelidis and Jeff Simpson re results of same.

Feb 28 07 JJS Review of draft factum; review of fourth Receiver's Report

Mar 09 07 JJS Exchange of emails with Messrs. Shea and Bricks; revisions to Receiver's Fourth Report; attending to various issues surrounding service and filing of same

Mar 15 07 MF Further review of jurisprudence and further drafting of memorandum re priority of vacation pay vs. secured creditors in receivership and bankruptcy.

Mar 15 07 MF Further drafting of memorandum re whether vacation pay takes priority over claims of secured creditors in receivership and bankruptcy.

Mar 19 07 MF Further drafting of memorandum re whether provincial deemed trusts take priority over the claims of secured creditors in the context of (i) an insolvency and (ii) a bankruptcy.

Mar 19 07 MF Final drafting of memorandum re priority of vacation pay in contexts of receivership and bankruptcy; editing of memorandum and discussions with Ted Evangelidis re results of same.

Mar 19 07 JJS Review of Facta of Receiver and of Union Local 242 regarding leave motion

Mar 20 07 MF Final edit of memorandum re whether vacation pay can take priority over secured claim interests (i) in the context of a receivership and (ii) in the context of a bankruptcy.

Mar 20 07 TAE Review memorandum of law prepared by M. Falco regarding priority of vacation pay claims in Receivership vs. Bankruptcy

Mar 28 07 JJS Prep for Union's s. 215 Motion

Mar 29 07 JJS Appearance in court regarding Union's s. 215 Motion for leave against the Receiver

Apr 06 07 JJS Review of Receiver's motion for approval of sale and vesting order

Apr 20 07 JJS Dealing with obtaining and providing certified copies of various orders and other court documents to solicitor for purchaser of trademarks for filing with CIPO; e-mail to counsel for Regal; exchange of several emails with Mr. Weisz regarding same; dealing with issues arising from Regal closing

Apr 24 07 JJS Review and analysis of trademark assignment received from counsel for Regal; dealing with request from Crescent for information regarding former employees

May 07 07 JJS Review of real estate package for prospective purchasers; review of R & D statement; review and comments on confidentiality agreement

Jun 06 07 JJS Various emails between counsel and court office scheduling various steps in Union's Motion regarding vacation pay

Jun 13 07 JJS Exchange of correspondence with London Court office and with counsel for union regarding service of materials and Court schedule

Jun 18 07 JJS Review of Motion Record and Exhibits thereto

Jul 11 07 JJS Review of Facta and briefs of authorities of Capitalink and union

Jul 16 07 JJS Review of additional factums and briefs of authorities and responding motion record of senior employees

Jul 17 07 JJS Review of Court materials filed by Receiver, Textron, Sun-Beta, Union , Capitalink and employees

Jul 18 07 JJS Preparation for Motions returnable in London on July 19/07

Jul 19 07 JJS Motions in London regarding Receiver's motions for advice and directions and Union's priority motion

Aug 08 07 JJS Review of Decisions of Madam Justice Leitch re: KERP payments, Capitalink payment and S. 215 leave motion; telephone discussion with Mr. Shea regarding same

Aug 27 07 JJS Review of Certificate filed by Mr. Grace with Court of Appeal and review of Appeal materials served thus far

Aug 30 07 JJS Commencement of prep for Appeals; review of Notices of Appeal; review of Judge's decisions

Sep 06 07 JJS Receipt of e-mail from counsel for Mass Mutual; drafting of response correspondence

Sep 14 07 JJS Review of various documents received recently: Union's Arbitration Notice; Blakes correspondence regarding arbitration of union grievance

Oct 05 07 JJS Telephone discussion with representative of Ministry of Labour; e-mail to client and Mr. Shea regarding same; exchange of e-mails regarding strategy to be taken regarding arbitration against Beta by Local 242

Oct 18 07 JJS Receipt of Court of Appeal Registrar Notice of Intent to Dismiss Appeal for Delay

Oct 25 07 JJS Exchange of voice mails with Mr. Weisz regarding labour arbitration

Oct 26 07 JJS Receipt and review of Notice of Appeal of Madam Justice Leitch's Decision of October 18; left detailed voice mail message for Mr. Shea regarding same; left detailed voice mail message for Mr. Weisz regarding same

Oct 30 07 JJS Drafting of correspondence to counsel for Union; drafting of correspondence to arbitrator; telephone discussion with Mr. Weisz

Oct 31 07 JJS Review of Union Grievance; revisions to correspondence to Mr. Klug and Union; analysis of Notice of Appeal regarding Justice Leitch's decision to determine if any issues may be within scope of Torkin Manes Cohen Arbus' retainer as independent counsel to Receiver

Nov 02 07 JJS Receipt of message from Mr. Kraft; receipt of e-mail from Mr. Kraft; exchange of e-mails with Messrs. Kraft and Shea regarding extension of time to perfect Appeal and "tying together" Appeals of union and KERP payees

Nov 05 07 JJS Telephone discussion with Mr. Weisz; e-mail to Mr. Kraft; review of several e-mail from Mr. Kraft; receipt of e-mails from Mr. Kraft all relating to extensions of time for Capitalink and the KERP employees to perfect their Appeals

Nov 07 07 JJS Review of various emails from Messrs. Kraft and Highley regarding deadlines for perfection of Appeals

Nov 13 07 JJS Exchange of emails with Messrs. Kraft, Shea and Weisz all regarding proposed motion by KERP employees and Capitalink for a motion before a Judge of the Court of Appeal for payout to them

Nov 15 07 JJS Receipt of e-mail from Steven Weisz; receipt of e-mail from Mr. Shea both regarding proposed motion by Capitalink for payment before the Court of Appeal

Nov 20 07 JJS Receipt of e-mail from Mr. Kraft outlining terms of settlement; e-mail to client regarding same; review of correspondence from arbitrator; correspondence to arbitrator

Nov 22 07 JJS Receipt of e-mail from Mr. Kraft; exchange of emails with Mr. Weisz regarding potential receiver's report; review of draft motion materials believer by Mr. Kraft; telephone discussion with Mr. Shea

Nov 27 07 SD Obtained cases for Mr. Jeff Simpson

Nov 27 07 JJS Legal research regarding ability to consent to order of Court of Appeal on Motion dealing with substance of Appeal when Appeal is settled by the parties

Nov 28 07 JJS Arranging for conference call between counsel; telephone discussion with Mr. Shea; review of e-mail from Mr. Kraft; review of caselaw provided by Madam Justice Leitch regarding Court of Appeal motion

Dec 03 07 JJS Exchange of emails with Court office and other counsel regarding conference call returnable on Dec. 7th

Dec 07 07 JJS Exchange of emails with Mr. Weisz regarding union arbitration date

Dec 07 07 JJS Conference call with various counsel and Madam Justice Leitch regarding implementing settlement and prep for call

Dec 10 07 JJS E-mail to client and Mr. Shea updating as to conference call on December 7, 2007

Dec 21 07 JJS Exchange of e-mails with Mr. Shea regarding preparation of Receiver's Report and distribution Motion

Jan 08 08 JJS Receipt of Notice of Dismissal of Union's Appeal from Court of Appeal; receipt of Captialink's abandonment of its Appeal

Jan 23 08 JJS Review of draft Order regarding distribution Motion; review of correspondence from all counsel with input into terms of draft Order; e-mail to Ms. Haak; receipt of e-mail from Mr. Kraft; telephone discussion with Steve Wiesz

Jan 24 08 JJS Preparation for Court hearing returnable tomorrow

Jan 25 08 JJS Appearance before Mr. Justice Morawetz; various emails between counsel in respect of same to determine strategy for dealing with His Honour's questions

Jan 30 08 JJS Conference call regarding response to Mr. Justice Morawetz; review of draft written submissions

Jan 31 08 JJS Redrafting of written submissions to Mr. Justice Morawetz

Feb 04 08 JJS Review of second draft of proposed written submissions; exchange of emails with various counsel regarding same

Feb 04 08 JJS Various emails and telephone discussions regarding amendments to written submissions; numerous emails to and from Ms. Haak; telephone discussion with Mr. Grace; e-mail to Mr., Grace; revisions to written submissions

Feb 26 08 JJS Correspondence to Labour relations Board to confirm union's advice that hearing no longer required.

Mar 03 08 JJS Exchange of e-mails between counsel regarding obtaining disposition of motion from Mr. Justice Morawetz

Mar 21 08 JJS Exchange of e-mails with Mr. Grace and other counsel regarding timing of release of Mr. Justice Morawetz's reasons

Apr 29 08 JJS Review of Motion Record served by CAFO (insurance provider)

May 02 08 JJS Telephone discussion with Mr. Camelino regarding CAFO application; review of caselaw relied upon by CAFO in support of application

May 05 08 JJS Review of CAFO Stelco case and recommendations by e-mail to Mr. Weisz

May 07 08 JJS Correspondence to counsel for CAFO

May 08 08 JJS Receipt of e-mail from Mr. Justice Morawetz regarding conference call with counsel

May 21 08 JJS Review of decision of Mr. Justice Morawetz on distribution motion

May 22 08 JJS E-mail to Mr. Weisz regarding Endorsement of Mr. Justice Morawetz and future steps

May 28 08 JJS Receipt of e-mail from Mr. Kraft regarding distribution by receiver; review of response from Steve Weisz

Jun 05 08 JJS E-mail to Mr. Weisz; telephone discussion with Mr. Weisz

Jun 09 08 JJS Receipt of message from Frank Highley; telephone discussion with Mr. Highley; telephone discussion with Mr. Weisz

Jun 25 08 JJS Receipt of message from Frank Highley inquiring as to status of matters; e-mail to Messrs. Weisz and Shea; telephone discussion with Danny Weisz

Jun 26 08 JJS Receipt of e-mail from Mr. Highley; review of correspondence from Mr. Highley regarding slow progress of file; left detailed voice mail message for Mr. Highley; left detailed voice mail message for Mr. Weisz

Jun 27 08 JJS Review of correspondence from Mr. Highley; left detailed voice mail message for Steve Weisz; telephone discussion with Danny Weisz

Jul 02 08 JJS Left detailed voice mail message for Steve Weisz; telephone discussion with Mr. Weisz

Jul 07 08 JJS Left detailed voice mail message for Steve Weisz and drafting of detailed e-mail to Danny Weisz regarding future steps in concluding receivership

Jul 24 08 JJS Drafting of e-mail to Messrs. Weisz, Weisz and Shea outlining portion to Frank Highley regarding requested distribution motion

Aug 19 08 JJS Left detailed voice mail message for Mr. Shea; receipt of e-mail from Mr. Klug; regarding potential settlement with union

Aug 22 08 JJS Lunch meeting with receiver and counsel to determine next steps in receivership

Aug 26 08 JJS Correspondence to counsel; drafting of motion materials

Sep 10 08 JJS E-mail to Court regarding scheduling distribution Motion and distribution of response to various counsel and receiver

Sep 11 08 JJS Receipt of e-mails from Receiver and various counsel regarding timing of distribution motion

Sep 12 08 JJS Exchange of emails with Mr. Kraft

Sep 24 08 JJS E-mail to counsel with respect to availability and dealing with new date for distribution motion

Nov 04 08 JJS Exchange of emails with Messrs. Shea and Weisz regarding Distribution Motion

Nov 06 08 JJS Receipt of message from Frank Highley inquiring as to status of payout; e-mail to receiver and Mr. Shea regarding same

Nov 17 08 JJS Receipt of message from Duncan Grace regarding status of motion

Nov 18 08 JJS Receipt of message from Mr. Weisz; left detailed voice mail message for Mr. Weisz

Nov 21 08 JJS Review of Motion record prepared by Gowlings; telephone discussion with Mr. Shea; telephone discussion with Mr. D. Weisz

Nov 24 08 JJS Prep for Motion including exchange of emails with Mr. Shea regarding potential draft order and confirmation arrangements and other pre-motion details

Nov 25 08 JJS Various emails between counsel regarding arrangements for potential adjournment

Nov 25 08 JJS Preparation for Motion

Nov 27 08 JJS Receipt of message from Mr. Highley enquiring as to status of motion; exchange of emails with Messrs. Weisz and Shea regarding same; left detailed voice mail message for Mr. Highley

TOTAL TIME SPENT:

Name	Level and Year Called to the Bar	Hours worked and Rate	Cost
Barry A. Cohen, Q.C.	Partner, 1967	4.0 @ \$500.00	\$2,000.00
Peter Straszynski	Partner, 1993	4.0 @ \$380.00	\$1,520.00
Jeffrey J. Simpson	Partner, 1997	22.90 @ \$350.00 (2006)	\$8,015.00
		133.10 @ \$385.00 (2007)	\$51,243.50
		33.80 @ \$425.00 (2008)	\$14,365.00
Ted A. Evangelidis	Associate, 2002	12.40 @ \$255.00	\$3,162.00
Aaron English	Associate, 2004	1.0 @ \$200.00	\$200.00
Marco Falco	Associate, 2005	21.60 @ \$165.00	\$3,564.00
Wendy D. Hutchinson	Clerk	1.0 @ \$135.00	\$135.00
Chaim Sapirman	Student	5.0 @ \$140.00	\$700.00
Sonu Dhanju	Student	0.20 @ \$140.00	\$28.00
Total Fees			\$84,932.50

GST breakdown on fees of \$84,932.50

Total fees for 2006 & 2007	\$70,105.50	
GST @ 6%	<u>4,206.33</u>	\$74,311.83
Total fees for 2008	\$14,827.00	
GST @ 5%	<u>741.35</u>	<u>\$15,568.35</u>

SUB-TOTAL FEES AND GST:

\$89,880.18

DISBURSEMENTS

Taxable Disbursements:

Reproduction of documents	1,322.40
Deliveries	154.17
Telefax	125.20
Long distance telephone charges	11.78
Travel	226.49
Paid to obtain copies	3.00
Binding service	123.25
Agents fees	427.00
Document scanning	121.50
Laser copies	1,021.50
File Articles of Amendment	22.00
Computer legal research	1,175.21
Processing fee -- registration	<u>10.00</u>
	4,743.50

Non-Taxable Disbursements:

Deliveries	297.34
File	12.00
Register	60.00
Corporate search	40.00
Personal Property Securities Act search	112.00
File a Motion	<u>127.00</u>
	648.34

Total Disbursements	\$5,391.84
GST on disbursements	237.18

TOTAL DISBURSEMENTS AND GST: \$ 5,629.02

TOTAL FEES, DISBURSEMENTS AND GST: \$95,509.20

Preparation of Bill of Costs \$ 1,500.00

TOTAL AMOUNT CLAIMED FOR FEES AND DISBURSEMENTS: \$97,009.20

This is to certify that the Trustee has examined the above bill of costs, that the services set out therein have been duly authorized and rendered and that the charges are, in its opinion, fair and reasonable. The gross receipts in this estate, less amounts paid to secured creditors, are \$_____.

We hereby waive notice of the time and place of the taxation of this bill.

Approved:

**MINTZ & PARTNERS LIMITED
RECEIVER, BETA LIMITEE/BETA BRANDS
LIMITED**

Per: c/s

Inspector

Inspector

TAXED AND ALLOWED AT \$

this day of , 2009.

Registrar

E. & O. E.

TEXTRON FINANCIAL CANADA
Applicant

and

BETA LIMITEE
Respondent

Court File No. 06-CL-6820

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
PROCEEDING COMMENCED AT TORONTO

BILL OF COSTS
(For the Period December 20, 2006 to
November 27, 2008)

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto, Ontario M5C 2W7

Barry A. Cohen Q.C. (10721N)
Jeffrey J. Simpson (39663M)
Tel : (416) 863-1188
Fax: (416) 863-0305

Solicitors for the Receiver, Mintz & Partners Limited

TEXTRON FINANCIAL
Applicant

- and -

BETA LIMITEE
Respondent

Court File No. 06-CL-6820

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

**AFFIDAVIT OF JEFFREY J. SIMPSON SWORN
THIS 27th DAY OF MAY, 2009**

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto, ON M5C 2W7

Barry A. Cohen, Q.C. (10721N)
Jeffrey J. Simpson (39663M)
Tel : 416-863-1188
Fax: 416-863-0305

Solicitors for the Receiver,
Mintz & Partners Limited

B E T W E E N:

TEXTRON FINANCIAL CANADA LIMITED
Applicant

- AND -

BETA LIMITEE/BETA BRANDS LIMITED
Respondent

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

PROCEEDING COMMENCED AT TORONTO

MOTION RECORD
(RETURNABLE JUNE 26, 2009)

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
TORONTO, Ontario
M5X 1G5

E. PATRICK SHEA (LSUC #39655K)
Tel: (416) 369-7399
Fax: (416) 862-7661

Solicitors for Mintz & Partners Limited in its capacity as
Interim Receiver and Receiver of Beta Limitee/Beta
Brands Limited