

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BANK OF MONTREAL

Applicant

and

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**EIGHTH REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS RECEIVER**

June 10, 2014

Court File No.: CV12-9616-00CL

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1. On January 17, 2012, pursuant to an application (the “**CCAA Proceedings**”) brought before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (together with NFC Acquisition L.P., and New Food Classics, “**NFC**” or the “**Company**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), the Honourable Mr. Justice Morawetz made an initial order (as extended from time to time, the “**Initial Order**”) in respect of NFC, which, *inter alia*, appointed FTI Consulting Canada Inc. as monitor (in that capacity, the “**Monitor**”).

2. After an unsuccessful going-concern sale process (the “**Transaction Process**”) for the NFC business in the CCAA Proceedings, on February 22, 2012, Bank of Montreal (“**BMO**”) brought: (i) a motion in the CCAA Proceedings to lift the stay of proceedings contained in the Initial Order to allow BMO to bring an application for the appointment of a receiver of the property, assets and undertaking of NFC (the “**NFC Assets**”); and (ii) an application under section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Courts of Justice Act* for the appointment of FTI as receiver (in that capacity, the “**Receiver**”) of the NFC Assets. The Court granted the BMO motion and the application, and made the Order in these proceedings dated February 22, 2012 (the “**Receivership Order**”), a copy of which is attached hereto as **Appendix “A”**.

PURPOSE OF THIS REPORT

3. The purpose of this eighth report of the Receiver (the “**Eighth Report**”) is to:
- (a) provide the Court with a description of one of NFC’s food processing facilities in Calgary, Alberta, owned by NFC Land Holdings Corp., being the land and building having the municipal address of 4043-4089 Brandon Street SE, Calgary (the “**Brandon Street Facility**”);
 - (b) provide the Court with a summary of the marketing process for the Company’s two former food processing facilities located in Calgary, Alberta, owned by NFC Land Holdings Corp., (the “**Calgary Facilities**”), which includes the Brandon Street Facility;
 - (c) provide the Court with the background information and Receiver’s recommendation relating to the Receiver’s motion for Orders:

- (i) approving the sale of the Brandon Street Facility pursuant to subparagraph 3(l)(ii) of the Receivership Order, to 1711484 Alberta Ltd. (the “**Purchaser**”) substantially on the terms of an agreement of purchase and sale dated May 7, 2014 (the “**APS**”) and vesting the Brandon Street Facility to the Purchaser free and clear of all Claims and Encumbrances (each as defined therein) (the “**Transaction**”);
 - (ii) sealing the Confidential Appendix to this Report until the Transaction has closed;
 - (iii) approving the Receiver’s activities, as described in this report;
 - (iv) approving the fees and disbursements of the Receiver and its legal counsel, Borden Ladner Gervais LLP (“**BLG**”) and Osler, Hoskin & Harcourt LLP (“**Osler**”); and
- (d) such other relief as counsel may advise and the Court permit.

4. Capitalized terms not otherwise defined herein shall have the meanings set out in the Monitor’s Pre-filing Report (attached hereto as **Appendix “B”**), the Receivership Order and the Receiver’s Third Report (including the Monitor’s Third Report appended thereto) (attached hereto as **Appendix “C”**). Unless otherwise noted, all currency references in this Report are in Canadian dollars.

THE BRANDON STREET FACILITY

5. The Brandon Street Facility is an irregular shaped portion of a much larger parcel of lands which contained a building (the “**Building**”). The portion of the Building that is not

owned by NFC houses a substantial cold storage facility and is now owned by KS Ice Mountain Inc., a portfolio company of Kingsett Capital, and is occupied by Versacold Group as tenant (the “**KS Facility**”). The Receiver understands that the entire Building was owned and operated as an integrated food production and cold storage facility until Centennial Food Corp. (“**Centennial**”) acquired the parcel south and westerly of the Building. It is the Receiver’s understanding that Centennial constructed an addition to the Building on the parcel acquired by it. Centennial then subsequently transferred title to its parcel (including its extended portion of the Building) in 2000 to Centennial Land Holdings Corp, a predecessor to NFC.

6. Prior to the sale to Centennial, the lands were subdivided to create the parcel ultimately transferred to Centennial (and upon which the Brandon Street Facility is located). The chosen new property lines created through the said plan of subdivision did not capture any loading dock area as part of the parcel ultimately transferred to Centennial. As a result, Centennial, as tenant, and Interprovincial Freezers Limited (“**IFL**”), as landlord, entered into a ground lease in respect of a section of the adjacent lands owned by IFL (namely the lands containing the KS Facility), containing the loading dock portion of Brandon Street Facility (the “**1974 Lease**”).

7. In 1979 a second lease was entered into in respect of an additional portion of the Brandon Street Facility loading dock area situate on lands owned by IFL (the “**1979 Lease**”, and together with the 1974 Lease, the “**Leases**”). Copies of the Leases are attached hereto as **Appendix “D”**.

8. The Leases have terms which expire in approximately 59 years (the “**Term**”). Each Lease each contains an option (the “**Options**”) to purchase the demised lands (the “**Leased**

Lands”), which Options may be triggered by written notice delivered by the tenant to the landlord during the Term, so long as the Lease is in good standing.

9. The Options, once exercised, obligate the landlord to transfer title to the Leased Lands to the tenant, at the cost of the tenant, as soon as reasonably possible after the conclusion of the Term (i.e.: on or about 2073). The annual rent payable under each of the Leases is stated to be an amount equal to the percentage of the property taxes paid by the landlord in respect of the KS Facility which are allocable to the Leased Lands.

10. Though one or both of the Leases appear to have dealt with Centennial’s internal right of access to the Building’s loading dock areas, the Leases did not include the lands immediately outside the loading dock areas, and for which no other lease or registered easement was taken or reserved in favour of Centennial. As a result, it appears that when Centennial and later NFC, was accessing the loading dock areas externally (i.e.: loading/unloading trucks), they were doing so under an arrangement with IFL and its successor(s), the terms of which are not known to the Receiver.

SALES PROCESS PRIOR TO THE CCAA PROCEEDINGS

11. Until late 2010, NFC’s head office and two of its three food processing facilities, comprising the Brandon Street Facility and the 13A Street Facility (together, the “**Calgary Facilities**”) were located in Calgary Alberta (the third processing facility was located in Saskatoon, Saskatchewan (the “**Saskatoon Facility**”).

12. In August of 2010, NFC acquired a processing facility in St. Catharines, Ontario and relocated the food processing operations undertaken at the Calgary Facilities to St Catharines

in early 2011 (the “**St. Catharines Facility**”). At or about the same time, NFC moved its head office from Calgary to a leased premise in Burlington, Ontario.

13. In November of 2010, NFC entered into a Listing Agreement with Barclay Street Real Estate Ltd. (“**Barclays**”) for Barclays to market and sell NFC’s Calgary Facilities, including the Brandon Street Facility, as agent for NFC until August 31, 2011 (the “**Barclay’s Listing Agreement**”).

14. It is the Receiver’s understanding that the term of the Barclay’s Listing Agreement was informally extended by the agreement of NFC and Barclays after August 31, 2011 and that Barclay’s continued to be NFC’s exclusive agent in respect of the marketing and sale of the Calgary Facilities as of the date of NFC’s CCAA Filing, being January 17, 2012.

SALE PROCESS IN THE CCAA PROCEEDINGS

15. Upon commencement of the CCAA Proceedings, NFC and the Monitor commenced the Court approved Transaction Process for all of the NFC Assets, including the Brandon Street Facility. The principal steps of the Transaction Process are outlined in paragraph 36 of the Pre-filing Report of FTI filed in the CCAA Proceedings, a copy of which, without appendices, is attached hereto as **Appendix “B”**. In the Transaction Process the NFC Assets were offered both *en bloc* and as separate parcels, as follows:

- (i) The Saskatoon Facility (including the associated equipment, inventory and accounts receivable);
- (ii) The St Catharines Facility (including the associated equipment, inventory and accounts receivable);
- (iii) The 13A Street Facility; and

(iv) The Brandon Street Facility.

16. After publishing Sales Ads in the *Globe & Mail* National edition on January 20 and 23, 2012, the Monitor received eleven qualifying Expressions of Interest from interested parties. Of the eleven Expressions of Interest received, only two parties submitted Expressions of Interest for all of the NFC assets on an *en bloc* basis which included the 13A Facility and the Brandon Facility (the “**En Bloc Parties**”). No parties submitted Expressions of Interest for the Calgary Facilities, or either of them, on a standalone basis.

17. The En Bloc Parties were among the group of “Selected Parties” who were invited to participate in Phase 2 of the Transaction Process and provided with access to more detailed information in the NFC virtual data room (the “**Data Room**”). The Monitor also received informal expressions of interest for the Calgary Facilities from third parties outside the Transaction Process, however none of those parties, notwithstanding the Monitor’s request, submitted formal Expressions of Interest that complied with the Court approved Transaction Process. The En Bloc Parties, after reviewing the additional information in the Data Room, declined to submit a binding final proposal. As a result, by the Transaction Process bid deadline in the CCAA proceedings, NFC had received no offers for the purchase of the Calgary Facilities or either of them.

18. A fuller summary of the Transaction Process conducted in the CCAA Proceedings and the results thereof is outlined in further detail in the Receiver’s Third Report to the Court dated July 3, 2012 (the “**Third Report**”). A copy of the Third Report is attached hereto as **Appendix “C”**. As stated in the Third Report, on February 20, 2012, BMO delivered a Sales

Process Default Notice under the DIP Credit Agreement and thereafter commenced these Receivership Proceedings.

SALES PROCESS IN THE RECEIVERSHIP PROCEEDINGS

19. Following the making of the Receivership Order, the Receiver continued to work with Barclays to pursue and solidify the various informal expressions of interest that both Barclay's and FTI as Monitor had received in respect of the Calgary Facilities.
20. As part of that process, the Receiver made inquiries of Barclays with respect to the marketing efforts that Barclays had undertaken in respect of the Calgary Facilities up to the commencement of the CCAA Proceedings in order to determine whether there would be any benefit to the Receiver embarking upon an entirely new marketing and sales campaign for the Calgary Facilities, or whether, as a result of Barclay's marketing efforts since November of 2010 and in the CCAA Transaction Process, the market for the Calgary Facilities had been duly canvassed.
21. Barclays confirmed that the marketing campaign for the Calgary Facilities prior to the CCAA proceedings included the following: (i) postings on the Barclay's Real Estate website; (ii) weekly updates posted on Kijiji; (iii) mass mail to Barclay's substantial database of industrial users and developers; (iv) email solicitations to Barclay's network of real estate brokers; (v) a quarterly post-card mailer to 2,800 Barclay's contacts; (vi) an ad in the *Barclay Street Real Estate Ltd. – Industrial Report*; (vii) monthly full page advertisements in the *Western Investor* newspaper¹; (viii) an ad in the Winter 2011 *Alberta Food Processors Association Publication*; (ix) the hand delivery of brochures to seventy five targeted Calgary area businesses/investors;

¹ Circulation of 40,000 subscribers.

and (x) a telephone solicitation campaign to additional targeted businesses, developers, food processors and landlords. Between November 2010 and the CCAA Filing Date, Barclay's had undertaken tours of the Calgary Facilities with approximately twenty interested parties, and since the CCAA Filing Date has conducted an additional six tours of the 13A Facility and thirty tours of the Brandon Street Facility.

22. In July of 2012, this Honourable Court approved a sale transaction between the Receiver and TVR Construction ("TVR") in respect of the sale of the 13A Street Facility by the Receiver to TVR's nominee purchaser, Recon Metal Ltd. ("Recon") and issued a vesting order in respect thereof. The approved 13A Street Facility sale transaction successfully closed shortly thereafter.

23. During the first half of 2012, Barclays received four offers for the Brandon Street Facility. The Receiver countered two of the offers received, and only heard back from one, Newel Post Developments, a party related to the Purchaser (details of the Receiver's negotiations with the Purchaser are set out below.). Barclays also directly approached Kingsett Capital, the parent owner of the adjoining portion of the Brandon Street Facility, who was not interested in purchasing NFC's portion of the building.

24. The Brandon Street Facility remained listed for sale on the Barclay's website until late 2013 and the "For Sale" sign remains displayed on the property today, pending closing of the Transaction. Barclay's has advised that it received no serious inquiries in respect of the Brandon Street Facility between August of 2012 and the Spring of 2014.

25. Based on all of the foregoing, the Receiver is of the view that, between the marketing efforts of Barclay's since November of 2010 and the solicitations made during the

CCAA Transaction Process and in these receivership proceedings, the market for the Brandon Street Facility has been fully and duly canvassed. In addition, the process of sale undertaken in respect of the Brandon Street Facility, prior to and during the CCAA proceedings and during the receivership was of a considerably lengthy duration to allow the market to be appropriately canvassed and for interested parties to perform diligence. It is also the Receiver's and Barclay's view that further marketing efforts are unlikely to result in a transaction superior to the proposed Transaction.

THE TRANSACTION

26. In July of 2012 Newell Post Developments Lid ("**Newell Post**") submitted a signed written offer to the Receiver in the form of an Agreement of Purchase and Sale, which the Receiver signed back (the "**Initial APS**"). Newell Post also delivered a \$100,000 deposit cheque at that time. In November of 2012 Newell Post delivered a proposed amending agreement, which included the assignment of the Initial APS by Newell Post to the Purchaser, a related party of Newell Post (the "**Draft Amendment**").
27. Following delivery of the Draft Amendment, the Receiver and the Purchaser worked with their respective counsel to pursue resolution of the outstanding issues concerning NFC's title to the Brandon Street Facility, including the status of the Leases and the exercise of the Options, the position of Kingsett Capital regarding the Leases and the Options, the likelihood of obtaining a severance of the Leased Lands prior to 2073, and the status of whatever external access rights NFC had to the loading dock areas.
28. By the Spring of 2014 the Receiver and the Purchaser had come to terms on a revised form of the APS which they have entered into and is dated as of May 7, 2014. A redacted

copy of the APS is attached hereto as **Appendix “E”**. An un-redacted copy of the APS is filed but not attached hereto, as **Confidential Appendix “A”**.

29. Because of the unique nature of the Brandon Street Facility, being: (i) a former food processing facility; (ii) part of the Building (and thus having little or no possibility of redevelopment); (iii) partially situate on Leased Lands; and (iv) without legal right of external access to the loading dock area, appraisals based upon sales of similar facilities in the Calgary area are not readily available. Further it is the Receiver’s understanding that none of the parties previously interested in the Brandon Street Facility (including the Purchaser) intended to use the facility for food processing.

30. Without any offers in which to compare the purchase price submitted by the Purchaser, the Receiver and Barclays have instead compared the price offered by the Purchaser to prices per square foot of the five comparable industrial building sales that took place in the Calgary area in the past year. A list of those sales, including the price and price per square foot obtained for each sale has been prepared by Barclays and is filed but not attached hereto, as **Confidential Appendix “B”**.

31. The proposed purchase price per square foot of the Brandon Street Facility under the APS is comparable to and consistent with buildings within the lower range of prices received for completed industrial building sales in the Calgary area within the last 12 months. Given the issues listed in paragraph 29(i) – (iv) above, this is not, in the Receiver’s view, surprising. Accordingly, it is the Receiver’s view that the purchase price for the Brandon Street Facility is fair and reasonable.

32. As stated above, the Transaction represents the only and best offer for the Brandon Street Facility by the Receiver following a lengthy sale process. The Receiver has reviewed the principal business terms of the APS with BMO who is the only party with an economic interest in the Brandon Street Facility, and has been advised of BMO's support for the approval of the APS and proposed Transaction sought herein.

33. The process of sale undertaken by the Receiver was designed in order to obtain the best price possible for the Brandon Street Facility. In its efforts to achieve the best price, the Receiver acted at all times in good faith and has not acted improvidently.

34. Based on the extensive marketing and solicitation processes for the Brandon Street Facility prior to and during the CCAA proceedings and in these receivership proceedings and based upon the support of BMO, the Receiver respectfully recommends that the Court approve the APS, authorize the Receiver to carry out the Transaction, and grant the Approval and Vesting Order, vesting the Brandon Street Facility in the Purchaser upon closing of the Transaction.

SEALING OF THE CONFIDENTIAL APPENDIX

35. The Confidential Appendix includes an unredacted APS disclosing the purchase price for the Brandon Street Facility under the Transaction and a list and analysis/comparison of the price offered by the Purchaser to prices per square foot and other property attributes of the five comparable industrial building sales that took place in the Calgary area in the past year.

36. The Receiver respectfully requests that the Confidential Appendix be filed with the Court on a sealed basis until such time as the Transaction closes. It is the Receiver's view

that the availability of the purchase price, as well as the analysis of Barclays may negatively impact future realizations of the sale of the property in the event that the Transaction does not close. The Receiver also requests that upon closing of the Transaction, the sealing Order be automatically terminated.

37. The Receiver believes that no stakeholder will be prejudiced if the information is sealed until the Transaction has closed.

ACTUAL RECEIPTS AND DISBURSEMENTS OF THE RECEIVERSHIP FOR THE PERIOD FROM February 22, 2012 TO APRIL 30, 2014

38. The Receiver's receipts and disbursements are set out below.

	\$000
Receipts	
Cash on Hand on Date of Receivership	\$ 2,261
Sales of Assets	\$ 10,784
Proceeds from Insurance Settlements	\$ 7,407
Account Receivable Collected	\$ 4,007
Refunds and Deposits Collected	\$ 765
Bank Interest	\$ 153
Total Receipts	\$ 25,377
Disbursements	
Distribution to Secured Lender	\$ 17,616
Operating Cost and Expenses	\$ 2,865
Legal and Professional fees	\$ 2,153
Payroll	\$ 1,322
Disposal of Product and Raw Materials	\$ 245
Total Disbursement	\$ 24,201
Excess of Receipts over Disbursements	\$ 1,176
Total	\$ 1,176

39. The amounts incurred with respect to operating costs and expenses relate to the continued sales, administrative, property and other costs incurred to realize on NFC's products and collect accounts receivable and were principally incurred in Q1 and Q2 of 2012.

40. Amounts incurred with respect to payroll include amounts due at the date of the Receiver's appointment and payments made subsequently during the realization process.

41. Included in Legal and Professional fees are payments totalling \$31,155.84 to Steiber Berlach LLP, specialist insurance counsel engaged by the Receiver to assist the Receiver with the product recall insurance claim.

PROFESSIONAL FEES

42. Pursuant to paragraph 17 of the Receivership Order, the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges subject to any final passing of the accounts. In addition, the Receiver's Charge was granted as security for, *inter alia*, the fees and disbursements of the Receiver and its counsel.

43. The fees and disbursements of the Receiver and its former counsel, Fasken Martineau ("**Fasken**") from the commencement of the CCAA proceedings through to September 23, 2012 were approved pursuant to a Court order made on December 14, 2012. Edmond Lamek was the responsible billing and matter partner and Caitlin Fell was the day to day associate on the NFC file at Fasken.

44. The Receiver engaged BLG as its counsel when Edmond Lamek left Fasken for BLG in August of 2012 and engaged Osler when Caitlin Fell left Fasken for Osler in November of 2012.

45. The Receiver and each of BLG and Osler as counsel to the Receiver (the “**Receiver’s Counsel**”) have continued to maintain detailed records of their professional time and costs.
46. The fees and disbursements of the Receiver during the period between October 1, 2012 (the “**FTI Billing Period**”) to May 31, 2014 total \$270,824.04, including \$226,805.50 for services, \$12,861.79 for disbursements and taxes of \$31,156.75. The time spent by FTI personnel in the FTI Billing Period is more particularly described in the Affidavit of Paul Bishop of the Receiver, sworn in support hereof and attached hereto as **Appendix “F”**.
47. The fees and disbursements incurred by BLG during the period from from September 17, 2012 through April 30, 2014 (the “**BLG Billing Period**”) total \$302,259.02, including fees of \$264,910.50 disbursements of \$5,323.80 and taxes of \$32,024.72. The time spent by BLG personnel in the BLG Billing Period is more particularly described in the Affidavit of Edmond Lamek, a partner at BLG, attached hereto as **Appendix “G”**.
48. The fees and disbursements incurred by Osler during the period from November 27, 2012 to May 31, 2014 (the “**Osler Billing Period**”) total \$78,515.71 , including fees of \$67,059.00 disbursements of \$2,467.76 and taxes of \$8,988.95. The time spent by Osler personnel in the Osler Billing Period is more particularly described in the Affidavit of Marc Wasserman, a partner at Osler, attached hereto as **Appendix “H”**.
49. The Receiver is of the view that the hourly rates charged by the Receiver, Osler and BLG are consistent with the rates charged by law firms practicing in the area of insolvency and restructuring in the Toronto and Calgary markets.

50. The total fees charged for the 18 month period are reasonable in the circumstances and reflect the complexity of the file, a 25 million dollar estate and the nature of the activities of the Receiver including

- (a) drafting of motion materials and report of the Receiver to approve the vesting of the St. Catharines Facility, closing of the sale and dealing with issues pertaining to a restrictive covenant;
- (b) lengthy efforts to reach an agreement with the prospective purchaser of the Brandon Street Facility resulting in the sale for which approval is being sought herein;
- (c) motion and drafting of the report of the Receiver to approve distributions to BMO;
- (d) negotiation of a D&O Claims Process Order, drafting of materials with respect to same including report of the Receiver, implementation of the D&O Claims Process and review and determination of D&O Claims and communication with D&O Claimants;
- (e) substantial and lengthy negotiations with NFC's product recall insurer with respect to insurance proceeds on account of losses sustained as a result of a CFIA health hazard alerts of NFC product resulting in a settlement in the amount of \$7.4 million and motion to approve a settlement agreement with the insurer and distribution to BMO, including drafting of materials and report of the receiver with respect to same;

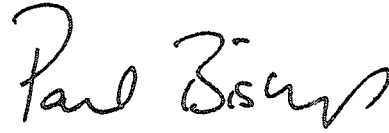
- (f) dealing with and drafting of report of the Receiver with respect to a priority dispute as between BMO and a construction lien claimant, attendance before Court for scheduling of trial and settlement thereof;
- (g) dealing with enquiries from NFC's employees, creditors and other stakeholders; and
- (h) other matters not specifically described herein but described in all prior reports of the Receiver, which reports were approved by the Court.

51. In addition to the foregoing, the Receiver notes that there was a proper and sufficient leveraging of work undertaken by the Receiver and the Receiver's Counsel, with work delegated to associates, real estate clerks and consultants. Accordingly, the work was performed in a prudent and economical manner.

52. The Receiver also notes that, as a result of the Receiver's efforts in marketing and realizing on the NFC Assets, BMO has recovered a significant portion of the indebtedness owing by the NFC entities. BMO has been kept apprised of the fees of the Receiver and its counsel throughout the receivership proceedings and BMO supports an Order approving the fees of the Receiver and the Receiver's Counsel.

All of which is respectfully submitted this 10th day of June, 2014.

FTI Consulting Canada Inc.
Receiver of the property, assets and
undertaking of New Food Classics et al.



Name: Paul Bishop
Title: Senior Managing Director,
FTI Consulting Canada Inc.

APPENDIX "A"

Court File No. CV-12-9616-00CL



**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)

WEDNESDAY, THE 22nd DAY

)

JUSTICE BROWN)

OF FEBRUARY, 2012

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.,
NFC LAND HOLDINGS CORP., NEW FOOD CLASSICS, and
NFC ACQUISITION L.P.**

Respondents

**ORDER
(Appointing Receiver)**

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing FTI Consulting Canada Inc. ("**FTI**") as receiver (the "**Receiver**") without security, of all of the assets, undertakings and properties of NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS, and NFC LAND HOLDINGS CORP. (collectively, the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario.

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ON READING the Affidavit of L.M. Junior Del Brocco sworn February 21, 2012, the Affidavit of Brian Cram, sworn February 10, 2012, and the Affidavit of Brian Cram, sworn January 16, 2012, and the exhibits thereto, and the Pre-Filing Report of FTI dated January 16, 2012, the Second Report to Court of FTI dated February 13, 2012, and the Third Report to Court of FTI dated February 21, 2012, and the Appendices thereto, filed, and on hearing the submissions of counsel for BMO, counsel for the NFC Entities, and counsel for FTI, and such other parties in attendance at the hearing as indicated on the Counsel Slip, no one appearing for any other party although duly served as appears from the Affidavit of Service of Fiorella Sasso, sworn February 22, 2012;

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

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- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time, including former employees of the Debtors, and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (f) to settle, extend or compromise any indebtedness owing to the Debtors;
- (g) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (h) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

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- (i) 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;
- (j) to cause the Company to sell, convey, transfer its finished goods inventory (collectively, "**Finished Inventory**"), including by way of bulk transactions, to existing customers of the Debtors, in or out of the ordinary course of business, without the approval of this Court;
- (k) to cause the Company to sell, convey, transfer the entirety of its raw and frozen perishable raw materials inventory (collectively, "**Perishable Inventory**"), including by way of one or more bulk transactions, without the approval of this Court;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof (other than Finished Inventory and Perishable Inventory) 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 \$600,000; 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*, and the equivalent provisions of the Alberta and Saskatchewan *Personal Property Security Acts*, section 31 of the Ontario *Mortgages Act*, and the equivalent the Alberta legislation, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* or equivalent bulk sales legislation in any other Province shall not apply.

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- (m) to apply to this Court or the Court in the Provinces of Alberta or Saskatchewan 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 Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have;
- (s) to pay amounts secured by the Administration Charge (as hereinafter defined) and outstanding as at the date of this Order, within seven days of the making of this Order; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

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

6. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto

paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

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 DEBTORS OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

9. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

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

RECEIVER TO HOLD FUNDS

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 AND DECLARES that the employment of all of the Debtors' employees be and is hereby terminated. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

14. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, 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, and the equivalent legislation in the Provinces of Alberta and Saskatchewan (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

16. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property in an amount of up to \$350,000, less the outstanding amounts secured by the Administration Charge (as hereinafter defined) from time to time, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a charge on the Property in the priority set out in paragraph 24 of this Order, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

FUNDING OF THE RECEIVERSHIP

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 \$1,000,000 (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 Borrowing Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, with the priority set out in paragraph 24 of this Order, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

23. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates

evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

COURT ORDERED CHARGES

24. THIS COURT ORDERS that subject to paragraphs 25 and 26 below, the Administration Charge, the Directors' Charge and the DIP Lender's Charge provided for in the Initial Order in the CCAA Proceedings made January 17, 2012 (the "**Initial Order**"), and the Westco Lien Charge provided for in the order of this Court made February 16, 2012 (the "**Extension Order**") in the CCAA Proceedings be and are hereby recognized and preserved, and shall rank, as among themselves, and *vis a vis* the Encumbrances referred to in Paragraph 40 of the Initial Order, in accordance with the priorities set out in the Initial Order and the Extension Order.

25. THIS COURT ORDERS that the Receiver's Charge shall rank immediately behind the Administration Charge, and immediately ahead of the Directors' Charge.

26. THIS COURT ORDERS that the Receiver's Borrowing Charge shall rank immediately behind the Westco Lien Charge and immediately ahead of the DIP Lender's Charge.

SERVICE AND NOTICE

27. THIS COURT ORDERS that the Receiver be at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

28. THIS COURT ORDERS that the Plaintiff, the Receiver, and any party who has filed a Notice of Appearance may serve any court materials in these proceedings by e-mailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Receiver may post a copy of any or all such materials on its website at <http://cfcanada.fticonsulting.com/nfc>.

GENERAL

29. 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.

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

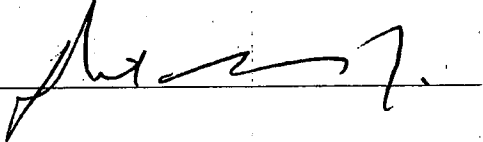
31. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals,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

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

33. THIS COURT ORDERS that the Applicant shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Applicant's security to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

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34. 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.



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

FEB 22 2012

NB

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that FTI CONSULTING CANADA INC. the receiver (the "Receiver") of the assets, undertakings and properties NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P., NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the _____ day of February, 2012 (the "Order") made in an action having Court file number ___-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$1,000,000 which the Receiver is authorized to borrow under and pursuant to the Order.

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

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

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

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

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

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

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

DATED the ____ day of _____, 2012.

FTI CONSULTING CANADA INC. solely in
its capacity as Receiver of the Property, and not
in its personal capacity

Per: _____

Name:

Title:

Court File No. CV-12-00000-00CL

BANK OF MONTREAL

- and -

NFC ACQUISITION GP INC. et al.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

(PROCEEDING COMMENCED AT TORONTO)

ORDER

GOWLING LAFLEUR HENDERSON LLP

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

Clifton P. Prophet / Frank Lamie
LSUC No.: 34845K / 54035S

Telephone: (416) 862-3509 / (416) 862-3609
Facsimile: (416) 862-7661

**Solicitors for the Applicant,
Bank of Montreal**

APPENDIX "B"

Court File No. _____

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
NFC ACQUISITION G.P. INC., NFC ACQUISITION CORP.
AND NFC LAND HOLDINGS CORP.

**PRE-FILING REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS PROPOSED MONITOR**

January 16, 2012

Fasken Martineau DuMoulin LLP
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Tel: 416 868 3471
Fax: 416 364 7813

Solicitors for FTI Consulting Canada
Inc., proposed Monitor

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Court File No. _____

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

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**PRE-FILING REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS PROPOSED MONITOR**

INTRODUCTION

1. FTI Consulting Canada Inc. ("FTI" or the "Proposed Monitor") has been informed that NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (collectively, the "**Applicants**" and together with NFC Acquisition L.P., and New Food Classics, "**NFC**") intend to make an application under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an initial order (the "**Initial Order**") granting, *inter alia*, a stay of proceedings against NFC until February 15, 2011, (the "**Stay Period**") and appointing FTI as the monitor (the "**Proposed Monitor**"). The proceedings to be commenced by the Applicants under the CCAA will be referred to herein as the "**CCAA Proceedings**".

2. FTI is a trustee within the meaning of section 2 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and is not subject to any of the restrictions on who may be

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appointed as monitor set out in section 11.7(2) of the CCAA. FTI has provided its consent to act as Monitor in these CCAA Proceedings (a copy of which is attached as **Appendix “A”**).

PURPOSE

3. The purpose of this report is to provide the Court with the following:
 - (a) FTI’s qualifications to act as Monitor (if appointed);
 - (b) an overview of the state of the business and affairs of NFC and the causes of its financial difficulty;
 - (c) the Proposed Monitor’s comments on the Applicants’ weekly cash flow forecast of NFC to April 13, 2012 and the reasonableness thereof, in accordance with s.23(1)(b) of the CCAA;
 - (d) the Proposed Monitor’s comments on the proposed debtor in possession financing (the “**DIP Financing**”);
 - (e) the Proposed Monitor’s comments on the proposed sales process (the “**Sales Process**”);
 - (f) the Proposed Monitor’s comments on the following court-ordered charges contained therein:
 - (i) the administrative charge (the “**Administrative Charge**”);
 - (ii) the directors & officers’ charge (the “**D&O Charge**”); and
 - (iii) the charge securing the DIP Financing (the “**DIP Charge**”);

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(collectively, the “**Court Ordered Charges**”); and

(g) the Proposed Monitor’s conclusions and recommendations.

TERMS OF REFERENCE

4. In preparing this report, the Proposed Monitor has relied upon unaudited financial information of the Applicants, NFC’s books and records, certain financial information prepared by the Applicants and discussions with the Applicants’ management. The Proposed Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information. Accordingly, the Proposed Monitor expresses no opinion or other form of assurance on the information contained in this report or relied on in its preparation. Future oriented financial information reported or relied on in preparing this report is based on management’s assumptions regarding future events; actual results may vary from forecast and such variations may be material.

5. Capitalized terms not otherwise defined herein have the meanings defined in the Affidavit of Brian Cram, President and Chief Executive Officer of NFC, sworn January 16, 2012 (the “**Cram Affidavit**”) and filed in support of the application for the Initial Order. The Affidavit describes, *inter alia*, NFC’s business, corporate structure, financial position and reasons for commencement of these proceedings. This Report should be read in conjunction with the Affidavit as certain information contained in the Affidavit has not been included herein to avoid unnecessary duplication.

6. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

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FTI'S QUALIFICATIONS TO ACT AS MONITOR

7. FTI was retained by NFC on December 23, 2011 to provide certain financial advisory and consulting services.

8. Paul Bishop of FTI will have primary carriage of this matter and is a trustee within the meaning of subsection 2(1) of the *Bankruptcy and Insolvency Act* (Canada) ("BIA").

Neither FTI nor any of its representatives have been at any time in the two preceding years:

- (a) the auditor of any of NFC;
- (b) a director, an officer or an employee of any of NFC;
- (c) related to NFC or to any director or officer of NFC; or
- (d) trustee (or related to any such trustee) under a trust indenture is issued by NFC or any person related to NFC, or the holder of a power of attorney under an act constituting a hypothec within the meaning of the *Civil Code of Quebec* that is granted by NFC or any person related to NFC.

9. FTI has consented to act as Monitor should this Honourable Court grant the Applicants' request to commence the CCAA Proceedings in respect of NFC.

RELEVANT BACKGROUND INFORMATION

Business and Affairs of the Applicant

10. NFC is in the business of manufacturing value-added meat and meatless protein consumer products in Canada. The primary product line consists of frozen beef burgers; however NFC has expanded to various other protein categories and has begun to develop a selection of cooked products and speciality appetizers.

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11. NFC operates out of two certified (Canadian Food Inspection Agency, U.S. Department of Agriculture, and Hazard Analysis Critical Control Points) production facilities in Canada, located in St. Catharines, Ontario and Saskatoon, Saskatchewan and has a sales and procurement office located in Calgary, Alberta. NFC's corporate head office is located in leased premises in Burlington, Ontario, where all administrative functions are carried out. NFC also owns two commercial properties in Calgary, Alberta, which it no longer uses and which have been listed for sale by NFC since November, 2010.

12. As of January 11, 2012, the Applicants employ the following employees:

Location	Salaried (non-union)	Hourly (union)
Burlington	23	0
Calgary	12	0
St. Catharines	16	69
Saskatoon	32	146

13. NFC's unionized employees are represented in Saskatoon by the United Food & Commercial Workers Union Local 1400 (the "**UFCW 1400 Collective Agreement**") and in St. Catharines by UFCW Local 175 (the "**UFCW 175 Collective Agreement**"). Pursuant to the UFCW 1400 Collective Agreement, NFC's full time unionized employees in Saskatoon are eligible to join group deferred profit sharing plans (defined contribution) as well as a group registered retirement savings plan. As of December 30, 2011 NFC is current with respect to these contributions.

14. In St. Catherines, full-time unionized employees are eligible under the UFCW Local 175 Collective Agreement to participate in the (defined contribution) Canadian

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Commercial Workers Industry Pension Plan. As of December 17, 2011 NFC is current with respect to the these contributions and all union dues.

15. NFC's management ("**Management**") has advised that all salaried and hourly employees have been paid for services performed through to December 30, 2011 and that all associated statutory remittance have been withheld and remitted.

16. The majority of NFC's gross revenues are generated from NFC's largest customers: Loblaw Companies Limited, Wal-Mart Canada and Sysco Canada; its top ten customers account for approximately 82% of the revenues.

THE APPLICANTS' BUSINESS AND THE NEED FOR A CCAA FILING

17. In 2011 the Company sold its products to customers based upon fixed price contracts, which terms ran for a calendar year. Accordingly, the Company took on the risk of an increase in the price of its inputs during the term of the contracts, including, in particular the price of beef and energy costs. During 2011 the wholesale price of beef has increased by approximately 40% and the price of fossil fuels and electricity have on average increased by 5%. The Company was unable to pass on the impact of increased costs for raw materials to their customers in 2011 as a result of the fixed price contracts.

18. In early 2011, the Company closed down two operating plants in Calgary and terminated staff relating to the operations of those plants. The Company relocated its production operations to Saskatoon, Saskatchewan and St. Catharines, Ontario. The overall cost to retrofit and commence operations at the St. Catharines plant was approximately \$10 million over budget. In addition, the production systems at the St. Catharines plant were not optimized and remained highly inefficient in the first few months of production at that location. The Company also

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moved its Head Office from Calgary, Alberta to Burlington, Ontario, moving only one staff member. Substantially all new head office staff, including accounting and finance functions, were required to be hired and trained in Burlington. In addition, concurrent with the relocation, NFC installed a new accounting software package. As a result of the complete turn-over of accounting staff and the change in accounting platforms, NFC's management was unable to fully identify the substantial losses that the Company was incurring in 2011 or rectify the situation in a timely manner before it had a material adverse impact on the company's financial situation.

19. The business and affairs of the Applicants and the causes of insolvency are described further in the Cram Affidavit.

20. The Applicants' majority shareholder, Edgestone Capital Partners has advised the Applicants that it is not prepared to invest any additional funds by way of debt or equity into the Applicants' operations in order to fund the Applicants losses or future operations.

21. The Applicants' have asked their principal operating lender, Bank of Montreal ("BMO"), for additional funding for the Applicants' operations. In particular, the Applicants business is seasonal in nature and accordingly requires a material ramp-up in production (and a corresponding increase in working capital funding requirements) in the beginning of March of each year in order to manufacture sufficient customer inventories for the spring/summer barbeque season (the "**Inventory Ramp Up**"). BMO had advised that it is not prepared to advance any additional capital to fund the Applicant's operations unless such capital is provided in the context of a CCAA filing of the Applicants, and as part of that filing, a sales process for the Applicants' business operations and other assets is initiated immediately.

FUNDING OF THE CCAA PROCEEDINGS

Cash Flow Projections

22. The Applicants, with the assistance of FTI have prepared consolidated 13-week cash flow projections for the period commencing January 20, 2012 and ending April 13, 2012 (the “**Cash Flow Projections**”). A copy of the Cash Flow Projections, together with NFC management’s report thereon is attached as **Appendix “B”**.

23. As shown in the Cash Flow Projections, it is estimated that for the 13-week period, NFC will have approximate total cash inflows of \$19.3 million, total cash outflows of \$32 million and total disbursements relating to the restructuring of \$1.4 million. During the first five weeks of the Cash Flow Projections, NFC’s cash flow requirements project a need for NFC to borrow approximately \$3.5 million, and that during the following eight weeks an additional amount of approximately \$10 million of funding is required to implement the Inventory Ramp Up.

Proposed Monitor’s Report on the Reasonableness of the Cash Flow Projections

24. Pursuant to section 23(1)(b) of the CCAA, the Proposed Monitor is required to provide this Honourable Court with the Proposed Monitor’s findings with respect to its review of the NFC’s Cash Flow Projections as to their reasonableness. The Proposed Monitor’s Reports with respect to same is as follows.

25. The Cash Flow Projections have been prepared by the management of NFC for the purpose of determining the liquidity requirements for NFC during the CCAA Proceedings

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using the Probable and Hypothetical Assumptions¹ as identified by NFC and as discussed with FTI. Copies of the Cash Flow Projections and the report containing the prescribed representations of NFC regarding the preparation of the Cash Flow Projections are already attached hereto collectively as **Appendix “C”**.

26. FTI’s review consisted of inquiries, analytical procedures and discussion related to information supplied to us by certain of the management and employees of NFC. Since Hypothetical Assumptions need not be supported, FTI’s procedures with respect to them were limited to evaluating whether they were consistent with the purpose of the Cash Flow Projections. The Proposed Monitor also reviewed the support provided by management of NFC for the Probable Assumptions and the preparation and presentation of the Cash Flow Projections.

27. Based on FTI’s review, nothing has come to its attention that causes the Proposed Monitor to believe that, in all respects:

- (a) The Hypothetical Assumptions are not consistent with the purpose of the Cash Flow Projections;
- (b) As at the date of this report, the Probable Assumptions developed by management are not Suitably Supported and consistent with the plans of NFC or do not provide a reasonable basis for the Cash Flow Projections, given the Hypothetical Assumptions; or

¹ All terms used but note defined in this section of the report have the meanings ascribed to them in the Canadian Association of Insolvency and Restructuring Professionals (“CAIRP”) Standard of Practice No. 09-1, Cash-Flow Statement, approved, ratified and confirmed by CAIRP members on August 21, 2009.

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- (c) The Cash Flow Projections do not reflect the Probable and Hypothetical Assumptions.

28. Since the Cash Flow Projections are based upon Assumptions regarding future events, actual results will vary from the information presented even if the Hypothetical Assumptions occur, and the variations may be material. Accordingly, the Proposed Monitor expresses no assurance as to whether the Cash Flow Projections will be achieved. The Proposed Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this report, or relied upon by it in preparing this report.

29. The Cash Flow Projections have been prepared solely for the purposes of determining the liquidity requirements for NFC during the CCAA Proceedings, using Probable and Hypothetical Assumptions, and readers are cautioned that it may not be appropriate for other purposes.

Proposed DIP Financing

30. Given the anticipation of negative expected cash flow referred to above, in order to maintain going concern operations during the Sales Process and up to the closing of a sale of its operations, the Applicant will require the authority to borrow pursuant to a court-approved interim credit facility. The Applicant and BMO have negotiated the terms of a super-priority CCAA Interim Credit facility with a maximum amount of up to \$10,500,000 (the “**DIP Financing**”). The DIP Financing is to be provided pursuant to the terms of the commitment letter between NFC and BMO (a copy of which is attached as an Exhibit to the Cram Affidavit) (the “**DIP Term Sheet**”).

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31. The DIP Term Sheet provides that the initial amount of \$3.5 million has been approved by BMO to fund NFC's operations until February 21, 2012. BMO's approval of the additional approximately \$7 million of DIP funding (required to fund the Inventory Ramp Up) after February 21 is conditional upon BMO, in its sole discretion, being satisfied with the terms of an offer or offers to purchase all or substantially all of the assets of NFC (including a deposit of not less than 15% of the purchase price(s)) obtained in the Transaction Process, failing which the funding availability under the DIP Term Sheet terminates immediately, unless and until a revised cash flow projection is agreed to between NFC and BMO.

32. Pursuant to section 23(1)(b) of the CCAA, the Proposed Monitor is of the view that the assumptions and projections which underlie the Applicant's Cash Flow Projections are reasonable and that a maximum amount of \$3,500,000 in available DIP financing is reasonable and should be sufficient to fund the Applicant's operations in accordance with the Cash Flow Projections until February 21, 2012.

33. Subject to approval of this Honourable Court, the proposed DIP financing contemplates *inter alia*, that BMO will be granted a first charge over all of the NFC's assets subject and subordinate only to the Administrative Charge, the D&O Charge and any existing statutory lien or purchase money security interests which have, by their terms, priority over the existing security interests of BMO over the assets of NFC as of the date of the Initial Order.

BMO SECURITY REVIEW

34. The Proposed Monitor has requested its counsel, Fasken Martineau DuMoulin LLP ("**Faskens**") to conduct an independent review of the existing security interests granted by NFC in favour of BMO (the "**Existing BMO Security**") in respect of the indebtedness and

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obligations of NFC to BMO owing as at the CCAA filing date (the “**Existing BMO Debt**”). Faskens is in the process of conducting its review of the Existing BMO Security over the assets of NFC located in the Provinces of Ontario and Alberta. The Proposed Monitor has engaged the firm of McDougall Gauley LLP of Saskatoon to act as its counsel in the Province of Saskatchewan, to *inter alia*, review the Existing BMO Security over NFC’s assets located in Saskatchewan. The Monitor will report to the Court on the results of the Existing BMO Security reviews at or prior to the Applicant’s motion for an extension of the stay contained in the Initial Order.

35. The Proposed Monitor understands that the Toronto-Dominion Bank (“**TD Bank**”) has advanced credit facilities to NFC which are also secured against the assets of NFC subordinate in priority to the Existing BMO Security. Based upon the Proposed Monitor’s understanding of the anticipated value that may be realized from the sale of the assets and operations of NFC, it is possible that BMO will not recover the amount of the Existing BMO Debt from the sale(s) of the assets of NFC in full. The Monitor intends to conduct an independent review of the existing security interests granted by NFC to TD at a later point in time, when the Monitor has a better view as to anticipated proceeds of realization and whether there will be any funds available for distribution to TD Bank.

THE PROPOSED SALES TRANSACTION PROCESS

36. The proposed sale transaction process (“**Transaction Process**”) will be managed in accordance with the following procedures that will be established and communicated by the Applicants and the Monitor to interested parties from time to time. It is anticipated that the Transaction Process will consist of the following principal phases:

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- (a) Immediately following the making of the Initial Order, the Monitor will contact a list of approximately 11 parties which have been identified by the Applicants as possible qualified purchasers of the Applicants' businesses on a going-concern that are likely to be acceptable to NFC's major customers. The Monitor will also contact NFC's largest customers to identify any additional possible qualified purchasers. The Monitor will also, within 4 days of the commencement of the CCAA Proceedings, advertise the NFC acquisition opportunity in the National Edition of the Globe & Mail for two consecutive days.
- (b) The Proposed Monitor has worked with the Applicants to establish an electronic data room that will contain updated information about the Applicants' assets, business and operations as it becomes available (the "**Data Room**") during the Transaction Process. Qualified interested parties will be required to execute a Confidentiality Agreement in order to receive a copy of the Confidential Information Memorandum prepared by the Proposed Monitor in conjunction with the Applicants' management and to obtain access to the Data Room.
- (c) The NFC assets will be offered for sale en bloc and in four parcels:
 - (i) The Saskatoon operations (including the associated inventory and accounts receivable);
 - (ii) The St Catharines operations (including the associated inventory and accounts receivable);
 - (iii) The Calgary 13A Street Facility; and

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- (iv) The Calgary Brandon Street Facility
- (d) Interested parties will be asked to submit non-binding expressions of interest (“EOI”), including a proposed purchase price for each of the parcels of NFC assets it wishes to acquire on or before January 30, 2012. The EOIs will be used to determine which interested parties, if any, will be invited to continue to participate in the Transaction Process. The Monitor will provide instructions for the required form of non-binding proposal to interested parties in advance of the deadline for submitting such proposals.
- (e) In evaluating EOIs from interested parties, the Applicants and FTI will consider, among other factors, whether the offer maximizes value for NFC assets, treatment of employees and such other factors as would be appropriate in the circumstances as determined by the Applicants and Monitor in their sole discretion. Upon receipt of the proposals the Applicants, in consultation with the Monitor and BMO, will determine at their sole discretion which interested parties, if any will proceed to Phase 2 of the Transaction Process. Further, the Applicants, in consultation with the Monitor and BMO, may at any time terminate the Transaction Process.
- (f) During Phase 2 of the Transaction Process, interested parties who are invited to continue to Phase 2 of the Transaction Process will be given access to additional confidential information relating to NFC in the Data Room. In addition, site visits and access to management will be made available to interested parties during Phase 2.

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- (g) Following a brief additional period of due diligence and Data Room access, each qualified interested party will be requested to submit a final binding offer in the required form. FTI will provide qualified interested parties with a definitive sales agreement. Additional details with respect to the Transaction Process will be communicated to qualified interested parties in advance of the final bid deadline. The final proposals will be due on February 13, 2012. The Applicants, in consultation with the Monitor and BMO, will select a preferred bid on or before February 17, 2012 (the "**Selected Bid**") A final decision will be made by BMO on or before February 21, 2012 as to whether it will fund the remaining DIP Facility balance of \$7 million upon being satisfied, *inter alia*, with the terms of the Selected Bid
- (h) In the event that the Monitor and/or BMO do not agree with the preferred bidder proposed by the Applicant, the Monitor and/or BMO may propose an alternate bidder for approval from the court from the parties that submitted final proposals on or before February 13, 2012.
- (i) It is anticipated that the closing of one or more going concern transaction(s) involving the NFC Saskatoon operations and/or the St Catharines operations will close on or before March 15, 2012.

37. The timelines associated with the Transaction Process are noticeably compressed. This accelerated process is necessitated by the timing of the Inventory Ramp Up and the conditions imposed by BMO upon any agreement to fund the working capital requirements of the Inventory Ramp Up pending a sale of the business. The Proposed Monitor considers it

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reasonably likely that the universe of qualified buyers for the going concern operations of NFC has substantially been identified by the Applicants and consists principally of parties who are already manufacturing and supplying similar products to NFC's major customers. These parties are familiar with manufacturing operations such as those owned by NFC and have a history of dealings with NFC's major customers, enabling them to conduct accelerated due diligence and complete an acquisition in a timely fashion. Accordingly the Proposed Monitor is of the view that the timelines associated with the Transaction Process will not have a material adverse impact on the ability of the Applicants and the Monitor to maximize the fair market value of the assets and operations of NFC.

THE COURT ORDERED CHARGES

Administrative Charge

38. The proposed Initial Order provides for an Administration Charge in an amount not to exceed \$350,000, charging the assets of the Applicant to secure the fees and disbursements incurred in connection with services rendered to the Applicant both before and after the commencement of the CCAA Proceedings by counsel to the Applicant, the Proposed Monitor, and the Proposed Monitor's counsel.

Directors & Officers Charge

39. The proposed Initial Order provides for a D&O Charge over the property of NFC in favour of the directors and officers of the Applicants as security for the indemnity contained in the Initial Order in respect of specified obligations and liabilities that they may incur after the commencement of the CCAA Proceeding. The D&O Charge will not exceed an aggregate amount of \$3 million and will rank immediately subsequent to the Administrative Charge and immediately before the DIP Charge. The amount and priority ranking of the D&O Charge have

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been negotiated and agreed upon with BMO. The Proposed Monitor is of the view that the quantum and liabilities covered by the directors' and officers' indemnity and D&O Charge are reasonable and appropriate in the circumstances.

DIP Charge

40. The proposed Initial Order provides for a charge in favour of the DIP lenders in the amount not to exceed \$10.5 million charging all of the assets of the Applicant (the "**DIP Charge**"). The DIP Charge is proposed to rank immediately subsequent to the D&O Charge.

Summary of the Proposed Rankings of the Court-Ordered Charges

41. The proposed Initial Order provides that each of the Court Ordered Charges will rank subordinate to any liens or security interests (such as statutory repair and storage liens and purchase money security interests) over the asset of NFC, which, as at the date of the making of the Initial Order, rank in priority to the existing security interests of BMO. Accordingly, parties having such prior ranking interests have not been served with the Application Record herein.

42. FTI believes that the above noted proposed Court-ordered charges and rankings are required and reasonable in the circumstances of the CCAA Proceedings in order to preserve going concern operations of the Applicants until proceeds from an eventual sale are realized.

CONCLUSION

43. The Proposed Monitor is of the view that the relief requested by the Applicant is necessary, reasonable and justified.

44. Accordingly, the Proposed Monitor respectfully supports the Applicant's request for the appointment of a Monitor by this Honourable Court.

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FTI Consulting Canada Inc.
The Proposed Monitor of
New Food Classics

A handwritten signature in black ink that reads "Paul Bishop". The signature is written in a cursive style and is positioned above a horizontal line.

Name: Paul Bishop
Title: Senior Managing Director,
FTI Consulting Canada Inc.

APPENDIX "C"

019

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP. NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**THIRD REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS RECEIVER**

1. On January 17, 2012 (the “**CCAA Filing Date**”), pursuant to an application brought before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (together with NFC Acquisition L.P., and New Food Classics, “**NFC**” or the “**Company**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA Proceedings**”), the Honourable Mr. Justice Morawetz made an initial order (as extended from time to time, the “**Initial Order**”) in respect of NFC, which, *inter alia*, appointed FTI Consulting Canada Inc. as monitor (in that capacity, the “**Monitor**”).

2. After an unsuccessful going-concern sale process (the “**Transaction Process**”) for the NFC business in the CCAA Proceedings, on February 22, 2012, Bank of Montreal (“**BMO**”) brought: (i) a motion in the CCAA Proceedings to lift the stay of proceedings contained in the Initial Order to allow BMO to bring an application for the appointment a receiver of the property, assets and undertaking of NFC (the “**NFC Assets**”); and (ii) an application under section 243(1) of the *Bankruptcy and Insolvency Act* and section 101 of the *Courts of Justice Act* for the appointment of FTI as receiver (in that capacity the “**Receiver**”) of the NFC Assets. The Court granted the BMO motion and the application, and made the Order in these proceedings dated February 22, 2012 (the “**Receivership Order**”), a copy of which is attached hereto as **Appendix “A”**.

PURPOSE OF THIS REPORT

3. The purpose of this third report of the Receiver (the “**Third Report**”) is to:
- (a) provide the Court with a summary of the marketing process of the Company’s two former food processing facilities located in Calgary, Alberta (together, the “**Calgary Facilities**”) owned by NFC Land Holdings Corp., being the land and building having the municipal address of 4211 13A Street SE, Calgary (the “**13A Facility**”), and the land and building having the municipal address of 4043-4089 Brandon Street SE, Calgary (the “**Brandon Facility**”) ;
 - (b) provide the Court with the background information and Receiver’s recommendation relating to the Receiver’s motion for:
 - (i) the approval of the Court, pursuant to subparagraph 3(l)(ii) of the Receivership Order, for the Receiver to enter into and carry out the terms

- of an agreement (the “TVR Agreement”) with TVR Construction Inc. (“TVR”) to sell the 13A Facility to TVR’s nominee, Recon Metal Ltd., (the “Nominee Purchaser”) (the “Proposed Transaction”);
- (ii) an order vesting the 13A Facility in the Nominee Purchaser (the “Vesting Order”) effective upon closing of the Proposed Transaction;
 - (iii) Approving the Receiver’s activities, as described in this report; and
- (c) such other relief as counsel may advise and the Court permit.

TERMS OF REFERENCE

4. In preparing this report, the Receiver has relied upon unaudited financial information of NFC, NFC’s books and records, certain financial information prepared by NFC and discussions with NFC’s management. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information. Accordingly, the Receiver expresses no opinion or other form of assurance on the information contained in this report or relied on in its preparation.

5. Capitalized terms not otherwise defined herein have the meanings set out in the Monitor’s Prefiling Report, the Receivership Order and the Receiver’s Second Report (including the Monitor’s Third Report appended thereto).

SALES PROCESS IN THE CCAA PROCEEDINGS

6. Until late 2010, NFC's head office and two of its three food processing facilities were located in Calgary Alberta (the third processing facility was located in Saskatoon, Saskatchewan (the "**Saskatoon Facility**")). In August of 2010, NFC acquired a processing facility in St. Catharines, Ontario and relocated the food processing operations undertaken at the Calgary Facilities to St. Catharines in early 2011 (the "**St. Catharines Facility**"). At or about the same time, NFC moved its head office from Calgary to leased premises in Burlington, Ontario.

7. Following the decision in 2010 to vacate the Calgary Facilities, the Company solicited marketing proposals for the Calgary Facilities from Barclay Street Real Estate Ltd. ("**Barclay's**") and from Colliers International ("**Colliers**"). Copies of the Barclay's proposal and the Colliers proposal are filed but not attached hereto, as **Confidential Appendix "A"** and **Confidential Appendix "B"** respectively.

8. Pursuant to an exclusive listing agreement dated November 11, 2010, NFC engaged Barclay's to market and sell the Calgary Facilities as agent for NFC until August 31, 2011 (the "**Barclay's Listing Agreement**"). A copy of the Barclay's Listing Agreement is filed but not attached hereto as **Confidential Appendix "C"**. It is the Receiver's understanding that the term of the Barclay's Listing Agreement was informally extended by the agreement of NFC and Barclays after August 31, 2011 and that Barclay's continued to be NFC's exclusive agent in respect of the marketing and sale of Calgary Facilities as of the CCAA Filing Date.

CCAA TRANSACTION PROCESS

9. Upon commencement of the CCAA Proceedings, NFC and the Monitor commenced the Court approved Transaction Process for all of property, assets and undertaking of NFC on a going-concern basis, including the Calgary Facilities. The principal steps of the Transaction Process are outlined in paragraph 36 of the Prefiling Report of FTI filed in the CCAA Proceedings, a copy of which, without appendices, is attached hereto as **Appendix "B"**. In the Transaction Process the NFC Assets were offered both *en bloc* and as separate parcels, as follows:

- (i) The Saskatoon Facility (including the associated equipment, inventory and accounts receivable);
- (ii) The St Catharines Facility (including the associated equipment, inventory and accounts receivable);
- (iii) The 13A Facility; and
- (iv) The Brandon Facility.

10. After publishing Sales Ads in the *Globe & Mail National Edition* on January 20 and 23, 2012, the Monitor received eleven Expressions of Interest from interested parties. Of the eleven Expressions of Interest received, only two parties submitted Expressions of Interest for all of the NFC assets on an *en bloc* basis which included the 13A Facility and the Brandon Facility (the "**En Bloc Parties**"). No parties submitted Expressions of Interest for the Calgary Facilities, or either of them, on a stand alone basis. The En Bloc Parties were among the group of "**Selected Parties**" who were invited to participate in Phase 2 of the Transaction Process and

provided with access to more detailed information in the NFC virtual data room (the “**Data Room**”). The Monitor also received informal expressions of interest for the Calgary Facilities from third parties outside the Transaction Process, however none of those parties, notwithstanding the Monitor’s request, submitted formal Expressions of Interest that complied with the Court approved Transaction Process. The En Bloc Parties, after reviewing the additional the additional information in the Data Room, declined to submit a binding final proposal. As a result, by the CCAA Transaction Process bid deadline, NFC had received no offers for the purchase of the Calgary Facilities or either of them.

11. A fuller summary of the results of the Transaction Process conducted in the CCAA Proceedings and the results thereof is outlined in further detail in the Receiver’s Second Report to the Court dated April 12, 2012 (the “**Second Report**”). A copy of the Second Report is attached hereto as **Appendix “C”**. As mentioned therein, on February 20, 2012, BMO delivered a Sales Process Default Notice under the DIP Credit Agreement and thereafter commenced these Receivership Proceedings.

SALES PROCESS IN THE RECEIVERSHIP PROCEEDINGS

12. Following the making of the Receivership Order, the Receiver continued to work with Barclay’s to pursue and solidify the various informal expressions of interest that both Barclay’s and FTI as Monitor had received in respect of the Calgary Facilities.

13. As part of that process, the Receiver made inquiries of Barclay’s with respect to the marketing efforts that Barclay’s had undertaken in respect of the Calgary Facilities up to the commencement of the CCAA Proceedings in order to determine whether there would be any benefit to the Receiver embarking upon an entirely new marketing and sales campaign for the

Calgary Facilities, or whether between the Barclay's marketing efforts since November of 2010 and the CCAA Transaction Process, the market for the Calgary Facilities had been duly canvassed.

14. Barclays confirmed that the marketing campaign for the Calgary Facilities included the following: (i) postings on the Barclay's Real Estate website; (ii) weekly updates posted on Kijiji; (iii) an initial mass mailing to Barclay's substantial database of industrial users and developers; (iv) email solicitations to Barclay's network of real estate brokers; (v) a quarterly post-card mailer to 2,800 Barclay's contacts; (vi) an ad in the *Barclay Street Real Estate Ltd. - Industrial Report*; (vii) monthly full page advertisements in the *Western Investor* newspaper¹; (viii) an ad in the Winter 2011 *Alberta Food Processors Association Publication*; (ix) the hand delivery of brochures to seventy five targeted Calgary area businesses/investors; and (x) a telephone solicitation campaign to additional targeted businesses, developers, food processors and landlords. Between November 2010 and the CCAA Filing Date, Barclay's had conducted tours of the Calgary Facilities with approximately twenty interested parties, and since the CCAA Filing Date has conducted an additional six tours of the 13A Facility, and thirty tours of the Brandon Facility.

15. Based on the foregoing, the Receiver is of the view that, between the efforts of Barclay's since November of 2010 and the solicitations made during the Transaction Process, the market for the Calgary Facilities has been fully and duly canvassed, and that there would be no perceptible economic benefit to a period of further marketing of the Calgary Facilities and the 13A Facility in particular.

¹ Circulation of 40,000 subscribers.

THE TRANSACTION

16. TVR was a party that originally expressed an interest in the 13A Facility to Barclays in November of 2011. After a series of negotiations between TVR and Barclay's/the Receiver, and negotiations between Barclay's/the Receiver and the other parties identified by Barclay's that had expressed serious interest in acquiring the 13A Facility, the Receiver agreed, subject to Court approval in accordance with the Receivership Order, to accept the offer to purchase the 13A Facility submitted by TVR. In accordance with the March 29, 2012 amendment to the TVR Agreement, TVR has delivered a non-refundable deposit in the amount of \$100,000 to the receiver which is held in the Fasken Martineau trust account. A redacted copy of the TVR Agreement is attached hereto as **Appendix "D"**. An un-redacted copy of the TVR Agreement is filed but not attached hereto, as **Confidential Appendix "D"**.

17. The Receiver has reviewed the principal business terms of the TVR Agreement with BMO and with TD Capital Mezzanine Partners Management Ltd. ("**TD**"), the second ranking secured creditor of NFC behind BMO, who are the only parties with an economic interest in the Calgary facilities, and has been advised of both of their support for the approval of the TVR Agreement and Proposed Transaction sought herein.

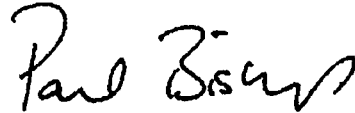
18. Because of the unique nature of the Calgary Facilities, being specialized food processing facilities, appraisals based upon sales of similar food processing facilities in the Calgary area are not readily available. Further it is the Receiver's understanding that many of the parties interested in the 13A Facility (including TVR) did not intend to use the facility for food processing. As such the Receiver and Barclays have compared the price offered by TVR to prices per acre of other industrial land sales in the Calgary area. The purchase price per acre of

the 13A Facility under the TVR Agreement falls within the higher range of prices received for industrial land sales in the Calgary area within the last 12 months. A list of Calgary industrial land sales, including the price obtained for each sale prepared by Barclay's is filed but not attached hereto, as **Confidential Appendix "E"**.

19. Based on the extensive marketing and solicitation processes for the 13A Facility both by Barclays since November of 2010, and undertaken in the Transaction Process, and based upon the support of BMO and TD, the Receiver respectfully recommends that the Court approve the TVR Agreement, authorize the Receiver to carry out the Transaction, and grant the Vesting Order, vesting the 13A Facility in the Nominee Purchaser upon closing of the Transaction.

All of which is respectfully submitted this 3rd day of July, 2012.

FTI Consulting Canada Inc.
Receiver of the property, assets and
undertaking of New FC



Name: Paul Bishop
Title: Senior Managing Director,
FTI Consulting Canada Inc.

Court File No.: CV12-9554-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
NFC ACQUISITION GP INC., NFC ACQUISITION CORP. AND
NFC LAND HOLDINGS CORP.**

**THIRD REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR**

February 21, 2012

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FTI Consulting Canada Inc.

Court File No. CV12-9554-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
NFC ACQUISITION GP INC., NFC ACQUISITION CORP. AND
NFC LAND HOLDINGS CORP.

THIRD REPORT TO THE COURT
SUBMITTED BY FTI CONSULTING CANADA INC.,
IN ITS CAPACITY AS MONITOR

1. On January 17, 2012, pursuant to an application brought before the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) by NFC Acquisition GP Inc., NFC Acquisition Corp. and NFC Land Holdings Corp. (collectively, the “**Applicants**” and together with NFC Acquisition L.P., and New Food Classics, “**NFC**”) under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”), the Honourable Mr. Justice Morawetz made an initial order (the “**Initial Order**”) in respect of NFC, which, *inter alia*, appointed FTI Consulting Canada Inc. as monitor (the “**Monitor**”), with the powers and obligations set out in the Initial Order and as set forth in the CCAA. A copy of the Initial Order is contained in Tab 1 of the NFC Compendium of Orders filed with the Court.

2. On February 16, 2012, upon motion made by the Applicants, the Court, *inter alia*, extended the stay of proceedings contained in the Initial Order to March 30, 2012, and granted a

charge in favour of Westco Multi Temp Distribution Centres Inc. (“**Westco**”), NFC’s Saskatoon cold storage provider, as security for pre-filing statutory lien amounts relating to NFC products released by Westco after the making of the Initial Order. A copy of the February 16, 2012, Order is contained at Tab 4 of the NFC Compendium of Orders. In connection with the February 16, 2012 motion, the Monitor filed its Second Report dated February 13, 2012 (the “**Second Report**”) describing the Monitor’s and the Applicants’ actions with respect to the Transaction Process leading up to February 13, 2012, the date by which final binding proposals for the purchase of NFC’s assets were to be received by the Monitor under the Transaction Process described in paragraphs 36 to 37 of the proposed Monitor’s Pre-Filing Report dated January 16, 2012, (the “**Pre-Filing Report**”) a copy of which can be found at Tab 1 of the NFC Compendium of Monitor’s Reports, and approved in the Initial Order.

PURPOSE OF THIS REPORT

3. The purpose of this Third Report is to inform and update the Court on the following matters:

- (a) Summarizing the Expressions of Interest received by the Monitor as of the January 30, 2012, Transaction Process deadline, as well as the parties (the “**Selected Parties**”) that were invited to participate in Phase 2 of the Transaction Process;
- (b) The course of dealings of the Monitor and NFC with respect to the Selected Parties (as defined herein) during Phase 2 of the Transaction Process; and
- (c) Summarizing the final proposals submitted as of the close of business on February 13, 2012, the final proposal deadline;

- 4 -

- (d) Summarizing certain material events relating to NFC's products and dealings with certain major NFC customers since February 13, 2012;
- (e) Describing the terms of the DIP Facility approved in the Initial Order, the communications sent by Bank of Montreal ("BMO"), as DIP Lender, to the Applicants on February 20, 2012, and the effect upon the Applicants' ability to carry on business after that date;
- (f) The Monitor's recommendations regarding a realization strategy for the NFC assets.

TERMS OF REFERENCE

4. In preparing this report, the Monitor has relied upon unaudited financial information of NFC, NFC's books and records, certain financial information prepared by NFC and discussions with NFC's management. The Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information. Accordingly, the Monitor expresses no opinion or other form of assurance on the information contained in this report or relied on in its preparation. Future oriented financial information reported or relied on in preparing this report is based on management's assumptions regarding future events; actual results may vary from forecast and such variations may be material.

5. Capitalized terms not otherwise defined herein have the meanings set out in the Pre-Filing Report, the first report of the Monitor dated January 20, 2012 (the "**First Report**") a copy of which is at Tab 2 of the NFC Compendium of Monitor's Reports and the Second Report.

EXPRESSIONS OF INTEREST RECEIVED BY THE MONITOR

6. On January 30, 2012, the Transaction Process deadline, eleven parties submitted Expressions of Interest (“EOIs”) to the Monitor. Of the eleven EOIs, four were proposals from liquidators, five were from strategic industry parties, and two were submitted by financial buyers. A list of the parties that submitted EOIs, the Selected Bidders, and the parties that submitted Final Offers is filed, but not attached hereto, as Confidential **Appendix “A”**.

7. On January 31, 2012, the Monitor, NFC and BMO met to evaluate and determine which parties that submitted EOIs would be invited to continue to Phase 2 of the Transaction Process. All submitted EOIs were evaluated and compared on the basis of factors including *inter alia* whether the offer would maximize value for NFC assets, the treatment of NFC’s employees and the closing conditions and other risks associated with a closing of the acquisition. Based on the foregoing evaluation criteria, of the eleven parties who submitted Expressions of Interest, seven Selected Parties were invited to proceed to Phase 2 of the Transaction Process.

DEALINGS AMONG THE MONITOR, NFC AND THE SELECTED PARTIES

8. During Phase 2 of the Transaction Process, the Selected Parties were given additional access to confidential information relating to NFC in the Data Room and were invited to schedule site visits and attend management presentations. During Phase 2 of the Transaction Process, the Monitor responded to over fifty phone calls a day from Selected Parties and their Advisors and followed up with various Selected Parties to offer additional management presentations and opportunities for site tours. In response to the Monitor’s offer, three of the seven Selected Parties attended presentations and conducted site visits of the Applicants’ facilities.

- 6 -

9. Because NFC's major customers were not committed to NFC pursuant to binding sales contracts, as part of their due diligence process, Selected Parties sought any and all information and comfort that they could obtain with respect to the intention of NFC's major customers to pursue a business relationship with a purchaser of NFC, and the details thereof including future pricing and sales volumes. Significant amounts of customer information were included in the Data Room on a real time basis and the Monitor held ongoing discussions with NFC's major customers to keep them updated on the Transaction Process. This enabled Selected Customers to seek all necessary information with respect to the level of commitment was available regarding future pricing and sales volumes.

10. In addition to the foregoing, the Monitor, with the assistance of senior management of NFC, responded to various requests for additional information by uploading requested supplementary information about the NFC's operations to the Data Room. Upon receipt of a request for additional information, the Monitor undertook to reorganize and catalogue the Data Room to correspond with the format and itemization of each Selected Parties' request to ensure ease and efficiency in the due diligence process. The reorganization and inclusion of any additional information was made available to all the Selected Parties to ensure fairness of the process.

11. On February 8, 2012, the Monitor received a letter from counsel to Selected Party #6 requesting that the Monitor provide additional information pursuant to an itemized list set forth therein, and demanded that the Phase 2 Due Diligence Review period be extended beyond the February 13, 2012, deadline on the basis that new information was progressively being made available in the Data Room since February 1, 2012.

12. Fasken Martineau, counsel to the Monitor, responded with a letter dated February 9, 2012, explaining that the majority of additional information requested is already contained in the Data Room, to which Selected Party #6 was given access to since February 1, 2012. Fasken Martineau also confirmed that the Monitor has no authority to alter the timelines of the Phase 2 of the Transaction Process.

13. On February 9, 2012, the Monitor received an email from Selected Party #1, stating that they no longer had an interest in proceeding with the bid process and as such would not be submitting a Final Offer.

RECEIPT OF FINAL OFFERS

14. As at 8pm on February 13, 2012, the deadline for submission of final binding offers (“**Final Offers**”) in the Transaction Process, the Monitor received three Final Offers from the Selected Parties indicated in Confidential Appendix “A”.

15. Following a comparative review of the three Final Offers with the Applicants’ Board of Directors, TD Capital Mezzanine Partners Management Ltd. and BMO, the Monitor worked with NFC management and two of the bidders (one industry party and one financial party) (the “**Final Two Bidders**”) to refine the terms of their bids in order that they be in a format that is capable of acceptance by NFC and presentation to BMO.

CUSTOMER COMMUNICATIONS

16. As set out in the Applicants’ materials filed in support of the application for the Initial Order, NFC’s financial condition was *inter alia* attributable to its losses from the refusal of certain of NFC’s major customers to authorize price increases for finished product after the

- 8 -

market prices of inputs such as beef and energy rose in 2010 and 2011. Following the making of the Initial Order, and after discussions and negotiations with NFC and the Monitor, one of NFCs major customers (the “**Major Customer**”) agreed to implement a price increase for products commencing February 1, 2012. This revised pricing information was included in the Data Room and available to Selected Parties.

17. In the early evening of February 13, 2012, NFC was contacted by the Major Customer advising that it had received a competitive bid for the manufacture of certain products currently made by NFC and that NFC had one business day to determine if it would agree to match the competitive bid price (or implicitly lose the customer’s business). The competitive bid was alleged by the Major Customer to represent a \$1.7 million annual saving to it, as compared to the current NFC pricing.

18. The Monitor advised the Final Two Bidders of the information given the materiality thereof. In the days between February 13 and February 20, 2012, numerous discussions took place among the Major Customer, NFC, the Monitor and each of the Final Two Bidders in the hope that a transaction could be structured that would result in a going concern sale of the NFC Saskatoon production facility, or possibly both NFC production facilities.

NFC PRODUCT RECALLS

19. On the afternoon of February 15, 2012, the Monitor learned that a consumer was alleged to have consumed and made ill by E. coli bacteria contained in a frozen hamburger manufactured by NFC’s Saskatoon Facility in October of 2011. NFC immediately worked with the Federal health authorities and its insurers to implement a product recall and consumer advisory programme (the “**Recall**”). NFC was able to determine that the batch of raw material

used to produce the allegedly contaminated brand of frozen hamburgers only made up a relatively small (3,800 out of approximately two million cases of frozen hamburger products manufactured by NFC annually) quantity of product, which is readily identifiable by NFC and consumers alike. Though the quantum of possibly contaminated finished goods remaining on hand with NFC was negligible, the Monitor immediately communicated the facts relating to the Recall to the Final Two Buyers forthwith.

20. On February 20, 2012, after further testing, NFC expanded the Recall to include the frozen hamburger products which were manufactured by NFC after the Recalled Products on the same NFC line of equipment (the “**Additional Recalled Products**”) until that equipment was cleaned and sterilized by NFC’s contractors at the end of the manufacturing shift. The Additional Recalled Products total approximately 767 cases.

TRANSACTION PROCESS

21. Under the Transaction Process, NFC had until the close of business on February 17, 2012, to put forward a form of agreement of purchase and sale to BMO in its capacity as DIP Lender in order for BMO to determine, in its sole discretion, whether it will agree to advance an additional DIP amount of up to \$7 million to fund the working capital requirements of NFC leading up to a going concern sale closing in mid to late March, 2012.

22. The Monitor and NFC management continued to work diligently with the Final Two Buyers and other NFC stakeholders, including the landlord of the Saskatchewan Facility and major customers, in order to conclude a form of Asset Purchase Agreement that would result in a going concern sale transaction. Specifically, a going concern sale transaction that would produce a higher level of recovery to NFC’s creditors, including in particular BMO, relative to a

non-going concern sale scenario recognizing that a going-concern sale would require BMO to advance up to \$7million in additional working capital (the “**Additional DIP Advance**”) into the NFC business pending the closing of a transaction.

23. On Friday, February 17, 2012, after a further conference call with NFC, the Monitor and the Major Customer, one of the Final Two Bidders formally withdrew from the Transaction Process. A subsequent call was held with the one remaining bidder (the “**Final Bidder**”) and the Major Customer. Following that discussion the Bidder confirmed that it was willing to proceed with an amended form of going concern asset purchase agreement (the “**Amended Offer**”), that would require BMO to fund the full Additional DIP Advance.

24. The Monitor has conducted an analysis of the economic terms of the Amended Offer as compared to a liquidation scenario. Based upon the Monitor’s analysis, the Amended Offer would result in recoveries to BMO which are not materially different than the low end of the Monitors projected recoveries in a Liquidation scenario. However, the Amended Offer requires BMO to make the full Additional DIP Advance and thereby risk incurring material additional losses on the Additional DIP Advance if the Amended Offer fails to close. (In fact even if the proposed transaction closed, BMO would suffer losses on the Additional DIP Advance, given the discount being offered by the Final Bidder for NFC inventory and accounts receivable in the Amended Offer).

25. The Monitor reviewed the Amended Offer with the Board of Directors of the Applicants and presented the results of the Monitor’s comparison of the Amended Offer and the liquidation analysis. The NFC Board asked that the Monitor go back to the Final Bidder to ask for a further revision to the Amended Offer, and asked the Monitor to request BMO to allow for

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certain limited additional funding of NFC's operations for one to two weeks, while a viable going concern transaction could be negotiated with the Final Bidder. The Monitor communicated both requests, and was rejected in both cases.

26. On the afternoon of Monday January 20, 2012, BMO delivered a notice that a "Sales Process Default" under the DIP Credit Agreement had occurred (the "**Default Notice**"), thereby terminating the Applicants' availability under the DIP Credit Facility.

27. At Meeting of the Board of Directors of NFC held on the evening of February 20, 2012, the Board of Directors of the Applicants resigned *en masse*, and accepted the resignations of the President and Chief Executive Officer of NFC.

MONITOR'S RECOMMENDATION

28. In light of the delivery of the Default Notice by BMO, the resignation of the NFC Board of Directors and management, the lack of funding for NFC's business and the perishable nature of NFC's inventory, the Monitor is of the view that it is vital to have an immediate and orderly shut-down of the NFC manufacturing operations and a swift transition to a court-appointed receivership of the assets of NFC. The Monitor is hopeful that a buyer for the closed NFC manufacturing facilities can be quickly identified among the parties that participated in the Transaction Process, and that the manufacturing facilities can be sold on a turn-key basis in a short period of time, rather than liquidated.

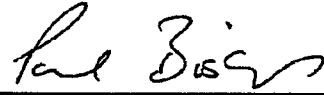
29. The Monitor has prepared a cash flow projection for the conduct of a shut-down receivership of the assets of NFC, which would be funded pursuant to Receiver's Certificates.

- 12 -

BMO has agreed to fund such Receiver Certificate amounts on a basis and priority consistent with the existing DIP Facility and DIP Charge.

30. FTI Consulting Canada Inc. consents to act as receiver of the assets of NFC.

FTI Consulting Canada Inc.
Monitor of the Applicants



Name: Paul Bishop
Title: Senior Managing Director,
FTI Consulting Canada Inc.

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NFC ACQUISITION GP INC., NFC
ACQUISITION CORP. AND NFC LAND HOLDINGS CORP.

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

Proceedings commenced in Toronto

**THIRD REPORT TO THE COURT SUBMITTED BY FTI CONSULTING
CANADA INC., IN ITS CAPACITY AS MONITOR**

FASKEN MARTINEAU DUMOULIN LLP

Barristers and Solicitors
333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, Ontario Canada M5H 2T6

EDMOND F.B. LAMEK

(LSUC #33338U)
Tel: 416 865 4506
Fax: 416 364 7813

CAITLIN E. FELL

(LSUC #60091H)
Tel: 416 868 3471
Fax: 416 364 7813

Solicitors for FTI Consulting Canada Inc., Monitor of NFC ACQUISITION GP
INC., NFC ACQUISITION CORP. AND NFC LAND HOLDINGS CORP.

APPENDIX "D"

**ALBERTA GOVERNMENT SERVICES
LAND TITLES OFFICE**

IMAGE OF DOCUMENT REGISTERED AS:

741112004

ADVISORY

This electronic image is a reproduction of the original document registered at the Land Titles Office. Please compare the registration number on this coversheet with that on the attached document to ensure that you have received the correct document. Note that Land Titles Staff are not permitted to interpret the contents of this document.

Please contact the Land Titles Office at (780) 422-7874 if the image of the document is not legible.

Canada }
 Province of Alberta }
 To Wit: }
 I, JEFF KOVITZ
 of the City of Calgary
 in the Province of Alberta
 Barrister and Solicitor
 (Occupation)

make oath and say as follows:

1. I am the agent for the above-named Caveator.
2. I believe that the said Caveator has a good and valid claim upon the said land and I say that this Caveat is not being filed for the purpose of delaying or embarrassing any person interested in or proposing to deal therewith.

Subscribed before me at the City
 of Calgary
 in the Province of Alberta
 this 6th day of December,
 1974.

M. R. Patterson
 A Commissioner for Oaths
 in and for the Province of Alberta

74-1112004

CELEBRITY BACKERS LTD

RE

Pl. Lots 2A, 3B, and 3D in
 Block 17, Plan Calgary 2092 J.K.

Caveat

Humankes Printing Ltd., Calgary

I certify that the within instrument is duly
 Entered and Registered in the Land Titles
 Office for the South Alberta Land Registration
 District of Calgary, in the Province of Alberta.

REGISTERED

HARROW, MERRILL
 Barristers and Solicitors
 200, 352 - 7th Avenue S.W.
 Calgary, Alberta

Solicitor's File No. 07-00746

Canada }
 Province of Alberta }
 To Wit: }
 I, _____
 of the _____ of _____
 in the Province of Alberta

make oath and say as follows:

1. I am the within Caveator.
2. I believe that I have a good and valid claim upon the said land and I say that this Caveat is not being filed for the purpose of delaying or embarrassing any person interested in or proposing to deal therewith.

Subscribed before me at the
 of _____
 in the Province of Alberta
 this _____ day of _____
 19 _____

A Commissioner for Oaths
 in and for the Province of Alberta

Notarial Certificate

CANADA
PROVINCE OF ALBERTA

I, NORMAN RUSSELL HESS,
of the City of Calgary, in the Province of Alberta, a Notary Public by royal authority duly
appointed, DO CERTIFY that the paper writing hereto annexed is a true copy of a document
produced and shown to me from the custody of Jeff Kovitz

and purporting to be Lease And Option to Purchase Agreement of certain lands
between Interprovincial Packers Limited and Centennial Packers Ltd.

the said copy having been compared by me with the original document an act whereof being
requested, I have granted under my notarial form and seal of office to serve as occasion shall
or may require.

IN TESTIMONY WHEREOF I have hereunto subscribed
my name and affixed my seal of office at the City of Calgary, in
the Province of Alberta, this 6th day of
December, A.D. 19 74.

Norman Russell Hess

A Notary Public in and for the Province of Alberta.

Notary Public Form No. 14

Attest: HARRON MCBAIN, BARRISTER AND SOLICITOR, 6007 10th Avenue
South West, Calgary, Alberta as the place at which notices and
proceedings relating hereto may be served

Dated this 6th day of December, 19 74

CENTENNIAL PACKERS LTD. by their solicitors
and agents, HARRON MCBAIN

Per: *Jeff Kovitz*

THIS INDENTURE made this 5th day of December, 1974

BETWEEN:

INTERPROVINCIAL FREEZERS LIMITED
(Hereinafter called the "Landlord")

OF THE FIRST PART

- and -

CENTENNIAL PACKERS LTD
(Hereinafter called the "Tenant")

OF THE SECOND PART

Definitions

In this Agreement the following words and phrases shall have the following meanings:

(a) Demised Lands:

Shall mean the lands as shown outlined in red on schedule "A" attached hereto in Lot 3B, Block 1, Plan Calgary 2029 J.K.

(b) Annual Real Property Tax:

Shall mean the municipal tax assessment on real property for lands only without any improvements of any sort whatsoever.

(c) Real Property Taxes on Tenants Improvements:

Shall mean the municipal tax assessment on the improvements owned by the tenant which may be from time to time constructed on the demised lands.

1. Demised Lands

Witnesseth that for and in consideration of the rents, covenants and agreements hereinafter reserved and contained on the part of the tenant to be

BY APPOINTMENT BARRON MCBAIN, SHERIFF OF THE DISTRICT OF CALGARY, ALBERTA, as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTENNIAL PACKERS LTD, by their solicitors and agents, BARRON MCBAIN

Per: *[Signature]*

respectively paid, kept, observed and performed, the landlord has demised and leased unto the tenant a portion of a certain parcel of land situate in the City of Calgary, in the Province of Alberta, more particularly described as follows:

Lot Three B (3B), in Block One (1), on Plan Calgary 2092 J.K.

as shown outlined in red on a plan of the said parcel attached hereto as Schedule "A" and forming part hereof, together with all rights and appurtenances whatsoever to the said premises belonging or appertaining (hereinafter referred to as the "Demised Lands").

2. Term

To have and to hold the said hereby demised lands unto the tenant for and during a term of Ninety-Nine (99) years commencing the 1st day of January, A.D., 1974.

3. Rent

Yielding and paying therefor unto the landlord a yearly rental equal to the proportionate share of the annual real property tax as the area of the demised land bears to the area of all of Lot 3B, Block 1, Plan Calgary 2092 J.K. The said rent shall be due and payable thirty (30) days after the landlord has given to the tenant a copy of the tax assessment for the said Lot 3B for the year, and a written request for payment of the rent.

The parties hereto hereby agree that the area of various lands are as follows:

(a) demised lands	-	2,197.00 square feet
(b) Lot 3B	-	49,162.55 square feet
(c) Lot 3A	-	16,821.9 square feet
(d) Lot 3D	-	98,070.00 square feet

WITNESSED BY BARRON MCBAIN, BARRISTERS AND SOLICITORS, 200, 532 - 11th Avenue South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTRAL PACKERS LTD. by their solicitors and agents, BARRON MCBAIN

Per: *Jeff Leach*

4. Use of the Premises

The tenant shall have the right to construct such buildings and other improvements on the demised lands, so often as the tenant may choose and it is hereby agreed that any such buildings and improvements so constructed shall at all times remain the property of the tenant. The tenant shall erect all improvements on the demised lands at its own expense.

5. Assignment and Subletting

The tenant shall have the right to assign or sublet this lease of the demised lands at any time (or times in the case of a subtenancy) during the term of this agreement.

THE TENANT HEREBY COVENANTS AND AGREES WITH THE LANDLORD AS FOLLOWS:

6. Annual Real Property Tax Escalation

Upon written notice from the landlord to pay as additional rent hereunder in each year during the term, the proportionate share of any increase in the annual real property tax beyond the amount of annual real property tax payable in the calendar year in which this lease shall commence.

7. Improvements by Tenant

To pay any real property taxes on tenant's improvements.

8. Destruction of Improvements

In the event of destruction of any of the improvements on the demised lands and in the event the tenant within a reasonable time elects not to repair the said building improvements or to construct new improvements and buildings on the demised lands, the tenant shall as soon as is reasonably possible remove the remains of such improvements from the demised lands.

M.P.

of Appoint BARRON McBAIN, Barristers and Solicitors, 209, 302 - 101 Avenue South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Dated this *6th* day of December, 1974

CHRYSTIAN PACKERS LTD. by their solicitors and agents, BARRON McBAIN
Per: *Jell*

THE LANDLORD HEREBY COVENANTS WITH THE TENANT AS FOLLOWS:

9. Peaceful Possession

The tenant upon paying the rent hereinbefore reserved in the manner aforesaid, and upon keeping and performing each and every covenant herein contained shall at all times during the said term peaceably and quietly enjoy the said premises hereby demised without molestation or hindrance by the landlord or any other person lawfully claiming the same.

10. Assessment Appeal

The tenant shall have the right at all times during the term of this agreement to appeal any assessment of real property taxes on tenants improvements.

IT IS AGREED BETWEEN THE LANDLORD AND TENANT AS FOLLOWS:

11. Real Property Taxes on Landlord's Improvements

The tenant shall not be liable for any taxes as a result of improvements on Lot 3B, in Block 1, Plan Calgary 2092 J.K. by or for the landlord notwithstanding that they may be adjoining or continuous with the tenants improvements on the demised land.

12. Future Taxes

The tenant shall pay its proportionate share of any other taxes and levies which may from time to time be levied against the demised lands or improvements thereon.

13. Option to Purchase

In consideration of the sum of One (\$1.00) Dollar, (receipt of which sum is hereby acknowledged by the Landlord), the landlord grants to

As Appointee BARRON MCBAIN, BARRISTERS AND SOLICITORS, 400, 11th Avenue South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTENNIAL PACKERS LTD. by their solicitors and agents, BARRON MCBAIN

Per: *Jell*

the tenant under seal an exclusive irrevocable option during the time of acceptance hereinafter named to purchase the demised lands under the following terms and conditions:

- (1) The purchase price shall be the sum of One (\$1.00) Dollar.
- (2) This option shall be open for acceptance up to but not after 12:00 midnight mountain standard time on the 31st day of December, A.D., 2073, and shall be accepted by letter delivered to the landlord or mailed postage prepaid and registered to the landlord at its registered office or last registered office in either Alberta or Ontario accompanied with a cheque in the sum of One (\$1.00) Dollar.
- (3) Upon acceptance of this option in the manner aforesaid this option shall constitute a binding agreement for purchase and sale of the demised lands.
- (4) The tenant shall remain in possession as owner after acceptance and upon the expiry of the lease.
- (5) The landlord shall as soon as is reasonably possible after December 31st, A.D., 2073, convey or cause to be conveyed to the tenant the demised lands by Transfer under the Land Titles Act of the Province of Alberta free and clear of all encumbrances save and except:

Caveat: Canadian Pacific Railway - 401 R.F. *W.A.H.*
 and any other encumbrance as agreed upon between the parties or lodged by any Governmental agency or authority and totally beyond the control of the landlord, unless at such time the landlord is absolutely prevented from so doing by the laws of the Province of Alberta.

Witness my hand and seal of the firm of Barron McEwan, Barristers and Solicitors, 200, 3rd Street South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Entered this *6th* day of December, 1974

CENTENNIAL PACKERS LTD. by their solicitors and agents, BARRON MCBAIN

Per: *Jell*

- (6) To enable the tenant to obtain, register and vest a good and marketable title the landlord shall deliver to the tenant such deeds of conveyances, assurances, transfers and consents as the solicitors of the tenant may require.
- (7) This option may only be exercised by the tenant or his successors in title to the within lease.
- (8) The cost of preparation of all documents shall be paid for by the tenant, including the cost of subdivision.

14. Removal of Improvements

If at the end of the term, the tenant has not exercised its option to purchase the demised lands, then the tenant shall remove all improvements from the demised lands at its own expense, and restore the demised lands to their original condition, namely, asphalt surface.

15. Terms, Covenants and Conditions Invalid

If any term, covenant or condition of this Agreement or the application thereof to any circumstances shall to any extent be invalid or unenforceable, the remainder of this Agreement, or application of such term, covenant or condition or circumstances other than those as to which it is held to be invalid or unenforceable shall not be effected thereby and each term, covenant or condition of this Agreement shall be enforceable to the fullest extent permitted by law.

16. Marginal Notes and Captions

The marginal notes and captions in this Lease and Option to Purchase form no part of this Lease and Option to Purchase, and shall be deemed to have been inserted for convenience only.

This Agreement shall enure to the benefit of and be binding on

I Appoint **BARRON MCBAIN**, Barristers and Solicitors, 207, 332 - 7th Avenue South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTENNIAL PACKERS LTD. by their solicitors and agents, **BARRON MCBAIN**

Per: Jell [Signature]

the successors, assigns and legal representatives of the parties hereto.

IN WITNESS WHEREOF the parties hereto have set their corporate seals witnessed by their respective duly authorized officers the day and the year first above written.

INTERPROVINCIAL FREEZERS LIMITED

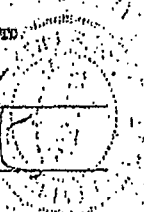
Per: [Signature]

Per: [Signature]

CENTENNIAL PACKERS LTD.

Per: [Signature]

Per: [Signature]



Handwritten initials

J. Appoint **BARRON MCBAIN**, Barristers and Solicitors, 200, 332 - 7th Avenue
South West, Calgary, Alberta as the place at which notices and
proceedings relating hereto may be served

Dated this 6th day of December, 1974.

CENTENNIAL PACKERS LTD. by their solicitors
and agents, BARRON MCBAIN

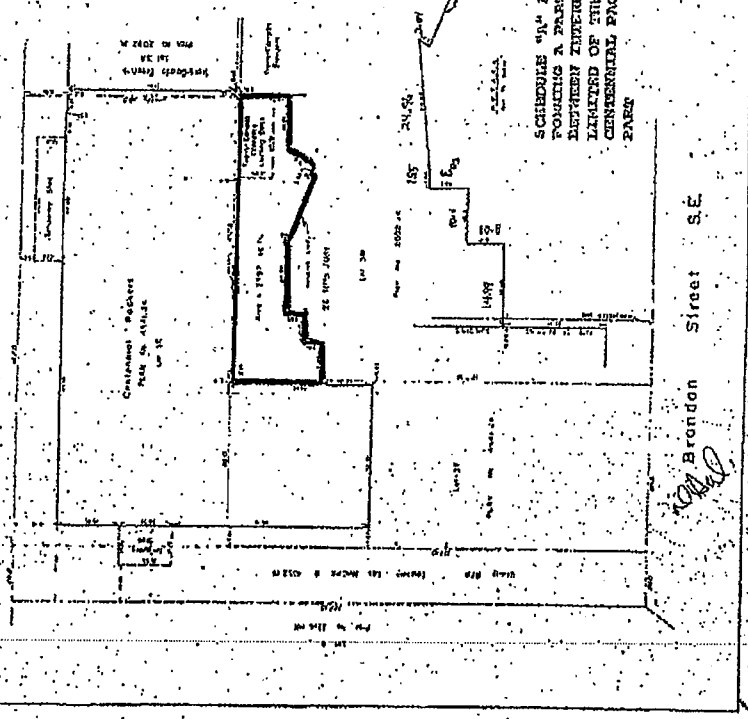
Per: [Signature]

SURVEYORS' CERTIFICATE

APPROXIMATE
LOTS 36 AND 37, BLOCK 1, PLAN 6541 J.R.
AND
LOT 30, BLOCK 1, PLAN 5092 J.R.
Scale: 1 inch = 20 feet

This is to certify that the above described lots are situated in the City of Calgary, Alberta, and are bounded by the following lines, to-wit:

Calgary Surveyors' Association



SCHEDULE "A" ATTACHED TO AND FORMING A PART OF AN AGREEMENT BETWEEN INTERPROVINCIAL PACKERS LIMITED OF THE FIRST PART AND CENTENNIAL PACKERS OF THE SECOND PART

J.H.
R.M.

I Appoint **BARRON McBAIN, Barristers and Solicitors, 200, 332 - 7th Avenue South West, Calgary, Alberta** as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTENNIAL PACKERS LTD., by their solicitors and agents, **BARRON McBAIN**
Per: *Jell Coak*

Form No. 204

Humphries Printing Ltd., Calgary

Caution Forbidding Registration

To the Registrar of the South Alberta Land Registration District.

(Name to full) **Take Notice that CENTENNIAL PACKERS LTD.**

of the City of Calgary in the Province of Alberta, (Occupier)

claim an interest in a certain portion of the lands legally described as:

Name of Claim

FIRST: Those portions of Lots 3A and 3B in Block 1, on Plan Calgary 2092 J.K. which lie to the North East of Lots 3E and 3F, in Block 1, on Plan Calgary 4541 J.K. Excepting thereout all mines and minerals and the right to work the same.

SECONDLY: Lot 3D, in Block 1, on Plan Calgary 2092 J.K. Excepting the South East 135.82 feet of the South West 302.28 feet of Lot 3D, containing 0.94 of an acre more or less. Excepting out of the secondly described, all mines and minerals and the right to work the same.

P
U
B
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C

pursuant to rights granted to Centennial Packers Ltd. under a Lease and Option to Purchase Agreement, a true copy of which is annexed hereto, by the registered owner, Interprovincial Freezers Limited.

Description of Land

as more particularly described in certificate of title 731014489 standing in the register in the

RD name of Interprovincial Freezers Limited

and it forbids the registration of any person as transferee or owner of, or of any instrument affecting the said estate or interest, unless the instrument or certificate of title, as the case may be, is expressed to be subject to its claim.

I Appoint **BARRON McEACHIN**, Barristers and Solicitors, 200, 332 - 7th Avenue South West, Calgary, Alberta as the place at which notices and proceedings relating hereto may be served

Dated this 6th day of December, 1974

CENTENNIAL PACKERS LTD. by their solicitors and agents, **BARRON McEACHIN**

Per: Jell Lee

**ALBERTA GOVERNMENT SERVICES
LAND TITLES OFFICE**

IMAGE OF DOCUMENT REGISTERED AS:

791035783

ADVISORY

This electronic image is a reproduction of the original document registered at the Land Titles Office. Please compare the registration number on this coversheet with that on the attached document to ensure that you have received the correct document. Note that Land Titles Staff are not permitted to interpret the contents of this document.

Please contact the Land Titles Office at (780) 422-7874 if the image of the document is not legible.

CENTENNIAL PACKERS LTD.

BE:

Portions of Lots 1A, 1B and 30
in Block C&S (11),
Plan Calgary 2087 J.K.

CAVENDISH

79 | 1 | 03 | 3

I hereby certify that the within instrument
is duly entered and registered in the Land
Titles Office for the South Alberta Land
Registration District at Calgary
Alberta
S.L.L. 79

I certify that the within instrument is
duly Entered and Registered in the Land
Titles Office for the South Alberta Land
Registration District of Calgary in the
Province of Alberta.

Registrar A.L.S.D.

HARRON McSAIN
Barristers and Solicitors
1908, 400-4th Avenue S.W.,
Calgary, Alberta.
T2P 0J4

File No.: 07-13130

CAVEAT FORBIDDING REGISTRATION

TO: The Registrar of the South Alberta Land Registration District

TAKE NOTICE that Centennial Packers Ltd., of the City of Calgary in the Province of Alberta, claim an interest in a certain portion of the lands legally described as:

FIRST: Those portions of Lots 3A and 3B in Block 1, on Plan Calgary 2092 J.K. which lie to the North East of Lots 3E and 3F in Block 1 on Plan Calgary 4541 J.K.

Excepting thereout all mines and minerals and the right to work the same.

SECONDLY: Lot 3D in Block 1 on Plan Calgary 2092 J.K. Excepting the South East 135.82 feet of the South West 302.28 feet of Lot 3D, containing 0.94 of an acre more or less.

Excepting thereout all mines and minerals and the right to work the same.

pursuant to the rights granted to Centennial Packers Ltd. under a Lease and Option to Purchase Agreement, a true copy of which is annexed hereto, by the registered owner, Interprovincial Freezers Ltd.

as more particularly described in Certificate of Title No. 731014489 standing in the register in the name of Interprovincial Freezers Limited and it forbids the registration of any person as transferee or owner of, or of any instrument affecting the said estate or interest, unless the instrument or certificate of title, as the case may be, is expressed to be subject to its claim.

I appoint Barron McHain, Barristers and Solicitors, 2900 Shell Centre, 400-4th Avenue S.W., in the City of Calgary in the Province of Alberta as the place at which notes and proceedings relating hereto may be served.

DATED this 7th day of March, 1979.

CENTENNIAL PACKERS LTD.
By their Agents and Solicitors
Barron McHain

For: 

THIS INDENTURE made this 24th day of February, A.D. 1979.

BETWEEN:

INTERPROVINCIAL FREEZERS LIMITED
(hereinafter called the "Landlord")

OF THE FIRST PART

-and-

CENTENNIAL PACKERS LTD.
(hereinafter called the "Tenant")

OF THE SECOND PART

Definitions

In this Agreement the following words and phrases shall have the following meanings:

- (a) Demised Lands:
Shall mean the lands as shown outlined in red on exhibit "A" attached hereto in Lot 3B, Block 1, Plan Calgary 2892 J.K.
- (b) Annual Real Property Tax:
Shall mean the municipal tax assessment on real property for lands only without any improvements of any sort whatsoever.
- (c) Real Property Taxes on Tenants Improvements:
Shall mean the municipal tax assessment on the improvements owned by the tenant which may be from time to time constructed on the demised lands.

JL WLB

-2-

1. Demised Lands

Witnesseth that for and in consideration of the rents, covenants and agreements hereinafter reserved and contained on the part of the tenant to be respectively paid, kept, observed and performed, the landlord has demised and leased unto the tenant a portion of a certain parcel of land situate in the City of Calgary, in the Province of Alberta, more particularly described as follows:

Lot Three B (3B), in Block One (1), on Plan Calgary 2092 J.K.

as shown outlined in red on a plan of the said parcel attached hereto as Schedule "A" and forming part hereof, together with all rights and appurtenances whatsoever to the said premises belonging or appertaining (hereinafter referred to as the "Demised Lands").

2. Term

To have and to hold the said hereby demised lands unto the tenant for and during a term of Ninety-Five (95) years commencing the 1st day of January, A.D. 1979.

3. Rent

Yielding and paying thereto unto the landlord a yearly rental equal to the proportionate share of the annual real property tax as the area of the demised land bears to the area of all of Lot 3B, Block 1, Calgary 2092 J.K. The said rent shall be due and payable thirty (30) days after the landlord has given to the tenant a copy of the tax assessment for the said Lot 3B for the year, and a written request for payment of the rent.

J. H. B.

The parties hereto hereby agree that the area of various lands are as follows:

- (a) demised lands - 2,162.00 square feet
- (b) Lot JB - 49,162.554 square feet
- (c) Lot JA - 16,821.9 square feet
- (d) Lot JD - 98,010.00 square feet

4. Use of the Premises

The tenant shall have the right to construct such buildings and other improvements on the demised lands, so often as the tenant may choose and it is hereby agreed that any such buildings and improvements so constructed shall at all times remain the property of the tenant. The tenant shall erect all improvements on the demised lands at its own expense.

5. Assignment and Subletting

The tenant shall have the right to assign or sublet this lease of the demised lands at any time (or times in the case of a subtenancy) during the term of this agreement.

6. Annual Real Property Tax Escalation

Upon written notice from the landlord to pay as additional rent hereunder in each year during the term, the proportionate share of any increase in the annual real property tax beyond the amount of annual real property tax payable in the calendar year in which this lease shall commence.

7. Improvements by Tenant

To pay any real property taxes on tenant's improvements.

J. W. B.

8. Destruction of Improvements

In the event of destruction of any of the improvements on the demised lands and in the event the tenant within a reasonable time elects not to repair the said building improvements or to construct new improvements and buildings on the demised lands, the tenant shall as soon as is reasonable possible remove the remains of such improvements from the demised lands.

THE LANDLORD HEREBY COVENANTS WITH THE TENANT AS FOLLOWS:

9. Peaceful Possession

The tenant upon paying the rent hereinbefore reserved in the manner aforesaid, and upon keeping and performing each and every covenant herein contained shall at all times during the said term peaceably and quietly enjoy the said premises hereby demised without molestation or hindrance by the landlord or any other person lawfully claiming the same.

10. Assessment Appeal

.....The tenant shall have the right at all times during the term of this agreement to appeal any assessment of real property taxes on tenant's improvements.

11. Real Property Taxes on Landlord's Improvements

The tenant shall not be liable for any taxes as a result of improvements on Lot 33, in Block 1, Plan Calgary 2092 J.K. by or for the landlord notwithstanding that they may be adjoining or continuous with the tenants improvements on the demised land.

Jk *WMB*

-4-

8. Destruction of Improvements

In the event of destruction of any of the improvements on the demised lands and in the event the tenant within a reasonable time elects not to repair the said building improvements or to construct new improvements and buildings on the demised lands, the tenant shall, as soon as is reasonable possible remove the remains of such improvements from the demised lands.

THE LANDLORD HEREBY COVENANTS WITH THE TENANT AS FOLLOWS:

9. Peaceful Possession

The tenant upon paying the rent hereinbefore reserved in the manner aforesaid, and upon keeping and performing each and every covenant herein contained shall at all times during the said term peaceably and quietly enjoy the said premises hereby demised without molestation or hindrance by the landlord or any other person lawfully claiming the same.

10. Assessment Appeal

The tenant shall have the right at all times during the term of this agreement to appeal any assessment of real property taxes on tenant's improvements.

11. Real Property Taxes on Landlord's Improvements

The tenant shall not be liable for any taxes as a result of improvements on Lot 38, in Block 1, Plan Calgary 2492 J.K. by or for the landlord notwithstanding that they may be adjoining or continuous with the tenants improvements on the demised land.

JK WKB

-5-

12. Future Taxes

The tenant shall pay its proportionate share of any other taxes and levies which may from time to time be levied against the demised lands or improvements thereon.

13. Option to Purchase

In consideration of the sum of One (\$1.00) Dollar, (receipt of which sum is hereby acknowledged by the landlord), the landlord grants to the tenant under seal an exclusive irrevocable option during the time of acceptance hereinafter named to purchase the demised lands under the following terms and conditions:

- (1) the purchase price shall be the sum of One (\$1.00) Dollar
- (2) this option shall be open for acceptance up to but not after 12:00 midnight mountain standard time on the 31st day of December, A.D. 2073, and shall be accepted by letter delivered to the landlord or mailed postage prepaid and registered to the landlord at its registered office or last registered office in either Alberta or Ontario accompanied with a cheque in the sum of One (\$1.00) Dollar.
- (3) Upon acceptance of this option in the manner aforesaid this option shall constitute a binding agreement for purchase and sale of the demised lands.
- (4) The tenant shall remain in possession as owner after acceptance and upon the expiry of the lease.
- (5) The landlord shall as soon as is reasonable possible after December 31st, A.D., 2073, convey or cause to be conveyed to the tenant the demised lands by Transfer under the Land Titles Act of the Province of Alberta free and clear of all encumbrances save and except:

Jr *WHD*

-6-

Caveats: Canadian Pacific Railway - 401 E.F. and any other encumbrances as agreed upon between the parties or lodged by an Governmental agency or authority and totally beyond the control of the landlord, unless at such time the landlord is absolutely prevented from so doing by the laws of the Province of Alberta.

- (6) To enable the tenant to obtain, register and vest a good and marketable title the landlord shall deliver to the tenant such deeds of conveyances, assurances, transfers and consents as the solicitors of the tenant may require.
- (7) This option may only be exercised by the tenant or his successors in title to the within lease.
- (8) The cost of preparation of all documents shall be paid for by the tenant, including the cost of subdivision.

14. Removal of Improvements

If at the end of the term, the tenant has not exercised its option to purchase the demised lands, then the tenant shall remove all improvements from the demised lands at its own expense, and restore the demised lands to their original condition, namely, asphalt surface.

15. Terms, Covenants and Conditions Invalid

If any term, covenant or condition of this Agreement or the application thereof to any circumstances shall to any extent be invalid or unenforceable, the remainder of this Agreement, or application of such term, covenant or condition or circumstances other than those as to which it is held to be invalid or unenforceable shall not be effected thereby and each term, covenant or condition of this Agreement shall be enforceable to the fullest extent permitted by law.

Jr *WKB*

16. Marginal Notes and Captions

The marginal notes and captions in this Lease and Option to Purchase from no part of this Lease and Option to Purchase, and shall be deemed to have been inserted for convenience only.

This Agreement shall endure to the benefit of and be binding on the successors, assigns and legal representatives of the parties hereto.

IN WITNESS WHEREOF the parties hereto have set their corporate seals witnessed by their respective duly authorized officers the day and the year first above written.

INTERPROVINCIAL FREEZERS LIMITED

Per: [Signature]

Per: [Signature]

CENTENNIAL PACKERS LTD.

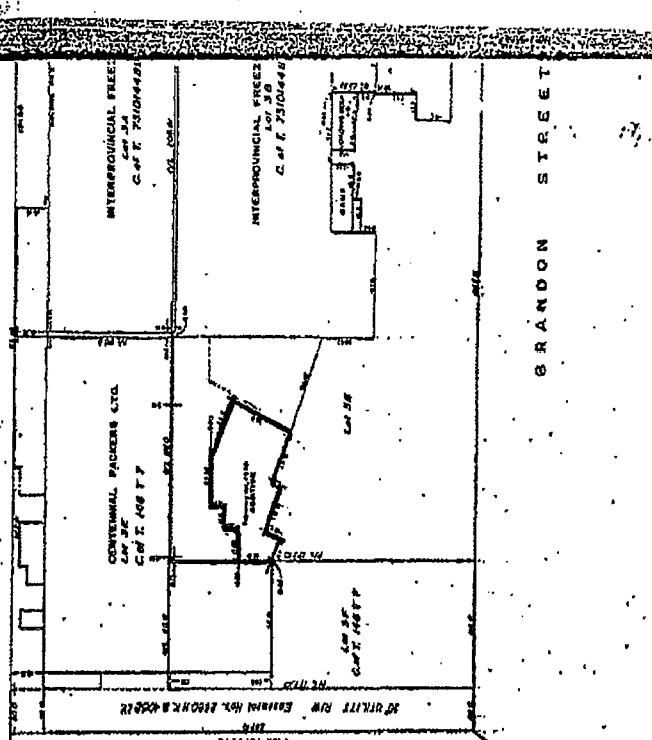
Per: [Signature]

Per: [Signature]

[Handwritten initials]

CALGARY - ALBERTA THIS IS EXHIBIT "A" REFERRED TO UNDER PARAGRAPH 10 IN THIS AGREEMENT
COMPILED PLAN OF SURVEY OF
LOTS 3A, 3B, 3C & 3D
BLOCK 1, PLAN 2092 JJK

CALGARY - EDMONTON (CPRI)



BY: W.A. Wray-Dod, A.L.S. 1978.

Scale: 1 inch = 30 feet.

NOTE:

THIS PLAN IS FOR INFORMATION ONLY. IT DOES NOT CONSTITUTE A GUARANTEE OF TITLE. THE SURVEYOR'S OFFICE IS NOT RESPONSIBLE FOR ANY ERRORS OR OMISSIONS IN THIS PLAN.

Subdivided into: 4 lots, 3A, 3B, 3C, 3D.

Wray-Dod
Surveyor

Printed on 10/1/78.

W.A.

DATED

22nd day of June 1954

BETWEEN:

INTERPROVINCIAL FREEZERS LIMITED

OF THE FIRST PART

- and -

CENTENNIAL PACKERS LTD.

OF THE SECOND PART

INDENTURE

Rayron McEain
Barristers and Solicitors
2200, 400 Fourth Avenue S.W.
Calgary, Alberta
T2P 0J4

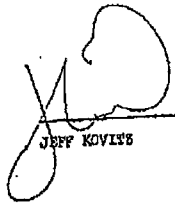
File No. 07-13130

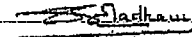
AFFIDVAIT

CANADA) I, JEFF KOVITZ, of the City of Calgary in the Province
 PROVINCE OF ALBERTA)
) of Alberta, Barrister and Solicitor, make oath and say
 To Wit:)
) as follows:

1. I am the agent for the above-named Caveator.
2. I believe that the said Caveator has a good and valid claim upon the said land and I say that the Caveat is not being filed for the purpose of delaying or embarrassing any person interested in or proposing to deal therewith.

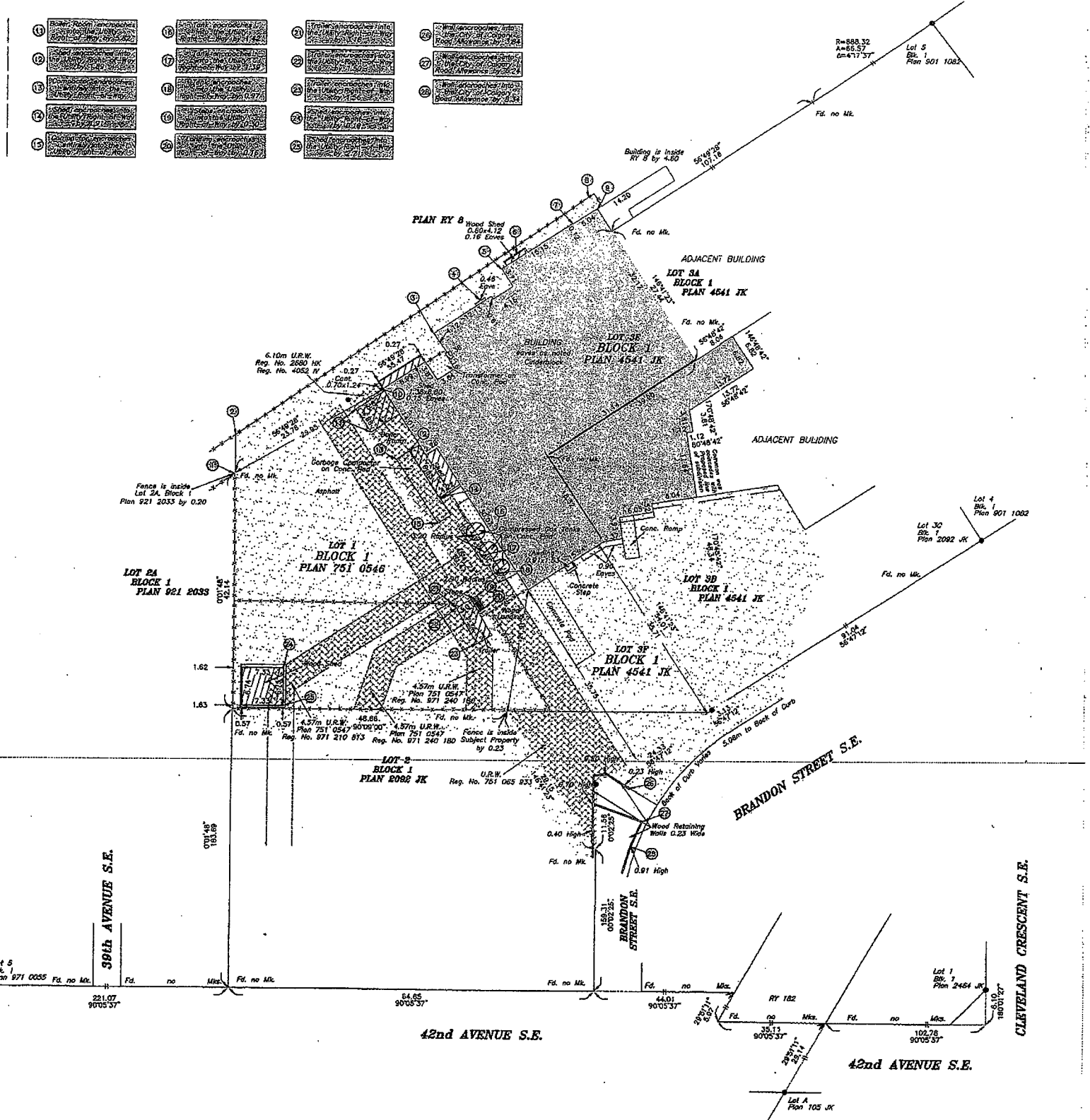
SWORN BEFORE ME)
 at the City of Calgary,)
 in the Province of Albert)
 this 7th day of March)
 A.D. 1979.)


 JEFF KOVITZ


 A Commissioner of Oaths in and
 for the Province of Alberta.

ALBERTA LAND SURVEYOR'S REAL PROPERTY REPORT

11	16	21	26
12	17	22	27
13	18	23	28
14	19	24	29
15	20	25	30



42nd AVENUE S.E.

42nd AVENUE S.E.

CLEVELAND CRESCENT S.E.

BRANDON STREET S.E.

39th AVENUE S.E.

APPENDIX "E"

**AGREEMENT OF PURCHASE AND SALE
(4043-4089 BRANDON STREET)**

This Agreement made this 7th day of May, 2014 between:

BETWEEN:

FTI CONSULTING CANADA INC. solely in its capacity as court-appointed receiver of the assets, undertakings and properties of NFC Acquisition GP Inc., NFC Acquisition L.P., NFC Acquisition Corp., New Food Classics and NFC Land Holdings Corp.
and not in its personal capacity
(the “**Vendor**”)

and

1711484 Alberta Ltd.
(the “**Purchaser**”)

RECITALS:

- A. NFC Land Holdings Corp., is the registered owner of the Owned Lands.
- B. The Vendor was appointed receiver of the assets, undertakings and properties of NFC Acquisition GP Inc., NFC Acquisition L.P., NFC Acquisition Corp., New Food Classics and NFC Land Holdings Corp. (collectively, “**NFC**” or the “**Company**”) pursuant to an order (the “**Appointment Order**”) of the Superior Court of Justice (Ontario) (Commercial List) (the “**Court**”) dated February 22, 2012.
- C. The Appointment Order authorizes the Vendor to market and sell, subject to obtaining the Approval and Vesting Order (as defined herein) from the Court, all or any part of the assets, undertakings and properties of NFC.
- D. The Vendor has agreed to sell all of NFC’s right, title and interest in and to the Lands to the Purchaser and the Purchaser has agreed to purchase all of NFC’s right, title and interest in and to the Lands from the Vendor, on the Closing Date, for the Purchase Price, and subject to all of the terms and conditions set forth herein.

Now, therefore, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby conclusively acknowledged, the parties hereto covenant and agree as follows:

**ARTICLE 1
INTERPRETATION**

1.1 Definitions

In this Agreement:

- (a) **“Agreement”** means this agreement of purchase and sale and all schedules attached hereto, as the same may be amended, supplemented, revised or restated from time to time;
- (b) **“Applicable Law”** means any statute, law, ordinance, rule, regulation, regulatory policy, by-law (zoning or otherwise), order, judgment, decree, treaty, guidelines or administrative requirements having the force of law or other requirement having the force of law or restriction of any kind whatever, including, but without limiting the generality of the foregoing, Environmental Laws, as applicable to the Lands;
- (c) **“Approval and Vesting Order”** means an order of the Court approving this Agreement and having the effect of vesting title to the Owned Lands in the name of the Purchaser and assigning the Vendor’s interest in the Leases to the Purchaser and transferring to the Purchaser the caveats registered in respect of the Leases on Closing, free and clear of all Encumbrances other than the Permitted Encumbrances, in registrable form and in substance satisfactory to the Purchaser, acting reasonably, and on notice to a service list acceptable to the Purchaser, acting reasonably;
- (d) **“Approval and Vesting Order Condition”** has the meaning set forth in Section 5.3 hereof;
- (e) **“Balance Due on Closing”** shall have the meaning set forth in Section 2.2 hereof;
- (f) **“Business Day”** means any day in the Province of Alberta that is not a Saturday, Sunday or a statutory holiday;
- (g) **“Closing”** means the completion of the transaction of purchase and sale of the Lands contemplated by this Agreement;
- (h) **“Closing Date”** means that date which is the tenth (10th) Business Day following the date on which the Mutual Conditions have been satisfied such that the Approval and Vesting Order is in a form that is registrable at the Land Titles Office, or such other date as the Vendor and Purchaser may agree in writing;
- (i) **“Closing Time”** means 1:00 P.M. (MST) on the Closing Date;
- (j) **“Court”** shall have the meaning set forth in the Recitals hereto or the Court of Queen’s Bench of Alberta as may be required;

- (k) **“Deposit”** shall have the meaning set forth in Section 2.2 hereof;
- (l) **“Encumbrance”** means any security interest, lien, charge, pledge, encumbrance, mortgage, title retention agreement, easement, right-of-way, restrictive covenant, licence, lease, agreement or any other claim of any nature or kind, whether financial or otherwise;
- (m) **“Environment”** means the environment or natural environment as defined in any Environmental Law, and includes, without limitation, air, surface water, ground water, land surface, soil, subsurface strata, a sewer system and the environment in the workplace;
- (n) **“Environmental Assessment Reports”** means, collectively, all of the reports, documents and correspondence listed in Schedule “C” attached hereto and forming a part hereof;
- (o) **“Environmental Laws”** means all laws relating in full or in part to the protection or preservation of the Environment, product liability and employee and public health and safety and includes, without limitation, those Applicable Laws relating to the storage, generation, use, handling, manufacture, processing, labelling, advertising, sale, display, transportation, treatment, release, discharge and/or disposal of Hazardous Substances, including without limitation, the *Canadian Environmental Protection Act, 1999*, S.C. 1999, c.33, the *Transportation of Dangerous Goods Act, 1992*, c.34, the *Environmental Protection and Enhancement Act* (Alberta) and any regulation, order, guideline or policy made pursuant to any of such statutes or in respect of any of such statutes;
- (p) **“ETA”** shall have the meaning set forth in Section 2.3 hereof;
- (q) **“Execution Date”** means the date this Agreement has been signed by all of the parties hereto accepting the terms and conditions of this Agreement;
- (r) **“Governmental Authorities”** means all governments and government officials whether federal, provincial or municipal and all other regulatory authorities that have jurisdiction over the Owned Lands and Leased Lands, the Environment to the Owned Lands and Leased Lands, and Hazardous Substances at or near the Owned Lands and Leased Lands;
- (s) **“GST”** means all goods and services taxes levied pursuant to Section 165(1) of the *Excise Tax Act* (Canada);
- (t) **“Hazardous Substances”** means any substance or constituent thereof, sound, vibration, ray, heat, odour, radiation, energy, which is or is deemed to be, alone or in any combination, a pollutant, contaminant, source of pollution or contamination, waste of any nature, hazardous substance, hazardous material, toxic substance, dangerous substance or dangerous good including as defined, judicially interpreted or identified in any Environmental Law;

- (u) **“Improvements”** means all buildings, fixtures and appurtenances constructed on the Owned Lands and Leased Lands or any part or parts thereof;
- (v) **“Information”** shall have the meaning set forth in Section 3.2 hereof;
- (w) **“Land Titles Office”** means the land titles office for Alberta established pursuant to the *Land Titles Act* (Alberta);
- (x) **“Lands”** means the Owned Lands and the right, title and interest, if any, of NFC in and to the Leased Lands including, without limitation, rights under the Leases;
- (y) **“Leased Lands”** means the portion of the lands in Calgary, Alberta the legal descriptions of which are set forth in Schedule “A.2” attached hereto including all Improvements;
- (z) **“Leases”** means the real property leases dated December 5, 1974 and February 28, 1979 registered against the Leased Lands as Caveat instrument numbers 741 112 004 and 791 035 783, respectively;
- (aa) **“Municipality”** means The City of Calgary, a municipal corporation established pursuant to the laws of the Province of Alberta;
- (bb) **“Mutual Conditions”** means the Approval and Vesting Order Condition and the No Appeal Condition for the benefit of the Vendor and the Purchaser set forth in Section 5.3 hereof;
- (cc) **“No Appeal Condition”** shall have the meaning set forth in Section 5.3 hereof;
- (dd) **“Owned Lands”** means those lands in Calgary, Alberta the legal descriptions of which are set forth in Schedule “A.1” attached hereto including all Improvements;
- (ee) **“Permitted Encumbrances”** means those items listed on Schedule “B” hereto;
- (ff) **“Place of Closing”** means the offices of the Vendor’s Solicitors or at such other place as the Vendor and the Purchaser may agree in writing;
- (gg) **“Plans and Documents”** shall have the meaning set forth in Section 6.1 hereof;
- (hh) **“Purchase Price”** shall have the meaning set forth in Section 2.1 hereof;
- (ii) **“Purchaser”** means 1711484 Alberta Ltd. or a wholly owned subsidiary of the Purchaser to be designated by the Purchaser by notice in writing to the Vendor, not less than two (2) Business Days prior to service of the Vendor’s motion for the Approval and Vesting Order;
- (jj) **“Purchaser’s Conditions”** means all of the conditions for the benefit of the Purchaser set forth in Section 5.2 hereof;

- (kk) **“Purchaser’s Condition Date”** means the date which is the fifth (5th) Business Day following the Execution Date;
- (ll) **“Purchaser’s Solicitors”** means Ridout Barron, Barristers & Solicitors;
- (mm) **“Receiver”** means FTI Consulting Canada Inc.;
- (nn) **“Undertaking”** shall have the meaning set forth in Section 7.2 hereof;
- (oo) **“Vendor”** means NFC Land Holdings Corp. by its Receiver, FTI Consulting Canada Inc.;
- (pp) **“Vendor’s Conditions”** means all of the conditions for the benefit of the Vendor set forth in Section 5.1 hereof; and
- (qq) **“Vendor’s Solicitors”** means Borden Ladner Gervais LLP.

1.2 Grammar

Grammatical variations of any terms defined herein have similar meanings; words importing the singular number shall include the plural and vice versa; and words importing the masculine gender shall include the feminine and neuter genders and vice versa.

1.3 Headings

The headings of any article, section or part thereof are inserted for the purposes of convenience only and do not form a part of this Agreement. All uses of the words “hereto”, “herein”, “hereof”, “hereby” and “hereunder” and similar expressions refer to this Agreement and not to any particular section or portion of it.

1.4 Schedules

The following schedules are attached hereto and form a part of this Agreement:

- Schedule “A.1” - Legal Description of the Owned Lands
- Schedule “A.2” - Description of the Leased Lands
- Schedule “B” - Permitted Encumbrances
- Schedule “C” - Environmental Assessment Reports
- Schedule “D” - Sample Approval and Vesting Order

1.5 Amounts

All amounts expressed herein are expressed exclusive of applicable taxes.

ARTICLE 2
AGREEMENT OF PURCHASE AND SALE

2.1 Purchase Price

The Vendor hereby agrees to sell the Owned Lands and to assign the Vendor's interest in the Leases to the Purchaser and the Purchaser hereby agrees to purchase the Owned Lands and to take the assignment of the Leases from the Vendor, as at the Closing Date, at and for the Purchase Price and on and subject to all of the terms and conditions set forth herein. The purchase price (the "**Purchase Price**") for the Owned Lands and the Leases, subject to adjustments as provided herein, shall be the sum of \$ [REDACTED] for the Owned Lands and \$1.00 for the Vendor's interest in the Leases.

2.2 Payment of Purchase Price

- (a) The Purchaser covenants and agrees to pay the Purchase Price in lawful money of Canada as follows:
- (i) the sum of \$ [REDACTED] (the "**Deposit**"), which was delivered by the Purchaser to the Vendor's Solicitors on July 12, 2012, receipt of which is hereby acknowledged. The Deposit shall be forthwith refundable to the Purchaser if the Purchaser's Conditions and the Mutual Conditions are not satisfied or, to the extent permitted, waived, or if the Vendor breaches the material terms of this Agreement. The Deposit shall be credited on account of the Purchase Price and released to the Vendor on Closing; and
 - (ii) the balance of the Purchase Price shall be paid to the Vendor's Solicitors on the Closing Date, subject to the adjustments provided for herein, by way of a certified negotiable solicitor's trust cheque or bank draft drawn on or issued by a Canadian chartered bank (the "**Balance Due on Closing**").
- (b) If the Purchaser's Conditions and the Mutual Conditions have been satisfied or, to the extent permitted, waived, and the within transaction shall not be completed for any reason other than a breach by the Vendor of a material term of this Agreement then the Deposit shall be retained by the Vendor (on account of the Vendor's liquidated damages, and not as a penalty, which the damages the parties genuinely pre-estimate to be no less than the amount of the Deposit) but without prejudice to any other rights or remedies that the Vendor may have at law or in equity or under this Agreement in connection with any default of the Purchaser.

2.3 Goods and Services Taxes/Other Taxes

In addition to the Purchase Price, the Purchaser shall pay to the Vendor on Closing all federal, provincial and other sales, value-added, GST, land transfer and all other taxes whatsoever which are exigible in connection with the transactions contemplated by this Agreement, together with all duties or other charges properly payable by the Purchaser upon or in connection with the conveyance and transfer of the Lands. The Purchaser does hereby

indemnify and save the Vendor harmless from and against all claims for payment of the above-mentioned taxes including penalties and interest thereon and any liability or costs incurred as a result of any failure to pay such taxes when due.

The Purchaser hereby represents and warrants that it is now or will be by no later than the Closing Date registered for GST in accordance with the requirements of the provisions of the *Excise Tax Act* (Canada) (the "ETA"). In addition to all other taxes payable by the Purchaser at Closing, the Purchaser agrees to pay to the Vendor all GST payable in respect of the purchase of the Lands unless the Purchaser shall deliver to the Vendor a statutory declaration on Closing attesting to its GST registration and attaching a copy of its up-to-date GST registration number and such other evidence of registration as the Vendor reasonably requests in which case, notwithstanding the foregoing, the Vendor shall not collect such GST and the Purchaser shall be responsible to pay or account for the GST directly to the Receiver General of Canada in the manner and within the time prescribed by the ETA (subject to its available input tax credits).

The Purchaser does hereby indemnify and save harmless the Vendor from any GST, penalty, interest or other amounts which may be payable by or assessed against the Vendor under the ETA as a result of or in connection with the Vendor not collecting and remitting any GST applicable on the sale of the Lands.

2.4 Adjustments

Any rents and all realty taxes, rates, levies, assessments, including local improvement rates, and other items which are normally adjusted as between a buyer and a seller of property and interests similar to the Lands, excluding any utilities paid by the Purchaser prior to Closing, shall be apportioned and allowed to the Closing Date, the Closing Date itself to be apportioned to the Purchaser.

ARTICLE 3 STATUS OF LANDS

3.1 "As-Is Where-is"

The Purchaser acknowledges and agrees that the Lands and each and every part thereof are being purchased or assigned on an "as-is where-is" basis as they exist as of the date of this Agreement and that from and after the date hereof the Vendor shall have no liability or responsibility whatsoever in respect of the Owned Lands or the Leased Lands, including but not limited to liability or responsibility arising from or in connection with any Hazardous Substances now or hereafter at, on, under, about, or migrating to or from the Owned Lands or the Leased Lands, or the environmental condition of the Owned Lands or the Leased Lands or of any land or Environment in proximity to the Owned Lands or the Leased Lands. The Purchaser acknowledges and agrees that Information relating to the Owned Lands, Leased Lands or Leases which is included in this Agreement or obtained by the Purchaser from the Vendor (including, without limitation, the Plans and Documents and the Environmental Assessment Reports and any information arising therefrom) has been provided solely for the convenience of the Purchaser and is not warranted to be accurate, complete or reliable and does not

constitute any representation or warranty and does not form part of the terms of this Agreement. Notwithstanding the foregoing and until the Vendor is paid the Purchase Price, the Vendor shall maintain a policy(ies) of insurance, issued by a responsible commercial insurer(s), as are appropriate to the Owned Lands, Leased Lands and the Improvements, in the amounts and against the risks that are customarily carried and insured against by owners of comparable lands and improvements thereon. If loss or damage to the Owned Lands or Leased Lands or Improvements occurs before the Vendor is paid the Purchase Price whatsoever the cause then any insurance claim or proceeds shall be made or held in trust for the Purchaser and the Vendor according to their interests in the Owned Lands and Leased Lands and assigned to the Purchaser to the extent of its interest and the transaction of purchase and sale contemplated herein shall nonetheless be concluded. Notwithstanding the foregoing, in the event that KS Ice Mountains Inc. and/or Versacold Group commence an action against the Purchaser, its officers, directors, affiliates or associates in relation to actions or omissions occurring on or in the Owned Lands or Leased Lands before Closing, this Agreement shall not be a bar to a claim over against the Vendor. The Purchaser hereby releases the Vendor from any liabilities, costs and expenses that the Vendor may owe to the Purchaser in connection with any damage or destruction to any property of the Purchaser located on the Owned Lands or Leased Lands prior to or after the date of this Agreement. If any of the property damaged is owned by persons other than the Purchaser, but related to the Purchaser, said owner(s) will execute a release in favour of the Vendor on or before closing.

3.2 Own Analysis

The Purchaser acknowledges and agrees that: (i) it has entered into this Agreement on the basis that the Vendor does not warrant title to the Lands other than its right to sell, transfer and assign same and that the Purchaser has conducted (and will conduct) its own investigations and inspections of the Owned Lands, Leased Lands and Leases and all matters and things connected with or in any way related thereto (including the enforceability of the Leases and the options to purchase contained therein); (ii) it has satisfied itself (or will satisfy itself) with respect to the Owned Lands, Leased Lands and Leases and all matters and things connected with or in any way related thereto; and (iii) it has relied (and will rely) entirely upon its own investigations and inspections in entering into this Agreement and in concluding the transaction contemplated by this Agreement, notwithstanding the provision to the Purchaser (including its directors, officers, employees, Affiliates, agents, advisors and representatives) by the Vendor of any Plans and Documents, listings, reports or other documents or information (collectively, "**Information**") relating to the Owned Lands, Leased Lands and Leases which are in the possession of the Vendor including, without limitation, the Environmental Assessment Reports and any information arising therefrom.

3.3 No Representation by Vendor

The Purchaser hereby acknowledges and agrees that it has satisfied itself with respect to and acknowledges that neither the Vendor nor any party acting or purporting to act on behalf of the Vendor has made any representation, warranty, statement or promise, save and except as are expressly stated herein, with respect to or in any way related to any matter or thing whatsoever including, without limitation:

- (a) the title, description, nature, quality, quantity, size, merchantability, fitness for any purpose, state, condition, cost, undue expenses, validity or location of all or any of the Owned Lands, Leased Lands or Leases, or as to the accuracy or completeness of the Information provided or made available to the Purchaser;
- (b) the validity, registration, enforceability or priority of any mortgages, charges, liens, encumbrances, security interests, claims of any nature or kind or demands of whatsoever nature or kind affecting or in any way related to all or any of the Lands;
- (c) the state, condition, location, age, currency, obsolescence, value, usability of or any other matters arising out of or in any way connected with any building and other permanent fixtures forming part of the Owned Lands and the Leased Lands and any equipment or facilities thereon or therein;
- (d) the compliance of the Owned Lands and the Leased Lands and their use in accordance with Applicable Laws;
- (e) the environmental condition of the Owned Lands and the Leased Lands;
- (f) the uses, present or future, made or to be made of the Owned Lands and Leased Lands;
- (g) the existence, nature, kind, state or scope, identity, effect or consequences of any Hazardous Substances on, under, about or migrating to or from the Owned Lands or the Leased Lands;
- (h) the existence, state, nature, kind, identity, extent, effect or consequences of any administrative orders, control orders, abatement orders, compliance orders or any other orders, proceedings, directions, issues or actions taken under or pursuant to Environmental Laws or any other Applicable Law;
- (i) the existence, state, nature, kind, identity, extent, effect or consequences of any liability, responsibilities, or obligations arising from or in relation to the environmental condition of the Owned Lands and the Leased Lands or any lands in the vicinity thereof or any Applicable Law including, without limitation, any obligation with respect to any Hazardous Substances at, on, under, about, or migrating to or from the Owned Lands or the Leased Lands and any obligations to compensate any person for costs incurred in connection with or damages suffered as a result of the presence or migration of any Hazardous Substances at, on, under, about, to, or from the Owned Lands or the Leased Lands or elsewhere;
- (j) the zoning of the Owned Lands or the Leased Lands, the planning status thereof, the condition, existence or location of services on or near the Owned Land and the Leased Lands, the use to which the Owned Lands and Leased Lands can be put or the fulfillment or satisfaction of any subdivision condition;
- (k) the manner in which NFC carried on its business;

- (l) the existence and validity of any licences, permits or authorizations from any Governmental Authority, court, regulatory authority or other person whatsoever having or purporting to have jurisdiction over the Vendor, NFC, the Owned Lands, the Leased Lands, the business carried on by NFC, or any sale, transfer, conveyance, lease, consignment, assignment, disposition or other dealings with the Owned Lands and the Leased Lands; and
- (m) the existence of any encroachment onto adjacent lands, or rights of way or easements, or road allowances, or any improvements or buildings encroaching onto the Leased Lands or the Owned Lands.

3.4 Environmental Release, Indemnity and Covenant Not to Sue

The Purchaser agrees that there are no representations, covenants and agreements otherwise, and it is purchasing the Lands in their present state, condition and location including, without limitation, the environmental condition of the Owned Lands and Leased Lands, the existence of any Hazardous Substances at, on, under, about, or migrating to or from the Owned Lands or Leased Lands, and any impact of any environmental condition at the Owned Lands and Leased Lands or any Hazardous Substances at or migrating to or from or to the Owned Lands or Leased Lands, whether presently known or later discovered.

The Purchaser, from and after the Closing Date, shall assume all liabilities and responsibilities, whether presently known or later discovered and regardless of the source or cause of the same, with respect to the environmental condition of the Owned Lands and Leased Lands, the existence of any Hazardous Substances at, on, under, about, or migrating to, through or from the Owned Lands or Leased Lands, and any impact of any environmental condition at the Owned Lands and Leased Lands or any Hazardous Substances, at, on, under, about, or migrating to or from the Owned Lands or Leased Lands, and the Purchaser does hereby indemnify and hold the Vendor (the “**Indemnified Party**”), harmless with respect thereto, and the Purchaser hereby agrees: (a) to release the Indemnified Party from any and all claims or any nature or kind, whether by or based upon statute, common law, or in equity, that the Purchaser may now or in the future have in relation thereto; and (b) that it will not alone or in concert with any other person pursue any action, claim of any nature or kind, dispute or proceeding against the Indemnified Party in relation thereto.

ARTICLE 4 REPRESENTATIONS AND WARRANTIES

4.1 Purchaser’s Representations and Warranties

The Purchaser hereby represents, warrants and covenants to and with the Vendor now and on Closing that:

- (a) the Purchaser is acting as a principal and not as an agent, trustee or other representative;
- (b) the Purchaser is a corporation, duly incorporated and existing under the laws of its jurisdiction of incorporation and has the requisite power and authority to make

this Agreement, complete this Agreement, and perform all its obligations hereunder including effecting all corporate registrations in the Province of Alberta necessary to be the registered owner of title to the Owned Lands;

- (c) no registration, notice, consent, approval or filing under any Applicable Law, including (without limitation) the *Investment Canada Act* and the *Competition Act* (Canada), is required as a condition or result of the Purchaser making the Agreement, or the completion or performance of this Agreement, including the purchase of the Lands by the Purchaser hereunder;
- (d) this Agreement, and each of the other agreements, documents and instruments to be executed by the Purchaser on or before Closing, have been or will be duly executed and delivered by the Purchaser and will constitute valid and binding obligations of the Purchaser, enforceable in accordance with the terms hereof or thereof, as the case may be; and
- (e) the Purchaser is obtaining or has obtained registration pursuant to the ETA.

4.2 Vendor's Representations and Warranties

The Vendor hereby represents and warrants to the Purchaser now and on Closing that:

- (a) the Vendor is not a non-resident of Canada within the meaning of that term as used in the *Income Tax Act* (Canada), nor agent or trustee for any person or entity with an interest in the Lands who is a non-resident of Canada;
- (b) the Vendor has been appointed by the Court as receiver of the assets, undertakings and properties of the Company pursuant to the Appointment Order, a copy of which has been provided to the Purchaser; and
- (c) subject to the issuance of the Approval and Vesting Order, the Vendor has all necessary power and authority to enter into this Agreement and to carry out its obligations under this Agreement; the Vendor will have, after obtaining the Approval and Vesting Order, all necessary authority to execute and deliver this Agreement and all other documents and instruments contemplated herein or therein to which it is or will be party and to perform its obligations hereunder and thereunder.

4.3 No Collateral Agreements

It is agreed that there is no representation, promise, warranty, collateral agreement, term or condition of any kind made by or on behalf of the Vendor affecting this Agreement or the Owned Lands, the Leased Lands or the Leases or supported hereby other than expressed herein in writing. The Purchaser acknowledges that this Agreement entirely replaces and supersedes all previous agreements and correspondence and contains all the terms, conditions, and provisions agreed upon between the parties hereto, and is not subject to any collateral or oral agreement, undertaking or representation (negligent or otherwise) of any kind.

ARTICLE 5 CONDITIONS

5.1 Vendor's Conditions

The obligation of the Vendor to complete the transaction of purchase and sale which is contemplated herein is subject to and conditional upon the following matters (each of which is inserted for the sole benefit of the Vendor and may be waived in whole or in part by the Vendor) being satisfied on or by the date specified therefor (which shall be the Closing Date unless otherwise specified) and in the event that any one of the following conditions is neither complied with nor waived by the Vendor then, in such event, this Agreement shall terminate thereafter subject to the performance of all those obligations that survive termination and the Deposit shall forthwith be returned to the Purchaser (except in the case of the conditions in (e), (f) or (g) not being satisfied in which event the Vendor shall retain the Deposit and shall be entitled to all remedies available to in connection with the Purchaser's obligations set forth in this Agreement) and neither party shall have any further liability to the other (except in the case of the conditions in (e), (f) or (g) not being satisfied in which event the Vendor shall retain the Deposit and shall be entitled to all remedies available to in connection with the Purchaser's obligations set forth in this Agreement):

- (a) no part of the Lands shall have been removed from the control of the Vendor by any means or process;
- (b) no action or proceeding, at law or in equity, shall have been commenced or threatened by any person to enjoin, restrict or prohibit the consummation of the transactions contemplated by this Agreement that has not at the Closing Time been dismissed, quashed or permanently stayed without any further rights of appeal or leave to appeal;
- (c) all consents or approvals from or notifications to any lender, landlord, lessor or other third person required under the terms of any agreement, lease or instrument in connection with the consummation of the transactions contemplated hereby, shall have been duly obtained or given, as the case may be;
- (d) all consents or approvals from, orders and authorizations of, notifications to and licences from any persons (or registrations, declarations, filings or recordings with any such authorities) required in connection with the consummation of the transactions contemplated by this Agreement, the making of the Agreement, the Closing, or the performance of any of the terms and conditions thereof, in form and substance satisfactory to the Vendor and the Vendor's Solicitors, shall have been duly obtained or given, as the case may be;
- (e) the representations and warranties of the Purchaser contained in the Agreement shall be true and correct in all material respects as at the Closing Date and with the same force and effect as if made at and of such time;
- (f) the Purchaser shall have paid to the Vendor all amounts required to be paid by it under this Agreement; and

- (g) the Purchaser shall have performed, in all material respects, its obligations and covenants under this Agreement to the extent required to be performed on or before the Closing Date.

The closing of the transaction of purchase and sale contemplated herein by the Vendor shall be deemed to be waived by the Vendor of compliance with any condition (other than compliance by the Purchaser of its representations and warranties contained in Clause 4.1 of this Agreement) inserted for its benefit and not satisfied on the Closing Date.

5.2 Purchaser's Conditions

The obligation of the Purchaser to complete the transaction of purchase and sale which is contemplated herein is subject to and conditional upon the following matters (each of which is inserted for the sole benefit of the Purchaser and may be waived in whole or in part by the Purchaser at its sole discretion) being satisfied on or by the Purchaser Condition Date and in the event that any one of the following conditions is neither complied with nor waived by the Purchaser then, in such event, this Agreement shall terminate thereafter subject to the performance of all those obligations that survive termination and the Deposit shall forthwith be returned to the Purchaser (subject to the Purchaser's obligations as set forth in Clauses 6.1 and 6.2 of this Agreement) and neither party shall have any further liability to the other (save for the Purchaser's obligations as set forth in Clauses 6.1 and 6.2 of this Agreement):

- a) the Purchaser being satisfied that the title to the Owned Lands, subject to the Permitted Encumbrances, is good and marketable and the Vendor is the tenant of the Leased Lands;
- b) the Vendor has provided the form of the Approval and Vesting Order substantially in the form attached hereto as Schedule "D", but revised as necessary to apply to the Lands, this Agreement and the jurisdiction of Alberta and satisfactory to the Purchaser's Solicitors acting reasonably; and
- c) the conditions of Clause 5.1(a) to (e) and 5.1(g) are repeated in this Clause 5.2 for the benefit of the Purchaser, with all the necessary changes made to the terms 'Vendor' and 'Purchaser' mutatis mutandis.

5.3 Conditions Respecting Approval and Vesting Order

(a) The obligations of the Vendor and the Purchaser to complete the transaction of purchase and sale contemplated herein shall be subject to and conditional upon the further conditions that: (i) on or before the date which is fifteen (15) Business Days following the date on which all of the Purchaser's Conditions have been satisfied or waived, the Vendor shall have obtained the Approval and Vesting Order (the "**Approval and Vesting Order Condition**"); and (ii) all appeal periods with respect to the Approval and Vesting Order shall have expired with no appeal having been commenced and no other legal challenge to the Approval and Vesting Order having been commenced (the "**No Appeal Condition**").

(b) The Approval and Vesting Order Condition has been inserted for the benefit of both the Vendor and the Purchaser and may not be waived by either party, but may be extended by written agreement of both parties.

(c) The No Appeal Condition has been inserted for the benefit of both the Vendor and the Purchaser and may be waived by written agreement of both parties, unless satisfaction of the No Appeal Condition is required in order for the Approval and Vesting Order to be registrable at the Land Titles Office.

ARTICLE 6

VENDOR DELIVERIES

6.1 Vendor Deliveries

Within two (2) Business Days after the Execution Date, the Vendor shall provide or have provided the Purchaser with:

- (a) copies of or access to all plans, studies, reports, records, tests, agreements, real property reports and generally all documentation or materials and information in its actual possession, if any, (collectively, the “**Plans and Documents**”) which relate to the ownership, physical state and development status of the Owned Lands and Leased Lands;
- (b) copies of all written correspondence from and after February 22, 2012 between the Vendor, its agents or solicitors, on the one hand, and KS Ice Mountains Inc. and its agents or solicitors, on the other hand, concerning the Owned Lands and Leased Lands that are not stated thereon to be “confidential” and in the event of any such documents existing, the Vendor will request permission of KS Ice Mountains Inc. to provide copies to the Purchaser;
- (c) copies of all of the Environmental Assessment Reports; and
- (d) a form of Approval and Vesting Order.

The Vendor shall execute any consents or authorizations prepared by the Purchaser as may be reasonably required to release file information regarding the Owned Lands from the Municipality or other Governmental Authorities provided that such consents and authorizations shall not permit any inspection or investigation of the Owned Lands or any part thereof. For greater certainty, the Vendor is only required to deliver copies of existing Environmental Assessment Reports. If the Purchaser wishes to complete further environmental assessments, the Purchaser is required to do so at its own expense.

If for any reason the transaction contemplated herein is not completed, the Purchaser shall return the Plans and Documents and all copies of the Environmental Assessment Reports and all other materials and copies thereof which it has obtained from the Vendor (or others as a result of such consents or authorizations having been given by the Vendor) along with any copies, notes, memoranda or reports prepared or made by the Purchaser or its agents, consultants, employees, representatives or advisors. This covenant shall survive termination of this Agreement.

6.2 Test and Studies

At any time and from time to time after the Execution Date and continuing to the Purchaser's Condition Date, the Purchaser and its duly authorized agents, consultant, employees and representatives shall be entitled to attend upon the Owned Lands for the purpose of making inspections or conducting tests, assessments or surveys, provided the Purchaser shall make good and restore any damage or loss caused by the Purchaser, its agents, consultants, employees or representatives (whether as a direct result of such inspections or assessments or otherwise howsoever) and shall indemnify and save harmless the Vendor from all loss, damage, injury or death. Such access is granted at the Purchaser's sole risk, and the Vendor shall have no liability to the Purchaser or any of its agents, consultants, employees or representatives for any injury, claims of any nature or kind, causes of action, costs, losses, damages or expenses arising therefrom or relating to the inadequacy, insufficiency, incompleteness, inaccuracy, unavailability or condition of the Owned Lands and Leased Lands. In conducting any physical inspections and environmental assessments, the Purchaser shall cause as little disturbance, damage and loss to the Owned Lands as is possible. Intrusive testing of any part of the Owned Lands shall only be carried out with the Vendor's prior written approval and in compliance with Applicable Laws and the Vendor's conditions and requirements, which may be imposed by the Vendor in the Vendor's absolute and sole discretion. If for any reason the transaction contemplated herein is not completed, the Purchaser shall destroy all reports, documents and other information related to any test, studies or other actions undertaken pursuant to this Agreement.

Without limiting any of its other rights at law, in equity or otherwise under this Agreement, the Vendor reserves the right to offset against the Deposit, the costs of repairs and restorations of the Owned Lands and Leased Lands required as a result of damage caused by the Purchaser's inspections or tests which has not been repaired or restored by the Purchaser to the reasonable satisfaction of the Vendor.

All of the covenants contained in this Clause 6.2 shall survive termination of this Agreement.

6.3 Permitted Encumbrances

The Purchaser agrees to accept title to the Lands subject to all of the Permitted Encumbrances. The Purchaser covenants and agrees to satisfy itself as to compliance with all of the Permitted Encumbrances and the Vendor shall not be required to provide letters or certificates of compliance or any releases or partial releases of same. On Closing, the Vendor's interest in and title to the Lands shall be free from all Encumbrances, save and except for Permitted Encumbrances.

6.4 Compliance with Permitted Encumbrances and Applicable Laws

The Purchaser covenants and agrees:

- (a) to assume on Closing and be bound by and to comply with all provisions of the Permitted Encumbrances, at the Purchaser's sole cost and expense, and the Purchaser hereby covenants and agrees with the Vendor to discharge, perform and fulfill all terms, covenants, provisos, conditions, stipulations, obligations and

liabilities of the Vendor under the Permitted Encumbrances, whether arising before or after the Closing, in the same manner and to the same extent as if the Purchaser had executed the same in the place and stead of the Vendor. The Purchaser shall indemnify and hold harmless the Vendor with respect thereto, whether or not such compliance or non-compliance occurs before, on or after Closing. If required by the provisions of any Permitted Encumbrances, or by any party to any Permitted Encumbrances, the Purchaser shall enter into an agreement directly with the other parties to such Permitted Encumbrances confirming such assumption; and

- (b) to assume on Closing, at the Purchaser's sole cost and expense, complete responsibility for compliance with each Applicable Law which applies to the Owned Lands and the Leased Lands and the use thereof by the Purchaser and to assume and be bound by all terms and conditions set out in the Leases. The Purchaser shall indemnify and hold harmless the Vendor with respect thereto, whether or not such compliance or non-compliance occurs before, on or after Closing.

6.5 Expropriation

If prior to Closing the whole of the Owned Lands or Leased Lands or any material portion is taken by any Governmental Authorities or other authority or is required for any Governmental Authorities' or other authority's use, then the following provision shall apply: (a) in the event that the expropriation is of a material portion of the Owned Lands or Leased Lands, the Purchaser may elect by notice given to the Vendor within ten (10) Business Days after receipt of written notice of the proposed expropriation (and the Closing Date shall be extended as necessary so that such period of time may be allowed the Purchaser prior to Closing) to receive the proceeds of expropriation and complete this Agreement or terminate this Agreement (provided that if at the expiry of the time period set out above the Purchaser has not made an election as aforesaid the Purchaser shall be conclusively deemed to have elected to receive the proceeds of expropriation accordingly and complete this Agreement); and (b) in the event that the expropriation is not with respect to a material portion of the Owned Lands or Leased Lands the Purchaser shall be required to receive the proceeds of expropriation and complete this Agreement. Any dispute between the parties as to the materiality of the portion of the Owned Lands or Leased Lands being expropriated shall be decided by an independent accredited architect, appointed by the parties and if the parties cannot agree, by reference to a Judge of the Court of Queen's Bench of Alberta, Commercial List.

ARTICLE 7 CLOSING ARRANGEMENTS

7.1 Closing Date and Closing

The Closing shall occur on the Closing Date at the Closing Time at the Place of Closing. In the event the Closing Date is on a date when the Land Titles Office is closed, the Closing Date shall take place on the following Business Day that the Land Titles Office is open.

7.2 Vendor's Closing Documentation

On or before the date which is the tenth (10th) Business Day before the Closing Date, the Vendor shall deliver or cause to be delivered to the Purchaser's Solicitors the following, duly executed by the Vendor (as applicable) and, where applicable, by such other parties as may be specified or required:

- (a) a registrable Approval and Vesting Order in the form agreed to by the parties;
- (b) an assignment of Leases;
- (c) a statement of adjustments;
- (d) all keys to the Improvements in the Vendor's actual possession;
- (e) a certificate regarding Section 116 of the *Income Tax Act* (Canada);
- (f) an undertaking to readjust any errors or omissions in the statement of adjustments (the "**Undertaking**");
- (g) a certificate, dated the Closing Date, confirming that all of the representations and warranties of the Vendor contained in this Agreement are true and correct or have been performed (as the case may be) as of the Closing Date, with the same effect as though made as of the Closing Date;
- (h) subject to Section 7.4 hereof a copy of the Receiver's certificate confirming that all conditions of Closing of the transaction of purchase and sale contemplated by this Agreement have been satisfied or waived; and
- (i) all original Plans and Documents relating to the Lands in the Vendor's actual possession and control.

7.3 Purchaser's Closing Documentation

On or before the Closing Date, the Purchaser shall deliver or cause to be delivered to the Vendor's Solicitors the following, duly executed by the Purchaser (as applicable) and, where applicable, by such other parties as may be specified or required:

- (a) a counterpart of the Undertaking;
- (b) assumption agreement in respect to the Leases;
- (c) a copy of its GST registration number printed from the Canada Revenue Agency website ;
- (d) an indemnity from the Purchaser in favour of the Vendor with respect to the Purchaser's payment of GST in a reasonable form that is provided by the Vendor;

- (e) a certificate, dated the Closing Date, confirming that all of the representations and warranties of the Purchaser contained in this Agreement are true and correct or have been performed (as the case may be) as of the Closing Date, with the same effect as though made as of the Closing Date;
- (f) if required by the provision of any Permitted Encumbrances or by any party to any Permitted Encumbrances, an individual assumption agreement in a form required by such Permitted Encumbrances;
- (g) the Balance Due on Closing; and
- (h) such further and other documentation reasonable and customary relative to the completion of a transaction of the nature of the transaction contemplated by this Agreement as the Vendor may reasonably require in a form and content satisfactory to the Vendor acting reasonably.

7.4 Closing Trust Conditions

The deliveries referred to in Sections 7.2 and 7.3 shall be subject to such reasonable solicitor's trust conditions for the Province of Alberta which are not inconsistent with this Agreement and as may be agreed upon between the Vendor's Solicitors and the Purchaser's Solicitors or, failing such agreement, as determined by arbitration by a single arbitrator appointed by agreement of the Vendor and the Purchaser or by the Court of Queen's Bench of Alberta on application by either party. Notwithstanding any other provision hereof it is agreed that such trust conditions shall require that the entire Balance Due on Closing be paid to the Vendor's Solicitors in trust prior to the Closing Date and prior to the Purchaser proceeding to register the Approval and Vesting Order and Receiver's Certificate pursuant to section 7.2(g) hereof.

ARTICLE 8 MISCELLANEOUS

8.1 Tender of Monies

Any tender of documents and money hereunder may be made on the Vendor or the Vendor's Solicitors or on the Purchaser or the Purchaser's Solicitors, as the case may be, and money shall be tendered by certified negotiable solicitor's trust cheque or a bank draft drawn on or issued by a Canadian chartered bank.

8.2 Non-Merger

The covenants, representations, warranties and agreements herein contained on the part of the Purchaser and Vendor shall not merge in the Closing, but shall continue in full force and effect notwithstanding the delivery and registration of the Approval and Vesting Order and any such unfulfilled covenants or agreements at the time the Purchaser requests the transfer may be set out in the transfer to the Purchaser or by way of separate agreement, which the Purchaser covenants to sign if required by the Vendor.

8.3 Assignment

Subject to the Purchaser's right hereunder to appoint a buyer to take title to the Owned Lands and an assignment of the Leases pursuant to section 1.1(ii) hereof, this Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns, provided that neither party shall assign the benefit of this Agreement without the prior written consent of the other party.

8.4 Notices

Any notice, request, consent, demand, approval, acceptance, waiver or other document required or permitted to be given hereunder shall be in writing and shall be given by personal delivery thereof or by facsimile or email to:

In the case of the Purchaser:

1711484 Alberta Ltd
1140 Riverdale Avenue SW
Calgary, Alberta
Attention: Blake O'Brien
Telephone No.: 403.383.1908
Email: blake@theuptown.com

With copies to:

Ridout Barron
1827 14th Street SW
Calgary, Alberta T2T 3T1

Attention: Joshua Switzer
Telephone No.: 403.541.5608
Fax No: 403.271.8016
Email: josh.switzer@ridoutbarron.com

FTI Consulting Canada Inc. Receiver of New Food Classics
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto, ON M5K 1G8

Attention: Jamie Engen
Telephone No.: 604.417.7375
Fax No.: 416.649.8101
Email: Jamie.Engen@FTIConsulting.com

With copies to:

Borden Ladner Gervais LLP
40 King St. W

44th Floor
Toronto, ON M5H 3Y4

Attention: Edmond Lamek
Telephone No.: 416.367.6311
Fax No.: 416.367.6749
Email: elamek@blg.com

Any notice, if delivered in person, shall be deemed to have been validly and effectively given and received on the date of personal delivery. Any notice, if sent by facsimile or email transmission and received before 5:00 p.m. (Alberta time) on a Business Day shall be deemed to have been validly and effectively given and received on the date of transmission and otherwise shall be deemed to have been validly and effectively given and received on the next Business Day. By giving to the other party at least three (3) Business Days' notice thereof, either party may, at any time and from time to time, change its address for delivery or communication for purposes of this section.

8.5 Unenforceability of Covenants

If any term, covenant or condition of this Agreement or the application thereof to any person or circumstance shall to any extent be invalid or unenforceable, the remainder of this Agreement or the application of such term, covenant or condition to persons or circumstances other than those as to which it is held invalid or unenforceable shall not be affected thereby and each term, covenant or condition of this Agreement shall be valid and enforced to the fullest extent permitted by law.

8.6 Time of Essence

It is expressly understood that time shall be of the essence of this Agreement.

8.7 Notice of Agreement

The Purchaser hereby covenants and agrees that it will not register this Agreement, notice thereof or any caveat, caution, certificate of pending litigation or any other documents which may affect title to the Owned Lands or Leased Lands.

8.8 Governing Law

This Agreement shall be governed by and construed and enforced in accordance with the laws of the Province of Alberta and the laws of Canada applicable therein and shall enure to the benefit of and be binding upon the parties hereto and their respective successors or permitted assigns.

8.9 No Commissions

The Vendor shall be responsible for payment of all fees or commissions to Barclay Street Real Estate Ltd. that the Vendor has agreed in writing to pay to Barclay Street Real Estate Ltd. in connection with the sale of the Lands and/or the transactions contemplated by this Agreement.

Each of the parties represents and warrants that it has not executed any documentation or taken any other step that would make the other party responsible for real estate commissions or fees. Each party hereto agrees that if any person or entity, other than Barclay Street Real Estate Ltd., makes a claim for brokerage commissions or finder's fees related to this Agreement or the sale of the Lands and such claim is made by, through or on account of any acts or alleged acts of said party or its representatives, said party will protect, indemnify, defend and hold the other party harmless from and against any and all loss, liability, cost, damage and expense (including reasonable legal fees) in connection therewith.

8.10 Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same agreement. Transmission by facsimile or other electronic format of an executed counterpart of this Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.

IN WITNESS WHEREOF the parties have duly executed this Agreement as of the date first written above.

1711484 ALBERTA LTD.

By: _____
 Name: Blake O'Brien
 Title: President

I have authority to bind the Corporation

**FTI Consulting Canada Inc. in its capacity as
 receiver of NFC Land Holdings Corp. And
 not in its personal or corporate capacity**

By: _____
 Name:
 Title:

SCHEDULE "A.1"
LEGAL DESCRIPTIONS OF THE OWNED LANDS

1. FIRST

PLAN 4541JK
BLOCK 1
LOT 3E CONTAINING 0.46 OF AN ACRE, MORE OR LESS,
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

SECOND

PLAN 4541JK
BLOCK 1
LOT 3F CONTAINING 0.24 OF AN ACRE, MORE OR LESS
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

(the "**Plan 4541JK Lands**")

2. PLAN 7510546

BLOCK 1
LOT 1
EXCEPTING THEREOUT ALL MINES AND MINERALS
AREA: 0.214 HECTARES (0.53 ACRES) MORE OR LESS

(the "**Plan 7510546 Lands**")

SCHEDULE "A.2"
DESCRIPTION OF THE LEASED LANDS

A portion of the below described lands as described in the leases referenced in the Caveats registered as Instrument Nos. 741 112 004 and 791 035 783 against title to lands described as:

First

PLAN 2092JK
BLOCK 1
THAT PORTION OF LOT 3A WHICH LIES TO THE NORTH EAST
OF LOTS 3E AND 3F IN BLOCK 1 ON PLAN 4541JK
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

Second

PLAN 2092JK
BLOCK 1
THAT PORTION OF LOT 3B WHICH LIES TO THE NORTH EAST
OF LOTS 3E AND 3F IN BLOCK 1 ON PLAN 4541JK
EXCEPTING THEREOUT ALL MINES AND MINERALS
AND THE RIGHT TO WORK THE SAME

(the said portions of the aforesaid lands being collectively referred to as the "**Leased Lands**")

SCHEDULE "B"
PERMITTED ENCUMBRANCES

- (A) General Permitted Encumbrances applicable to the Lands:
- (i) all exceptions, reservations and conditions to which the titles to the Owned Lands and Leased Lands are subject pursuant to the *Land Titles Act* (Alberta) other than liens for unpaid municipal taxes;
 - (ii) all caveats and instruments registered by or on behalf of the Purchaser;
 - (iii) any reservations, restrictions, rights of way, easements or covenants (collectively "**Rights in the Lands**"), limited to and only to the extent that the Rights in the Lands, run with and constitute an interest in land pursuant to Applicable Law;
 - (iv) any unregistered agreements with a municipality or a supplier of utility service including, without limitation, electricity, water, sewage, gas, telephone or cable television or other telecommunication service supplying utilities to the Owned Lands or Leased Lands;
 - (v) all laws, by-laws and regulations and all outstanding work orders, deficiency notices and notices of violation affecting the Owned Lands or Leased Lands;
 - (vi) any minor easements for the supply of utility service to the Owned Lands or Leased Lands or adjacent properties;
 - (vii) encroachments disclosed by any existing surveys of the Owned Lands or Leased Lands or neighbouring properties and any title defect, encroachment or breach of a zoning or building by-law or any other applicable law, by-law or regulation which might be disclosed by a more up-to-date survey of the Owned Lands and Leased Lands and survey matters generally;

(B) Specific Permitted Encumbrances for each parcel of the Owned Lands as outlined below:

<u>Registration Number</u>	<u>Date (D/M/Y)</u>	<u>Particulars</u>
<u>Plan 4541JK Lands:</u>		
401EF	07/12/1929	Caveat Re: Restrictive Covenant
2680HK	08/08/1958	Utility Right of Way
4052IV	20/01/1964	Utility Right of Way
1449JU	13/02/1967	Easement
821 198 591	22/11/1982	Caveat Re: Easement
<u>Plan 7510546 Lands:</u>		
401EF	07/12/1929	Caveat Re: Restrictive Covenant
751 065 933	30/06/1975	Easement
751 065 934	30/06/1975	Caveat
971 210 813	22/07/1997	Easement
971 240 180	18/08/1997	Easement

SCHEDULE "C"
ENVIRONMENTAL ASSESSMENT REPORTS

1. **Phase 1 Environmental Site Assessment dated April 19, 2002 performed by P. Machibroda Engineering Ltd.**

2. **Update Phase 1 Environmental Site Assessment dated January 17, 2012 performed by Golder Associates Ltd.**

3. **Phase 1 Environmental Site Assessment dated 2005 performed by Golder Associates Ltd.**

SCHEDULE "D"
APPROVAL AND VESTING ORDER
(Vendor's 13A Street precedent attached)
(Vendor to draft final Order per section 6.1)

Instruments to be expunged from both titles are:

Mortgage 061 097 877
Mortgage 061 097 879

Instruments to be expunged from 4541 titles:

Builders Lien 121 056 088
Builders Lien 121 056 315
Certificate of Lis Pendens 121 255 115

Tax Notification 141 095 296 23/04/2014
Affected Land: 4541JK; 1; 3E

Order also to direct the Registrar of the South Alberta Land Registration District to transfer the caveats referenced in Schedule A.2

APPENDIX "F"

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, C. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
NFC ACQUISITION GP INC., NFC ACQUISITION CORP. AND
NFC LAND HOLDINGS CORP.**

**AFFIDAVIT OF PAUL BISHOP
(Sworn June 9, 2014)**

I, PAUL BISHOP of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Managing Director of FTI Consulting Canada Inc. ("**FTI**"). FTI was appointed as receiver of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. (the "**Receiver**") pursuant to an Order dated February 22, 2012. I am responsible for the services rendered by FTI as discussed herein and accordingly, I have knowledge of matters hereinafter deposed to.

2. Attached hereto collectively as **Exhibit "A"** are copies of the Statements of Account of FTI in respect of services rendered by FTI as Receiver in these proceedings for the period from October 1, 2012 through May 31, 2014. During the period from October 1, 2012 to May 31, 2014 (the "**Billing Period**"), the total fees billed were \$226,805.50 plus disbursements of \$12,861.79 and applicable taxes of \$31,156.78, for an aggregate amount of \$270,824.07. A summary of the invoices rendered during the Billing Period is reproduced below:

- 2 -

Summary of FTI Invoices
 New Food Classics - Receiver (010200.0016)
 October 1, 2012 to May 31, 2014

Invoice #	Invoice Date	Period End Date	Fee \$	Disbursements \$	GST/HST \$	Total \$	Hours
29000411	10/31/12	10/31/12	26,359.50	3,044.51	3,822.52	33,226.53	117.80
29000442	11/30/12	11/30/12	23,462.00	317.57	3,091.34	26,870.91	84.00
29000470	12/31/12	12/31/12	11,957.00	180.03	1,577.81	13,714.84	72.70
29000508	01/31/13	01/31/13	8,247.00	131.05	1,089.15	9,467.20	72.00
29000526	02/28/13	02/28/13	15,201.50	-	1,976.20	17,177.70	39.40
29000560	03/31/13	03/31/13	15,091.50	-	1,961.90	17,053.40	46.20
29000597	04/30/13	04/30/13	20,985.50	4,858.94	3,359.78	29,204.22	64.10
29000620	05/31/13	05/31/13	20,824.00	-	2,707.12	23,531.12	56.40
29000641	06/30/13	06/30/13	5,973.50	1,030.32	910.50	7,914.32	18.10
29000670	07/31/13	07/31/13	9,075.00	1,744.59	1,406.55	12,226.14	27.60
29000704	08/31/13	08/31/13	17,009.50	-	2,211.24	19,220.74	34.80
29000734	09/30/13	09/30/13	5,628.50	-	731.71	6,360.21	16.50
29000760	10/31/13	10/31/13	9,946.00	-	1,292.98	11,238.98	25.60
29000792	11/30/13	11/30/13	11,003.50	1,554.78	1,632.58	14,190.86	22.70
29000821	12/31/13	12/31/13	1,798.00	-	233.74	2,031.74	6.20
29000848	01/31/14	01/31/14	4,700.00	-	611.00	5,311.00	12.40
29000871	02/28/14	02/28/14	6,419.50	-	834.54	7,254.04	15.30
29000902	03/31/14	03/31/14	1,595.00	-	207.35	1,802.35	5.50
29000950	04/30/14	04/30/14	5,560.00	-	722.80	6,282.80	16.00
29001009	05/31/14	05/31/14	5,969.00	-	775.97	6,744.97	11.70
TOTAL \$			226,805.50	\$ 12,861.79	\$ 31,156.78	\$ 270,824.07	765.00

3. As set out in the following table, 765 hours were expended by FTI personnel during the Billing Period, resulting in an average hourly rate of \$296.48 (exclusive of applicable taxes and after the application of certain voluntary fee reductions):


- 3 -

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	80.6	830	66,898.00	750	60,450.00
Jamie Engen	50.5	710	35,855.00	675	34,087.50
Jamie Engen	12.3	700	8,610.00	675	8,302.50
Erin Litwin	1.7	460	782.00	460	782.00
Golnaz Haghiri	321.3	290	93,177.00	290	93,177.00
Ana Arevalo	7.0	115	805.00	115	805.00
Ana Arevalo	2.8	110	308.00	110	308.00
Linda Kelly	0.9	115	103.50	115	103.50
Golnaz Haghiri	287.9	100	28,790.00	100	28,790.00
Total Hours and Fees	765.0		\$ 235,328.50		\$ 226,805.50
Total Expenses Charged			\$ 12,861.79		\$ 12,861.79
Total			\$ 248,190.29		\$ 239,667.29
13% HST #835718024RT0001			32,264.74		31,156.78
TOTAL BILLED			\$ 280,455.03		\$ 270,824.07
Average hourly rate before tax (226,805.5/765)			\$ 296.48		

4. The activities as described in the reports of the Receiver filed in the within proceedings and detailed in the statements of account attached as Exhibit "A" accurately reflect the services provided by FTI and to the best of my knowledge, the rates charged by FTI throughout the course of the within proceedings are comparable to the rates charged by other firms in the Toronto market for the provision of similar restructuring services.

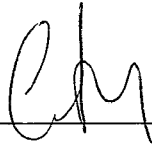
5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of FTI and for no other or improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this day of June, 2014.


 Commissioner for Taking Affidavits


 PAUL BISHOP

This is **Exhibit "A"** to the
Affidavit of Paul Bishop
sworn before me, this 9th day of
June, 2014.

A handwritten signature in black ink, appearing to be the initials 'CM', is written above a horizontal line.

A Commissioner for taking Affidavits, etc.

F T I
CONSULTINGFTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

October 31, 2012

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8Re: FTI Job No. 010200.0016
Invoice # 29000411

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through October 31, 2012.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Paul Bishop
Senior Managing Director

Enclosures



FTI
CONSULTING

Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

October 31, 2012
FTI Invoice No. 29000411
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$27,764.00
Less Voluntary Reduction.....	<u>-\$1,404.50</u>
Net Professional Fees.....	\$26,359.50
Expenses.....	<u>\$3,044.51</u>
Total Fees and Expenses.....	\$30,808.51
HST Registration No. 835718024RT0001	<u>\$3,822.52</u>
Total Amount Due this Period.....	\$33,226.53
Total Amount Due.....	<u><u>\$33,226.53</u></u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

October 31, 2012
 FTI Invoice No. 29000411
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	14.9	\$12,367.00
Jamie Engen	Managing Director	\$700.00	8.5	\$5,950.00
Golnaz Haghiri	Consultant	\$100.00	93.7	\$9,370.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			117.8	\$27,764.00
Less Voluntary Reduction				-\$1,404.50
Total Net Fees				\$26,359.50
Business Meals				\$43.04
Lodging				\$794.58
Other/Miscellaneous				\$630.00
Transportation				\$1,576.89
Total Expenses				\$3,044.51
HST Registration No. 835718024RT0001				\$3,822.52
Invoice Total for Current Period				\$33,226.53

FTI
CONSULTING

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

November 30, 2012

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000442

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through November 30, 2012.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

Paul Bishop
Senior Managing Director

Enclosures



FTI
CONSULTING

Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

November 30, 2012
FTI Invoice No. 29000442
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$25,141.00
Less Voluntary Reduction.....	-\$1,679.00
Net Professional Fees.....	\$23,462.00
Expenses.....	\$317.57
Total Fees and Expenses.....	\$25,458.57
HST Registration No. 835718024RT0001	\$3,091.34
Total Amount Due this Period.....	\$26,870.91
Total Amount Due.....	<u>\$26,870.91</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King-Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

November 30, 2012
 FTI Invoice No. 29000442
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	19.8	\$16,434.00
Jamie Engen	Managing Director	\$700.00	3.8	\$2,660.00
Golnaz Haghiri	Consultant	\$100.00	59.7	\$5,970.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			84.0	\$25,141.00
Less Voluntary Reduction				-\$1,679.00
Total Net Fees				\$23,462.00
Mileage				\$32.79
Other/Miscellaneous				\$185.16
Transportation				\$99.62
Total Expenses				\$317.57
HST Registration No. 835718024RT0001				\$3,091.34
Invoice Total for Current Period				\$26,870.91



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

December 31, 2012

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000470

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through December 31, 2012.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

December 31, 2012
 FTI Invoice No. 29000470
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$12,533.00
Less Voluntary Reduction.....	-\$576.00
Net Professional Fees.....	\$11,957.00
Expenses.....	\$180.03
Total Fees and Expenses.....	\$12,713.03
HST Registration No. 835718024RT0001	\$1,577.81
Total Amount Due this Period.....	\$13,714.84
Total Amount Due.....	<u>\$13,714.84</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCATT
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

December 31, 2012
 FTI Invoice No. 29000470
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	7.2	\$5,976.00
Golnaz Haghiri	Consultant	\$100.00	64.8	\$6,480.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			72.7	\$12,533.00
Less Voluntary Reduction				-\$576.00
Total Net Fees				\$11,957.00
Business Meals				\$10.72
Mileage				\$23.90
Other/Miscellaneous				\$107.34
Transportation				\$38.07
Total Expenses				\$180.03
HST Registration No. 835718024RT0001				\$1,577.81
Invoice Total for Current Period				\$13,714.84



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

January 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000508

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through January 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'Paul Bishop', written in a cursive style.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

January 31, 2013
FTI Invoice No. 29000508
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$8,375.00
Less Voluntary Reduction.....	-\$128.00
Net Professional Fees.....	\$8,247.00
Expenses.....	\$131.05
Total Fees and Expenses.....	\$8,506.05
HST Registration No. 835718024RT0001	\$1,089.15
Total Amount Due this Period.....	\$9,467.20
Total Amount Due.....	<u>\$9,467.20</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



FTI
CONSULTING

Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

January 31, 2013
FTI Invoice No. 29000508
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	1.6	\$1,328.00
Golnaz Haghiri	Consultant	\$100.00	69.7	\$6,970.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			72.0	\$8,375.00
Less Voluntary Reduction				-\$128.00
Total Net Fees				\$8,247.00
Other/Miscellaneous				\$131.05
Total Expenses				\$131.05
HST Registration No. 835718024RT0001				\$1,089.15
Invoice Total for Current Period				\$9,467.20



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

February 28, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000526

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through February 28, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures

*Invoice Remittance*

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

February 28, 2013
 FTI Invoice No. 29000526
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through February 28, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$15,753.50
Less Voluntary Reduction.....	-\$552.00
Net Professional Fees.....	\$15,201.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$15,753.50
HST Registration No. 835718024RT0001	\$1,976.20
Total Amount Due this Period.....	\$17,177.70
Previous Balance Due.....	\$9,467.20
Total Amount Due.....	<u>\$26,644.90</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

February 28, 2013
 FTI Invoice No. 29000526
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through February 28, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	5.5	\$4,565.00
Jamie Engen	Managing Director	\$710.00	3.2	\$2,272.00
Erin Litwin	Senior Consultant	\$460.00	0.8	\$368.00
Golnaz Haghiri	Consultant	\$290.00	29.2	\$8,468.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			39.4	\$15,753.50
Less Voluntary Reduction				-\$552.00
Total Net Fees				\$15,201.50
HST Registration No. 835718024RT0001				\$1,976.20
Invoice Total for Current Period				\$17,177.70

FTI
CONSULTING

FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

March 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000560

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



FTI
CONSULTING

Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

March 31, 2013
FTI Invoice No. 29000560
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$15,395.50
Less Voluntary Reduction.....	-\$304.00
Net Professional Fees.....	\$15,091.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$15,395.50
HST Registration No. 835718024RT0001	\$1,961.90
Total Amount Due this Period.....	\$17,053.40
Total Amount Due.....	<u>\$17,053.40</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



FTI
CONSULTING

Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

March 31, 2013
FTI Invoice No. 29000560
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	3.8	\$3,154.00
Erin Litwin	Senior Consultant	\$460.00	0.4	\$184.00
Golnaz Haghiri	Consultant	\$290.00	41.3	\$11,977.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			46.2	\$15,395.50
Less Voluntary Reduction				-\$304.00
Total Net Fees				\$15,091.50
HST Registration No. 835718024RT0001				\$1,961.90
Invoice Total for Current Period				\$17,053.40



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

April 30, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000597

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through April 30, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures

*Invoice Remittance*

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

April 30, 2013
 FTI Invoice No. 29000597
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$21,340.50
Less Voluntary Reduction.....	-\$355.00
Net Professional Fees.....	\$20,985.50
Expenses.....	\$4,858.94
Total Fees and Expenses.....	\$26,199.44
HST Registration No. 835718024RT0001	\$3,359.78
Total Amount Due this Period.....	\$29,204.22
Total Amount Due.....	<u>\$29,204.22</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

April 30, 2013
 FTI Invoice No. 29000597
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	3.3	\$2,739.00
Jamie Engen	Managing Director	\$710.00	2.6	\$1,846.00
Golnaz Haghiri	Consultant	\$290.00	57.5	\$16,675.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			64.1	\$21,340.50
Less Voluntary Reduction				-\$355.00
Total Net Fees				\$20,985.50
Other/Miscellaneous				\$4,858.94
Total Expenses				\$4,858.94
HST Registration No. 835718024RT0001				\$3,359.78
Invoice Total for Current Period				\$29,204.22



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

May 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000620

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through May 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



FTI
CONSULTING

Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2013
FTI Invoice No. 29000620
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$21,363.50
Less Voluntary Reduction.....	-\$539.50
Net Professional Fees.....	\$20,824.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$21,363.50
HST Registration No. 835718024RT0001	\$2,707.12
Total Amount Due this Period.....	\$23,531.12
Total Amount Due.....	<u>\$23,531.12</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ON M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



FTI
CONSULTING

Invoice Summary

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

May 31, 2013
FTI Invoice No. 29000620
FTI Job No. 010200.0016
Terms Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	3.2	\$2,656.00
Jamie Engen	Managing Director	\$710.00	8.1	\$5,751.00
Golnaz Haghiri	Consultant	\$290.00	44.4	\$12,876.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			56.4	\$21,363.50
Less Voluntary Reduction				-\$539.50
Total Net Fees				\$20,824.00
HST Registration No. 835718024RT0001				\$2,707.12
Invoice Total for Current Period				\$23,531.12



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

June 30, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000641

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through June 30, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop". The signature is written in a cursive, flowing style.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

June 30, 2013
FTI Invoice No. 29000641
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$6,050.50
Less Voluntary Reduction.....	-\$77.00
Net Professional Fees.....	\$5,973.50
Expenses.....	\$1,030.32
Total Fees and Expenses.....	\$7,080.82
HST Registration No. 835718024RT0001	\$910.50
Total Amount Due this Period.....	\$7,914.32
Previous Balance Due.....	\$23,531.12
Total Amount Due.....	<u>\$31,445.44</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

June 30, 2013
 FTI Invoice No. 29000641
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2013

Name	Title	Rate	Hours	Total
Jamie Engen	Managing Director	\$710.00	2.2	\$1,562.00
Golnaz Haghiri	Consultant	\$290.00	15.2	\$4,408.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			18.1	\$6,050.50
Less Voluntary Reduction				-\$77.00
Total Net Fees				\$5,973.50
Transportation				\$1,030.32
Total Expenses				\$1,030.32
HST Registration No. 835718024RT0001				\$910.50
Invoice Total for Current Period				\$7,914.32



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

July 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000670

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through July 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

July 31, 2013
 FTI Invoice No. 29000670
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$9,183.50
Less Voluntary Reduction.....	-\$108.50
Net Professional Fees.....	\$9,075.00
Expenses.....	\$1,744.59
Total Fees and Expenses.....	\$10,928.09
HST Registration No. 835718024RT0001	\$1,406.55
Total Amount Due this Period.....	\$12,226.14
Total Amount Due.....	<u>\$12,226.14</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

July 31, 2013
 FTI Invoice No. 29000670
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2013

Name	Title	Rate	Hours	Total
Jamie Engen	Managing Director	\$710.00	3.1	\$2,201.00
Golnaz Haghiri	Consultant	\$290.00	23.8	\$6,902.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			27.6	\$9,183.50
Less Voluntary Reduction				-\$108.50
Total Net Fees				\$9,075.00
Transportation				\$1,744.59
Total Expenses				\$1,744.59
HST Registration No. 835718024RT0001				\$1,406.55
Invoice Total for Current Period				\$12,226.14



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

August 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000704

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

August 31, 2013
 FTI Invoice No. 29000704
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$17,752.50
Less Voluntary Reduction.....	-\$743.00
Net Professional Fees.....	\$17,009.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$17,752.50
HST Registration No. 835718024RT0001	\$2,211.24
Total Amount Due this Period.....	\$19,220.74
Previous Balance Due.....	\$12,226.14
Total Amount Due	<u>\$31,446.88</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

August 31, 2013
 FTI Invoice No. 29000704
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.9	\$2,407.00
Jamie Engen	Managing Director	\$710.00	14.6	\$10,366.00
Erin Litwin	Senior Consultant	\$460.00	0.5	\$230.00
Golnaz Haghiri	Consultant	\$290.00	16.1	\$4,669.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			34.8	\$17,752.50
Less Voluntary Reduction				-\$743.00
Total Net Fees				\$17,009.50
HST Registration No. 835718024RT0001				\$2,211.24
Invoice Total for Current Period				\$19,220.74



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

September 30, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000734

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through September 30, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop". The signature is written in a cursive, flowing style.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

September 30, 2013
 FTI Invoice No. 29000734
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$5,796.50
Less Voluntary Reduction.....	-\$168.00
Net Professional Fees.....	\$5,628.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$5,796.50
HST Registration No. 835718024RT0001	\$731.71
Total Amount Due this Period.....	\$6,360.21
Total Amount Due.....	<u>\$6,360.21</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

September 30, 2013
 FTI Invoice No. 29000734
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.1	\$1,743.00
Golnaz Haghiri	Consultant	\$290.00	13.7	\$3,973.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			16.5	\$5,796.50
Less Voluntary Reduction				-\$168.00
Total Net Fees				\$5,628.50
HST Registration No. 835718024RT0001				\$731.71
Invoice Total for Current Period				\$6,360.21



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

October 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000760

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through October 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

October 31, 2013
 FTI Invoice No. 29000760
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$10,261.50
Less Voluntary Reduction.....	-\$315.50
Net Professional Fees.....	<u>\$9,946.00</u>
Expenses.....	<u>\$0.00</u>
Total Fees and Expenses.....	\$9,946.00
HST Registration No. 835718024RT0001	<u>\$1,292.98</u>
Total Amount Due this Period.....	\$11,238.98
Total Amount Due.....	<u><u>\$11,238.98</u></u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCATT
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

October 31, 2013
 FTI Invoice No. 29000760
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through October 31, 2013

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	1.8	\$1,494.00
Jamie Engen	Managing Director	\$710.00	4.9	\$3,479.00
Golnaz Haghiri	Consultant	\$290.00	17.8	\$5,162.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Linda Kelly	Administrative Receptionist	\$115.00	0.4	\$46.00
Total Hours and Fees			25.6	\$10,261.50
Less Voluntary Reduction				-\$315.50
Total Net Fees				\$9,946.00
HST Registration No. 835718024RT0001				\$1,292.98
Invoice Total for Current Period				\$11,238.98



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

November 30, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000792

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through November 30, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

November 30, 2013
 FTI Invoice No. 29000792
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$11,416.50
Less Voluntary Reduction.....	-\$413.00
Net Professional Fees.....	\$11,003.50
Expenses.....	\$1,554.78
Total Fees and Expenses.....	\$12,558.28
HST Registration No. 835718024RT0001	\$1,632.58
Total Amount Due this Period.....	\$14,190.86
Total Amount Due.....	<u>\$14,190.86</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCATT
 Bank Number 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

November 30, 2013
 FTI Invoice No. 29000792
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2013

Name	Title	Rate	Hours	Total
Jamie Engen	Managing Director	\$710.00	11.8	\$8,378.00
Golnaz Haghiri	Consultant	\$290.00	10.2	\$2,958.00
Ana Arevalo	Administrative Professional	\$115.00	0.7	\$80.50
Total Hours and Fees			22.7	\$11,416.50
Less Voluntary Reduction				-\$413.00
Total Net Fees				\$11,003.50
Business Meals				\$49.52
Lodging				\$253.45
Transportation				\$1,251.81
Total Expenses				\$1,554.78
HST Registration No. 835718024RT0001				\$1,632.58
Invoice Total for Current Period				\$14,190.86



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

December 31, 2013

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000821

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through December 31, 2013.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

December 31, 2013
 FTI Invoice No. 29000821
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2013

	<i>CAD (\$)</i>
Professional Services.....	\$1,798.00
Expenses.....	\$0.00
Total Fees and Expenses.....	<u>\$1,798.00</u>
HST Registration No. 835718024RT0001	\$233.74
Total Amount Due this Period.....	\$2,031.74
Total Amount Due.....	<u>\$2,031.74</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCA33
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

December 31, 2013
 FTI Invoice No. 29000821
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2013

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$290.00	6.2	\$1,798.00
Total Hours and Fees			6.2	\$1,798.00
HST Registration No. 835718024RT0001				\$233.74
Invoice Total for Current Period				\$2,031.74



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

January 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000848

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through January 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

January 31, 2014
 FTI Invoice No. 29000848
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$4,892.00
Less Voluntary Reduction.....	-\$192.00
Net Professional Fees.....	\$4,700.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$4,700.00
HST Registration No. 835718024RT0001	\$611.00
Total Amount Due this Period.....	\$5,311.00
Total Amount Due.....	<u>\$5,311.00</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCA11
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

January 31, 2014
 FTI Invoice No. 29000848
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.4	\$1,992.00
Golnaz Haghiri	Consultant	\$290.00	10.0	\$2,900.00
Total Hours and Fees			12.4	\$4,892.00
Less Voluntary Reduction				-\$192.00
Total Net Fees				\$4,700.00
HST Registration No. 835718024RT0001				\$611.00
Invoice Total for Current Period				\$5,311.00



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K 1G8

February 28, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000871

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through February 28, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

February 28, 2014
 FTI Invoice No. 29000871
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through February 28, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$6,779.50
Less Voluntary Reduction.....	-\$360.00
Net Professional Fees.....	\$6,419.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$6,419.50
HST Registration No. 835718024RT0001	\$834.54
Total Amount Due this Period.....	\$7,254.04
Total Amount Due.....	<u>\$7,254.04</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

February 28, 2014
 FTI Invoice No. 29000871
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through February 28, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	4.5	\$3,735.00
Golnaz Haghiri	Consultant	\$290.00	10.3	\$2,987.00
Linda Kelly	Administrative Receptionist	\$115.00	0.5	\$57.50
Total Hours and Fees			15.3	\$6,779.50
Less Voluntary Reduction				-\$360.00
Total Net Fees				\$6,419.50
HST Registration No. 835718024RT0001				\$834.54
Invoice Total for Current Period				\$7,254.04



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

March 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000902

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script that reads "Paul Bishop".

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

March 31, 2014
 FTI Invoice No. 29000902
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$1,595.00
Expenses.....	\$0.00
Total Fees and Expenses.....	<u>\$1,595.00</u>
HST Registration No. 835718024RT0001	\$207.35
Total Amount Due this Period.....	\$1,802.35
Total Amount Due.....	<u><u>\$1,802.35</u></u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCAT1
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

March 31, 2014
 FTI Invoice No. 29000902
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2014

Name	Title	Rate	Hours	Total
Golnaz Haghiri	Consultant	\$290.00	5.5	\$1,595.00
Total Hours and Fees			5.5	\$1,595.00
HST Registration No. 835718024RT0001				\$207.35
Invoice Total for Current Period				\$1,802.35



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

April 30, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29000950

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through April 30, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

April 30, 2014
 FTI Invoice No. 29000950
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$5,720.00
Less Voluntary Reduction.....	-\$160.00
Net Professional Fees.....	\$5,560.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$5,560.00
HST Registration No. 835718024RT0001	\$722.80
Total Amount Due this Period.....	\$6,282.80
Total Amount Due.....	<u>\$6,282.80</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

April 30, 2014
 FTI Invoice No. 29000950
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.0	\$1,660.00
Golnaz Haghiri	Consultant	\$290.00	14.0	\$4,060.00
Total Hours and Fees			16.0	\$5,720.00
Less Voluntary Reduction				-\$160.00
Total Net Fees				\$5,560.00
HST Registration No. 835718024RT0001				\$722.80
Invoice Total for Current Period				\$6,282.80



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

May 31, 2014

Mr. Jamie Engen
New Food Classics Receiver
c/o FTI Consulting Canada Inc.
79 Wellington Street West, Suite 2010
Toronto, ON M5K 1G8

Re: FTI Job No. 010200.0016
Invoice # 29001009

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through May 31, 2014.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink that reads 'Paul Bishop'.

Paul Bishop
Senior Managing Director

Enclosures



Invoice Remittance

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

May 31, 2014
 FTI Invoice No. 29001009
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2014

	<i>CAD (\$)</i>
Professional Services.....	\$6,417.00
Less Voluntary Reduction.....	-\$448.00
Net Professional Fees.....	\$5,969.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$5,969.00
HST Registration No. 835718024RT0001	\$775.97
Total Amount Due this Period.....	\$6,744.97
Total Amount Due.....	<u>\$6,744.97</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ON M5H 1H1
 Swift Code: NOSCCATT
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Mr. Jamie Engen
 New Food Classics Receiver
 c/o FTI Consulting Canada Inc.
 79 Wellington Street West, Suite 2010
 Toronto, ON M5K 1G8

May 31, 2014
 FTI Invoice No. 29001009
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through May 31, 2014

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	5.6	\$4,648.00
Golnaz Haghiri	Consultant	\$290.00	6.1	\$1,769.00
Total Hours and Fees			11.7	\$6,417.00
Less Voluntary Reduction				-\$448.00
Total Net Fees				\$5,969.00
HST Registration No. 835718024RT0001				\$775.97
Invoice Total for Current Period				\$6,744.97

New Food Classics - Receiver (010200.0016)
October 1, 2012 to May 31, 2014

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/01/12	29000411	15273	Ana Arevalo	0.40	44.00	110	44.00	Preparing draft invoice for period ending September 30, 2012.
10/02/12	29000411	15273	Ana Arevalo	0.30	33.00	110	33.00	Finalizing invoice for period ending September 30, 2012.
11/01/12	29000442	15273	Ana Arevalo	0.40	44.00	110	44.00	Preparing draft invoice for period ending October 31, 2012.
11/02/12	29000442	15273	Ana Arevalo	0.30	33.00	110	33.00	Finalizing invoice for period ending October 31, 2012.
12/02/12	29000470	15273	Ana Arevalo	0.40	44.00	110	44.00	Preparing draft invoice for period ending November 30, 2012.
12/03/12	29000470	15273	Ana Arevalo	0.30	33.00	110	33.00	Finalizing invoice for period ending November 30, 2012.
01/01/13	29000508	15273	Ana Arevalo	0.40	44.00	110	44.00	Preparing draft invoice for period ending December 31, 2012.
01/02/13	29000508	15273	Ana Arevalo	0.30	33.00	110	33.00	Finalizing invoice for period ending December 31, 2012.
02/01/13	29000526	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending January 31, 2013.
02/03/13	29000526	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending January 31, 2013.
03/01/13	29000560	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending February 28, 2013.
03/04/13	29000560	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending February 28, 2013.
04/01/13	29000597	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending March 31, 2013.
04/02/13	29000597	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending March 31, 2013.
05/01/13	29000620	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending April 30, 2013.
05/02/13	29000620	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending April 30, 2013.
06/01/13	29000641	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending May 31, 2013.
06/04/13	29000641	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending May 31, 2013.
07/01/13	29000670	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending June 30, 2013.
07/02/13	29000670	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending June 30, 2013.
08/01/13	29000704	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending July 31, 2013.
08/02/13	29000704	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending July 31, 2013.
08/31/13	29000704	15273	Ana Arevalo	-	-	112	(3.37)	As per LOE, agreed to discounted rates.
09/01/13	29000734	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending August 31, 2013.
09/03/13	29000734	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending August 31, 2013.
10/01/13	29000760	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending September 30, 2013.
10/02/13	29000760	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending September 30, 2013.
10/31/13	29000760	15273	Ana Arevalo	-	-	124	(2.48)	As per LOE, agreed to discounted rates.
11/01/13	29000792	15273	Ana Arevalo	0.40	46.00	115	46.00	Preparing draft invoice for period ending October 31, 2013.
11/02/13	29000792	15273	Ana Arevalo	0.30	34.50	115	34.50	Finalizing invoice for period ending October 31, 2013.
Total				9.80	1,113.00			

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/25/12	29000411	14800	Paul Bishop	0.80	664.00	830	664.00	Correspondence with counsel
10/02/12	29000411	14800	Paul Bishop	2.60	2,158.00	830	2,158.00	Review of information request list from insurer follow up re same, correspondence
10/05/12	29000411	14800	Paul Bishop	1.20	996.00	830	996.00	Further review of information re insurance claim
10/09/12	29000411	14800	Paul Bishop	1.20	996.00	830	996.00	Prep for meeting with BMO
10/10/12	29000411	14800	Paul Bishop	4.60	3,818.00	830	3,818.00	Meeting with BMO and counsel, meeting with TD, prep for same and follow up
10/12/12	29000411	14800	Paul Bishop	0.90	747.00	830	747.00	Emails and review of financial information re insurance
10/24/12	29000411	14800	Paul Bishop	1.20	996.00	830	996.00	Calls and emails re report, insurance, and property matters
10/26/12	29000411	14800	Paul Bishop	0.80	664.00	830	664.00	Correspondence re report, distribution and other matters
10/30/12	29000411	14800	Paul Bishop	1.10	913.00	830	913.00	Review of report and correspondence re D&O claims
10/31/12	29000411	14800	Paul Bishop	-	-	828	(1,192.00)	As per LOE, agreed to discounted rates.
10/31/12	29000411	14800	Paul Bishop	0.50	415.00	830	415.00	Update call with JE
11/05/12	29000442	14800	Paul Bishop	0.40	332.00	830	332.00	Correspondence re insurance and documents
11/08/12	29000442	14800	Paul Bishop	2.30	1,909.00	830	1,909.00	Review of [REDACTED] review of insurance docs and follow up to status
11/12/12	29000442	14800	Paul Bishop	0.70	581.00	830	581.00	Review of correspondence re storage, insurance and other matters
11/15/12	29000442	14800	Paul Bishop	0.90	747.00	830	747.00	Review of correspondence re insurance and review alternatives
11/21/12	29000442	14800	Paul Bishop	2.50	2,075.00	830	2,075.00	Review of [REDACTED], meeting with Faskens and [REDACTED] re same
11/22/12	29000442	14800	Paul Bishop	3.60	2,988.00	830	2,988.00	Review of [REDACTED] as follow up re same call with [REDACTED] and [REDACTED] re same
11/23/12	29000442	14800	Paul Bishop	3.20	2,656.00	830	2,656.00	Review correspondence and case law provided monitor's counsel and [REDACTED] re counsel review and edit report, collate time information review same, provide to counsel, review and edit report
11/26/12	29000442	14800	Paul Bishop	1.80	1,494.00	830	1,494.00	Review of report and affidavit, correspondence with counsel [REDACTED]
11/27/12	29000442	14800	Paul Bishop	1.30	1,079.00	830	1,079.00	Review of correspondence and issues [REDACTED] calls with counsel re same
11/28/12	29000442	14800	Paul Bishop	2.20	1,826.00	830	1,826.00	Review, finalise and execute fee affidavit. review of seapark offer, review of correspondence [REDACTED] correspondence with counsel re same. discuss settlement with counsel
11/29/12	29000442	14800	Paul Bishop	0.90	747.00	830	747.00	Correspondence with Counsel [REDACTED]
11/30/12	29000442	14800	Paul Bishop	-	-	829	(1,584.00)	As per LOE, agreed to discounted rates
12/04/12	29000470	14800	Paul Bishop	1.10	913.00	830	913.00	Correspondence re report and [REDACTED] review of report
12/05/12	29000470	14800	Paul Bishop	2.30	1,909.00	830	1,909.00	Calls and emails re final report, call with Counsel [REDACTED] matter, call with [REDACTED] same
12/06/12	29000470	14800	Paul Bishop	0.80	664.00	830	664.00	Alis and email re receivers' report
12/12/12	29000470	14800	Paul Bishop	1.20	996.00	830	996.00	Consideration of offer, calls and email same, review of amended order
12/14/12	29000470	14800	Paul Bishop	1.80	1,494.00	830	1,494.00	Attend court, prep for same
12/31/12	29000470	14800	Paul Bishop	-	-	1,745	(576.00)	As per LOE, agreed to discounted rates.
01/22/13	29000508	14800	Paul Bishop	1.60	1,328.00	830	1,328.00	Review of draft reports review of offer documents
01/31/13	29000508	14800	Paul Bishop	-	-	853	(128.00)	As per LOE, agreed to discounted rates.
02/12/13	29000526	14800	Paul Bishop	1.10	913.00	830	913.00	Correspondence and calls re property sale. Review of tax details
02/13/13	29000526	14800	Paul Bishop	0.80	664.00	830	664.00	All re tax status and correspondence re same
02/14/13	29000526	14800	Paul Bishop	0.70	581.00	830	581.00	Review of tax info and status of St. Catherine sale
02/20/13	29000526	14800	Paul Bishop	1.10	913.00	830	913.00	Re sale of property, review of tax issues and correspondence
02/25/13	29000526	14800	Paul Bishop	0.60	498.00	830	498.00	Review of property issue, and pntly covenant,

New Food Classics - Receiver (010200.0016)
October 1, 2012 to May 31, 2014

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
02/26/13	29000526	14800	Paul Bishop	1.20	996.00	830	996.00	Status update
02/28/13	29000526	14800	Paul Bishop	-	-	830	(440.00)	As per LOE, agreed to discounted rates.
03/05/13	29000560	14800	Paul Bishop	1.40	1,162.00	830	1,162.00	Status update, review of docs re property sale
03/21/13	29000560	14800	Paul Bishop	1.10	913.00	830	913.00	Fee affidavit and review/redaction of invoice details to maintain confidentiality
03/22/13	29000560	14800	Paul Bishop	1.30	1,079.00	830	1,079.00	Meet with CF re fee affidavit, edit same finalise and execute
03/31/13	29000560	14800	Paul Bishop	-	-	3,800	(304.00)	As per LOE, agreed to discounted rates.
04/02/13	29000597	14800	Paul Bishop	1.30	1,079.00	830	1,079.00	Update and review of property closing issue and insurance
04/08/13	29000597	14800	Paul Bishop	1.10	913.00	830	913.00	Status update and review of insurance status
04/17/13	29000597	14800	Paul Bishop	0.90	747.00	830	747.00	Correspondence re St. Catherine's property
04/30/13	29000597	14800	Paul Bishop	-	-	825	(264.00)	As per LOE, agreed to discounted rates.
05/01/13	29000620	14800	Paul Bishop	0.80	664.00	830	664.00	Insurance update
05/08/13	29000620	14800	Paul Bishop	1.50	1,245.00	830	1,245.00	Update on cash position and distribution
05/14/13	29000620	14800	Paul Bishop	0.90	747.00	830	747.00	Status update
05/31/13	29000620	14800	Paul Bishop	-	-	826	(256.00)	As per LOE, agreed to discounted rates.
08/29/13	29000704	14800	Paul Bishop	2.10	1,743.00	830	1,743.00	Calls and correspondence re insurance
08/30/13	29000704	14800	Paul Bishop	0.80	664.00	830	664.00	Correspondence re insurance
08/31/13	29000704	14800	Paul Bishop	-	-	840	(100.74)	As per LOE, agreed to discounted rates.
09/05/13	29000734	14800	Paul Bishop	1.20	996.00	830	996.00	Review of insurance issue and call re same
09/26/13	29000734	14800	Paul Bishop	0.90	747.00	830	747.00	Correspondence re claim
09/30/13	29000734	14800	Paul Bishop	-	-	2,800	(168.00)	As per LOE, agreed to discounted rates.
10/16/13	29000760	14800	Paul Bishop	0.50	415.00	830	415.00	Review and edit report, execute same
10/23/13	29000760	14800	Paul Bishop	0.70	581.00	830	581.00	Call with B O'C re insurance claim, prep for same
10/30/13	29000760	14800	Paul Bishop	0.60	498.00	830	498.00	Review of insurance matter
10/31/13	29000760	14800	Paul Bishop	-	-	766	(45.93)	As per LOE, agreed to discounted rates.
01/15/14	29000848	14800	Paul Bishop	0.60	498.00	830	498.00	Correspondence re property
01/16/14	29000848	14800	Paul Bishop	0.50	415.00	830	415.00	Correspondence
01/17/14	29000848	14800	Paul Bishop	0.40	332.00	830	332.00	Review status of insurance settlement, correspondence re St. C. property
01/20/14	29000848	14800	Paul Bishop	0.50	415.00	830	415.00	Response to correspondence
01/29/14	29000848	14800	Paul Bishop	0.40	332.00	830	332.00	Review and execute trade mark assignment
01/31/14	29000848	14800	Paul Bishop	-	-	2,133	(192.00)	As per LOE, agreed to discounted rates.
02/06/14	29000871	14800	Paul Bishop	1.40	1,162.00	830	1,162.00	Review of report and correspondence
02/10/14	29000871	14800	Paul Bishop	0.90	747.00	830	747.00	Review and edit report
02/13/14	29000871	14800	Paul Bishop	1.80	1,494.00	830	1,494.00	Review edit and execute 7th report, email to TD re same
02/21/14	29000871	14800	Paul Bishop	0.40	332.00	830	332.00	Distribution
02/28/14	29000871	14800	Paul Bishop	-	-	1,500	(360.00)	As per LOE, agreed to discounted rates.
04/03/14	29000950	14800	Paul Bishop	1.10	913.00	830	913.00	Correspondence re Calgary property
04/14/14	29000950	14800	Paul Bishop	0.90	747.00	830	747.00	Correspondence re Brandon St
04/30/14	29000950	14800	Paul Bishop	-	-	842	(160.00)	As per LOE, agreed to discounted rates.
05/14/14	29001009	14800	Paul Bishop	1.10	913.00	830	913.00	Review agreement of P&S execute same (May 12)
05/26/14	29001009	14800	Paul Bishop	1.40	1,162.00	830	1,162.00	Review of report and edit
05/27/14	29001009	14800	Paul Bishop	0.80	664.00	830	664.00	Review of court material
05/28/14	29001009	14800	Paul Bishop	0.90	747.00	830	747.00	Review of report
05/29/14	29001009	14800	Paul Bishop	0.60	498.00	830	498.00	Provide comments to counsel on report
05/30/14	29001009	14800	Paul Bishop	0.80	664.00	830	664.00	Review of receipts and disbursements
05/31/14	29001009	14800	Paul Bishop	-	-	1,149	(448.00)	As per LOE, agreed to discounted rates.
Total				80.60				

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/09/12	29000411	15610	Jamie Engen	1.70	1,190.00	700	1,190.00	Preparation for NFC update meetings
10/10/12	29000411	15610	Jamie Engen	2.80	1,960.00	700	1,960.00	Meeting with BMO and legal counselMeeting with TD Bank
10/17/12	29000411	15610	Jamie Engen	0.40	280.00	700	280.00	Correspondence with legal counsel re sale of Calgary property and insurance claimInternal update re trip to Saskatchewan
10/26/12	29000411	15610	Jamie Engen	1.20	840.00	700	840.00	Review of Receivers fourth reportDiscussions and correspondence with lawyers re insurance claim
10/30/12	29000411	15610	Jamie Engen	1.60	1,120.00	700	1,120.00	Review and revise Receivers reportDiscussion with Legal Counsel re receivers report
10/31/12	29000411	15610	Jamie Engen	-	-	708	(212.50)	As per LOE, agreed to discounted rates.
10/31/12	29000411	15610	Jamie Engen	0.80	560.00	700	560.00	Conference call and discussion re subdividing Calgary Brandon Street lands
11/09/12	29000442	15610	Jamie Engen	2.20	1,540.00	700	1,540.00	Call with RGL Forensics re Insurance claimCorrespondence internally and to legal counsel following up call with RGL
11/29/12	29000442	15610	Jamie Engen	1.60	1,120.00	700	1,120.00	Meeting with legal counsel regarding insurance claim
11/30/12	29000442	15610	Jamie Engen	-	-	679	(95.00)	As per LOE, agreed to discounted rates
02/04/13	29000526	15610	Jamie Engen	0.40	284.00	710	284.00	Review of Receivers report
02/25/13	29000526	15610	Jamie Engen	2.80	1,988.00	710	1,988.00	Meeting with Insurer and lawyer
02/28/13	29000526	15610	Jamie Engen	-	-	700	(112.00)	As per LOE, agreed to discounted rates.
04/19/13	29000597	15610	Jamie Engen	2.60	1,846.00	710	1,846.00	Tax discussion with KPMGConference call with Sagicor
04/30/13	29000597	15610	Jamie Engen	-	-	700	(91.00)	As per LOE, agreed to discounted rates.
05/01/13	29000620	15610	Jamie Engen	1.40	994.00	710	994.00	Meet with Greg AlbrightAttend at Calgary property, discussions with Versacold
05/21/13	29000620	15610	Jamie Engen	2.40	1,704.00	710	1,704.00	Meeting with purchaser of Calgary property
05/28/13	29000620	15610	Jamie Engen	4.30	3,053.00	710	3,053.00	Preparation for and attendance at Meeting with Sagicor re insurance claim
05/31/13	29000620	15610	Jamie Engen	-	-	709	(283.50)	As per LOE, agreed to discounted rates.
06/18/13	29000641	15610	Jamie Engen	2.20	1,562.00	710	1,562.00	Discussion with Calgary Real Estate agentPreparation of information for InsurerDiscussions with legal counsel re Calgary sale
06/30/13	29000641	15610	Jamie Engen	-	-	700	(77.00)	As per LOE, agreed to discounted rates.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
07/16/13	29000670	15610	Jamie Engen	2.40	1,704.00	710	1,704.00	Meeting with legal counselReview of D&O claimsUpdate of realization analysis
07/17/13	29000670	15610	Jamie Engen	0.70	497.00	710	497.00	Discussion with BMO
07/31/13	29000670	15610	Jamie Engen	-	-	723	(108.50)	As per LOE agreed to discounted rates.
08/15/13	29000704	15610	Jamie Engen	1.40	994.00	710	994.00	Review of affidavit
08/19/13	29000704	15610	Jamie Engen	8.00	5,680.00	710	5,680.00	Practice Development
08/28/13	29000704	15610	Jamie Engen	1.70	1,207.00	710	1,207.00	Preparation for meeting with Sagicor
08/29/13	29000704	15610	Jamie Engen	3.50	2,485.00	710	2,485.00	Meeting with Sagicor and counsel
08/31/13	29000704	15610	Jamie Engen	-	-	711	(433.85)	As per LOE, agreed to discounted rates.
10/02/13	29000760	15610	Jamie Engen	2.20	1,562.00	710	1,562.00	Meeting with purchaser of Brandon StreetMeeting with Calgary counsel re closing of Brandon Street
10/04/13	29000760	15610	Jamie Engen	1.40	994.00	710	994.00	Discussions with Bank of Montreal re Insurance settlementDiscussions with Steve Steiber re insurance settlement
10/10/13	29000760	15610	Jamie Engen	1.30	923.00	710	923.00	Review of the sixth Receiver's reportDiscussions with lawyers re Court approval for Insurance settlementDiscussions with the bank re insurance settlementDiscussions with real estate and agent and legal counsel on sale of Calgary property
10/31/13	29000760	15610	Jamie Engen	-	-	713	(106.97)	As per LOE, agreed to discounted rates.
11/03/13	29000792	15610	Jamie Engen	6.50	4,615.00	710	4,615.00	Travel to Toronto for meeting with Bank
11/04/13	29000792	15610	Jamie Engen	4.00	2,840.00	710	2,840.00	Travel to Calgary from Toronto
11/04/13	29000792	15610	Jamie Engen	1.30	923.00	710	923.00	Preparation for and meeting with TD Bank
11/30/13	29000792	15610	Jamie Engen	-	-	712	(413.00)	As per LOE, agreed to discounted rates.
Total				62.80				

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/05/12	29000411	15768	Golnaz Haghirli	2.00	570.00	100	200.00	Sorting mails. responding to emails and updating call-log. Conversation with Westco's CFO re. disposal of materials.
10/09/12	29000411	15768	Golnaz Haghirli	4.00	1,140.00	100	400.00	Emailing CRA re. GST/HST. Telephone Correspondence with Shred-it. Reviewing the revised estimate from Shred-it. Telephone correspondence with K.Rose. Conference call with SJ and JE re. request from Insurance companies. Finalizing Canada Post redirection o
10/11/12	29000411	15768	Golnaz Haghirli	3.00	855.00	100	300.00	Several Calls with ceridian regarding T4s and Payroll Report for 2012. Preparation for Storage of Sask documents at Iron Mountain. Conversation with labour Ready re Saskatoon facility. Following with CRA re GST/HST returns. Following up with Service Canad
10/12/12	29000411	15768	Golnaz Haghirli	5.00	1,425.00	100	500.00	Working with Labour Ready to organize the staff for Tuesday. Reviewing LabourReady Agreements. Organizing the trip to Saskatoon. Email correspondence re St. Catharine's Facility with JEngen. Email correspondence with Colliers. Updating call-log and follow
10/13/12	29000411	15768	Golnaz Haghirli	3.00	855.00	100	300.00	Organizing and sorting mails. Preparing and organizing payments.
10/15/12	29000411	15768	Golnaz Haghirli	7.00	1,995.00	100	700.00	Telephone correspondence with Service Canada. Reviewing Weppa payments to employees. Telephone correspondence with Economical Insurance re NFC's policy. Re-issuing weppa forms for employees who submitted new POCs. Email correspondence with CFell and Loraa
10/16/12	29000411	15768	Golnaz Haghirli	8.00	2,280.00	100	800.00	Tour of the Saskatoon Plant. Organizing and coordinating the documents for IronM. Reviewing all the remaining docs in several offices. Email correspondence with JE re. Sask update. Email correspondence with Westco re disposal of non recalled items. Discus
10/17/12	29000411	15768	Golnaz Haghirli	8.00	2,280.00	100	800.00	Working on cataloging the documents at Sask facility. Discussion with KRose re Westco and disposal of non recalled items. Coordinating the docs to be sent to FTI office. Phone conversation with CFell re the social account. Final walk through and search fo
10/18/12	29000411	15768	Golnaz Haghirli	6.00	1,710.00	100	600.00	Travel from Saskatoon to Toronto. Following up on several emails. Following up on non recalled items at Westco for disposal and/or sale.
10/19/12	29000411	15768	Golnaz Haghirli	3.00	855.00	100	300.00	Email correspondence with KRose and Iron Mountain re storage and rescheduling. Following on voice-mails and emails. Conversation with Horizon.
10/22/12	29000411	15768	Golnaz Haghirli	3.20	912.00	100	320.00	Following up with SJean re. non recalled items at Westco. Discussions with KRose re potential sell of the non-recalled items and research on Disposal companies in Saskatoon. Emails with former employees re WEPP payment. Discussions with Service Canada re
10/23/12	29000411	15768	Golnaz Haghirli	0.80	228.00	100	80.00	Responding to several emails.
10/24/12	29000411	15768	Golnaz Haghirli	5.10	1,453.50	100	510.00	Following up with Fasken re. July invoice. Phone correspondence with IronM re. Sask document shreddings. Email correspondence with Westco to obtain non recalled products report. Reviewing the report. Phone correspondence with Economical Insurance re NFC's
10/25/12	29000411	15768	Golnaz Haghirli	6.80	1,938.00	100	680.00	Reviewing payroll Report and T4-2012. Email correspondence with Economical and CFell re Policy Number. Reconciling the Fasken Account. Phone correspondence with WCB SASK. Phone corresponde with Denis Wong (CRA) re payroll Report 2012. Reviewing invoices f
10/26/12	29000411	15768	Golnaz Haghirli	6.70	1,909.50	100	670.00	Reviewing proposal re St.Catharine's facility. Follow-up with SJean re inventory at Millard and Westco and Disposal of Non recalled. Working on Receivership revenue report. Followup with Millard re consolidated inv for period ending Oct 20th. Working with

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/29/12	29000411	15768	Golnaz Haghiri	6.40	1,824.00	100	640.00	Searching documents related to 2011 reports. Several discussion with Sasktel re. payments on invoices post receivership. Reviewing Millard invoices for the month October. Estimating disposal of non recalled items through several companies. Follow-up calls
10/30/12	29000411	15768	Golnaz Haghiri	8.30	2,365.50	100	830.00	Several discussions with City of St. Catharines re post filing bills and Coordination for Meter read and shut off of the water. Discussions with Enbridge. Several discussions with Horizon. STC Electricity charges' investigation. Working with Westco and Lo
10/31/12	29000411	15768	Golnaz Haghiri	7.40	2,109.00	100	740.00	Reviewing and organizing the insurance claims documents. Working on preparing GL and Trial Balance reports. Several email correspondences with WCB Sask regarding Payroll Report for 2011 and 2012. Working with Ceridian to request reports. Reviewing Reports
11/01/12	29000442	15768	Golnaz Haghiri	7.20	2,052.00	100	720.00	Phone correspondence with JEngen re. Trial Balance. Working on GL reports, Trail Balances and GST/HST and PST reports. Organizing the documents for Insurance Claim. Reviewing Fasken invoice for Sept. Phone/Email correspondence with United Food and Commerce
11/02/12	29000442	15768	Golnaz Haghiri	4.30	1,225.50	100	430.00	Tour of the plant. Working with City of St. Catharines to shut down the water from inside and outside.
11/05/12	29000442	15768	Golnaz Haghiri	7.10	2,023.50	100	710.00	Meeting with Jones Lang LaSalle Real Estate at the St. Catharines Plant. Email/Phone correspondence with Crown Storage. Follow-up emails with JLT re Premiums. Phone Correspondence with Ceridian re payroll report re. AC# 204 and 205. Working on T4-2012. Ema
11/06/12	29000442	15768	Golnaz Haghiri	2.60	741.00	100	260.00	Conversation with KRose re documents at Sask facility. Review email correspondence with Fasken re crown storage. Several email correspondence with JLT. Conversation with Ceridian re 2011 reports.
11/07/12	29000442	15768	Golnaz Haghiri	0.20	57.00	100	20.00	Review several email correspondence re. JLT.
11/08/12	29000442	15768	Golnaz Haghiri	4.10	1,168.50	100	410.00	Email correspondence with Millard. Several conversations with Westco re disposal of non recalled items. Follow-up re. same and finalizing the process. Several conversation with Ceridian re payments and review Ceridian invoices. Preparing draft to transfer
11/09/12	29000442	15768	Golnaz Haghiri	3.80	1,083.00	100	380.00	Sorting and organizing mails. Review invoices. Several conversation with Scotiabank re Transfers between accounts. Re-drafting transfer letters. Email correspondence with Economical insurance. Several discussions with professionals related same. Follow-up
11/12/12	29000442	15768	Golnaz Haghiri	4.50	1,282.50	100	450.00	Review correspondence. Discussions with Millard. Working on Millard's reconciliation. Email correspondence with JEngen Preparing chqs and updating Ascend. Working on GST/HST amendment letters.
11/13/12	29000442	15768	Golnaz Haghiri	2.30	655.50	100	230.00	Email Correspondence w/ JLT re economical insurance. Email correspondence with Economical insurance. Discussions with Millard and Westco re Testing of recalled items. Review correspondence.
11/14/12	29000442	15768	Golnaz Haghiri	3.50	997.50	100	350.00	Review and correspondence with Millard re insurance samplings. Working with Enmax re. payments and Brandon Street Account. Followup call with JLT. Review proposal from JLL and phone conversation in respect of same. Several phone conversation with Service
11/15/12	29000442	15768	Golnaz Haghiri	3.80	1,083.00	100	380.00	Meeting with JE. Re. Enmax and status update. Coordinating with colliers. Phone conversation with Service Canada. Sorting and organizing mails. Preparing September GST/HST returns. Filing GST/HST net-filing. Follow-up with CRA re. amendements. Follow-up r
11/16/12	29000442	15768	Golnaz Haghiri	2.50	712.50	100	250.00	Review and working on preparing documents for GST/HST Audit. Review payroll reports to pull out several ROEs for Service Canada. Follow-up with Economical insurance. Follow-up with JE re. Enmax
11/19/12	29000442	15768	Golnaz Haghiri	1.30	370.50	100	130.00	Review Crown storage correspondence. Discussions with other professionals with respect of same.
11/28/12	29000442	15768	Golnaz Haghiri	1.50	427.50	100	150.00	Review and reconciliation of Millard invoices. Several discussion with respect of same.
11/29/12	29000442	15768	Golnaz Haghiri	8.50	2,422.50	100	850.00	Following up on emails and voicemails. Several discussions with Crown re billing. Working on cost estimation re storage and shipments of Records stored at Crown. Sorting and organdi mails. Reviewing Invoices and prepare for payments. Discussion with Enmax
11/30/12	29000442	15768	Golnaz Haghiri	2.50	712.50	100	250.00	Working on GST/HST audit. Returning voicemails. updating NFC inbox.
12/04/12	29000470	15768	Golnaz Haghiri	4.80	1,368.00	100	480.00	Review emails from Millard. Review several previous invoices. Follow up with Scotiabank re tracing several payments to Millard. Correspondence with Ceridian re outstanding payments. Discussions with CFIA
12/05/12	29000470	15768	Golnaz Haghiri	5.20	1,482.00	100	520.00	Discussions with ENMAX. Discussion with LAWSON LUNDELL LLP. Discussions with Iron Mountain and Crown enterprises. Responding to emails and voicemails. Working on inquiries from former employees on WEPPA payments. Several discussion with Ceridian and form
12/06/12	29000470	15768	Golnaz Haghiri	6.20	1,767.00	100	620.00	Working on letter to City of St. catharines re property tax. Discussion in respect of same with City of St. Catharines. Preparing additional TRIF forms for Service Canada. Discussion with former employee re missing vacation payment. Follow-up calls with C
12/07/12	29000470	15768	Golnaz Haghiri	5.40	1,539.00	100	540.00	Review invoices and preparing Payments. Follow-up conversation with Miller Thompson re invoices. Conference calls with Jengen. Several calls with Enmax and G.Abright. Finalizing Crown payments and storage of docs at Sask facility. Working on documents re
12/08/12	29000470	15768	Golnaz Haghiri	7.00	1,995.00	100	700.00	Visiting St. Catharines Plant. Monitoring the process to winterize the facility.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
12/10/12	29000470	15768	Golnaz Haghiri	3.20	912.00	100	320.00	Sorting and organizing mails. Review GST/HST returns. Working on documents requested for insurance claims. Followup calls with SC re for employees. updating NFC inbox.
12/11/12	29000470	15768	Golnaz Haghiri	5.50	1,567.50	100	550.00	Reviewing several invoices and preparing payments. Working on preparing and organizing the documents requested for the insurance claim. working on GST/HST documents requested for audit purposes.
12/12/12	29000470	15768	Golnaz Haghiri	5.80	1,653.00	100	580.00	Review Receivers Report. Review several legal documents. Several email and phone correspondence with Lawson Lundell LLP. Followup on previous payments. Working on GST/HST review documents. updating call-log and responding to voicemails.
12/17/12	29000470	15768	Golnaz Haghiri	7.20	2,052.00	100	720.00	Preparing and organizing the GSTHST documents for Audit. Review and finalizing the Audit documents. Several correspondence with JEngen Slean with respect of same. Follow-up on Economical Insurance request. Follow-up conversation with Ceridian on ROEs. Rev
12/18/12	29000470	15768	Golnaz Haghiri	5.70	1,624.50	100	570.00	Several conversations with Ceridian. Working on matters with respect of Fraudulent Cheques. Several discussions with other professional with respect of same. Working on City of St. Catharines property tax. Phone correspondence in respect of same. Several c
12/19/12	29000470	15768	Golnaz Haghiri	4.20	1,197.00	100	420.00	Working on matters with respect of Fraudulent Cheques. Several discussions with other professional with respect of same. Review correspondence.
12/20/12	29000470	15768	Golnaz Haghiri	3.80	1,083.00	100	380.00	Review and preparing payments. Correspondance with Fasken. Followup calls and discussions with professionals re Fraudulent chq. Updating the inbox and responding to inquiries.
12/21/12	29000470	15768	Golnaz Haghiri	0.80	228.00	100	80.00	Correspondence with Colliers re access to St. Catharines plant. Coordinating the access.
01/02/13	29000508	15768	Golnaz Haghiri	4.70	1,339.50	100	470.00	Follow-up with Former employees re payments. Follow-up call with Ceridian re payment. Reviewing invoices and preparing payments. email correspondence with Scotia. updating call-log. email correspondence with professional re McDougall Gauley payment. Respo
01/03/13	29000508	15768	Golnaz Haghiri	3.40	969.00	100	340.00	Working on outstanding Westco and Millard invoices. preparing payments. Follow-up call with scotia re missing chq. Review and preparing 2012-T4s for mailing. Email and phone correspondence with Crown re payments. Email correspondence with colliers.
01/04/13	29000508	15768	Golnaz Haghiri	2.10	598.50	100	210.00	Several email correspondence with JEngen re outstanding matters. Review payments.
01/08/13	29000508	15768	Golnaz Haghiri	2.60	741.00	100	260.00	Review and preparing payments.
01/09/13	29000508	15768	Golnaz Haghiri	3.30	940.50	100	330.00	Email Correspondence with Cfell re CCAA Fee Summary. Email correspondence with JEngen. Conversation with Enbridge. Several correspondence with former employees and follow-up calls in respect of same.
01/10/13	29000508	15768	Golnaz Haghiri	4.20	1,197.00	100	420.00	Correspondence with Millard re outstanding items from 2012. Working on year end reconciliation of Millard. Sorting and organizing mails. Correspondence with Liberty Insurance. Follow-up correspondence with McDougal Gaulty re wire payment. Working on updat
01/11/13	29000508	15768	Golnaz Haghiri	2.30	655.50	100	230.00	Correspondence with Cfell re Fees. Updating CCAA FTI fees Reconciliation of bank account. updating Call-log
01/14/13	29000508	15768	Golnaz Haghiri	3.40	969.00	100	340.00	Phone conversation with Horizon re final year end payment. Followup call with ceridian re tracing employee's missing payment. Working on City of St. Catharines payment. Reviewing several invoices and preparing payments. Working on final year end storage c
01/15/13	29000508	15768	Golnaz Haghiri	5.20	1,482.00	100	520.00	Working on Property tax 2012 for City of St. Catharines. Several correspondence in respect of same. Review and preparing several chqs. Working on issues related to STC plant. Review Correspondence from lawsonlundell. Email correspondence with Jengen in re
01/16/13	29000508	15768	Golnaz Haghiri	7.50	2,137.50	100	750.00	Discussions with CRA re GSTHST Audit. Working on items requested from CRA. Working on reconciliation of storage cost. Preparing payments. Working on former employees T4 requests. Discussions with Enmax. Correspondence with McDougal Gauley
01/17/13	29000508	15768	Golnaz Haghiri	3.50	997.50	100	350.00	Discussions with CRA re GSTHST audit. Working on items requested from CRA. Wokring on reconciliation of storage cost.
01/18/13	29000508	15768	Golnaz Haghiri	4.20	1,197.00	100	420.00	Review several correspondence. Review legal documents. Preparing Monitor's invoices. Conversation with Service Canada re ROEs. Working on missing information on ROEs. Responding to emails.
01/20/13	29000508	15768	Golnaz Haghiri	0.80	228.00	100	80.00	Several correspondence and conversation with DNeilson re. maintenance at STC and overall condition of the plant.
01/21/13	29000508	15768	Golnaz Haghiri	4.20	1,197.00	100	420.00	Email correspondence with Economical insurance. Discussions with Enmax. Preparing the Enmax reconciliation and payments. Updating the storage costs. Phone and email correspondence with McDougal Gauley re invoice amendments.
01/22/13	29000508	15768	Golnaz Haghiri	3.20	912.00	100	320.00	Correspondence with Enbridge. Working on information requested re DIP Funding. Email correspondence with Sjean.
01/23/13	29000508	15768	Golnaz Haghiri	5.70	1,624.50	100	570.00	Review correspondence. Updating bank accounts. Working on documents requested from CRA.
01/25/13	29000508	15768	Golnaz Haghiri	3.20	912.00	100	320.00	Review invoices and preparing payments. Working on 2010-T4s. Updating NFC inbox and responding to emails and voicemails.
01/28/13	29000508	15768	Golnaz Haghiri	4.10	1,168.50	100	410.00	Phone conversation with Service Canada. Reviewing bank account reconciliation. Preparing GST/HST for filing. Finalizing CRA Audit documents.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
01/29/13	29000508	15768	Golnaz Haghiri	2.10	598.50	100	210.00	Updating NFC inbox. Sorting and organizing mails. Responding to voicemails. Preparing payments.
02/01/13	29000526	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Organizing and sorting mails. Responding to voicemails and emails.
02/06/13	29000526	15768	Golnaz Haghiri	0.30	87.00	290	87.00	Email correspondence with Millard. Responding to former employees' request.
02/08/13	29000526	15768	Golnaz Haghiri	0.70	203.00	290	203.00	Email correspondence with PBishop and ELamek re. City of STC
02/12/13	29000526	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Email Correspondence with Elamek and Pbishop re outstanding water charges in STC. Several Phone and Email correspondence with City of STC. Working on reconciliation of water account.
02/13/13	29000526	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Working on reconciliation of water account.
02/14/13	29000526	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Email correspondence with JEngen re St. Catharine and coordinating with DNeilson re. pipe leakagees.
02/15/13	29000526	15768	Golnaz Haghiri	4.50	1,305.00	290	1,305.00	Responding to emails. Updating voicemails. Sorting and organizing mails. Several conversation with Service Canada re former employees. Phone correspondence with CRA re GST/HST audit and returns. Review and preparing the GST/HST netfiling.
02/16/13	29000526	15768	Golnaz Haghiri	0.70	203.00	290	203.00	Phone and email correspondence with DNeilson re the plant's conditions. Email correspondence with JEngen in respect of same.
02/19/13	29000526	15768	Golnaz Haghiri	1.80	522.00	290	522.00	Phone correspondence with CRA re. GST/HST review. Preparing the requested documents.
02/20/13	29000526	15768	Golnaz Haghiri	3.10	899.00	290	899.00	Reviewing voices and sorting mails. Follow-up calls with CRA re information requested. Working on documents in respect of same. Correspondence with former employee re 2012 T4s.
02/21/13	29000526	15768	Golnaz Haghiri	4.50	1,305.00	290	1,305.00	Preparing payments updating bank account. Several Email and phone correspondence with Economical Insurance. Updating the list of known creditors. Review legal documents. Correspondence with Elamek re CCWIPP payment.
02/22/13	29000526	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Updating bank accounts and reconciliation. Responding to emails. Updating Call-log and responding to Voicemails.
02/25/13	29000526	15768	Golnaz Haghiri	3.20	928.00	290	928.00	Meeting re file administration and working on matters in respect of same. Review and preparing reports. Several discussions with professionals in respect of same. Sorting and organizing mails. Responding to calls from former employees. Phone correspondenc
02/26/13	29000526	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Updating call-log and responding to former employees re T4s.
02/27/13	29000526	15768	Golnaz Haghiri	2.50	725.00	290	725.00	File administration. Several discussions with professionals in respect of same
02/28/13	29000526	15768	Golnaz Haghiri	0.90	261.00	290	261.00	Email correspondence with City of STC and review the statement of account. Email correspondence with professionals in respect of same.
03/01/13	29000560	15768	Golnaz Haghiri	3.50	1,015.00	290	1,015.00	Preparing and drafting section 246(2) report. Preparing R&D report. Resending T4s to former employees with new addresses.
03/04/13	29000560	15768	Golnaz Haghiri	3.10	899.00	290	899.00	Review and preparing payment. Updating Call-log and responding to voicemails. Finalizing the section(246) report and discussions with JEngen in respect of same, and submission to CRA.Preparation to close the bank account.
03/05/13	29000560	15768	Golnaz Haghiri	3.50	1,015.00	290	1,015.00	Working on coordinating disposal of recalled items. Several email and phone correspondence with professionals in respect of same. Discussions with Jengen re CRA returns. Phone correspondence with CRA re. Returns. Sorting and organizing mails.
03/06/13	29000560	15768	Golnaz Haghiri	3.70	1,073.00	290	1,073.00	Review City of STC's statement of accounts re outstanding water bills. Discussions with professional in respect of same. Working on coordinating disposal of recalled items. Several email and phone correspondence with professionals in respect of same.
03/07/13	29000560	15768	Golnaz Haghiri	6.70	1,943.00	290	1,943.00	Email correspondence with Pbishop re Pinty's settlement chq. Preparing and arranging the Pinty's Delicious Foods payment. Working on coordinating disposal of recalled items. Several email and phone correspondence with professionals in respect of same. fol
03/08/13	29000560	15768	Golnaz Haghiri	1.80	522.00	290	522.00	Phone conversation with Saskpower. Email and phone correspondence with City of STC re finalized water bills. Email correspondence with Elamek in respect of same. Follow-up with CRA re returns.
03/11/13	29000560	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Email correspondence with Jengen re disposal. Preparing payment for Westco. Several discussions with professionals in respect of same.
03/12/13	29000560	15768	Golnaz Haghiri	2.50	725.00	290	725.00	Several email correspondence with professionals re disposal. Preparing T4s for former employees. Responding to voicemails. Sorting out mails.
03/13/13	29000560	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Continued working on disposal of materials at storage. Email correspondence with Jengen and several professionals in respect of same.
03/14/13	29000560	15768	Golnaz Haghiri	2.70	783.00	290	783.00	Drafting a letter for CFIA-Continued working on disposal of materials at storage. Responding to emails. Followup with former employees re T4s.
03/19/13	29000560	15768	Golnaz Haghiri	2.00	580.00	290	580.00	Organizing and sorting mails. Review invoices and preparing payments. Several email correspondence with Wetsco re disposal.
03/20/13	29000560	15768	Golnaz Haghiri	3.50	1,015.00	290	1,015.00	Several email correspondence with Elamek re. closing of sale of St. Catharines Plant. Coordinating and preparing utility invoices in respect of same. Review service termination letters. Email correspondence with Davidson Environmental re disposal. Review
03/26/13	29000560	15768	Golnaz Haghiri	3.20	928.00	290	928.00	Organizing and sorting mails. Coordinating and preparing utility invoices and preparing payments. Responding to several emails. Review documents from Davidson Environmental and westco re disposal.
03/27/13	29000560	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Follow up with disposal companies. Several discussions with Jengen re outstanding matters. Preparing documents to close Monitor's account. Preparing T4s for former employees.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
04/01/13	29000597	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Follow up with disposal companies. Email correspondence with professionals in respect of same. Preparing payments for Westco re. disposal.
04/02/13	29000597	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Preparing Financial Report for 2012.
04/03/13	29000597	15768	Golnaz Haghiri	3.20	928.00	290	928.00	Discussions with Millard and Westco re completion date. Preparing GST/HST reports. Net-filing of GST/HST. Organizing files and documents in respect of same.
04/04/13	29000597	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Email correspondence with Westco and JEngen re Calgary inventory.
04/05/13	29000597	15768	Golnaz Haghiri	2.20	638.00	290	638.00	Several correspondence with former employee re possible error on ROE and T4. Investigating the matter related to T4 and ROE for a former employee. Several phone correspondence with Service Canada and Ceridian in respect of same.
04/08/13	29000597	15768	Golnaz Haghiri	3.80	1,102.00	290	1,102.00	Organizing and sorting mails. Responding to emails. Preparing TRIF forms for WEPPA for several employees. Follow up discussions with Ceridian re. possible error on former employee's T4. Follow up call with Service Canada in respect of same.
04/09/13	29000597	15768	Golnaz Haghiri	4.50	1,305.00	290	1,305.00	Reviewing invoices from Westco re final storage fees. Review final disposal cost. Prepare payments in respect of same. Follow-up call with Service Canada re. former employee. Meeting with Jengen re Claims against the directors. Review legal docs. Review a
04/10/13	29000597	15768	Golnaz Haghiri	2.50	725.00	290	725.00	Correspondence with Millard and Davidson Environmental re storage. Responding to voicemails. Follow-up with Westco re CHEP pallets.
04/11/13	29000597	15768	Golnaz Haghiri	5.10	1,479.00	290	1,479.00	Email Correspondence with Jengen re Claims Procedure. Review Legal Docs. Updating website. Working on publishing legal notice per court order. Phone correspondence with Osler re fourth report of Monitor.
04/12/13	29000597	15768	Golnaz Haghiri	3.20	928.00	290	928.00	Coordinating and working on publishing legal notices per court order. Several email and phone correspondence with news agencies. Responding to voicemails.
04/15/13	29000597	15768	Golnaz Haghiri	4.50	1,305.00	290	1,305.00	Preparing Creditor's packages.
04/16/13	29000597	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Review invoices - Prepare payments. Follow up with disposal company re progress and disposal.
04/17/13	29000597	15768	Golnaz Haghiri	2.30	667.00	290	667.00	Several email correspondence with professionals re status update. Review emails re Director's charge claim.
04/18/13	29000597	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Responding to emails and phone calls re Director's charge claims.
04/19/13	29000597	15768	Golnaz Haghiri	1.10	319.00	290	319.00	organizing and sorting mails.
04/22/13	29000597	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Working on Directors' Charge Claim and correspondence with professionals in respect of same.
04/23/13	29000597	15768	Golnaz Haghiri	2.50	725.00	290	725.00	Working on Directors' Charge Claim and correspondence with professionals in respect of same.
04/26/13	29000597	15768	Golnaz Haghiri	6.60	1,914.00	290	1,914.00	Working on Directors' Charge Claim and correspondence with professionals in respect of same.
04/29/13	29000597	15768	Golnaz Haghiri	2.80	812.00	290	812.00	Working on Directors' Charge Claim and correspondence with professionals in respect of same. Responding to emails and voicemails. Discussions with Service Canada.
04/30/13	29000597	15768	Golnaz Haghiri	2.80	812.00	290	812.00	Working on Directors' Charge Claim and correspondence with professionals in respect of same. Review invoices. Prepare invoices. Finalizing the storage cost summary/
05/01/13	29000620	15768	Golnaz Haghiri	1.90	551.00	290	551.00	Responding to calls and emails re. Directors charge claims.
05/02/13	29000620	15768	Golnaz Haghiri	2.30	667.00	290	667.00	Sorting and organizing mails. Several correspondence with Bell. Responding to calls re. Directors charge claims.
05/03/13	29000620	15768	Golnaz Haghiri	4.10	1,189.00	290	1,189.00	Finalizing Payments and preparing chqs. Working on Directors' Charge Claim. Responding to several voicemails and Emails re. Directors charge claims.
05/06/13	29000620	15768	Golnaz Haghiri	2.30	667.00	290	667.00	Responding to calls and emails re. Directors charge claims. Several correspondence with CFIA re disposal of NFC products, email correspondence with Jengen in respect of same. Updating the Claims' registrar. Organizing the Claims files.
05/07/13	29000620	15768	Golnaz Haghiri	2.80	812.00	290	812.00	Reconciliation of Storage costs. Updating the summary list for insurance purposes. Responding to calls and emails re. Directors charge claims. Email correspondence with Millard re. outstanding invoices.
05/08/13	29000620	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Responding to calls and emails re. Directors charge claims. Sorting and organizing mails.
05/10/13	29000620	15768	Golnaz Haghiri	2.60	754.00	290	754.00	Working on documents re Insurance. Responding to emails and voicemails. Updating the claims registrar. Working on outstanding invoices from Millard.
05/13/13	29000620	15768	Golnaz Haghiri	1.90	551.00	290	551.00	Email correspondence with Osler in respect of claims. Filing and organizing the claims. Working on Millard outstanding items. Email correspondence with SJean re. insurance claims. Review GST/HST refunds.
05/14/13	29000620	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Reviewing claims and updating Claims registrar. Several discussions with Iron Mountain. Responding to calls re. claims.
05/15/13	29000620	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Follow-up calls with Service Canada. Responding to voice mails from several former employees re. claims. Follow up calls with Stat Canada re. NFC Surveys.
05/16/13	29000620	15768	Golnaz Haghiri	2.00	580.00	290	580.00	Email correspondence with Enmax. Started working on insurance Claim. Sorting and organizing mails. Correspondence with professionals.
05/17/13	29000620	15768	Golnaz Haghiri	3.80	1,102.00	290	1,102.00	Continued working on Insurance claim. Email correspondence with professionals in respect of same. Phone correspondence with Enmax. Reviewing Claims and updating claims registrar. Phone correspondence with claimants in respect of same.
05/21/13	29000620	15768	Golnaz Haghiri	2.90	841.00	290	841.00	Filing GST/HST. Review and reconciling the Receiver's account. Several Email correspondence with UPS re D&O claim. Working on insurance claim. Discussions with Davidson Environmental in respect of same.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
05/22/13	29000620	15768	Golnaz Haghiri	2.00	580.00	290	580.00	Email correspondence with Osler re. Claims. Continued working on insurance claim. Email correspondence with professionals in respect of same. Email correspondence with CFIA.
05/23/13	29000620	15768	Golnaz Haghiri	5.50	1,595.00	290	1,595.00	Reviewing claims and updating Claims registrar. Sorting and organizing mails. Review invoices. Prepare payments. Discussion with iron mountain re. Calgary account. Discussions with bell Canada re. STC account. Several discussions with Iron Mountain. Respo
05/30/13	29000620	15768	Golnaz Haghiri	1.30	377.00	290	377.00	Review Claims. Responding to emails and voicemails re. D&O Claims.
05/31/13	29000620	15768	Golnaz Haghiri	5.20	1,508.00	290	1,508.00	Several phone correspondence with CRA re GST/HST filings. Organizing the documents requested from CRA. Organizing the D&O claim registrar. Email correspondence with Enmax re. Brandon Street. Email correspondence with Jengen in respect of same.
06/17/13	29000641	15768	Golnaz Haghiri	3.50	1,015.00	290	1,015.00	Working on Insurance Claim. Email and Phone correspondence with JEngen. Organizing and sorting mails.
06/18/13	29000641	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Continued working on Insurance Claim.
06/25/13	29000641	15768	Golnaz Haghiri	2.50	725.00	290	725.00	Review invoices and prepare payments.
06/26/13	29000641	15768	Golnaz Haghiri	4.50	1,305.00	290	1,305.00	Several email and phone correspondences re JLT. Email correspondence with Osler re. claims. Working on D&O claims
06/27/13	29000641	15768	Golnaz Haghiri	2.30	667.00	290	667.00	Review GST/HST Refunds. Update the payments summary. Prepare TR form and deposits. Prepare wire payments. Meeting Osler re. D&O claims. Continued working on claims.
06/28/13	29000641	15768	Golnaz Haghiri	0.90	261.00	290	261.00	Review draft from Millerthompson re. Trademarks. Email correspondence with professionals in respect of same.
07/05/13	29000670	15768	Golnaz Haghiri	1.60	464.00	290	464.00	Review and preparing payments. Email correspondence with JEngen re insurance claims and the receiver's account. Sorting and organizing mails. Responding and updating the email inbox.
07/08/13	29000670	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Review claims and email correspondence in respect of same
07/10/13	29000670	15768	Golnaz Haghiri	2.80	812.00	290	812.00	Review claims and email correspondence in respect of same
07/11/13	29000670	15768	Golnaz Haghiri	0.70	203.00	290	203.00	Phone correspondence with claimants. Working on the union claim.
07/15/13	29000670	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Update email inbox. Responding to emails and voicemails.
07/16/13	29000670	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Email correspondence with professionals re D&O charge claims. Internal meeting in respect of same.
07/17/13	29000670	15768	Golnaz Haghiri	5.50	1,595.00	290	1,595.00	Working on D&O claim charge and preparing documents in respect of same. Review invoices and prepare payments. Preparing and organizing the transfer of funds to Gowlings.
07/18/13	29000670	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Email correspondence with Lenczner Slaght. Correspondence with Scotiabank re. fund transfers. Email correspondence with Plaxton and company
07/22/13	29000670	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Email and phone correspondence with United Food and Commercial Workers re. D&O claims charge
07/23/13	29000670	15768	Golnaz Haghiri	5.10	1,479.00	290	1,479.00	Working on D&O charge claims. Working on reconciliation of Millard invoices. Review and filing GSTHST. Updating accounts and printing chqs.
07/25/13	29000670	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Review and email correspondence with BLG and JE re trademarks,
08/08/13	29000704	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Sorting and organizing mail. Review invoice and prepare payments.
08/09/13	29000704	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Preparing GST/HST netfiling. Preparing account reconciliation. Review GST/HST refunds.
08/12/13	29000704	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Sorting and organizing mail. Email correspondence with Jengen re. Lanczner Slaght invoice. Review and prepare several payments. Email correspondence with Lanczner Slaght re. invoice.
08/19/13	29000704	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Review Invoices and prepare Payments. Correspondence with professionals in respect of same.
08/20/13	29000704	15768	Golnaz Haghiri	2.60	754.00	290	754.00	Follow-up on BLG overpayment. Updating account updates. Review GSTHST returns. Prepare deposits and update summary
08/23/13	29000704	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Sorting and organizing mail. Working on Iron Mountain boxes. Updating email inbox
08/26/13	29000704	15768	Golnaz Haghiri	2.40	696.00	290	696.00	Internal email correspondence re. Ministry of Finance. Email correspondence with Ministry of finance. Email correspondence with Jengen re Steiber Berlach invoice. Phone correspondence with Lenczner Slaght re overpayment.
08/28/13	29000704	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Review POC from Ministry of Finance. Email correspondence with BLG and Jengen re. trademarks. Phone and email correspondence with Miller thomson in respect of same.
08/30/13	29000704	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Sorting and organizing mail. Review and prepare invoices
08/31/13	29000704	15768	Golnaz Haghiri	-	-	292	(195.41)	As per LOE, agreed to discounted rates.
09/03/13	29000734	15768	Golnaz Haghiri	2.50	725.00	290	725.00	Internal email correspondence re Osler and FTI invoices. Review and prepare payment in respect of same. Follow-up email with Lenczner Slaght. Updating email inbox.
09/11/13	29000734	15768	Golnaz Haghiri	1.40	406.00	290	406.00	Sorting and organizing mails. Prepare payments.
09/13/13	29000734	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Review and discuss email from Millard re. disposal items.
09/16/13	29000734	15768	Golnaz Haghiri	2.20	638.00	290	638.00	Review emails from Millard re. additional pallets. Internal discussion with professionals in respect of same. Draft emails. Review invoices and prepare payments.
09/18/13	29000734	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Several discussion with Ceridian re. outstanding chqs. Internal discussion re. 246 Report. Sorting and organizing mail.
09/19/13	29000734	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Working on back up documents re. disposal agreements.
09/23/13	29000734	15768	Golnaz Haghiri	1.90	551.00	290	551.00	Discussion with Millard re. destruction of the new pallets. Internal discussions in respect of same
09/24/13	29000734	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Review email correspondence from Plaxton Law Firm.

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Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
09/25/13	29000734	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Sorting and organizing mail. Review invoices and prepare payments. Several email correspondence with Millard.
10/04/13	29000760	15768	Golnaz Haghiri	0.60	174.00	290	174.00	Email correspondence with Jengen re. receivers bank account.
10/08/13	29000760	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Correspondence with BLG re. documents on website. Updating site in respect of same. email correspondence with Jengen re payment to secured creditors.
10/09/13	29000760	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Review email correspondence. Review invoices and prepare payments,
10/11/13	29000760	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Sorting and organizing mail.
10/16/13	29000760	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Email correspondence with Millard re. disposal
10/17/13	29000760	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Emails and phone calls with professionals in respect of disposal at Millard. Email correspondence re. Notices.
10/21/13	29000760	15768	Golnaz Haghiri	1.90	551.00	290	551.00	Review and preparing the NOD to be mailed out. Email correspondence with Osler in respect of same. Email correspondence with JE re disposal. Follow-up with City of St. Catharines.
10/22/13	29000760	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Email correspondence with JE re. Millard disposal. Email correspondence with Millard re cost. Updating bank account summary and prepare GST/HST filings.
10/23/13	29000760	15768	Golnaz Haghiri	1.30	377.00	290	377.00	Several correspondence with City re Property tax assessment. Review invoices and prepare payments.
10/25/13	29000760	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Sorting and organizing mail. Review Gst/hst return and prepare deposit TR forms.
10/28/13	29000760	15768	Golnaz Haghiri	1.00	290.00	290	290.00	review Notice of Disallowance
10/29/13	29000760	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Responding to voicemail re NODs.
10/30/13	29000760	15768	Golnaz Haghiri	2.70	783.00	290	783.00	Review legal documents. Updating site docs. Review invoices and prepare payments.
10/31/13	29000760	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Phone correspondence with City of St. Catharines re Property Assessment. Email correspondence with professionals in respect of same.
10/31/13	29000760	15768	Golnaz Haghiri	-	-	289	(158.71)	As per LOE, agreed to discounted rates.
11/04/13	29000792	15768	Golnaz Haghiri	1.40	406.00	290	406.00	Review invoices and prepare payments. Responding to inquiries re. Notices of dispute. Phone correspondence with Osler in respect of same.
11/05/13	29000792	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Email correspondence with BLG re. Plaxton and Company Notice of dispute.
11/08/13	29000792	15768	Golnaz Haghiri	2.20	638.00	290	638.00	Sorting and organizing mail. Working with service to finalize several inquiries re.ROE
11/11/13	29000792	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Email correspondence with Osler re Notices of Dispute. Responding to voice mails. Several conversation with Service Canada re. verification of former employees
11/12/13	29000792	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Review invoices and prepare payments. sorting and organizing mail.
11/18/13	29000792	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Email correspondence with Cfell re NOD. Review email from Millard re. 2nd disposal quote. Correspondence with professionals in respect of same.
11/19/13	29000792	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Email correspondence with Cfell re Labour Standard's Notice of Acceptance. Email correspondence with Global Raymac re invoice. Follow-up with Jengen re. deposit.
11/20/13	29000792	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Prepare payments re. Brandon Street
12/05/13	29000821	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Review and correspondence re. Notice of Allowance. Review emails with lawsonlundell re BC Annual Reports
12/09/13	29000821	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Several emails and correspondence re NFC Land Holdings Corp annual returns. Internal discussions in respect of same. Prepare NOA and prepare payment.
12/11/13	29000821	15768	Golnaz Haghiri	2.50	725.00	290	725.00	GST/HST nefiling and sorting and organizing mail.
12/16/13	29000821	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Email correspondence with professionals re inquiries. followup re NFC Land Holdings Corp annual returns.
01/06/14	29000848	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Review invoices and prepare payments
01/08/14	29000848	15768	Golnaz Haghiri	0.60	174.00	290	174.00	Email and phone correspondence re Trademark
01/13/14	29000848	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Correspondence with collection Agency re Bell Canada prefilling invoices.
01/15/14	29000848	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Review and prepare payments.
01/21/14	29000848	15768	Golnaz Haghiri	2.10	609.00	290	609.00	Review invoices and prepare payments. Working on updating the bank account summary. Working with professionals re Trade-mark and preparation for the transfer.
01/22/14	29000848	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Working with professionals re Trade-mark and preparation for the transfer. Drafting several letters.
01/23/14	29000848	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Working on 2013 R&D report
01/27/14	29000848	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Email correspondence re Trade Mark. Review doc in respect of same. Review legal docs re. BMO/MWS motion and several email correspondence in respect of same.
01/29/14	29000848	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Finalizing the trademark sale.
02/03/14	29000871	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Email correspondence re MWS. Prepare payment and update bank account. Several phone and email correspondence with professionals re 7th Report of the Receiver. Working on outstanding items in respect of same.
02/04/14	29000871	15768	Golnaz Haghiri	0.60	174.00	290	174.00	Working on outstanding items re. 7th Report of the Receiver
02/05/14	29000871	15768	Golnaz Haghiri	1.80	522.00	290	522.00	Working on outstanding items re. 7th Report of the Receiver. Prepare payments for Lenczner. Review final draft.
02/11/14	29000871	15768	Golnaz Haghiri	0.70	203.00	290	203.00	Review invoices and prepare payments.
02/12/14	29000871	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Email correspondence with BLG re Lenczner
02/13/14	29000871	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Review legal docs and prepare for posting on website.
02/20/14	29000871	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Review legal doc and email correspondence re distribution. Prepare docs for posting on website.
02/21/14	29000871	15768	Golnaz Haghiri	0.90	261.00	290	261.00	Review invoices and prepare TR forms.
02/24/14	29000871	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Prepare payment to Growing re BMO distribution.
02/25/14	29000871	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Email correspondence with counsels re Trade-Mark
02/28/14	29000871	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Conversation with creditors. Review mail and invoices. Prepare payment
03/03/14	29000902	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Sorting and organizing mail. Review and prepare payments.
03/04/14	29000902	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Email correspondence with Jengen re R&D
03/11/14	29000902	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Sorting and organizing mail. Review and prepare payments. Review HST refund. Filing GST HST

New Food Classics - Receiver (010200.0016)
October 1, 2012 to May 31, 2014

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
03/14/14	29000902	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Sorting and organizing mail
03/19/14	29000902	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Several correspondence with Service Canada re employees. Review and filing GST/HST
03/25/14	29000902	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Sorting and Organizing mail
04/01/14	29000950	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Review and prepare payments. Followup and several email correspondence with professionals re D&O's legal fees.
04/03/14	29000950	15768	Golnaz Haghiri	1.30	377.00	290	377.00	Working on Enmax issue and discussions with professionals in respect of same. Review disposal email from Millard. Several correspondence in respect of same.
04/07/14	29000950	15768	Golnaz Haghiri	1.50	435.00	290	435.00	Several email correspondence re Cargill Meat solutions.
04/08/14	29000950	15768	Golnaz Haghiri	2.80	812.00	290	812.00	Several email correspondence re Cargill Meat solutions re release of deposit. Draft letter in respect of same. Review Millard docs re disposal of Raw Materials. Several email correspondence in respect of same. Prepare payments.
04/09/14	29000950	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Email correspondence with Osler re wiring instructions. Sorting and organizing mail. Review invoices and prepare payments
04/14/14	29000950	15768	Golnaz Haghiri	1.40	406.00	290	406.00	Several discussions and preparing docs re Cargill.
04/17/14	29000950	15768	Golnaz Haghiri	0.70	203.00	290	203.00	Working on Cargill
04/21/14	29000950	15768	Golnaz Haghiri	1.30	377.00	290	377.00	Several email correspondence re Cargill and working on transferring the funds.
04/22/14	29000950	15768	Golnaz Haghiri	0.50	145.00	290	145.00	Email correspondence with Cargill
04/23/14	29000950	15768	Golnaz Haghiri	1.00	290.00	290	290.00	Review and filing GST/HST.
04/28/14	29000950	15768	Golnaz Haghiri	0.80	232.00	290	232.00	Review invoices and prepare invoices.
05/07/14	29001009	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Review invoices and prepare payment
05/09/14	29001009	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Several discussions re receipt of insurance funds.
05/12/14	29001009	15768	Golnaz Haghiri	1.20	348.00	290	348.00	Several Email correspondence re credit into NFC Receiver's account. Several email correspondence re Sask Labour Claim and internal discussions in respect of same.
05/28/14	29001009	15768	Golnaz Haghiri	1.10	319.00	290	319.00	Review and prepare payment to secured creditor. Discussions with Osler in respect of same.
05/30/14	29001009	15768	Golnaz Haghiri	1.50	435.00	290	435.00	GST/HST Netfiling. Several email correspondence re R&D. Engaged in email correspondence re corporation license. Sorting and organizing mail.
Total				609.20				

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
10/31/13	29000760	18441	Linda Kelly	-	-	141	(1.41)	As per LOE, agreed to discounted rates.
02/20/14	29000871	18441	Linda Kelly	0.20	23.00	115	23.00	Posting documents to NFC website.
02/14/14	29000871	18441	Linda Kelly	0.30	34.50	115	34.50	Uploading documents and making changes to NFC website
10/08/13	29000760	18441	Linda Kelly	0.20	23.00	115	23.00	Uploading documents to NFC website
10/30/13	29000760	18441	Linda Kelly	0.20	23.00	115	23.00	Uploading documents to NFC website.
Total				0.90				

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
02/26/13	29000526	18126	Erin Litwin	0.50	230.00	460	230.00	OSB document collection
08/31/13	29000704	18126	Erin Litwin	-	-	482	(9.63)	As per LOE, agreed to discounted rates.
03/05/13	29000560	18126	Erin Litwin	0.10	46.00	460	46.00	General file admin
02/27/13	29000526	18126	Erin Litwin	0.30	138.00	460	138.00	OSB document collection
03/01/13	29000560	18126	Erin Litwin	0.30	138.00	460	138.00	General file admin
08/19/13	29000704	18126	Erin Litwin	0.50	230.00	460	230.00	Assist with distribution mailing.
Total				1.70				

Date	Invoice #	TK#	Name	Hours	Amount Worked	Rate Billed	Amount Billed	Narrative
GRAND TOTAL				765.00	289,703.00		226,805.50	

New Food Classics - Receiver (010200.0016)
October 1, 2012 to May 31, 2014

Date	Invoice #	TK#	Name	Qty.	Amount	Narrative
10/09/12	29000411	15768	Golnaz Haghiri	1	175.00	Redirection of mails for 6 months (Saskatoon)
10/09/12	29000411	15768	Golnaz Haghiri	1	140.00	Redirection of mails for 6 months (Burlington)
10/09/12	29000411	15768	Golnaz Haghiri	1	140.00	Redirection of mails for 6 months (St. Catherines)
10/09/12	29000411	15768	Golnaz Haghiri	1	175.00	Redirection of mails for 6 months (Calgary)
10/15/12	29000411	15768	Golnaz Haghiri	1	1,298.00	FC Air Fare from Toronto on October 16, 2012 to Saskatoon returned on October 18, 2012 for Visiting NFC's plant in Saskatoon
10/15/12	29000411	15768	Golnaz Haghiri	1	794.58	Hotel Related Expenses in Saskatoon, SK for 3 Nights, Check In October 15, 2012 - Check Out October 18, 2012 for Visiting NFC's plant in Saskatoon regarding organizing and monitoring the documents for storage.
10/15/12	29000411	15768	Golnaz Haghiri	1	19.86	Meal Dinner
10/15/12	29000411	15768	Golnaz Haghiri	1	50.12	Taxi - Home to Pearson Airport
10/15/12	29000411	15768	Golnaz Haghiri	1	17.71	Taxi - Saskatoon Airport to James Hotel
10/16/12	29000411	15768	Golnaz Haghiri	1	118.98	Rental Car Expenses October 16, 2012 through October 17, 2012 in Saskatoon, SK for Visiting NFC's plant
10/16/12	29000411	15768	Golnaz Haghiri	1	18.91	Taxi - James Hotel to Car Rental
10/17/12	29000411	15768	Golnaz Haghiri	1	15.99	Meal Dinner
10/18/12	29000411	15768	Golnaz Haghiri	1	7.19	Meal Lunch at the airport
10/18/12	29000411	15768	Golnaz Haghiri	1	19.50	Taxi - James Hotel to Saskatoon Airport
10/18/12	29000411	15768	Golnaz Haghiri	1	53.67	Taxi - Pearson Airport to Home
10/16/12	29000442	15768	Golnaz Haghiri	1	185.16	Purchased Services - Services provided by LabourReady re. document and record retention in Saskatoon Facility
11/02/12	29000442	15768	Golnaz Haghiri	1	38.07	Rental Car Expenses November 2, 2012 through November 2, 2012 in Toronto, Ont for Visiting ST. Catharines Plant
11/02/12	29000442	15768	Golnaz Haghiri	1	15.05	Mileage - Gas
11/02/12	29000442	15768	Golnaz Haghiri	1	10.61	Taxi - Car Rental to Office
11/05/12	29000442	15768	Golnaz Haghiri	1	42.07	Rental Car Expenses November 5, 2012 through November 5, 2012 in Toronto , Ont for Visiting STC's Plant
11/05/12	29000442	15768	Golnaz Haghiri	1	17.74	Mileage - Gas
11/05/12	29000442	15768	Golnaz Haghiri	1	8.87	Taxi - Car Rental to Office
11/15/12	29000470	15768	Golnaz Haghiri	1	107.34	Same day delivery to Colliers
12/08/12	29000470	15768	Golnaz Haghiri	1	38.07	Rental Car Expenses December 8, 2012 through December 18, 2012 in St. Catharines for visiting St. Catharines' plant
12/08/12	29000470	15768	Golnaz Haghiri	1	6.39	Lunch in St. Catharines
12/08/12	29000470	15768	Golnaz Haghiri	1	4.33	Breakfast at St. Catharines
12/08/12	29000470	15768	Golnaz Haghiri	1	23.90	Mileage - gas for the rental car
12/21/12	29000508	15768	Golnaz Haghiri	1	131.05	Delivery & Courier
04/15/13	29000597	15768	Golnaz Haghiri	1	1,356.00	Other - SUN MEDIA ADVERTISIN LONDON, Golnaz Haghiri. Advert in the newspaper re. Director's Charge Claim notice
04/18/13	29000597	15768	Golnaz Haghiri	1	792.02	Other - THE STARPHOENIX THE SASKATOON, Golnaz Haghiri. Advert in the newspaper re. Director's Charge Claim notice
04/12/13	29000597	WT529	FTI Canada Inc	1	2,710.92	Miscellaneous Expenses - The Globe and Mail
05/20/13	29000641	15610	Jamie Engen	1	913.09	Airfare - Coach/Economy, Jamie Engen, Vancouver - Calgary, 05/20/2013 - 05/20/2013. Meeting with Real Estate purchaser in Calgary
05/21/13	29000641	15610	Jamie Engen	1	26.75	Parking - Jamie Engen. Meeting with Real Estate purchaser in Calgary
05/21/13	29000641	15610	Jamie Engen	1	42.86	Taxi - Jamie Engen, Lawyers office - Airport. Meeting with Real Estate purchaser in Calgary
05/21/13	29000641	15610	Jamie Engen	1	47.62	Taxi - Jamie Engen, Airport - Lawyers office. Meeting with Real Estate purchaser in Calgary
07/18/13	29000670	15610	Jamie Engen	1	1,744.59	Airfare - Coach/Economy, Jamie Engen, Vancouver - Toronto, 08/27/2013 - 08/30/2013. Meeting with Sagicor

New Food Classics - Receiver (010200.0016)
October 1, 2012 to May 31, 2014

Date	Invoice #	TK#	Name	Qty.	Amount	Narrative
11/03/13	29000792	15610	Jamie Engen	1	1,194.29	Airfare - Coach/Economy, Jamie Engen, YVR - YYZ, 11/03/2013 - 11/08/2013. Airfare - Jamie Engen. Work on Tuscany in Calgary Bank meeting for NFC in Toronto
11/03/13	29000792	15610	Jamie Engen	1	253.45	Lodging - Jamie Engen 11/03/2013 - 11/04/2013. Meeting with Bank in Toronto
11/03/13	29000792	15610	Jamie Engen	1	49.52	Meals - Travel Related. Meeting with Bank in Toronto
11/03/13	29000792	15610	Jamie Engen	1	57.52	Taxi - Jamie Engen, Airport - Hotel. Meeting with Bank re NFC
TOTAL (CA)				40	\$ 12,861.79	

APPENDIX "G"

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**AFFIDAVIT OF EDMOND F.B. LAMEK
(Sworn June 9, 2014)**

I, EDMOND F. B. LAMEK, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a partner in the law firm of Borden Ladner Gervais LLP (“**BLG**”), solicitors to FTI Consulting Canada Inc., in its capacity as receiver (the “**Receiver**”) of all of the assets, undertakings and properties of the respondents herein. Accordingly, I have knowledge of matters hereinafter deposed to.
2. Attached hereto collectively as **Exhibit “A”** are redacted copies of the Statements of Account of BLG in respect of services rendered to the Receiver for the period from September 17, 2012 through April 30, 2014. During the period from September 17 to April 30, 2014 (the

“Billing Period”), the total fees billed were \$264,910.50, plus disbursements of \$5,323.80 and applicable taxes of \$32,024.72, for an aggregate amount of \$302,259.02.

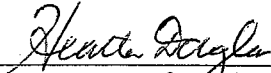
3. As set out in the following table, 383.7 hours were billed by BLG personnel during the Billing Period, resulting in an average hourly rate of \$690.40 (exclusive of applicable taxes):

Name	Total Hours	Average Hourly Rate (\$)
E.F.B. Lamek	188.0	879.77
L.M. Kwinter	65.90	643.56
M.B. Shopiro	15.3	757.12
J.G.A. Kruger	0.6	775.00
K.L. Milani	5.0	585.00
B.M. Carroll	0.2	580.00
J.E. Kasun	1.6	550.00
J.D. Ksiazek	3.3	490.00
M. Arzoumanidis	43.2	450.00
R. Gurofsky	23.8	390.42
S. Krutkiewicz (Law Clerk)	24.4	330.00
S. Ingram	2.2	325.00
E. Atienza (Law Clerk)	0.6	260.00
M. White (Law Clerk)	0.6	230.00
K. Hughes (Law Clerk)	0.6	230.00
M. Deiana	0.9	195.00
K. English	7.3	190.00
S. Gardian	0.2	110.00

4. The activities detailed in the statements of account attached as Exhibit “A” accurately reflect the services provided by BLG and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.

5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of Borden Ladner Gervais LLP and for no other or improper purpose.

SWORN BEFORE ME at the City of)
Toronto, in the Province of Ontario,)
this 9th day of June, 2014.)


_____)
A Commissioner for taking affidavits, etc.)

Heather Douglas



EDMOND F.B. LAMEK



Borden Ladner Gervais

Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 Scotia Plaza, 40 King St W
 Toronto, ON, Canada M5H 3Y4
 T 416.367.6000 F 416.367.6749
 blg.com

FTI Consulting Canada Inc.
 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

December 18, 2012

Invoice # 696928778

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to November 30, 2012 in connection with the above matter as described in the attached.

Fees	\$ 54,577.50
Disbursements	309.78
HST on Fees and Taxable Disbursements	7,135.35
	<hr/>
Total this Invoice	\$ 62,022.63

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek

"A"
 This is Exhibit.....referred to in the
 affidavit of.....Edmond F. B. Lamek
 sworn before me, this.....9th
 day of.....June.....2014
Scott Sage
 A COMMISSIONER FOR TAKING AFFIDAVITS

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
 GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 Scotia Plaza, 40 King St W
 Toronto, ON, Canada M5H 3Y4
 T 416.367.6000 F 416.367.6749
 blg.com

FTI Consulting Canada Inc.
 Re: New Food Classics

December 18, 2012
 Invoice # 696928778
 File No: 028285/000002
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PROFESSIONAL SERVICES RENDERED to November 30, 2012

Sep 11, 2012	L.M. Kwinter	0.20	Email from Edmond Lamek and telephone attendance with E. Lamek.
Sep 12, 2012	L.M. Kwinter	0.20	Email from Edmond Lamek and review cfcanada website.
Sep 13, 2012	L.M. Kwinter	0.10	Email from Edmond Lamek.
Sep 14, 2012	L.M. Kwinter	0.30	Email from Edmond Lamek; review title searches.
Sep 23, 2012	L.M. Kwinter	0.30	Telephone attendance with Global Surveys.
Sep 23, 2012	L.M. Kwinter	0.30	Email from E. Lamek; email to E. Lamek.
Sep 24, 2012	L.M. Kwinter	0.10	Email to Edmond Lamek.
Sep 25, 2012	L.M. Kwinter	0.40	Email to Edmond Lamek and review Centennial Leases.
Sep 28, 2012	L.M. Kwinter	0.10	Email to Edmond Lamek.
Oct 1, 2012	E.F.B. Lamek	4.50	Working most of day on draft of Receiver's Fourth Report.
Oct 2, 2012	E.F.B. Lamek	3.50	Further work and revisions on Receiver's Fourth Report.
Oct 3, 2012	E.F.B. Lamek	0.40	Emails to Engen and C. Fell regarding boxes of documentation in storage.
Oct 4, 2012	E.F.B. Lamek	0.50	Emails with Engen and Kwinter regarding assigning Brandon Street Options/Leases to purchaser and impact on deal structure/price.
Oct 10, 2012	L.M. Kwinter	0.10	Email from Edmond Lamek.
Oct 10, 2012	E.F.B. Lamek	2.80	Attend meeting at BMO regarding status update on file and BMO distribution and retention of insurance counsel to pursue Lloyds Recall Policy.
Oct 11, 2012	E.F.B. Lamek	3.50	Substantially revising Distribution Motion Report and Reimbursement Agreement, numerous emails with C. Fell regarding details of expanded recall events.
Oct 12, 2012	L.M. Kwinter	0.10	Email from E. Lamek.
Oct 12, 2012	L.M. Kwinter	0.30	Telephone attendance with E. Lamek.
Oct 12, 2012	E.F.B. Lamek	1.80	Meeting with A. Kauffman and C. Fell regarding Distribution Motion Report and related matters.
Oct 16, 2012	E.F.B. Lamek	1.80	Emails with C. Fell regarding recall steps by Receiver; email exchanges with S. Stieber regarding Lloyds positions on numerous information requests.
Oct 17, 2012	L.M. Kwinter	0.10	Email from E. Lamek.
Oct 17, 2012	L.M. Kwinter	0.20	Email to E. Lamek re status of matter.

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 Scotia Plaza, 40 King St W
 Toronto, ON, Canada M5H 3Y4
 T 416.367.6000 F 416.367.6749
 blg.com

December 18, 2012
 Invoice # 696928778
 File No: 028285/000002
 Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Oct 19, 2012	E.F.B. Lamek	1.80	Reviewing and commenting on Refund Agreement; emails with P. Bishop regarding [REDACTED].
Oct 22, 2012	E.F.B. Lamek	0.70	Emails with J. Engen and L. Kwinter regarding Brandon Street subdivision and related matters.
Oct 23, 2012	E.F.B. Lamek	2.60	Reviewing and commenting on latest draft of Receiver's Fourth Report, meeting with A. Kauffman and C. Fell regarding distribution motion.
Oct 24, 2012	E.F.B. Lamek	2.20	Email exchanges with Steve Stieber and Paul Bishop regarding insurance issues; emails with C. Fell and J. Engen regarding boxes of employee records, Director requests for information regarding contents of boxes, etc.
Oct 25, 2012	L.M. Kwinter	0.50	Telephone attendance with G. Albright; email from Edmond Lamek; telephone attendance with John Wallace; email to E. Lamek.
Oct 25, 2012	E.F.B. Lamek	2.20	Email exchanges with S. Stieber, L. Kwinter, C. Fell, and P. Bishop; reviewing D&O counsel comments on draft D&O Claims Process Order.
Oct 26, 2012	L.M. Kwinter	0.30	Telephone attendance with G. Albright; email to G. Albright and from and to E. Lamek.
Oct 26, 2012	L.M. Kwinter	0.70	Email from Ed Lamek; review Purchase Agreement and proposed amendment to Purchase Agreement with Newel Post.
Oct 26, 2012	E.F.B. Lamek	3.80	Emails regarding meeting with Insurer, emails with Kent regarding Brandon Street; emails regarding Receiver's Fourth Report and reimbursement agreement; reviewing and revising D&O Charge Claims Process Order; emails and calls with Willis, Osborne and Fell.
Oct 29, 2012	L.M. Kwinter	0.20	Email from E. Lamek; review survey; email to E. Lamek.
Oct 29, 2012	E.F.B. Lamek	4.60	Telephone calls with Kent and Kwinter regarding Brandon Street Subdivision and Option to Purchase Background facts; conference call with Willis, Osborne and Fell regarding D&O comments on draft D&O Charge Claims Procedure memo and Sask. Labour.
Oct 30, 2012	L.M. Kwinter	0.30	Email from E. Lamek x 3; email to E. Lamek x 2; email to G. Albright.

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



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December 18, 2012
 Invoice # 696928778
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 Page 4

FTI Consulting Canada Inc.
 Re: New Food Classics

Oct 30, 2012	L.M. Kwinter	0.60	Conference with Jamie Engen, E. Lamek and G. Albright.
Oct 30, 2012	L.M. Kwinter	0.30	Conference with G. Albright.
Oct 30, 2012	L.M. Kwinter	0.40	Preparation of draft email to John Wallace; email to and from Edmond Lamek and J. Engen.
Oct 30, 2012	L.M. Kwinter	0.20	Revise proposed email and email to J. Wallace.
Oct 30, 2012	E.F.B. Lamek	3.30	Engaged conference call with Engen, Kwinter, Kent, Albright regarding Brandon Street; reviewing and revising distribution notice of motion, discussions with C. Fell.
Oct 31, 2012	L.M. Kwinter	0.10	Email from J. Wallace; email to Jamie Engen.
Oct 31, 2012	L.M. Kwinter	0.20	Email to Joe Mazzocco x 2; email from J. Mazzocco x 2.
Oct 31, 2012	L.M. Kwinter	0.10	Email to S. Crawford, Kingsett lawyer.
Oct 31, 2012	L.M. Kwinter	0.50	Preparation for conference and review titles and caveats.
Oct 31, 2012	L.M. Kwinter	0.60	Conference with Jamie Engen, Simon Crawford and Joe Mazzocco.
Oct 31, 2012	L.M. Kwinter	0.20	Email from Joe Mazzocco and review aerial photos.
Oct 31, 2012	L.M. Kwinter	0.90	Preparation of draft consent and acknowledgement between New Foods and KS Ice re subdivision and cross easement.
Oct 31, 2012	E.F.B. Lamek	0.80	Telephone call with Engen and Fell regarding interim Distribution amount and necessary reserves; follow up email exchange.
Nov 1, 2012	E.F.B. Lamek	0.80	Revising distribution notice of motion.
Nov 2, 2012	E.F.B. Lamek	2.20	Working on draft distribution order and D&O Charge Claims Procedure order and notices.
Nov 5, 2012	E.F.B. Lamek	0.50	Reviewing and responding to email from Stieber forwarding insurer's proposed testing protocol; follow up email exchange with Stieber, Engen.
Nov 6, 2012	L.M. Kwinter	0.30	Email from E. Lamek; telephone attendance with E. Lamek; telephone attendance with Thomas Kent and email to E. Lamek.
Nov 6, 2012	E.F.B. Lamek	0.50	Emails with Osborne, Willis, Engen, Fell regarding destruction of corporate records and position of the Directors.
Nov 7, 2012	L.M. Kwinter	0.20	Telephone attendance with E. Lamek.
Nov 7, 2012	L.M. Kwinter	0.10	Email to E. Lamek.

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December 18, 2012

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 Re: New Food Classics

Nov 8, 2012	L.M. Kwinter	0.20	Email from Thomas Kent.
Nov 8, 2012	L.M. Kwinter	1.70	Preparation of Option to Purchase Agreement; review leases and review surveys; preparation of 2 notices of exercise of options to purchase; email to Jamie Engen.
Nov 8, 2012	L.M. Kwinter	0.10	Email from J. Engen.
Nov 9, 2012	L.M. Kwinter	0.20	Email to Joe Mazzocco of Kingsett.
Nov 12, 2012	L.M. Kwinter	0.40	Email from T. Kent; email from E. Lamek x 3; email from J. Engen; email to E. Lamek.
Nov 12, 2012	E.F.B. Lamek	0.80	Emails with Gowlings re their comments on distribution motion materials, reviewing same; emails to Osborne/Willis re the D&O Claims procedure Order.
Nov 13, 2012	L.M. Kwinter	0.10	Email to Simon Crawford.
Nov 13, 2012	L.M. Kwinter	0.10	Email from Thomas Kent; email from E. Lamek.
Nov 13, 2012	E.F.B. Lamek	0.30	Emails with Steve Stieber regarding the insurer's responses.
Nov 14, 2012	L.M. Kwinter	0.10	Email from S. Crawford.
Nov 16, 2012	L.M. Kwinter	0.30	Email from Jamie Engen x 2; email from E. Lamek.
Nov 19, 2012	E.F.B. Lamek	1.80	Revising distribution motion Order, reimbursement agreement, fees affidavit and related materials.
Nov 20, 2012	L.M. Kwinter	0.10	Email from S. Crawford.
Nov 21, 2012	E.F.B. Lamek	0.40	Emails with Engen, Osborne, Willis regarding D&O claiming on insurance for wage claims in Saskatchewan.
Nov 22, 2012	L.M. Kwinter	0.10	Email to and from S. Crawford.
Nov 23, 2012	E.F.B. Lamek	1.50	Revising Order and Notice of Motion for Distribution motion; various calls and emails with FTI/Gowlings/Fasken regarding [REDACTED] issue.
Nov 27, 2012	E.F.B. Lamek	2.00	Letter to Seapark interested buyer, discussion and email exchanges with Kauffman and Bishop regarding [REDACTED]; emails with Engen and call with Cohen regarding document storage charges.
Nov 28, 2012	E.F.B. Lamek	1.60	Emails with A. Kauffman regarding [REDACTED]; letter to Berkow Cohen re MWs CLA issues; emails with Fell and Bishop re FTI fees affidavit.
Nov 29, 2012	L.M. Kwinter	0.20	Email from Edmond Lamek x 2.
Nov 29, 2012	L.M. Kwinter	0.20	Email from B. Taylor.

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December 18, 2012
 Invoice # 696928778
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 Page 6

FTI Consulting Canada Inc.
 Re: New Food Classics

Nov 29, 2012	E.F.B. Lamek	2.50	Revising Bishop Fees affidavit with Fell; reviewing Brandon Street amendment, email to Engen, meeting with Engen and Stieber re Insurance issues; emails with A. Kauffman re [REDACTED] issues and settlement discussions with Byers.
Nov 30, 2012	L.M. Kwinter	0.50	Review Purchase Amending Agreement and email to E. Lamek.

TO OUR FEES \$ 54,577.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L.M. Kwinter	13.80	\$ 625.00	\$ 8,625.00
E.F.B. Lamek	55.70	825.00	45,952.50
	<u>69.50</u>		<u>\$ 54,577.50</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST
Copies	\$208.20 H
Corporate Registry Search	3.00 H
Land Titles - Searches	90.00 H
Long Distance - Telephone	5.58 H
Remote Database Fee	3.00 H
	<u>309.78</u>
Total Taxable Disbursements	<u>309.78</u>
Total Disbursements	309.78

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Re: New Food Classics

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Total Fees and Disbursements	<u>54,887.28</u>
HST on Fees and Taxable Disbursements	<u>7,135.35</u>
TOTAL THIS INVOICE	<u>\$ 62,022.63</u>

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December 31, 2012

Invoice # 696943018
Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to December 31, 2012 in connection with the above matter as described in the attached.

Fees	\$ 10,313.00
Disbursements	158.23
HST on Fees and Taxable Disbursements	1,361.26
	<hr/>
Total this Invoice	<u>\$ 11,832.49</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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Re: New Food Classics

December 31, 2012
Invoice # 696943018
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Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2012

Dec 3, 2012	L.M. Kwinter	0.20	Email to and from E. Lamek.
Dec 4, 2012	L.M. Kwinter	0.20	Email from Edmond Lamek and from J. Engen.
Dec 4, 2012	L.M. Kwinter	0.30	Conference with E. Lamek, email from E. Lamek re revised Purchase Amending Agreement.
Dec 5, 2012	E.F.B. Lamek	0.60	Emails regarding [REDACTED] issues; emails regarding PPSA search results and distribution motion.
Dec 6, 2012	L.M. Kwinter	0.80	Review and revise Assignment, Assumption and Amending Agreement with respect to Purchase Agreement.
Dec 6, 2012	L.M. Kwinter	0.10	Email from Edmond Lamek.
Dec 6, 2012	E.F.B. Lamek	0.30	Emails with Maerov regarding Upcoming Distribution Motion.
Dec 7, 2012	L.M. Kwinter	0.30	Review and revise Purchase Amending Agreement and email to Jamie Engen.
Dec 9, 2012	L.M. Kwinter	0.10	Email from Jamie Engen.
Dec 9, 2012	L.M. Kwinter	0.20	Email to Thomas Kent re Revised Purchase Amending Agreement.
Dec 10, 2012	L.M. Kwinter	0.10	Email from T. Kent.
Dec 10, 2012	E.F.B. Lamek	1.30	Calls with Bishop, Fell, Prophet re [REDACTED] email with Fell regarding D&O Charge Claims Procedure Order language.
Dec 10, 2012	M.B. Shopiro	1.40	Review of Agreement of Purchase and Sale and cover from Edmond; discussion with him; review of PIN and commentary for Edmond respecting agreement.
Dec 11, 2012	E.F.B. Lamek	0.80	Email exchanges regarding D&O Charge Claims Procedure Order comments by Osborne & Willis.
Dec 12, 2012	E.F.B. Lamek	0.60	Emails with J. Engen and Paul Dixon re purchase of 15 Seapark Drive, St Catharines.
Dec 13, 2012	L.M. Kwinter	0.10	Telephone attendance with Thomas Kent.
Dec 13, 2012	L.M. Kwinter	0.10	Email to Jamie Engen.
Dec 13, 2012	E.F.B. Lamek	0.60	Emails regarding St Catharines property; call with RG Phoenix regarding Equipment Lessor PPSA Registrations.
Dec 13, 2012	M.B. Shopiro	0.30	Review of correspondence and coordination with Edmond respecting offer/counter offer process.

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Dec 14, 2012	E.F.B. Lamek	2.20	Attend distribution (\$6+ million to BMO) approval motion; follow up emails to Service list, etc.
Dec 17, 2012	L.M. Kwinter	0.20	Telephone attendance with M. Kortbeek; email to J. Engen.
Dec 17, 2012	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen.
Dec 17, 2012	E.F.B. Lamek	0.40	Dealing with Brandon Street Amendment; emails regarding Seapark purch price and terms.
Dec 18, 2012	L.M. Kwinter	0.50	Conference with M. Kortbeek and Chris Taylor of Kingsett.
Dec 18, 2012	E.F.B. Lamek	0.40	Emails re St Catharines offer, emails re MacDougall Gaulay account/cheque, construction lien claims issues.
Dec 20, 2012	E.F.B. Lamek	0.60	Email exchanges regarding sign back of St Catharines Canafic Offer.
Dec 21, 2012	L.M. Kwinter	0.20	Email from Thomas Kent; telephone attendance with Thomas Kent; email from R. Nicol x 2.
Dec 21, 2012	M.B. Shopiro	0.50	Review of correspondence respecting executed agreement; correspondence with Edmond Lamek.

TO OUR FEES

\$ 10,313.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L.M. Kwinter	3.60	\$ 625.00	\$ 2,250.00
E.F.B. Lamek	7.80	825.00	6,435.00
M.B. Shopiro	2.20	740.00	1,628.00
	<u>13.60</u>		<u>\$ 10,313.00</u>

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Re: New Food Classics

December 31, 2012
Invoice # 696943018
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Page 4

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Conference Calls	\$9.78	H
Copies	127.45	H
Land Titles - Searches	20.00	H
Remote Database Fee	1.00	H
	<u>158.23</u>	
Total Taxable Disbursements		
Total Disbursements		158.23
Total Fees and Disbursements		<u>10,471.23</u>
HST on Fees and Taxable Disbursements		<u>1,361.26</u>
TOTAL THIS INVOICE		<u>\$ 11,832.49</u>

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March 19, 2013

Invoice # 696960135
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to February 28, 2013 in connection with the above matter as described in the attached.

Fees	\$ 66,378.50
Disbursements	1,577.62
HST on Fees and Taxable Disbursements	8,820.91
	<hr/>
Total this Invoice	<u><u>\$ 76,777.03</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By:

Edmond F.B. Lamek

EDMOND F. B. LAMEK



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 Re: New Food Classics

March 19, 2013
 Invoice # 696960135
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 Page 2

PROFESSIONAL SERVICES RENDERED to February 28, 2013

Jan 3, 2013	L.M. Kwinter	0.10	Email from Thomas Kent.
Jan 4, 2013	E.F.B. Lamek	1.30	Telephone call with Adam Maerov regarding NFC products still at Millard facilities; emails with Steve Stieber regarding Lloyd's activity and position; email with Paul Dixon, Jamie Engen regarding equipment at Seapark Drive.
Jan 8, 2013	L.M. Kwinter	0.30	Telephone attendance to Global Surveys.
Jan 8, 2013	L.M. Kwinter	0.30	Email to and from Jamie Engen and telephone attendance with Jamie Engen.
Jan 8, 2013	L.M. Kwinter	0.20	Email to Aaron Roop of Global Surveys.
Jan 10, 2013	L.M. Kwinter	0.10	Email from Thomas Kent.
Jan 14, 2013	L.M. Kwinter	0.40	Email to Andrew Roop and conference with Andrew Roop of Global Surveys.
Jan 14, 2013	L.M. Kwinter	0.30	Email from A. Roop x 2; review plans and surveys provided.
Jan 15, 2013	L.M. Kwinter	0.30	Email to Andrew Roop.
Jan 15, 2013	E.F.B. Lamek	2.50	Working on CCAA Termination/D&O Claims Process Report.
Jan 16, 2013	E.F.B. Lamek	0.80	Working on Pinty's restrictive covenant issue.
Jan 16, 2013	M.B. Shopiro	0.50	Review of Edmond Lamek e-mails respecting cooperating brokerage agreement and restrictive covenant matters and response to him; coordination with Stella Krutkiewicz.
Jan 17, 2013	M. Arzoumanidis	0.30	Discussion with E. Lamek re research for and preparation of factum.
Jan 17, 2013	E.F.B. Lamek	0.70	Emails with S. Stieber and C. Prophet regarding using Receivership Court as forum for interpretation motion; emails with Murray Shopiro regarding Seapark Sale.
Jan 17, 2013	M.B. Shopiro	0.30	Dealing with Stella Krutkiewicz respecting transaction and coordination with Edmond Lamek.
Jan 18, 2013	M. Arzoumanidis	2.50	Research, review and analysis of case law re restrictive covenant issue; review monitor reports.
Jan 20, 2013	L.M. Kwinter	0.10	Email from Andrew Roop.
Jan 21, 2013	M. Arzoumanidis	1.70	Continue research and review of case law.

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March 19, 2013

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FTI Consulting Canada Inc.
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Jan 21, 2013	J.E. Kasun	0.40	Provided advice with respect to request to file election under s. 167 of the Excise Tax Act.
Jan 21, 2013	E.F.B. Lamek	0.70	Emails with lawyers for Mortimers regarding Tax issues and old encumbrances on Seapark.
Jan 21, 2013	M.B. Shopiro	0.70	Dealing with Edmond Lamek respecting approach to restrictive covenants; approach to HST proposal; approach to removal of municipal agreements from title.
Jan 22, 2013	M. Arzoumanidis	2.50	Email from E. Lamek; review sales agreement and other related documents re Seapark property; continue research, review and analysis of case law on issue dealing with restrictive covenants.
Jan 22, 2013	E.F.B. Lamek	0.60	Emails regarding waiver of Seapark conditions and timing of court approval and closing.
Jan 22, 2013	M.B. Shopiro	0.80	Dealings throughout day with HST and condition/closing timing matters.
Jan 23, 2013	M. Arzoumanidis	3.50	Continue review of case law and authorities dealing with real property law; prepare outline of factum.
Jan 24, 2013	M. Arzoumanidis	2.30	Emails from E. Lamek re Pinty's issue; discussion with same re sale approval motion; draft factum.
Jan 24, 2013	S. Gardian	0.20	Getting article for Mary Arzoumanidis.
Jan 24, 2013	E.F.B. Lamek	1.20	Discussing restrictive covenant issues with M. Arzoumanidis; working on Seapark Motion; discussion with Cliff Prophet regarding insurance policy interpretation motion on Commercial List.
Jan 25, 2013	M. Arzoumanidis	1.20	Email from E. Lamek; review and revise factum.
Jan 25, 2013	E.F.B. Lamek	2.80	Emails with Stieber regarding insurance procedure; working on Seapark/Pinty's/Mortimer's issues and emails with Engen and Fell re same; calls and emails with Fell and Willis regarding D&O Order insurance language.
Jan 28, 2013	E.F.B. Lamek	1.00	Working on CCAA Termination motion materials.
Jan 28, 2013	M.B. Shopiro	0.20	Review of correspondence by Paul Dixon respecting HST.
Jan 29, 2013	M. Arzoumanidis	2.00	Draft, review and revise motion materials re sale approval motion in respect of Seapark property; email to E. Lamek re same.

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March 19, 2013

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FTI Consulting Canada Inc.
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Jan 29, 2013	E.F.B. Lamek	1.30	Discussing Pinty's factum with M. Arzoumanidis; emails with Colliers and C. Fell regarding sales process Report; emails from E. Bowker and J. Engen regarding testing and storage of NFC recalled product.
Jan 30, 2013	M. Arzoumanidis	1.30	Meeting with E. Lamek re sale approval motion; conference call with E. Lamek and C. Fell re same; emails to and from C. Prophet re scheduling motion; prepare motion request form and email same to commercial list office; email to C. Fell re motion materials; call to M. Shopiro and email to S. Krutkiewicz re conducting updated title search.
Jan 30, 2013	E.F.B. Lamek	2.80	Email exchanges with Brian Faldowski and Caitlin Fell regarding information for draft Receiver's Report relating to Seapark Drive sale; call with Cliff Prophet regarding negotiation with Pinty's re restrictive covenant lift; discussions with C. Fell regarding draft Report and related court documents.
Jan 31, 2013	M. Arzoumanidis	0.70	Emails from and to Commercial List Office re scheduling motion; prepare amended request form; emails to E. Lamek, C. Prophet and C. Fell re same; emails to and from real estate clerks re searches; email to corporate clerk re PPSA search.
Jan 31, 2013	E. Atienza	0.40	Receiving instructions from M. Arzoumanidis; ordering PPSA certificates from Companies and Personal Property Security Branch.
Jan 31, 2013	M. White	0.60	Subsearch.
Feb 1, 2013	E. Atienza	0.20	Receiving and reviewing PPSA certificates; forwarding same to M. Arzoumanidis.
Feb 4, 2013	M. Arzoumanidis	0.20	Email from E. Lamek re Approval and Vesting Order.
Feb 4, 2013	E.F.B. Lamek	4.50	Revising Approval and Vesting Order, emails with Paul Dixon; revising 5th Report and calls and emails with C. Fell regarding same.
Feb 5, 2013	M. Arzoumanidis	3.00	Email from C. Fell re Fifth Report of Receiver; review same; review and revise Factum.

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Feb 5, 2013	E.F.B. Lamek	2.50	Discussing D&O Reserve cap issue raised by Prophet and suggested order language; calls and emails with Paul Dixon regarding vesting order and related issues, discussions with C. Fell regarding restrictive covenant and Seapark motion materials.
Feb 6, 2013	M. Arzoumanidis	3.20	Continue review and revisions to Factum; update certain research re same.
Feb 6, 2013	E.F.B. Lamek	1.00	Exchange of emails with Osborne and Willis regarding D&O Order revisions; emails with Bishop, Engen and Fell regarding the 5th report relating to Seapark.
Feb 7, 2013	M. Arzoumanidis	0.20	Email to E. Lamek re Factum.
Feb 7, 2013	E.F.B. Lamek	3.20	Working on Restrictive Covenant Factum; reviewing and commenting on Motion materials.
Feb 8, 2013	E.F.B. Lamek	0.50	Engaged emails with Paul Dixon and Paul Bishop regarding outstanding Municipal taxes and water bill.
Feb 11, 2013	K. Hughes	0.60	Conducted sub search of subject and adjoining lands.
Feb 11, 2013	L.M. Kwinter	0.30	Telephone attendance with Andrew Roop of Global.
Feb 11, 2013	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen of FTI; telephone attendance with A. Roop.
Feb 11, 2013	E.F.B. Lamek	1.30	Reviewing and commenting on D&O insurance reserve language; reviewing water bills from City and discussing with Bishop and Haghiri; emails with Paul Dixon re same.
Feb 11, 2013	M.B. Shopiro	1.30	Dealing with various issues raised relating to sale and coordination with Edmond Lamek, Stella Krutkiewicz and title searcher.
Feb 12, 2013	M. Arzoumanidis	2.80	Call to M. Shopiro; research re issue dealing with property tax; email exchange with E. Lamek re same.
Feb 12, 2013	L.M. Kwinter	0.20	Telephone attendance with Greg Albright x 2; telephone attendance with Andrew Roop of Global Surveys.
Feb 12, 2013	E.F.B. Lamek	2.80	Working on D&O Claims procedure mechanism in draft Order; emails with Koskie Minsky and Julie Haghiri; email exchanges with lawyer for Canafic, lawyer for BMO, emails with CFO of Pinty's re Restrictive Covenant.
Feb 13, 2013	M. Arzoumanidis	0.30	Call and email to A. Sambasivan; email exchange with P. Gupta.

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March 19, 2013

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FTI Consulting Canada Inc.
 Re: New Food Classics

Feb 13, 2013	L.M. Kwinter	0.30	Email from A. Roop; email re meeting to A. Roop and G. Albright and email from A. Roop and G. Albright.
Feb 13, 2013	L.M. Kwinter	0.10	Email from T. Kent.
Feb 13, 2013	E.F.B. Lamek	1.70	Considering purchaser's liability for water arrears despite vesting order; discuss with Mary Arzoumanidis; email with C. Prophet regarding same; emails with FTI re same; emails with Murray Shopiro regarding Closing of transaction.
Feb 13, 2013	M.B. Shopiro	1.40	Review of draft Approval and Vesting Order and commentary; review of agreement of purchase and sale and coordination memo with Paul Dixon.
Feb 14, 2013	E.F.B. Lamek	0.70	Email from lawyer to Canafriic regarding leaking at the Property; discuss with Murray Shopiro; exchange of emails with FTI regarding sale.
Feb 14, 2013	M.B. Shopiro	0.90	Reviewing correspondence and discussions with Edmond Lamek, including new damage issue.
Feb 15, 2013	M. Arzoumanidis	0.20	Email to commercial list re scheduling motion; email to E. Lamek same.
Feb 15, 2013	L.M. Kwinter	2.50	Meeting with Greg Albright and A. Roop of Global Surveys.
Feb 15, 2013	E.F.B. Lamek	0.50	Telephone call and emails with CFO of Pinty's; call and email with Cliff Prophet re same.
Feb 19, 2013	S. Krutkiewicz	1.40	Meeting with Murray Shopiro to discuss status of transaction and provide instructions; work on preparation of electronic form of application to delete restrictions; discuss same with Murray Shopiro; preparation of acknowledgement and direction to be signed by Pinty's; email same to Edmond Lamek as per Murray's instructions.
Feb 19, 2013	E.F.B. Lamek	0.90	Emails with Paul Dixon regarding revisions to Vesting Order to delete Pinty's references; Emails with FTI regarding leaks and flooding at the premises; emails with Mary Arzoumanidis re Pinty's deal.
Feb 19, 2013	M.B. Shopiro	0.60	Coordination with Stella Krutkiewicz respecting restrictive covenant release; review of correspondence from Edmond Lamek relating to approach.



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FTI Consulting Canada Inc.
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Feb 20, 2013	M. Arzoumanidis	1.80	Draft release re right of first refusal and settlement letter; emails to and from and calls with S. Krutkiewicz re same.
Feb 20, 2013	S. Krutkiewicz	1.20	Receipt and review of mutual release as provided by Mary Arzoumanidis; numerous telephone conversations and email correspondence with Mary Arzoumanidis relating to redrafting of mutual release; discussion with Murray Shopiro respecting draft release document; email Murray's comments to Mary Arzoumanidis to be incorporated into final draft for review by Edmond Lamek.
Feb 20, 2013	E.F.B. Lamek	2.70	Discussion with Mary Arzoumanidis regarding Pinty's agreements; emails with T. MacKenzie regarding ROFR agreement; telephone call with Cliff Prophet regarding motion; call with MWS Construction Lien lawyer.
Feb 20, 2013	M.B. Shopiro	0.40	Review of release and coordination with Stella Krutkiewicz; review of related correspondence.
Feb 21, 2013	M. Arzoumanidis	0.10	Email from E. Lamek re Acknowledgment and Direction regarding restrictive covenant.
Feb 21, 2013	L.M. Kwinter	0.40	Email from Andrew Roop and review aerial photo, survey and pre-application assessment form.
Feb 21, 2013	E.F.B. Lamek	4.50	Attend motion for approval of sale of NFC Seapark Drive Property to Canafic; emails with FTI, Colliers, Shopiro, Paul Dixon and others regarding sale logistics (timing, adjustments, Pinty's, etc.)
Feb 22, 2013	M. Arzoumanidis	0.20	Discussion with E. Lamek re release of right of first refusal and other file matters.
Feb 22, 2013	S. Krutkiewicz	0.80	Meeting with Murray Shopiro to discuss draft closing agenda together with draft closing documents; email correspondence to Edmond Lamek requesting additional information in order to complete draft documentation.
Feb 22, 2013	M.B. Shopiro	0.80	Meeting with Stella Krutkiewicz and review of closing agenda and closing documents.
Feb 25, 2013	M. Arzoumanidis	0.30	Email from E. Lamek re file matters; email to C. Fell re Canafic sale agreement; locate executed copy of Canafic sale agreement; email to B. Faldowski re same.
Feb 25, 2013	M.B. Shopiro	0.20	Review of correspondence and coordination with Stella Krutkiewicz.

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FTI Consulting Canada Inc.
 Re: New Food Classics

Feb 26, 2013	M. Arzoumanidis	1.90	Call and email from B. Faldowski re Canafric sale agreement; email to same re same; numerous emails from and to E. Lamek re file matters; revise release re right of first refusal; email to M. Shopiro re same; revise settlement letter; email to T. MacKenzie re same; call from and email to S. Krutkiewicz re closing documents.
Feb 27, 2013	M. Arzoumanidis	0.40	Email from M. Shopiro re ROFR; emails to and from T. MacKenzie; emails to and from E. Lamek.
Feb 27, 2013	M.B. Shopiro	0.50	Review of correspondence and instructions to Stella Krutkiewicz.
Feb 28, 2013	M. Arzoumanidis	0.80	Numerous email exchanges with E. Lamek; emails to T. MacKenzie; revisions to settlement documents; email to P. Bishop.
Feb 28, 2013	S. Krutkiewicz	1.60	Finalize draft closing agenda and draft vendor closing documents; telephone conversation with land registry office respecting registration of court order appointing receiver; email draft documentation to Paul Dixon for review and comments.
Feb 28, 2013	M.B. Shopiro	0.40	Review of closing documents and coordination with Stella Krutkiewicz; review of realty tax situation.

TO OUR FEES

\$ 66,378.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	33.40	\$ 450.00	\$ 15,030.00
E. Atienza	0.60	260.00	156.00
S. Gardian	0.20	110.00	22.00
K. Hughes	0.60	230.00	138.00
J.E. Kasun	0.40	550.00	220.00
S. Krutkiewicz	5.00	330.00	1,650.00
L.M. Kwinter	6.10	645.00	3,934.50

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FTI Consulting Canada Inc.
 Re: New Food Classics

E.F.B. Lamek	42.50	900.00	38,250.00
M.B. Shopiro	9.00	760.00	6,840.00
M. White	0.60	230.00	138.00
	<u>98.40</u>		<u>\$ 66,378.50</u>

DISBURSEMENTS:

Non-Taxable

Teraview Search Fees \$103.00

Total Non-Taxable Disbursements 103.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	1,001.70	H
Courier	4.42	H
PPSA Searches	48.00	H
Teraview Search Fees	154.50	H
Westlaw Searches	266.00	H

Total Taxable Disbursements 1,474.62

Total Disbursements 1,577.62

Total Fees and Disbursements 67,956.12

HST on Fees and Taxable Disbursements 8,820.91

TOTAL THIS INVOICE \$ 76,777.03

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March 31, 2013

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 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to March 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 21,962.50
Disbursements	329.08
HST on Fees and Taxable Disbursements	2,880.88
	<hr/>
Total this Invoice	<u><u>\$ 25,172.46</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: **EDMOND F. B. LAMEK**

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

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PROFESSIONAL SERVICES RENDERED to March 31, 2013

Mar 1, 2013	S. Krutkiewicz	0.80	Receipt and review of statement of account from City of St Catharines as received by Murray Shopiro; discuss same with Murray Shopiro; email correspondence to Edmond Lamek requesting confirmation of payment of overdue taxes by client.
Mar 4, 2013	M. Arzoumanidis	0.10	Email from T. MacKenzie re settlement.
Mar 4, 2013	E.F.B. Lamek	0.40	Emails with Shopiro, Dixon and regarding property taxes and closing timing.
Mar 5, 2013	L.M. Kwinter	0.10	Email from B. Wallace of Global Surveys.
Mar 5, 2013	E.F.B. Lamek	1.20	Emails and subsequent telephone call with Jamie Engen regarding Seapark Closing and meeting last week with Lloyds of London and BMO regarding recall insurance claim.
Mar 6, 2013	S. Krutkiewicz	0.60	Receipt and review of email correspondence from Edmond Lamek relating to payment of realty taxes and water arrears and respond accordingly; email correspondence to and from Murray Shopiro relating to correspondence and draft documentation received from Paul Dixon; obtain sheriff's execution certificate in teraview against the registered owner.
Mar 6, 2013	E.F.B. Lamek	0.40	Emails with FTI regarding Seapark property taxes and related matters.
Mar 6, 2013	M.B. Shopiro	0.70	Review of correspondence throughout day and coordination with Stella Krutkiewicz.
Mar 7, 2013	M. Arzoumanidis	0.50	Emails to and from P. Bishop re execution of certain documents relating to Canafic sale; meeting with same re same.



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FTI Consulting Canada Inc.
 Re: New Food Classics

Mar 7, 2013	S. Krutkiewicz	3.40	Receipt and review of letter of requisitions received from purchaser's solicitors together draft purchaser documentation; draft response to requisition letter and mark up draft purchaser documentation for review by Murray Shopiro; receipt of subsequent correspondence from purchaser's solicitors dealing with closing matters, including registration of receiver order; draft response for review by Murray Shopiro; meeting with Murray Shopiro to review same; forward amended response to requisition letter, marked up purchaser documentation and response to subsequent correspondence to purchaser; various email correspondence to and from Paul Dixon relating to registration of court order on title.
Mar 7, 2013	M.B. Shopiro	0.80	Review of correspondence and responses prepared by Stella Krutkiewicz and send out.
Mar 8, 2013	M. Arzoumanidis	0.40	Emails from and to S. Krutkiewicz re execution of certain documents related to Canafic sale; email from E. Lamek re same; email to and from P. Bishop re authorization and direction authorizing electronic registration of of application to register court order.
Mar 8, 2013	B.M. Carroll	0.20	Attendance to e:reg with S. Krutkiewicz.
Mar 8, 2013	S. Krutkiewicz	2.20	Finalize form of electronic application to register court order and preparation of acknowledgement and direction for execution by FTI; email same to Edmond Lamek for execution and return by FTI; receipt of executed acknowledgement from FTI; attend to electronic registration of court order with Brennan Carroll; report to various; email correspondence to and from purchaser's counsel respecting payment of realty taxes and water arrears; receipt of corrected purchaser's closing documents and review same to ensure requested changes have been made; report to Murray Shopiro.
Mar 8, 2013	E.F.B. Lamek	0.20	Emails regarding Seapark closing.
Mar 8, 2013	M.B. Shopiro	0.50	Preparations for closing throughout day and coordination with Stella Krutkiewicz.
Mar 11, 2013	E.F.B. Lamek	0.30	Emails regarding Seapark Drive closing.
Mar 11, 2013	M.B. Shopiro	0.30	Dealing with possession/delivery matters.
Mar 12, 2013	L.M. Kwinter	0.10	Email from A. Roop.

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FTI Consulting Canada Inc.
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Mar 13, 2013	L.M. Kwinter	0.10	Telephone attendance with Greg Albright.
Mar 14, 2013	S. Krutkiewicz	0.60	Meeting with Murray Shopiro to discuss status of transaction; email correspondence to and from Edmond Lamek respecting status of keys and arrangements for execution of documents by client.
Mar 14, 2013	E.F.B. Lamek	0.70	Exchange of emails with Elizabeth Bowker regarding possible Commercial List application; emails with Real Estate Clerk regarding keys on closing; telephone conversation with Caitlin Fell regarding D&O claims process motion.
Mar 15, 2013	M. Arzoumanidis	0.40	Meeting with E. Lamek re research on insurance claim issue; emails from E. Lamek and S. Krutkiewicz re Canafic sale.
Mar 15, 2013	S. Krutkiewicz	0.80	Preparation of statement of funds setting out disbursement of closing proceeds; email correspondence to and from Edmond Lamek relating to disbursement of funds and arrangement for execution of closing documents by FTI.
Mar 15, 2013	L.M. Kwinter	0.30	Telephone attendance with Andrew Roop; email to A. Roop.
Mar 15, 2013	L.M. Kwinter	0.20	Email from A. Roop and email to A. Roop.
Mar 15, 2013	L.M. Kwinter	0.30	Telephone attendance with Andrew Roop and email from A. Roop.
Mar 18, 2013	M. Arzoumanidis	4.60	Email to T. MacKenzie re settlement; draft correspondence re same; email to S. Krutkiewicz re acknowledgment and direction; email to P. Bishop re execution of Canafic sale documents; research, review and analysis of case law re insurance claim issue.
Mar 18, 2013	S. Krutkiewicz	1.40	Telephone discussions with Mary Arzoumanidis relating to coordinating execution of closing documentation by FTI; finalize documentation to be signed by client; preparation of memorandum setting out each document to be executed addressed to Mary Arzoumanidis.
Mar 18, 2013	L.M. Kwinter	0.10	Email from Greg Albright.
Mar 18, 2013	L.M. Kwinter	1.00	Review plans and titles re need to obtain easement for Kingsett.
Mar 18, 2013	E.F.B. Lamek	0.40	Emails regarding Seapark closing HST logistics.

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FTI Consulting Canada Inc.
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Mar 19, 2013	M. Arzoumanidis	1.20	Emails to and from Whitney Bell and Marco Deiana re coordination of execution of documents for Canafric sale; call and email to and from T. MacKenzie re Pinty's release; emails to and from E. Lamek and S. Krutkiewicz re Canafric sale; meeting with M. Deiana re same.
Mar 19, 2013	M. Deiana	0.40	Attend FTI to have documents signed.
Mar 19, 2013	J.E. Kasun	0.90	Read and respond to email from S. Krutkiewicz, Stella concerning HST issues on closing; review draft Statement of Adjustments; read and respond to email from Lamek, Edmond: RE: FTI sale to Canafric - 15/17 Seapark Drive, St Catharines (File No. 028285-000002); telephone call to P. Dixon.
Mar 19, 2013	S. Krutkiewicz	1.40	Email correspondence to and from Janet Kasun relating to HST matters; telephone discussion with Janet Kasun respecting same; discussions with Murray Shopiro; email correspondence to and from purchaser's solicitors re HST matters; follow up with Mary Arzoumanidis respecting issuance of receiver's certificate and executed Pinty's release documents.
Mar 19, 2013	M.B. Shopiro	0.40	Dealing with Stella Krutkiewicz respecting preparations for closing, including HST with Janet Kasun.
Mar 20, 2013	M. Arzoumanidis	0.70	Email to T. MacKenzie re release and other documents; email to P. Bishop re Canafric sale transaction; emails from M. Deiana re same.
Mar 20, 2013	J.E. Kasun	0.20	Read and respond to emails concerning HST issues; call to M. Shopiro.



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Mar 20, 2013	S. Krutkiewicz	2.20	Attend to various matters relating to closing including receipt of documentation as executed by the vendor; correspondence to the purchaser's solicitors forwarding same to be held in escrow; amendment to statement of adjustments in respect of HST matters; amend statement of funds and forward same to Edmond Lamek for client's information; receipt and review of HST indemnity from purchaser's solicitors; email correspondence to and from Edmond Lamek and Julie Haghiri in respect of arrangements for final meter readings; correspondence to enbridge and horizon utilities arranging final meter readings.
Mar 20, 2013	E.F.B. Lamek	0.60	Marking up D&O process order and related materials; emails with C. Fell and P. Bishop re same.
Mar 20, 2013	M.B. Shopiro	0.30	Discussion with Janet Kasun; coordination with Paul Dixon and with Stella Krutkiewicz respecting preparations for closing.
Mar 21, 2013	M. Arzoumanidis	1.20	Email to P. Bishop re signing of receiver's certificate; numerous emails from and to and meeting with S. Krutkiewicz re Canafic sale transaction; meeting with and emails to M. Deiana re same.
Mar 21, 2013	M. Deiana	0.50	File document in Commercial List Court.
Mar 21, 2013	S. Krutkiewicz	2.40	Attend to various closing matters including receipt and review of purchaser's closing deliveries; various discussions with purchaser's solicitors respecting closing procedures; deal with verification of funds matters; discussions with Mary Arzoumanidis in respect to issuance of receiver's certificate by court; attend to electronic closing with purchaser's solicitors including attending to registration of deletion of restrictions; report to various.
Mar 21, 2013	E.F.B. Lamek	0.70	Finalizing Fasken Martineau CCAA fees affidavit; emails with C. Fell regarding service of materials on Sask Labour, Union, CRA, Ont Finance.
Mar 22, 2013	M. Arzoumanidis	0.30	Emails from S. Krutkiewicz and E. Lamek.

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Mar 22, 2013	S. Krutkiewicz	0.60	Attend to post-closing matters including release of balance of sale proceeds to FTI (Edmond Lamek) and correspondence to Colliers International forwarding commission cheque.
Mar 22, 2013	E.F.B. Lamek	0.50	Reviewing/revising motion materials for D&O claims process/CCAA termination motion.
Mar 22, 2013	M.B. Shopiro	0.50	Dealings on Thursday respecting closing and Friday follow up matters.
Mar 25, 2013	S. Krutkiewicz	1.20	Work on preparation of draft final report for review by Murray Shopiro; various emails to Paul Dixon and Edmond Lamek regarding missing keys.
Mar 25, 2013	E.F.B. Lamek	0.40	Reviewing final D&O CP motion record; discuss with C. Fell.
Mar 26, 2013	S. Krutkiewicz	1.80	Finalize drafting report on title for review by Murray Shopiro including index for report book and organize enclosures for report book.
Mar 26, 2013	E.F.B. Lamek	0.40	Emails with lawyers for Brandon Street Purchaser; email to Kwinter; emails with Dan Aberle, lawyer for 13A Street Purchaser.
Mar 27, 2013	M. Arzoumanidis	0.40	Review case law re insurance claim issues; email to E. Lamek re same.
Mar 27, 2013	J.E. Kasun	0.10	Telephone call to purchaser re HST.
Mar 28, 2013	E.F.B. Lamek	0.60	Email from Stieber regarding Mark Frederick Letter and Underwriter position; email from Dan Aberle regarding fixtures registration on 13A Street and considering and drafting response to him.

TO OUR FEES

\$ 21,962.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
M. Arzoumanidis	9.80	\$ 450.00	\$ 4,410.00
B.M. Carroll	0.20	580.00	116.00

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 Re: New Food Classics

M. Deiana	0.90	195.00	175.50
J.E. Kasun	1.20	550.00	660.00
S. Krutkiewicz	19.40	330.00	6,402.00
L.M. Kwinter	2.20	645.00	1,419.00
E.F.B. Lamek	6.80	900.00	6,120.00
M.B. Shopiro	3.50	760.00	2,660.00
	<u>44.00</u>		<u>\$ 21,962.50</u>

DISBURSEMENTS:

Non-Taxable

Teraview Registrations	\$120.00
Teraview Search Fees	<u>11.00</u>

Total Non-Taxable Disbursements 131.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	61.80	H
Courier	40.78	H
Fax Pages	2.50	H
Teraview Search Fees	9.00	H
Teraview Service Charge	20.00	H
Westlaw Searches	<u>64.00</u>	H

Total Taxable Disbursements 198.08

Total Disbursements 329.08

Total Fees and Disbursements 22,291.58

HST on Fees and Taxable Disbursements 2,880.88

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Re: New Food Classics

March 31, 2013
Invoice # 696970768
File No: 028285/000002
Page 9

TOTAL THIS INVOICE

\$ 25,172.46

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais

Borden Ladner Gervais LLP
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FTI Consulting Canada Inc.
 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

May 14, 2013

Invoice # 696980812

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to April 30, 2013 in connection with the above matter as described in the attached.

Fees	\$ 13,783.50
Disbursements	74.32
HST on Fees and Taxable Disbursements	1,801.52
	<hr/>
Total this Invoice	<u>\$ 15,659.34</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

May 14, 2013
 Invoice # 696980812
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2013

Apr 1, 2013	E.F.B. Lamek	0.40	Receipt and review letter from Mark Frederick; email to Stieber and Engen re same; email to counsel to buyer of 13A Street.
Apr 1, 2013	M.B. Shopiro	0.30	Reviewing report and coordination with Stella Krutkiewicz.
Apr 2, 2013	L.M. Kwinter	0.20	Email to E. Lamek x 2.
Apr 2, 2013	L.M. Kwinter	0.30	Email from J. Engen and telephone attendance with J. Engen.
Apr 2, 2013	L.M. Kwinter	0.10	Telephone attendance with Mark Kortbeek.
Apr 2, 2013	L.M. Kwinter	0.30	Telephone attendance with A. Roop Survey.
Apr 2, 2013	L.M. Kwinter	0.50	Email to J. Engen.
Apr 2, 2013	E.F.B. Lamek	1.10	Emails with Engen and call with Adam Slavens regarding template real property APS relating to 13A Street; update email with Engen regarding D&O Claims Process.
Apr 3, 2013	L.M. Kwinter	0.50	Telephone attendance with Eryn Gibbs x 2; email to Eryn Gibbs.
Apr 4, 2013	L.M. Kwinter	0.40	Email to Eryn Gibbs of Global and telephone attendance with and email to Mark Kortbeek.
Apr 5, 2013	L.M. Kwinter	0.10	Email from Global Surveys.
Apr 5, 2013	L.M. Kwinter	0.30	Email from Eryn Gibbs and review revised sketch plan.
Apr 8, 2013	L.M. Kwinter	0.20	Email to Jamie Engen.
Apr 8, 2013	L.M. Kwinter	0.50	Email to M. Kortbeek review draft Option to Purchase Agreement.
Apr 8, 2013	E.F.B. Lamek	1.40	Discussions with C. Fell regarding tomorrow's motion; emails with C. Prophet re same; drafting letter to counsel to 13A Street buyer regarding Permitted Encumbrance.
Apr 9, 2013	E.F.B. Lamek	1.80	Attend court hearing for approval of D&O Charge claims procedure and Termination of CCAA proceedings; follow up call with Cliff Prophet regarding updates on Brandon Street; distributions, insurance.
Apr 10, 2013	E.F.B. Lamek	0.30	Email with counsel to 13A Street buyer regarding his client's ability to clear expired registration from Title.
Apr 11, 2013	E.F.B. Lamek	0.40	Emails regarding responding to letter from Seapark Drive buyer.

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May 14, 2013

Invoice # 696980812

File No: 028285/000002

Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Apr 15, 2013	E.F.B. Lamek	0.50	Call with Jamie Engen regarding Brandon Street premises; emails with Stieber regarding my letter to Mark Frederick.
Apr 16, 2013	E.F.B. Lamek	1.70	Reviewing background documents and communications; dictating letter to John Kranjc regarding terms of 15 Seapark sale; emails with Engen regarding approval of same.
Apr 17, 2013	L.M. Kwinter	0.10	Email to Mark Kortbeek.
Apr 17, 2013	E.F.B. Lamek	1.50	Revising letter to John Kranjc regarding terms of 15 Seapark Sale and circulating for client comment/approval; sending to Kranjc; call from Tom Kent; call to Larry Kwinter.
Apr 18, 2013	L.M. Kwinter	0.30	Email from and to E. Lamek and telephone attendance with Junior Del Brocco.
Apr 18, 2013	L.M. Kwinter	0.20	Email from E. Lamek and email to Ed Lamek.
Apr 18, 2013	L.M. Kwinter	0.20	Email from Mark Kortbeek and email to M. Kortbeek.
Apr 19, 2013	L.M. Kwinter	0.40	Telephone attendance with Thomas Kent.
Apr 19, 2013	L.M. Kwinter	0.10	Telephone attendance with Edmond Lamek.
Apr 19, 2013	L.M. Kwinter	0.20	Email from and to Edmond Lamek.
Apr 19, 2013	L.M. Kwinter	0.10	Email from Mark Kortbeek.
Apr 19, 2013	E.F.B. Lamek	0.30	Call from Larry Kwinter and call Jamie Engen regarding hole in Brandon Street demising wall.
Apr 21, 2013	L.M. Kwinter	0.20	Email to Edmond Lamek and email from Jamie Engen.
Apr 22, 2013	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen.
Apr 23, 2013	L.M. Kwinter	0.30	Telephone attendance with Mark Kortbeek.
Apr 23, 2013	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen.
Apr 23, 2013	L.M. Kwinter	0.10	Email to Jamie Engen.
Apr 23, 2013	L.M. Kwinter	0.40	Conference with Mark Kortbeek.
Apr 26, 2013	L.M. Kwinter	0.20	Telephone attendance with Mark Kortbeek.
Apr 26, 2013	L.M. Kwinter	0.30	Email from Mark Kortbeek and email to Jamie Engen.
Apr 30, 2013	L.M. Kwinter	0.20	Telephone attendance with Laura Flaman of Triovest and email from Laura Flaman.
Apr 30, 2013	L.M. Kwinter	0.20	Email from and to Jamie Engen.
Apr 30, 2013	L.M. Kwinter	0.10	Email to Laura Flaman.
Apr 30, 2013	L.M. Kwinter	0.50	Conference with Jamie Engen re meeting in Calgary with proposed purchaser; email from Laura Flaman x 2.

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GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

May 14, 2013
 Invoice # 696980812
 File No: 028285/000002
 Page 4

TO OUR FEES \$ 13,783.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L.M. Kwinter	7.90	\$ 645.00	\$ 5,095.50
E.F.B. Lamek	9.40	900.00	8,460.00
M.B. Shopiro	0.30	760.00	228.00
	<u>17.60</u>		<u>\$ 13,783.50</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$18.90	H
Courier	4.42	H
Land Titles - Searches	50.00	H
Remote Database Fee	1.00	H
	<u>74.32</u>	

Total Taxable Disbursements

74.32

Total Disbursements

74.32

Total Fees and Disbursements

13,857.82

HST on Fees and Taxable Disbursements

1,801.52

TOTAL THIS INVOICE

\$ 15,659.34

PAYABLE ON RECEIPT
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June 13, 2013

Invoice # 696988871
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to May 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 5,217.00
Disbursements	9.00
HST on Fees and Taxable Disbursements	679.38
	<hr/>
Total this Invoice	<u><u>\$ 5,905.38</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

June 13, 2013
 Invoice # 696988871
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to May 31, 2013

May 7, 2013	L.M. Kwinter	0.20	Email from and telephone attendance with Jamie Engen re May 16, 2013 meeting.
May 7, 2013	E.F.B. Lamek	0.30	Telephone calls and messages exchanged with Engen regarding Lloyds information requests and related matters; email with C. Fell re same.
May 8, 2013	E.F.B. Lamek	0.20	Emails with Logan Willis regarding D&O claims filed.
May 9, 2013	L.M. Kwinter	0.10	Email from J. Engen.
May 10, 2013	L.M. Kwinter	0.30	Telephone attendance with Thomas Kent re May 16, 2013 meeting and issue regarding electrical, plumbing and heat in building.
May 13, 2013	E.F.B. Lamek	0.20	Emails from C. Fell regarding D&O claims received by FTI.
May 14, 2013	E.F.B. Lamek	0.40	Reviewing D&O claims received thus far.
May 15, 2013	L.M. Kwinter	0.30	Email to Jamie Engen; telephone attendance with Jamie Engen.
May 16, 2013	L.M. Kwinter	0.20	Email from G. Albright x 2; email from J. Engen.
May 21, 2013	L.M. Kwinter	1.00	Conference with Jamie Engen, Blake O'Brien and Greg Albright.
May 21, 2013	L.M. Kwinter	0.20	Email to and telephone attendance with E. Lamek.
May 21, 2013	L.M. Kwinter	0.20	Email from E. Lamek and from G. Albright and Thomas Kent.
May 23, 2013	E.F.B. Lamek	0.50	Telephone call with Jamie Engen regarding Brandon Street sale and insurance claim issues.
May 27, 2013	L.M. Kwinter	0.20	Email from Thomas Kent re revised draft of Purchase Agreement.
May 27, 2013	E.F.B. Lamek	0.20	Emails regarding Amended Bid from Brandon Street Purchaser.
May 29, 2013	L.M. Kwinter	0.80	Review email and agreement from T. Kent.
May 29, 2013	L.M. Kwinter	0.30	Telephone attendance with Edmond Lamek.
May 29, 2013	L.M. Kwinter	0.30	Telephone attendance with T. Kent.
May 29, 2013	L.M. Kwinter	0.50	Email from T. Kent and email to Jamie Engen x 2.
May 29, 2013	E.F.B. Lamek	0.70	Telephone call with Larry Kwinter; call with Jamie Engen; email from Tom Kent; email from Logan Willis regarding D&O claims.

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GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

June 13, 2013
 Invoice # 696988871
 File No: 028285/000002
 Page 3

TO OUR FEES \$ 5,217.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
L.M. Kwinter	4.60	\$ 645.00	\$ 2,967.00
E.F.B. Lamek	2.50	900.00	2,250.00
	<u>7.10</u>		<u>\$ 5,217.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST	
Copies		\$9.00	H
Total Taxable Disbursements		<u>9.00</u>	
Total Disbursements			9.00
Total Fees and Disbursements			<u>5,226.00</u>
HST on Fees and Taxable Disbursements			<u>679.38</u>
TOTAL THIS INVOICE			<u>\$ 5,905.38</u>

PAYABLE ON RECEIPT
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July 15, 2013

Invoice # 696998837
Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to June 30, 2013 in connection with the above matter as described in the attached.

Fees	\$ 11,853.50
Disbursements	197.19
HST on Fees and Taxable Disbursements	1,566.59
	<hr/>
Total this Invoice	<u>\$ 13,617.28</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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July 15, 2013

Invoice # 696998837

File No: 028285/000002

Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to June 30, 2013

Jun 4, 2013	E.F.B. Lamek	1.00	Emails regarding D&O Claims Process; requests from Lloyds regarding CFIA interaction; call from Scott Crocco for MWS.
Jun 5, 2013	L.M. Kwinter	0.20	Email from Thomas Kent.
Jun 11, 2013	E.F.B. Lamek	2.80	Reviewing D&O Claims received with Caitlin Fell and call with Brendan Gray regarding proposed treatment of customer type claims and related issues; emails and discussions with Cliff Prophet regarding MWS Solutions Construction Lien Action.
Jun 17, 2013	S. Ingram	0.10	Receiving instructions from E. Lamek re terms for consent to set lien action down for trial.
Jun 17, 2013	L.M. Kwinter	0.10	Email from J. Engen.
Jun 17, 2013	L.M. Kwinter	0.10	Email from Thomas Kent.
Jun 17, 2013	E.F.B. Lamek	1.00	Email with Mark Frederick regarding Fasken's fees claim and other CFIA issues; call with David Cohen regarding MWS lift stay request; discussion with Sonny Ingram regarding what to consent to.
Jun 18, 2013	K. English	3.10	Research for L. Kwinter re FTI Consulting Easement Issue.
Jun 18, 2013	S. Ingram	1.30	Reviewing correspondence from Lien Claimant's counsel; reviewing statement of claim in lien action; considering potential lien defences and strategy for consent to lift stay to set lien action down for trial.
Jun 18, 2013	J.G.A. Kruger	0.60	Meeting regarding CCAA issues involving land in Calgary.
Jun 18, 2013	L.M. Kwinter	0.10	Email from Jamie Engen.
Jun 18, 2013	L.M. Kwinter	0.10	Email from Edmond Lamek.
Jun 18, 2013	L.M. Kwinter	0.30	Telephone attendance with Jamie Engen and telephone attendance with Edmond Lamek.
Jun 18, 2013	L.M. Kwinter	0.60	Telephone attendance with M. Kortbeek; telephone attendance with T. Kent (x2); email from M. Kortbeek; email to M. Kortbeek.
Jun 18, 2013	L.M. Kwinter	0.30	Conference with Kate English re research law on right to obtain easements.
Jun 18, 2013	L.M. Kwinter	0.10	Email from Thomas Kent.

PAYABLE ON RECEIPT

INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE

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July 15, 2013

Invoice # 696998837

File No: 028285/000002

Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Jun 18, 2013	E.F.B. Lamek	1.00	Emails with Engen and Kwinter regarding Kingsett/Brandon Street; telephone conversation with Kwinter regarding Kingsett; telephone discussion with Engen re same.
Jun 19, 2013	K. English	2.90	Research for L. Kwinter re Implied Easements.
Jun 19, 2013	S. Ingram	0.20	Discussing and considering with E. Lamek strategy for imposing terms on consent to lift stay in order to set lien action down for trial.
Jun 19, 2013	L.M. Kwinter	0.10	Email from Edmond Lamek.
Jun 19, 2013	L.M. Kwinter	0.40	Conference with Jamie Engen; conference with Kate English re Memo on right of easements.
Jun 19, 2013	E.F.B. Lamek	0.50	Emails with Scott Crocco and telephone conversation with Sonny Ingram regarding MWS Lien action consent.
Jun 20, 2013	K. English	1.30	Research for L. Kwinter re easements.
Jun 20, 2013	R. Gurofsky	1.00	Discussion with L. Kwinter re easement issue; review memo re implied easements.
Jun 20, 2013	L.M. Kwinter	0.50	Conference with Kate English.
Jun 20, 2013	L.M. Kwinter	1.30	Review memo and cases; conference with R. Gurofsky re court applications for right to easement; telephone attendance with Jamie Engen.
Jun 20, 2013	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen.
Jun 21, 2013	R. Gurofsky	1.00	Review case law re equitable easements.
Jun 28, 2013	L.M. Kwinter	0.30	Conference with R. Gurofsky and review cases.

TO OUR FEES

\$ 11,853.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
K. English	7.30	\$ 190.00	\$ 1,387.00
R. Gurofsky	2.00	390.00	780.00
S. Ingram	1.60	325.00	520.00

PAYABLE ON RECEIPT

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Page 4

FTI Consulting Canada Inc.
 Re: New Food Classics

J.G.A. Kruger	0.60	775.00	465.00
L.M. Kwinter	4.70	645.00	3,031.50
E.F.B. Lamek	6.30	900.00	5,670.00
	<u>22.50</u>		<u>\$ 11,853.50</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$40.20	H
Quicklaw Searches	129.99	H
Travel Expense (Taxable)	<u>27.00</u>	H

Total Taxable Disbursements 197.19

Total Disbursements 197.19

Total Fees and Disbursements 12,050.69

HST on Fees and Taxable Disbursements 1,566.59

TOTAL THIS INVOICE \$ 13,617.28

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August 14, 2013

Invoice # 697007188
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to July 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 7,948.50
Disbursements	16.15
HST on Fees and Taxable Disbursements	<u>1,035.41</u>
Total this Invoice	<u><u>\$ 9,000.06</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

August 14, 2013
 Invoice # 697007188
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to July 31, 2013

Jul 3, 2013	L.M. Kwinter	0.10	Email from Thomas Kent.
Jul 3, 2013	E.F.B. Lamek	0.30	Emails with Steiber regarding Frederick request for Fasken's fees (again).
Jul 5, 2013	L.M. Kwinter	0.10	Email from Edmond Lamek.
Jul 5, 2013	E.F.B. Lamek	0.30	Engaged emails with Murray Shopiro and Steve Steiber regarding registration of BMO Debenture.
Jul 9, 2013	S. Ingram	0.20	Receiving email from E. Lamek re consent to setting lien action down for trial; telephone call to E. Lamek re consent to setting action down.
Jul 10, 2013	S. Ingram	0.10	Sending email to E. Lamek re draft consent to set lien action down for trial.
Jul 10, 2013	E.F.B. Lamek	0.40	Reviewing and revising generic supplier D&O Claim form with C. Fell.
Jul 11, 2013	S. Ingram	0.30	Telephone call to and from E. Lamek re consent to set lien action down for trial; telephone call with E. Lamek re consent to set lien action down for trial.
Jul 16, 2013	R. Gurofsky	0.10	Emails with L. Kwinter re conference call.
Jul 16, 2013	L.M. Kwinter	0.20	Telephone attendance with Jamie Engen.
Jul 16, 2013	L.M. Kwinter	0.10	Email to R. Gurofsky x 2.
Jul 16, 2013	L.M. Kwinter	0.70	Email to Jamie Engen x 2; email from J. Engen; review K. English memo on law of implied easements.
Jul 16, 2013	E.F.B. Lamek	2.50	Letter to lawyer for MWS Solutions regarding Receiver's consent to setting CLA action down for trial; meeting with Jamie Engen and Caitlin Fell regarding D&O disallowances; MWS; Lloyds; customer insurance claims and related outstanding issues.
Jul 17, 2013	R. Gurofsky	0.10	Emails with L. Kwinter re call.
Jul 22, 2013	R. Gurofsky	1.40	Review easement memo; conference call with client and L. Kwinter re court application; discussion with L. Kwinter re timing; review court requirements.
Jul 22, 2013	L.M. Kwinter	0.10	Email to R. Gurofsky.
Jul 22, 2013	L.M. Kwinter	0.60	Conference with Jamie Engen and Robyn Gurofsky and review leases and file.
Jul 22, 2013	L.M. Kwinter	0.50	Telephone attendance with Thomas Kent.
Jul 22, 2013	L.M. Kwinter	0.20	Email from and to Edmond Lamek.

PAYABLE ON RECEIPT
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 Re: New Food Classics

August 14, 2013
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 Page 3

Jul 26, 2013	R. Gurofsky	1.90	Review receivership materials; review emails from T. Kent; telephone with L. Kwinter re purchasers' position; memo to file; review emails from L. Kwinter; telephone with T. Kent.
Jul 26, 2013	L.M. Kwinter	0.40	Email from Thomas Kent and Robyn Gurofsky; telephone attendance with and email to Robyn Gurofsky.
Jul 27, 2013	R. Gurofsky	0.50	Review correspondence and file material for affidavit.
Jul 28, 2013	R. Gurofsky	0.40	Review file documents re affidavit.
Jul 29, 2013	L.M. Kwinter	0.10	Email from E. Lamek.
Jul 29, 2013	L.M. Kwinter	0.20	Telephone call from E. Lamek.
Jul 29, 2013	L.M. Kwinter	0.20	Telephone call from M. Kartbeek.
Jul 29, 2013	E.F.B. Lamek	0.70	Call from Tom Kent; email exchanges with C. Fell regarding D&O; call with Larry Kwinter.

TO OUR FEES

\$ 7,948.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R. Gurofsky	4.40	\$ 390.00	\$ 1,716.00
S. Ingram	0.60	325.00	195.00
L.M. Kwinter	3.50	645.00	2,257.50
E.F.B. Lamek	4.20	900.00	3,780.00
	<u>12.70</u>		<u>\$ 7,948.50</u>

DISBURSEMENTS:

Taxable

Copies

G=GST; Q=QST; H=HST; P=PST
 \$16.15 H

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GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
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Toronto, ON, Canada M5H 3Y4
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blg.com

August 14, 2013
Invoice # 697007188
File No: 028285/000002
Page 4

FTI Consulting Canada Inc.
Re: New Food Classics

Total Taxable Disbursements	<u>16.15</u>
Total Disbursements	16.15
Total Fees and Disbursements	<u>7,964.65</u>
HST on Fees and Taxable Disbursements	<u>1,035.41</u>
TOTAL THIS INVOICE	<u>\$ 9,000.06</u>

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GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

September 22, 2013

Invoice # 697017955
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to August 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 13,656.00
Disbursements	158.77
HST on Fees and Taxable Disbursements	1,795.92
	<hr/>
Total this Invoice	<u>\$ 15,610.69</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: **EDMOND F. B. LAMEK**
 Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

September 22, 2013
 Invoice # 697017955
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to August 31, 2013

Aug 8, 2013	R. Gurofsky	1.10	Review receivership materials for affidavit and background and facts.
Aug 9, 2013	R. Gurofsky	0.10	Email to J. Engen re status of affidavit.
Aug 12, 2013	E.F.B. Lamek	0.40	Emails regarding producing BMO's security documents to Miller Thomson.
Aug 13, 2013	R. Gurofsky	6.20	Review receivership materials; review agreements and aerial photo; draft affidavit; discussion with L. Kwinter re application; email to J. Engen re affidavit; draft letter to P. Gordon re court appearance.
Aug 13, 2013	L.M. Kwinter	0.30	Conference with Robyn Gurofsky.
Aug 13, 2013	L.M. Kwinter	0.20	Email to Edmond Lamek.
Aug 13, 2013	E.F.B. Lamek	1.10	Telephone call with Tom Kent; email with Greg Albright; emails regarding producing BMO insurance documents to Lloyds.
Aug 16, 2013	R. Gurofsky	0.10	Emails with L.Kwinter re affidavit.
Aug 16, 2013	L.M. Kwinter	0.20	Review draft affidavit and email to R. Gurofsky.
Aug 19, 2013	R. Gurofsky	0.60	Telephone from L. Kwinter re affidavit; review comments on affidavit from J. Engen.
Aug 19, 2013	L.M. Kwinter	0.10	Email from Jamie Engen.
Aug 19, 2013	L.M. Kwinter	0.40	Conference with Robyn Gurofsky.
Aug 19, 2013	L.M. Kwinter	0.30	Email to J. Engen and E. Lamek x 2; email from J. Engen and from Edmond Lamek and email from and to Thomas Kent.
Aug 19, 2013	E.F.B. Lamek	0.40	Reviewing draft Brandon Street Easement affidavit.
Aug 20, 2013	R. Gurofsky	1.70	Email from E. Lamek re Affidavit; conference call with E. Lamek, L. Kwinter and J. Engen; discussion with L. Kwinter re next steps; revise affidavit; email to L. Kwinter re revised affidavit.
Aug 20, 2013	L.M. Kwinter	0.10	Telephone attendance with Thomas Kent.
Aug 20, 2013	L.M. Kwinter	0.20	Email from Edmond Lamek.
Aug 20, 2013	L.M. Kwinter	0.40	Review revisions from Jamie Engen and preparation for conference call.
Aug 20, 2013	L.M. Kwinter	0.60	Conference Jamie Engen, Edmond Lamek and R. Gurofsky.

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September 22, 2013
 Invoice # 697017955
 File No: 028285/000002
 Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Aug 20, 2013	E.F.B. Lamek	1.70	Reviewing draft Brandon Street Easement affidavit; drafting comments email memo; telephone call with Engen and Kwinter; emails regarding signing back offer.
Aug 21, 2013	R. Gurofsky	0.80	Emails from E. Lamek re leases; emails to E. Lamek re leases; email to L. Kwinter re leases; discussion with L. Kwinter re leases; review leases.
Aug 21, 2013	L.M. Kwinter	0.20	Telephone attendance with R. Gurofsky.
Aug 21, 2013	L.M. Kwinter	0.20	Telephone attendance with Thomas Kent re Offer to Purchase.
Aug 21, 2013	E.F.B. Lamek	0.50	Email exchange with Murray Shopiro regarding easement and currency of lease for which rent has never been invoiced.
Aug 21, 2013	M.B. Shopiro	0.30	Discussions with Edmond Lamek respecting practical approach to Calgary situation.
Aug 22, 2013	E.F.B. Lamek	1.70	Substantial revisions to Brandon Street easement affidavit.
Aug 26, 2013	E.F.B. Lamek	0.30	Email with Jamie Engen regarding dealings with Kingsett regarding Calgary easement, etc.
Aug 28, 2013	L.M. Kwinter	0.20	Email from Edmond Lamek.
Aug 28, 2013	L.M. Kwinter	0.20	Email from Thomas Kent and email from J. Engen.
Aug 29, 2013	E.F.B. Lamek	0.80	Emails with P. Bishop regarding Bank position on Lloyds settlement offer; call with Cliff Prophet re same.
Aug 30, 2013	E.F.B. Lamek	0.50	Call with Steve Stieber regarding his legal view on Lloyds settlement offer; email with P. Bishop re same.
Aug 31, 2013	R. Gurofsky	0.80	Review and incorporate affidavit comments into affidavit.

TO OUR FEES

\$ 13,656.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
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PAYABLE ON RECEIPT
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FTI Consulting Canada Inc.
 Re: New Food Classics

September 22, 2013
 Invoice # 697017955
 File No: 028285/000002
 Page 4

R. Gurofsky	11.40	\$ 390.00	\$ 4,446.00
L.M. Kwinter	3.60	645.00	2,322.00
E.F.B. Lamek	7.40	900.00	6,660.00
M.B. Shopiro	0.30	760.00	228.00
	<u>22.70</u>		<u>\$ 13,656.00</u>

DISBURSEMENTS:

<u>Taxable</u>	G=GST; Q=QST; H=HST; P=PST	
Copies	\$95.15	H
Land Titles - Searches	50.00	H
Long Distance - Telephone	10.62	H
Remote Database Fee	3.00	H
Total Taxable Disbursements	<u>158.77</u>	
Total Disbursements		158.77
Total Fees and Disbursements		<u>13,814.77</u>
HST on Fees and Taxable Disbursements		<u>1,795.92</u>
TOTAL THIS INVOICE		<u>\$ 15,610.69</u>

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001



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October 22, 2013

Invoice # 697028171
Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to September 30, 2013 in connection with the above matter as described in the attached.

Fees	\$ 9,759.00
Disbursements	56.95
HST on Fees and Taxable Disbursements	<u>1,276.07</u>
Total this Invoice	<u><u>\$ 11,092.02</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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October 22, 2013
 Invoice # 697028171
 File No: 028285/000002
 Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to September 30, 2013

Sep 4, 2013	R. Gurofsky	1.90	Review affidavit; email to L. Kwinter re revised affidavit; draft application; telephone from L. Kwinter re materials; telephone to court clerk re booking (voice message) email to S. Joseph re confirm booking.
Sep 4, 2013	L.M. Kwinter	0.20	Email from Robyn Gurofsky.
Sep 5, 2013	R. Gurofsky	0.20	Letter to the court re-scheduling application.
Sep 9, 2013	R. Gurofsky	0.20	Email from J. Engen re status; mail to L. Kwinter re response.
Sep 10, 2013	R. Gurofsky	0.20	Email to J. Engen re materials; telephone to L. Kwinter re status.
Sep 10, 2013	E.F.B. Lamek	0.40	Call with C. Fell regarding her discussion with Logan Willis about notices of disallowance of D&O Charge Claims.
Sep 11, 2013	E.F.B. Lamek	0.40	Email to D&O counsel regarding suggested amendment to notices of disallowances & D&O Charge claims.
Sep 17, 2013	L.M. Kwinter	0.30	Email from Thomas Kent and from Greg Albright; review restrictive covenant.
Sep 17, 2013	L.M. Kwinter	1.00	Review and revise Purchase Agreement re sale to Blake O'Brien's company.
Sep 18, 2013	R. Gurofsky	1.80	Telephone to L. Kwinter re application; meeting with L. Kwinter re issues facing application/settlement discussions; telephone with E. Lamek re issues facing application; reviewing application materials.
Sep 18, 2013	L.M. Kwinter	0.30	Conference with Robyn Gurofsky.
Sep 18, 2013	L.M. Kwinter	0.60	Preparation of Offer to Purchase with Blake O'Brien.
Sep 18, 2013	L.M. Kwinter	0.40	Conference with Edmond Lamek and Robyn Gurofsky.
Sep 18, 2013	L.M. Kwinter	0.20	Email from Jamie Engen and from Edmond Lamek.
Sep 18, 2013	E.F.B. Lamek	1.20	Emails with Engen and Kwinter regarding KS Ice restrictive covenant registration; reviewing D&O Notice with C. Fell; call with Larry Kwinter and Robyn Gurofsky re Brandon Street and Kingsett.
Sep 23, 2013	E.F.B. Lamek	0.60	Emails regarding BMO position on Lloyds settlement offer; discussion with Larry Kwinter regarding Brandon Street issues.

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October 22, 2013

Invoice # 697028171

File No: 028285/000002

Page 3

FTI Consulting Canada Inc.
 Re: New Food Classics

Sep 25, 2013	E.F.B. Lamek	0.50	Emails with Scott Crocco and Cliff Prophet regarding MWS/BMO priorities issues.
Sep 26, 2013	E.F.B. Lamek	1.70	Discussing MWS priority motion timetable with Scott Crocco and Cliff Prophet; attend 9:30 a.m. scheduling appointment before Mr. Justice Morawetz; emails with Engen regarding Federated Co-Operatives request.
Sep 27, 2013	L.M. Kwinter	0.10	Email from Edmond Lamek and Jamie Engen; email to Edmond Lamek.
Sep 27, 2013	E.F.B. Lamek	0.30	Emails regarding Brandon Street strategy call.
Sep 30, 2013	L.M. Kwinter	0.10	Email from E. Lamek and Jamie Engen; email to E. Lamek.
Sep 30, 2013	L.M. Kwinter	0.40	Conference with Edmond Lamek and Jamie Engen.
Sep 30, 2013	E.F.B. Lamek	1.30	Conference call with Jamie Engen and Larry Kwinter regarding Brandon Street strategy and next steps; emails with C. Fell regarding Seapark Drive priorities motion report.

TO OUR FEES

\$ 9,759.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R. Gurofsky	4.30	\$ 390.00	\$ 1,677.00
L.M. Kwinter	3.60	645.00	2,322.00
E.F.B. Lamek	6.40	900.00	5,760.00
	<u>14.30</u>		<u>\$ 9,759.00</u>

DISBURSEMENTS:

Taxable

Copies

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\$20.95 H

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FTI Consulting Canada Inc.
 Re: New Food Classics

October 22, 2013
 Invoice # 697028171
 File No: 028285/000002
 Page 4

Fax Pages	15.00	H	
Land Titles - Searches	20.00	H	
Remote Database Fee	1.00	H	
	<u>56.95</u>		
Total Taxable Disbursements			
			<u>56.95</u>
Total Disbursements			
			<u>9,815.95</u>
Total Fees and Disbursements			
			<u>1,276.07</u>
HST on Fees and Taxable Disbursements			
			<u>\$ 11,092.02</u>
TOTAL THIS INVOICE			

PAYABLE ON RECEIPT
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GST/HST REGISTRATION # R869096974RT0001



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 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

November 26, 2013

Invoice # 697039128
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to October 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 8,659.50
Disbursements	788.26
HST on Fees and Taxable Disbursements	<u>1,228.22</u>
Total this Invoice	<u><u>\$ 10,675.98</u></u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

EDMOND F. B. LAMEK

By:

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
 Re: New Food Classics

November 26, 2013
 Invoice # 697039128
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to October 31, 2013

Oct 2, 2013	L.M. Kwinter	0.30	Conference with Eryn Gibbs of Global (x2); telephone attendance with Greg Albright; telephone attendance with Jamie Engen.
Oct 3, 2013	L.M. Kwinter	0.20	Email to G. Albright and Eryn Gibbs.
Oct 3, 2013	E.F.B. Lamek	0.50	Reviewing first draft of draft Seapark/MWS report with C. Fell; emails with Kwinter regarding Brandon Street survey.
Oct 4, 2013	E.F.B. Lamek	0.50	Emails regarding Lloyd settlement; discuss sixth report with C. Fell.
Oct 7, 2013	E.F.B. Lamek	0.30	Reviewing draft sixth report.
Oct 8, 2013	R. Gurofsky	0.30	Review emails re cost of survey.
Oct 8, 2013	L.M. Kwinter	0.20	Telephone attendance with Eryn Gibbs; email from Jamie Engen.
Oct 8, 2013	E.F.B. Lamek	2.80	Revising Receiver's Sixth Report, discussing with C. Fell; emails with Engen and BLG Calgary regarding Brandon Street.
Oct 9, 2013	L.M. Kwinter	0.20	Email to Eryn Gibbs.
Oct 10, 2013	E.F.B. Lamek	1.30	Emails and telephone calls with C. Fell regarding Receiver's Report relating MWS/BMO; emails with FTI regarding D&O Charge claims process; call with Engen regarding Insurance settlement approval motion.
Oct 11, 2013	E.F.B. Lamek	1.20	Reviewing form of Notice of Motion and discussing service list and other procedural issues and D&O Charge claims process with C. Fell.
Oct 15, 2013	E.F.B. Lamek	0.70	Emails with C. Fell regarding Willis/Osborne comments on D&O Charge disallowances and court ordered procedure.
Oct 16, 2013	E.F.B. Lamek	0.40	Calls with Cliff Prophet regarding MWS Solutions Construction Lien priority issues.
Oct 22, 2013	E.F.B. Lamek	0.40	Exchange of emails with FTI regarding TD Bank questions regarding Insurance Settlement.
Oct 23, 2013	R. Gurofsky	0.20	Telephone from T. Kent re status.
Oct 24, 2013	R. Gurofsky	0.20	Review of emails from J. Engen and L. Kwinter re survey; email to L. Kwinter re T. Kent telephone call.
Oct 24, 2013	L.M. Kwinter	0.30	Telephone call from Eryn Gibbs.

PAYABLE ON RECEIPT
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 Re: New Food Classics

November 26, 2013
 Invoice # 697039128
 File No: 028285/000002
 Page 3

Oct 24, 2013	L.M. Kwinter	0.40	Email from Eryn Gibbs, email from Jamie Engen, review revised proposal and email to Eryn Gibbs.
Oct 25, 2013	L.M. Kwinter	0.10	Email from Eryn Gibbs.

TO OUR FEES

\$ 8,659.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R. Gurofsky	0.70	\$ 390.00	\$ 273.00
L.M. Kwinter	1.70	645.00	1,096.50
E.F.B. Lamek	8.10	900.00	7,290.00
	<u>10.50</u>		<u>\$ 8,659.50</u>

DISBURSEMENTS:

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	\$79.50	H
Miscellaneous Expense - PAYEE: Global Raymac Surveys; REQUEST#: 1077896; DATE: 10/15/2013. Invoice 31279 for May 8, 2013 - Fee for subdivision plan	708.76	H
	<u>788.26</u>	

Total Taxable Disbursements

788.26

Total Disbursements

788.26

Total Fees and Disbursements

9,447.76

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FTI Consulting Canada Inc.
Re: New Food Classics

November 26, 2013
Invoice # 697039128
File No: 028285/000002
Page 4

HST on Fees and Taxable Disbursements

1,228.22

TOTAL THIS INVOICE

\$ 10,675.98

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December 31, 2013

Invoice # 697064893

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to December 31, 2013 in connection with the above matter as described in the attached.

Fees	\$ 8,701.50
Disbursements	1,378.61
HST on Fees and Taxable Disbursements	1,310.42
	<hr/>
Total this Invoice	<u>\$ 11,390.53</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: **EDMOND F. B. LAMEK**

Edmond F.B. Lamek



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FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2013
Invoice # 697064893
File No: 028285/000002
Page 2

PROFESSIONAL SERVICES RENDERED to December 31, 2013

Nov 7, 2013	E.F.B. Lamek	0.50	Telephone calls with Scott Crocco and Cliff Prophet regarding Seapark Drive.
Nov 14, 2013	L.M. Kwinter	0.10	Email from Eryn Gibbs.
Nov 15, 2013	R. Gurofsky	0.10	Email from L. Kwinter re: survey invoice.
Nov 15, 2013	L.M. Kwinter	0.40	Telephone attendance with Eryn Gibbs; email to Edmond Lamek; email from Eryn Gibbs regarding building encroachments; email from Edmond Lamek.
Nov 18, 2013	R. Gurofsky	0.20	Emails from J. Engen and L. Kwinter re: PRP on Brandon Street.
Nov 18, 2013	L.M. Kwinter	0.10	Email to and from Jamie Engen.
Nov 18, 2013	E.F.B. Lamek	1.30	Emails regarding adjournment of MWS BMO motion to January; begin assembling materials for insurance settlement approval motion and related relief.
Nov 19, 2013	R. Gurofsky	0.10	Review emails from J. Engen and L. Kwinter.
Nov 20, 2013	R. Gurofsky	0.10	Emails re RPR.
Nov 20, 2013	L.M. Kwinter	0.20	Email from Mark Kortbeek; email to paralegal regarding wire transfer.
Nov 20, 2013	E.F.B. Lamek	1.30	Begin working on Report for approval of insurance settlement; emails regarding Brandon Street; email to FTI regarding additional relief to be sought on Insurance Settlement motion.
Nov 21, 2013	L.M. Kwinter	0.30	Email from Jamie Engen (x2); email to Jamie Engen (x2) regarding KS Ice position.
Nov 22, 2013	R. Gurofsky	0.10	Email from L. Kwinter re: demising wall location and sketch.
Nov 22, 2013	L.M. Kwinter	0.60	Correspondence with Eryn Gibbs and review Real Property Report; email to Jamie Engen; email from Jamie Engen; telephone attendance with J. Engen; email from Edmond Lamek.
Nov 22, 2013	E.F.B. Lamek	1.30	Working on Insurance Settlement Report to Court.
Nov 26, 2013	E.F.B. Lamek	2.00	Working on Seventh Report to Court (re Insurance Settlement and Distributions).
Nov 27, 2013	E.F.B. Lamek	0.50	Working on Seventh Report.
Nov 28, 2013	L.M. Kwinter	0.10	Telephone attendance with Eryn Gibbs of Global Raymac.

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GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

December 31, 2013
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 File No: 028285/000002
 Page 3

Nov 28, 2013	L.M. Kwinter	0.20	Email from Eryn Gibbs of Global Raymac and review title.
Dec 10, 2013	L.M. Kwinter	0.20	Email from Mark Kortbeek; telephone attendance with Gary Beres.
Dec 11, 2013	L.M. Kwinter	0.20	Telephone attendance with Gary Beres (x2).
Dec 11, 2013	L.M. Kwinter	0.10	Email to Jamie Engen.
Dec 16, 2013	L.M. Kwinter	0.40	Email from Thomas Kent; email from Doug Neufeld.
Dec 17, 2013	L.M. Kwinter	0.60	Telephone attendance with Jamie Engen regarding property deficiencies based on RPR and need to set up meeting with Blake O'Brien; obtain and review corporate registry search on NFC; telephone attendance with J. Engen and email to J. Engen regarding NFC to be struck in Alberta in 2014; email from E. Lamek.

TO OUR FEES

\$ 8,701.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R. Gurofsky	0.60	\$ 390.00	\$ 234.00
L.M. Kwinter	3.50	645.00	2,257.50
E.F.B. Lamek	6.90	900.00	6,210.00
	<u>11.00</u>		<u>\$ 8,701.50</u>

DISBURSEMENTS:

Taxable

	G=GST; Q=QST; H=HST; P=PST	
Agent's Account	\$1,354.01	H
Copies	21.60	H
Corporate Registry Search	3.00	H

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
T 416.367.6000 F 416.367.6749
blg.com

FTI Consulting Canada Inc.
Re: New Food Classics

December 31, 2013
Invoice # 697064893
File No: 028285/000002
Page 4

Total Taxable Disbursements	<u>1,378.61</u>	
Total Disbursements		1,378.61
Total Fees and Disbursements		<u>10,080.11</u>
HST on Fees and Taxable Disbursements		<u>1,310.42</u>
TOTAL THIS INVOICE		<u>\$ 11,390.53</u>

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

April 17, 2014

Invoice # 697089081

Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to March 31, 2014 in connection with the above matter as described in the attached.

Fees	\$ 8,701.00
Disbursements	12.77
HST on Fees and Taxable Disbursements	1,132.79
	<hr/>
Total this Invoice	<u>\$ 9,846.56</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: **EDMOND F. B. LAMEK**

Edmond F.B. Lamek



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
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 Toronto, ON, Canada M5H 3Y4
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 blg.com

April 17, 2014

Invoice # 697089081

File No: 028285/000002

Page 2

FTI Consulting Canada Inc.
 Re: New Food Classics

PROFESSIONAL SERVICES RENDERED to March 31, 2014

Jan 9, 2014	L.M. Kwinter	0.10	Email from Jamie Engen.
Jan 10, 2014	E.F.B. Lamek	1.30	Working on Receiver's Report regarding Insurance Settlement and related outstanding matters.
Jan 13, 2014	L.M. Kwinter	0.10	Email from Thomas Kent.
Jan 20, 2014	E.F.B. Lamek	0.40	Emails regarding MWS Construction Lien litigation.
Jan 21, 2014	E.F.B. Lamek	1.30	Calls and emails with Cliff Prophet of Gowlings regarding MWS contracts and emails with Scott Crocco relating to same issues.
Jan 22, 2014	E.F.B. Lamek	0.50	Exchange of emails with FTI regarding Bucket O'Burgers trademark assignment and revisions to same.
Jan 27, 2014	L.M. Kwinter	0.10	Email from Jamie Engen.
Jan 27, 2014	E.F.B. Lamek	0.50	Emails with C. Fell and P. Bishop regarding MWS settlement and cost decision; emails with Del Brocco regarding steps towards a distribution to BMO.
Jan 28, 2014	L.M. Kwinter	0.20	Correspondence with Thomas Kent.
Feb 4, 2014	E.F.B. Lamek	0.40	Emails with C. Fell regarding draft Seventh Report and related BMO distribution matters.
Feb 5, 2014	L.M. Kwinter	0.30	Telephone attendance with Jamie Engen; email from Thomas Kent.
Feb 11, 2014	E.F.B. Lamek	2.20	Reviewing and revising draft Seventh Report of the Receiver; discussing my changes with C. Fell.
Feb 19, 2014	E.F.B. Lamek	0.40	Emails exchanged with C. Fell and P. Bishop regarding distribution motion.
Feb 20, 2014	L.M. Kwinter	0.10	Email from Jamie Engen and email to J. Engen.
Feb 21, 2014	L.M. Kwinter	0.40	Review file and Offer to Purchase; preparation of demand letter for prospective purchaser to remove chattels and personal property from the lands and building and email to Jamie Engen.
Feb 22, 2014	R. Gurofsky	0.40	Review letter from Receiver; draft comments on letter; email to L. Kwinter re: revised letter with proposed comments.
Feb 24, 2014	L.M. Kwinter	0.20	Review and revise letter to prospective purchaser and email to Jamie Engen.
Feb 25, 2014	L.M. Kwinter	0.30	Email from Jamie Engen (x2); email from and to Edmond Lamek.

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

April 17, 2014
 Invoice # 697089081
 File No: 028285/000002
 Page 3

Mar 5, 2014	E.F.B. Lamek	0.50	Call with Cliff Prophet regarding Calgary Brandon Street Lands situation.
Mar 24, 2014	L.M. Kwinter	0.20	Email to Jamie Engen.
Mar 25, 2014	L.M. Kwinter	0.20	Email from Jamie Engen; email to T. Kent.

TO OUR FEES

\$ 8,701.00

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
R. Gurofsky	0.40	\$ 415.00	\$ 166.00
L.M. Kwinter	2.20	675.00	1,485.00
E.F.B. Lamek	7.50	940.00	7,050.00
	<u>10.10</u>		<u>\$ 8,701.00</u>

DISBURSEMENTS:

<u>Taxable</u>		G=GST; Q=QST; H=HST; P=PST
Copies		\$1.55 H
Courier		11.22 H
Total Taxable Disbursements		<u>12.77</u>
Total Disbursements		12.77

Total Fees and Disbursements

8,713.77

HST on Fees and Taxable Disbursements

1,132.79

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
 GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
Lawyers | Patent & Trade-mark Agents
Scotia Plaza, 40 King St W
Toronto, ON, Canada M5H 3Y4
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blg.com

FTI Consulting Canada Inc.
Re: New Food Classics

April 17, 2014
Invoice # 697089081
File No: 028285/000002
Page 4

TOTAL THIS INVOICE

\$ 9,846.56

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT001



Borden Ladner Gervais LLP
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 blg.com

FTI Consulting Canada Inc.
 TD Waterhouse Tower
 79 Wellington Street West
 Suite 2010, PO Box 104
 Toronto, ON M5K 1G8

May 29, 2014

Invoice # 697101239
 Page 1

Attention: Paul Bishop

Re: New Food Classics

File No: 028285/000002

PROFESSIONAL SERVICES rendered to April 30, 2014 in connection with the above matter as described in the attached.

Fees	\$ 23,899.50
Disbursements	250.17
HST on Fees and Taxable Disbursements	3,138.29
	<hr/>
Total this Invoice	<u>\$ 27,287.96</u>

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: 
 Edmond F.B. Lamek



Borden Ladner Gervais LLP
 Lawyers | Patent & Trade-mark Agents
 Scotia Plaza, 40 King St W
 Toronto, ON, Canada M5H 3Y4
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 blg.com

FTI Consulting Canada Inc.
 Re: New Food Classics

May 29, 2014
 Invoice # 697101239
 File No: 028285/000002
 Page 2

PROFESSIONAL SERVICES RENDERED to April 30, 2014

Apr 2, 2014	E.F.B. Lamek	1.30	Engaged emails with Jamie Engen regarding Versacold flood claim; reviewing draft Blake Agreement of Purchase and Sale.
Apr 3, 2014	E.F.B. Lamek	0.40	Reviewing Brandon Street revised Offer.
Apr 4, 2014	E.F.B. Lamek	0.60	Exchange of emails with Jamie Engen regarding Versacold, Albright, Blake.
Apr 7, 2014	E.F.B. Lamek	0.30	Telephone call with Murray Shopiro regarding Brandon Street Agreement of Purchase and Sale.
Apr 9, 2014	L.M. Kwinter	1.70	Email from Edmond Lamek; review and revise Offer to Purchase review real property report for encroachments and rights of way; review titles to property.
Apr 9, 2014	E.F.B. Lamek	0.80	Telephone call with Larry Kwinter regarding Blake offer for Brandon Street and related matters; emails with Jamie Engen re Versacold claim.
Apr 10, 2014	L.M. Kwinter	0.30	Email to and telephone attendance with Edmond Lamek and review Offer to Purchase.
Apr 10, 2014	E.F.B. Lamek	1.10	Emails with Paul Bishop and Jamie Engen regarding draft Agreement of Purchase and Sale Section 5.1(c) and review of related documentation (1974, 1979 leases, etc.).
Apr 10, 2014	K.L. Milani	0.10	Conference with L. Kwinter.
Apr 11, 2014	E.F.B. Lamek	1.00	Call with Tom Kent regarding language in the draft Agreement of Purchase and Sale that is unclear and related matters; reporting email with FTI Consulting.
Apr 14, 2014	L.M. Kwinter	1.00	Review Purchase Agreement; review 1970 lease and 1974 lease with respect to KS Ice lands; review RPR; conference with K. Milani.
Apr 14, 2014	E.F.B. Lamek	0.40	Email with Jamie Engen; email to adjuster for Versacold.
Apr 14, 2014	K.L. Milani	0.60	Review filed documents; conference with L. Kwinter; update searches.
Apr 15, 2014	K.L. Milani	1.20	Review sale agreement.

PAYABLE ON RECEIPT
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 GST/HST REGISTRATION # R869096974RT0001



Borden Ladner Gervais LLP
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FTI Consulting Canada Inc.
 Re: New Food Classics

May 29, 2014
 Invoice # 697101239
 File No: 028285/000002
 Page 3

Apr 16, 2014	E.F.B. Lamek	1.50	Emails with Engen and Haghiri regarding Cargill deposit monies and demand therefor; working on revisions to Brandon Street APS per my discussion with Thomas Kent.
Apr 17, 2014	L.M. Kwinter	0.50	Telephone from K. Milani; email from K. Milani and review Edmond Lamek's revisions to Offer to Purchase.
Apr 17, 2014	E.F.B. Lamek	2.00	Revising Brandon Street Agreement of Purchase and Sale.
Apr 17, 2014	K.L. Milani	1.10	Review various corporate and land titles searches, leases and plans; review correspondence from E. Lamek.
Apr 17, 2014	K.L. Milani	0.20	Conference with L. Kwinter.
Apr 20, 2014	L.M. Kwinter	1.00	Review and revise Offer to Purchase from Blake O'Brian.
Apr 21, 2014	L.M. Kwinter	1.20	Review and revise Offer to Purchase; review updated titles and email to K. Milani; email from Edmond Lamek.
Apr 21, 2014	E.F.B. Lamek	1.50	Emails from Jamie Engen and Julie Haghiri regarding Cargill demand for release; reviewing form of proposed release and substantially revising/narrowing it to deal with returned Deposit Only; follow up emails with Jamie Engen and Julie Haghiri.
Apr 22, 2014	E.F.B. Lamek	2.00	Telephone call with Kathy Milani; exchange of emails with Thomas Kent; email to Jakub Ksiazek regarding possible Enmax claim; conference call with Jamie Engen and Sean Collins of McCarthys (Calgary) regarding Versacold damages claim and possible insurance adjuster arrangements.
Apr 22, 2014	K.L. Milani	0.80	Conference with E. Lamek; review document comments of L. Kwinter.

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

May 29, 2014
 Invoice # 697101239
 File No: 028285/000002
 Page 4

Apr 23, 2014	J.D. Ksiazek	2.00	E-mail with Mr. Kwinter regarding Enmax issue; discussion with Mr. Kwinter regarding notice; e-mail with Mr. Kruger regarding same; voicemail message to Mr. Lamek regarding notice to Enmax; telephone conversation with Mr. Kwinter; telephone conversation with Mr. Lamek; discussion with Mr. Kruger regarding notice and insolvency proceedings; e-mail with Mr. Lamek regarding letter to Enmax and City of Calgary; preparing letter to Enmax and City of Calgary; revising letter to Enmax and City of Calgary; e-mail with Mr. Lamek and Ms. Milani regarding same.
Apr 23, 2014	E.F.B. Lamek	1.60	Exchange of emails with Jakub Ksiazek and Jamie Engen regarding notification to Enmax regarding Brandon Street Flood; discussion with Kathy Milani re proposed sale and notification to Enmax.
Apr 24, 2014	J.D. Ksiazek	0.40	Telephone conversation with Ms. Milani regarding notice to the City of Calgary and Enmax regarding flood; meeting with Ms. Milani regarding notice letter; revising letter to City of Calgary and Enmax; e-mail with Mr. Lamek and Ms. Milani regarding same.
Apr 24, 2014	E.F.B. Lamek	0.70	Revising draft notice letter to Enmax/Calgary; emails regarding call with T. Kent.
Apr 24, 2014	K.L. Milani	0.30	Review draft letter to City; conference with J. Ksiazek.
Apr 24, 2014	K.L. Milani	0.20	Conference with J. Ksiazek.
Apr 25, 2014	J.D. Ksiazek	0.80	Revising letter to City of Calgary and Enmax; e-mail with Mr. Lamek and Ms. Milani regarding same; telephone conversation with Ms. Milani.
Apr 25, 2014	E.F.B. Lamek	0.80	Call with Thomas Kent and Kathy Milani regarding Brandon Street agreement of purchase and sale and flood issues; emails with Jamie Engen and Jakub Ksiazek regarding Enmax letter timing.
Apr 25, 2014	K.L. Milani	0.10	Review revised letter to City.
Apr 25, 2014	K.L. Milani	0.40	Conference call with purchaser's counsel; conference with J. Ksiazek.
Apr 28, 2014	J.D. Ksiazek	0.10	E-mail with Mrs. Jones regarding delivery of letters to City of Calgary and Enmax.

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
 GST/HST REGISTRATION # R869096974RT0001



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FTI Consulting Canada Inc.
 Re: New Food Classics

May 29, 2014
 Invoice # 697101239
 File No: 028285/000002
 Page 5

Apr 30, 2014 E.F.B. Lamek 0.50 Exchange of emails with Jamie Engen regarding Blake's request to turn on power to premises so he can remove wet items.

TO OUR FEES

\$ 23,899.50

FEE SUMMARY

<u>Timekeeper</u>	<u>Hours</u>	<u>Avg. Rate/Hr.</u>	<u>Amount</u>
J.D. Ksiazek	3.30	\$ 490.00	\$ 1,617.00
L.M. Kwinter	5.70	675.00	3,847.50
E.F.B. Lamek	16.50	940.00	15,510.00
K.L. Milani	5.00	585.00	2,925.00
	<u>30.50</u>		<u>\$ 23,899.50</u>

DISBURSEMENTS:

Non-Taxable

Land Titles - Registrations \$9.00

Total Non-Taxable Disbursements 9.00

Taxable

G=GST; Q=QST; H=HST; P=PST

Copies	97.15	H
Corporate Registry Search	15.00	H
Courier	32.77	H
Court Runner Delivery Charge	2.25	H
Land Titles - Searches	86.00	H
Remote Database Fee	8.00	H
	<u>241.17</u>	

Total Taxable Disbursements

241.17

PAYABLE ON RECEIPT
 INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
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Lawyers | Patent & Trade-mark Agents
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Toronto, ON, Canada M5H 3Y4
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FTI Consulting Canada Inc.
Re: New Food Classics

May 29, 2014
Invoice # 697101239
File No: 028285/000002
Page 6

Total Disbursements	250.17
Total Fees and Disbursements	<u>24,149.67</u>
HST on Fees and Taxable Disbursements	<u>3,138.29</u>
TOTAL THIS INVOICE	<u>\$ 27,287.96</u>

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 1.3% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0001

BANK OF MONTREAL

and

NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P., NEW FOOD CLASSICS and
NFC LAND HOLDINGS CORP.

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

Proceeding commenced at **TORONTO**

AFFIDAVIT OF EDMOND F.B. LAMEK
(Sworn June 9, 2014)

BORDEN LADNER GERVAIS LLP
Barristers and Solicitors
40 King Street West
Toronto, on M5H 3Y4

EDMOND F. B. LAMEK ~ LSUC #33338U
Tel: 416 367 6311
Fax: 416 361 2436
elamek@blg.com

Solicitors for FTI Consulting Canada Inc., Court Appointed
Receiver of NFC ACQUISITION GP INC., NFC
ACQUISITION CORP., NFC LAND HOLDINGS CORP. and
NEW FOOD CLASSICS

APPENDIX "H"

Court File No.: CV12-9616-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

BANK OF MONTREAL

Applicant

- and -

**NFC ACQUISITION GP INC., NFC ACQUISITION CORP.
NFC ACQUISITION L.P.,
NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.**

Respondents

**AFFIDAVIT OF MARC WASSERMAN
SWORN JUNE 10, 2014**

I, Marc Wasserman, of the City of Toronto, Province of Ontario, MAKE OATH
AND SAY:

1. I am a partner in the law firm of Osler, Hoskin & Harcourt LLP ("**Osler**"), solicitors to FTI Consulting Canada Inc. ("**FTI**") in its capacity as receiver (the "**Receiver**") of NFC Acquisition GP Inc., NFC Acquisition Corp., NFC Acquisition L.P., New Food Classics and NFC Land Holdings Corp. ("**NFC**"). I am the partner responsible for the services rendered to the Receiver discussed herein. Accordingly, I have knowledge of matters hereinafter deposed to.
2. Attached hereto collectively as **Exhibit "A"** are redacted copies of the Statements of Account of Osler in respect of services rendered to FTI in respect of the within

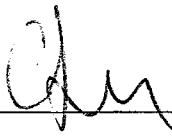
proceedings for the period ending February 24, 2014. During the period from November 27, 2012 to May 31, 2014 (the “**Billing Period**”), the total fees billed by Osler were \$67,059.00, plus disbursements of \$2,467.76 and applicable taxes of \$8,988.95, for an aggregate amount of \$78,515.71.

3. As set out in the following table, 169.2 hours were incurred by Osler personnel during the Billing Period, resulting in an average hourly rate of \$396.00 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
Caitlin Fell – November 27, 2012 to December 18, 2012	26.3	355
Caitlin Fell – January 7, 2013 to December 3, 2013	109.8	400
Caitlin Fell – January 13, 2014 to February 24, 2014	32.1	425
Paraprofessional	1.0	160

4. The activities detailed in the statements of account attached as Exhibit “A” accurately reflect the services provided by Osler (the “**Osler Accounts**”) and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.
5. Osler has been paid in full in respect of the fees and disbursements (and applicable taxes) of the Osler Accounts.

This is **Exhibit "A"** to the
Affidavit of Marc Wasserman sworn before me, this 10th day of
June, 2014.

A handwritten signature in black ink, appearing to be 'C. M.', is written over a horizontal line.

A Commissioner for taking Affidavits, etc.

EXHIBIT "A"

Osler, Hoskin & Harcourt LLP
 1 First Canadian Place
 PO BOX 50
 Toronto ON M5X 1B8
 CANADA
 416.362.2111 MAIN
 416.862.6666 FACSIMILE

OSLER

Marc Wasserman, Partner
 Invoice No. 11502964
 Client No. 223352
 GST/HST Registration No. 121983217 RT0001

ACCOUNT FOR PROFESSIONAL SERVICES RENDERED

December 12, 2012

FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

ATTENTION: Paul Bishop

New Food Classics
 Our File Number: 1140424

Name	Hours Billed	Current Hourly Rate in CAD	Fee
<u>Associate</u>			
Caitlin Fell	5.20	355.00	1,846.00
OUR FEE HEREIN			1,846.00
HST @ 13% Payable on Fees			239.98
TOTAL DUE ON ACCOUNT			<u>CAD2,085.98</u>

DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE

*Fees, Reimbursable Disbursements and Other Charges, if any,
 Recorded after the period covered by this account will appear on a subsequent account.*

OSLER

Invoice No.: 11502964

New Food Classics

Our File Number: 1140424

TO: PROFESSIONAL SERVICES RENDERED IN THIS MATTER AT YOUR REQUEST

<u>DATE</u>	<u>NAME</u>	<u>HOURS</u>	<u>DESCRIPTION</u>
Nov-27-12	Caitlin Fell	1.60	Drafting fees affidavit; various emails regarding construction lien; calculating fees.
Nov-28-12	Caitlin Fell	2.10	Finalizing affidavit and redacting of dockets; meeting with E. Lamek and revisions to affidavit based on comments received; email to P. Bishop regarding signature; meeting with P. Bishop to sign affidavit.
Nov-30-12	Caitlin Fell	1.50	Drafting Third Report of the Monitor.

OSLER

REMITTANCE FORM

ATTENTION: Paul Bishop

FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Re: Client Number: 223352
 Matter Number: 1140424
 Invoice Number: 11502964

Invoice Total: CAD2,085.98
 Invoice Date: December 12, 2012

PLEASE RETURN THIS FORM WITH YOUR PAYMENT TO:

<p>Osler, Hoskin & Harcourt LLP FINANCE & ACCOUNTING DEPARTMENT (RECEIPTS) 1 First Canadian PO BOX 50 Toronto ON (Ontario) M5X 1B8 Canada 416.362.2111 MAIN 416.862.6666 FACSIMILE</p>

DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE

Electronic Fee Transfers (EFT) and WIRE INSTRUCTIONS for Account:
(PLEASE NOTE THAT WIRE TRANSFER MAY COST MORE THAN EFT)

Account Name for all payments: Osler, Hoskin & Harcourt LLP

(Canadian Dollar Payments)

TD Canada Trust
 180 TD Square, 317 – 7th Avenue S.W.
 Calgary, Alberta T2P 2Y9
 Transit No: 80629-0004
 Account No: 5219313
 Swift Code: TDOMCATTOR

(US Dollar Payments)

Intermediary Bank: Bank of America, N.Y.
 ABA: 026009593
 Beneficiary Bank: TD Canada Trust
 Branch: 55 King St. W., Toronto, ON M5K 1A2
 Transit No: 10252-0004
 Account No: 7366769
 Swift Code: TDOMCATTOR

(EURO Payments)

TD Canada Trust
 55 King St. W.
 Toronto, Ontario M5K 1A2
 Transit No: 10252-0004
 Account No: 0360 01 3952346
 Swift Code: TDOMCATTOR

E-mail us at payments@osler.com

Please reference your invoice number(s) when making payments to any of these accounts.

Osler, Hoskin & Harcourt LLP
 1 First Canadian Place
 PO BOX 50
 Toronto ON M5X 1B8
 CANADA
 416.362.2111 MAIN
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OSLER

FTI Consulting Canada Inc.
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 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11511051
 Date: January 28, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	7,490.50
REIMBURSABLE EXPENSES	3.70
HST @ 13%	974.25
TOTAL (CAD):	8,468.45

PAYMENT DUE ON OR BEFORE FEBRUARY 27, 2013



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 SWIFT Code: TIDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
 FINANCE & ACCOUNTING (RECEIPTS)
 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11511051
 Client No.: 223352
 Amount: 8,468.45 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
ASSOCIATE			
Caitlin Fell	21.10	355	7,490.50
TOTAL FEES (CAD):	21.10		7,490.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Dec-03-12	Caitlin Fell	Drafting fourth report of the Monitor.	1.30
Dec-04-12	Caitlin Fell	Reviewing service list and motion materials; emails to G. Phoenix regarding sale; drafting monitor's report to the court; various emails to E. Lamek.	4.10
Dec-05-12	Caitlin Fell	Continuing drafting of fourth report of the monitor; reviewing and revising Directors and Officers claims order based on comments received from Directors' counsel.	5.10
Dec-06-12	Caitlin Fell	Meeting with E. Lamek regarding amendments to order and report; revising order.	1.90
Dec-10-12	Caitlin Fell	Continuing to draft report; revising directors and officers order; email to E. Lamek regarding director and officer counsel fees.	3.10
Dec-11-12	Caitlin Fell	Amending order; various emails to E. Lamek regarding directors' ability to bring motion; emailing L. Willis and P. Osborne regarding revised directors and officers order.	1.10
Dec-13-12	Caitlin Fell	Emails with L. Willis and P. Osborne; further revisions to director and officer order.	0.80
Dec-17-12	Caitlin Fell	Emailing E. Lamek; revising report.	1.60
Dec-18-12	Caitlin Fell	Continuing revising and drafting fourth report of the Monitor; drafting discharge and termination order.	2.10
TOTAL HOURS:			21.10

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
EXPENSES - TAXABLE	
Printing Costs	3.60
Telecommunications Charges	0.10

TOTAL (CAD):

3.70

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FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11518626
 Date: February 27, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	12,160.00
REIMBURSABLE EXPENSES	49.08
HST @ 13%	1,587.18
TOTAL (CAD):	13,796.26

PAYMENT DUE ON OR BEFORE MARCH 29, 2013



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Canadian Dollar EFT and Wire Payments:

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 Account No: 5219313
 SWIFT Code: TDOMCATTTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
 FINANCE & ACCOUNTING (RECEIPTS)
 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11518626
 Client No.: 223352
 Amount: 13,796.26 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	30.40	400	12,160.00
TOTAL FEES (CAD):	30.40		12,160.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jan-07-13	Caitlin Fell	Emails to Fasken and FTI regarding fees and disbursements; amending Fourth Report; drafting termination and discharge order.	2.90
Jan-09-13	Caitlin Fell	Amending and revising Fourth Report.	0.80
Jan-10-13	Caitlin Fell	Discussion with E. Lamek; amending Fourth Report of the Monitor.	1.90
Jan-11-13	Caitlin Fell	Continuing report and telephone call with J. Haghiri regarding fees; drafting notice of motion; continuing to draft termination order.	3.10
Jan-23-13	Caitlin Fell	Reviewing report regarding Approval and Vesting Motion.	1.50
Jan-25-13	Caitlin Fell	Revising language for directors and officers; emails to E. Lamek; emails to S. Engen.	0.40
Jan-28-13	Caitlin Fell	Drafting Fifth Report of the Receiver; amending directors and officers order.	3.80
Jan-29-13	Caitlin Fell	Drafting Fifth Report of the Receiver; telephone conversation with J. Engen regarding CCAA process; reviewing materials from Colliers.	5.50
Jan-30-13	Caitlin Fell	Continuing to draft Fifth Report; drafting Approval and Vesting Order; telephone conversation with Colliers representative regarding sales process; meeting with E. Lamek regarding facts of Canaftric; call with C. Prophet.	6.90
Jan-31-13	Caitlin Fell	Engaging in calls with L. Willis and D. Osborne regarding Directors and Officers Order; email to C. Prophet regarding Directors and Officers Order; continuing to draft Fifth Report and Notice of Motion; emails to J. Engen.	3.60
TOTAL HOURS:			30.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
-------------	--------

EXPENSES - TAXABLE

Printing Costs	48.45
Telecommunications Charges	0.63
TOTAL (CAD):	49.08

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FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
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 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11531707
 Date: March 25, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	6,800.00
REIMBURSABLE EXPENSES *	331.80
HST @ 13%	910.62
TOTAL (CAD):	8,042.42

* Includes non-taxable expenses of 127.00 CAD

PAYMENT DUE ON OR BEFORE APRIL 24, 2013



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Cheque Payments:

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 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11531707
 Client No.: 223352
 Amount: 8,042.42 CAD

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

Please return remittance advice(s) with cheque.

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	16.80	400	6,720.00
<u>PARAPROFESSIONAL</u>			
Kevin MacEachern	0.50	160	80.00
TOTAL FEES (CAD):	17.30		6,800.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Feb-01-13	Caitlin Fell	Continuing to work on fifth report, vesting order and notice of motion; emailing J. Engen regarding valuation.	3.10
Feb-04-13	Caitlin Fell	Finalizing vesting order and report; emailing to E. Lamek; telephone attendance with Monitor regarding factum.	2.30
Feb-05-13	Caitlin Fell	Revising fifth report; emailing E. Lamek regarding same; emailing P. Bishop and J. Engen.	2.10
Feb-06-13	Caitlin Fell	Preparing motion material; revising order from comments from Paul Dixon.	1.10
Feb-07-13	Caitlin Fell	Preparing motion material including all appendices; revising report of receiver and notice of motion.	2.60
Feb-11-13	Caitlin Fell	Revising directors and officers order to reflect Gowlings comments.	0.90
Feb-11-13	Kevin MacEachern	Attending at Commercial Court; filing motion record and confidential appendix to the fifth report of the receiver.	0.50
Feb-12-13	Caitlin Fell	Meeting with E. Lamek regarding Directors and Officers Order; comments regarding same; revising Order; emailing revised Directors and Officers Order to Director's counsel; researching tax arrears.	1.90
Feb-21-13	Caitlin Fell	Attending motion for approval and vesting order.	1.30
Feb-27-13	Caitlin Fell	Discussion with L. Willis regarding comments to D&O Order; emails to P. Osbourne and L. Willis regarding same.	0.40
Feb-28-13	Caitlin Fell	Revising fourth report of the monitor.	1.10
TOTAL HOURS:			17.30

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	194.70
Special Supplies Costs	10.10
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	127.00
TOTAL (CAD):	331.80

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 TD Waterhouse Tower, 79 Wellington Street West
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 CANADA

Invoice No.: 11539948
 Date: April 15, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	6,400.00
REIMBURSABLE EXPENSES *	658.70
HST @ 13%	901.12
TOTAL (CAD):	7,959.82

* Includes non-taxable expenses of 127.00 CAD

PAYMENT DUE ON OR BEFORE MAY 15, 2013



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Invoice No.: 11539948
 Client No.: 223352
 Amount: 7,959.82 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	15.80	400	6,320.00
<u>PARAPROFESSIONAL</u>			
Kevin MacEachern	0.50	160	80.00
TOTAL FEES (CAD):	16.30		6,400.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Mar-01-13	Caitlin Fell	Revising D&O order based on comments received; revising Monitor's fifth report.	0.90
Mar-04-13	Caitlin Fell	Revising D&O order based on comments received from Goodmans.	0.50
Mar-08-13	Caitlin Fell	Finalizing final report of the monitor; drafting affidavit of P. Bishop regarding fees.	0.80
Mar-19-13	Caitlin Fell	Booking motion; correspondence with Gowlings regarding motion time.	0.50
Mar-20-13	Caitlin Fell	Meeting with E. Lamek regarding motion, fourth report and orders; finalizing same and notice of motion, report and orders; corresponding with P. Bishop; revising P. Bishop affidavit of costs.	3.10
Mar-22-13	Caitlin Fell	Preparing motion materials; assembling appendices; revising affidavit; corresponding with E. Lamek and P. Bishop; meeting with P. Bishop regarding affidavit; meeting with E. Lamek regarding affidavit of Fasken.	4.50
Mar-25-13	Caitlin Fell	Serving motion materials; filing motion materials.	2.70
Mar-26-13	Caitlin Fell	Preparing compendium of monitors and receivers reports for filing; drafting affidavit of service; emails with E. Lamek; memo to file regarding filing.	2.80
Mar-27-13	Kevin MacEachern	Attending at Commercial Court; filing motion record and compendium.	0.50
TOTAL HOURS:			16.30

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	14.95
Printing Costs	516.75
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	127.00
TOTAL (CAD):	658.70

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 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11548342
 Date: May 13, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	1,360.00
REIMBURSABLE EXPENSES	54.73
HST @ 13%	183.91
TOTAL (CAD):	1,598.64

PAYMENT DUE ON OR BEFORE JUNE 12, 2013



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Cheque Payments:

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 PO BOX 50
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Invoice No.: 11548342
 Client No.: 223352
 Amount: 1,598.64 CAD

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	3.40	400	1,360.00
TOTAL FEES (CAD):	3.40		1,360.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Apr-08-13	Caitlin Fell	Preparing orders and submissions.	0.80
Apr-09-13	Caitlin Fell	Preparing for court and updating orders; attending and arguing at motion hearing.	2.30
Apr-10-13	Caitlin Fell	Amending schedules to Order; emails to J. Engen; emails to D&O counsel.	0.30
TOTAL HOURS:			3.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Courier Expenses	29.53
Printing Costs	25.20
TOTAL (CAD):	54.73

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 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11565356
 Date: July 18, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	960.00
REIMBURSABLE EXPENSES	13.50
HST @ 13%	126.56
TOTAL (CAD):	1,100.06

PAYMENT DUE ON OR BEFORE AUGUST 17, 2013



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 Calgary, Alberta T2P 2Y9
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 Account No: 5219313
 SWIFT Code: TDOMCATTTOR

Cheque Payments:

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 FINANCE & ACCOUNTING (RECEIPTS)
 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11565356
 Client No.: 223352
 Amount: 1,100.06 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	2.40	400	960.00
TOTAL FEES (CAD):	2.40		960.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
May-14-13	Caitlin Fell	Reviewing D&O claims submitted to FTI.	0.50
Jun-11-13	Caitlin Fell	Reviewing claims with E. Lamek.	1.50
Jun-27-13	Caitlin Fell	Reviewing claims with J. Haghiri.	0.40
TOTAL HOURS:			2.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	13.50
TOTAL (CAD):	13.50

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 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11574429
 Date: August 30, 2013
 Client No.: 223352

GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	2,560.00
REIMBURSABLE EXPENSES	3.15
HST @ 13%	333.21
TOTAL (CAD):	2,896.36

PAYMENT DUE ON OR BEFORE SEPTEMBER 29, 2013



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 SWIFT Code: TDOMCATTOR

Cheque Payments:

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 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
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Invoice No.: 11574429
 Client No.: 223352
 Amount: 2,896.36 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	6.40	400	2,560.00
TOTAL FEES (CAD):	6.40		2,560.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Jul-02-13	Caitlin Fell	Drafting letter to creditors regarding D&O claims process.	0.80
Jul-09-13	Caitlin Fell	Drafting notices of disallowance.	1.50
Jul-10-13	Caitlin Fell	Meeting with E. Lamek to review notices of disallowance.	0.50
Jul-15-13	Caitlin Fell	Finalizing template of Notice of Disallowance.	0.80
Jul-16-13	Caitlin Fell	Meeting with J. Engen and E. Lamek regarding D&O Claims; further revise D&O letter to Creditors regarding Disallowance.	1.60
Jul-29-13	Caitlin Fell	Drafting notice of disallowance.	1.20
TOTAL HOURS:			6.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	3.15
TOTAL (CAD):	3.15

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FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11590084
 Date: October 28, 2013
 Client No.: 223352
 GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	4,560.00
REIMBURSABLE EXPENSES	0.45
HST @ 13%	592.86
TOTAL (CAD):	5,153.31

PAYMENT DUE ON OR BEFORE NOVEMBER 27, 2013



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Cheque Payments:

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 Toronto, Ontario M5X 1B8
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Invoice No.: 11590084
 Client No.: 223352
 Amount: 5,153.31 CAD

Email payment details to payments@osler.com,
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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	11.40	400	4,560.00
TOTAL FEES (CAD):	11.40		4,560.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Aug-13-13	Caitlin Fell	Email correspondence to L. Willis and B. Gray; telephone conversation with L. Wills regarding D&O disallowance.	0.30
Sep-04-13	Caitlin Fell	Correspondence and telephone calls with directors counsel; amending notice of disallowance based on comments reviewed; telephone conversation with E. Lamek.	1.40
Sep-09-13	Caitlin Fell	Email to L. Willis and B. Grey regarding Notice of Disallowance.	0.30
Sep-10-13	Caitlin Fell	Telephone correspondence with E. Lamek regarding Notice of Disallowance; telephone call with L. Willis.	0.80
Sep-13-13	Caitlin Fell	Revising Notice of Disallowance based on comments received.	0.50
Sep-18-13	Caitlin Fell	Email to C. Prophet regarding notice of disallowance; making minor changes to notice.	0.50
Sep-20-13	Caitlin Fell	Drafting notices of disallowance to individual claims.	1.30
Sep-23-13	Caitlin Fell	Continuing to draft notice of disallowance for each claim.	0.80
Sep-24-13	Caitlin Fell	Continue working on notice of disallowance for each claim submitted.	3.10
Sep-26-13	Caitlin Fell	Beginning drafting report of receiver; revising continue closing documents; correspondence with E. Lamek.	0.80
Sep-30-13	Caitlin Fell	Drafting sixth report of the Monitor.	1.60
TOTAL HOURS:			11.40

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	0.45

TOTAL (CAD):

0.45

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OSLER

FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11598495
 Date: November 28, 2013
 Client No.: 223352
 GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	5,560.00
REIMBURSABLE EXPENSES	692.55
HST @ 13%	812.83
TOTAL (CAD):	7,065.38

PAYMENT DUE ON OR BEFORE DECEMBER 28, 2013



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 180 TD Square, 317 – 7th Avenue S.W.
 Calgary, Alberta T2P 2Y9
 Transit No: 80629-0004
 Account No: 5219313
 SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
 FINANCE & ACCOUNTING (RECEIPTS)
 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11598495
 Client No.: 223352
 Amount: 7,065.38 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
ASSOCIATE			
Caitlin Fell	13.90	400	5,560.00
TOTAL FEES (CAD):	13.90		5,560.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Oct-01-13	Caitlin Fell	Drafting report of the receiver and motion materials.	1.30
Oct-02-13	Caitlin Fell	Drafting report of the receiver; drafting motion materials.	2.70
Oct-03-13	Caitlin Fell	Meeting with E. Lamek; finalizing report of the receiver.	1.30
Oct-04-13	Caitlin Fell	Revising and finalizing sixth report; sending D&O disallowance.	1.30
Oct-08-13	Caitlin Fell	Editing report of the receiver.	0.40
Oct-09-13	Caitlin Fell	Revisions to report.	0.40
Oct-10-13	Caitlin Fell	Drafting notice of motion; revising report; emailing P. Bishop regarding report and D&O claims; emailing to L. Willis regarding D&O letters.	1.50
Oct-11-13	Caitlin Fell	Emailing regarding notice of motion.	0.30
Oct-15-13	Caitlin Fell	Coordinating motion scheduling and booking motion; make revisions to NFC report.	0.50
Oct-16-13	Caitlin Fell	Telephone call with I. Willis regarding notices of disallowance; emails with I. Willis and P. Osborne; finalizing fifth report; preparing notices for execution; emails to P. Bishop.	1.40
Oct-17-13	Caitlin Fell	Discussions with C. Propret regarding report; putting together motion materials.	1.30
Oct-18-13	Caitlin Fell	Putting together motion record and serve motion.	1.20
Oct-22-13	Caitlin Fell	Corresponding with J. Haghiri regarding Notices of Disallowance.	0.30
TOTAL HOURS:			13.90

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	515.55
Agent's Fees & Expenses	177.00
TOTAL (CAD):	692.55

Osler, Hoskin & Harcourt LLP
 1 First Canadian Place
 PO BOX 50
 Toronto ON M5X 1B8
 CANADA
 416.362.2111 MAIN
 416.862.6666 FACSIMILE

OSLER

FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11607857
 Date: December 31, 2013
 Client No.: 223352
 GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	3,120.00
HST @ 13%	405.60
TOTAL (CAD):	3,525.60

PAYMENT DUE ON OR BEFORE JANUARY 30, 2014



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

TD Canada Trust
 180 TD Square, 317 – 7th Avenue S.W.
 Calgary, Alberta T2P 2Y9
 Transit No: 80629-0004
 Account No: 5219313
 SWIFT Code: TDOMCATTOR

Cheque Payments:

Osler, Hoskin & Harcourt LLP
 FINANCE & ACCOUNTING (RECEIPTS)
 1 First Canadian Place
 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11607857
 Client No.: 223352
 Amount: 3,525.60 CAD

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	7.80	400	3,120.00
TOTAL FEES (CAD):	7.80		3,120.00

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Nov-07-13	Caitlin Fell	Reviewing affidavit of C. Prophet; telephone calls with S. Crocco.	0.80
Nov-08-13	Caitlin Fell	Reviewing motion materials of C. Prophet; telephone calls with S. Crocco regarding motion.	0.40
Nov-11-13	Caitlin Fell	Reviewing correspondence from S. Crocco; telephone calls with L. Willis; emails to J. Haghiri regarding notices of dispute.	0.50
Nov-18-13	Caitlin Fell	Dealing with motion scheduling issues.	0.60
Nov-19-13	Caitlin Fell	Email with J. Morawetz; discussions with S. Crocco and C. Prophet regarding adjournment; canvassing court time in January; telephone call with Handy Rental regarding claims; calls with J. Haghiri regarding claims; emails with L. Willis regarding Notice; call with P. Osborne regarding insurance submission.	1.30
Nov-20-13	Caitlin Fell	Attend before Justice Morawetz to adjourn motion regarding prioritizing dispute; emails to L. Willis regarding D&O Claims.	2.50
Nov-22-13	Caitlin Fell	Drafting notice of acceptance for Saskatchewan Labour.	0.30
Nov-25-13	Caitlin Fell	Emailing with L. Willis regarding claim for union dues; drafting letter to Handy Rental.	0.60
Nov-28-13	Caitlin Fell	Drafting Receiver's report regarding D&O process.	0.50
Nov-29-13	Caitlin Fell	Emails to J. Haghiri regarding allowance letter; revising allowance letter.	0.30
TOTAL HOURS:			7.80

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 416.862.6666 FACSIMILE

OSLER

FTI Consulting Canada Inc.
 TD Waterhouse Tower, 79 Wellington Street West
 Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8
 CANADA

Invoice No.: 11637523
 Date: March 31, 2014
 Client No.: 223352
 GST/HST No.: 121983217 RT0001

Attention: Paul Bishop

Contact: Marc Wasserman
 Direct Dial: (416) 862-4908
 E-mail: MWasserman@Osler.com

For professional services rendered for New Food Classics (F#1140424).

OUR FEE HEREIN	14,242.50
REIMBURSABLE EXPENSES *	660.10
HST @ 13%	1,920.83
TOTAL (CAD):	16,823.43

* Includes non-taxable expenses of 127.00 CAD

PAYMENT DUE ON OR BEFORE APRIL 30, 2014



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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

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 PO BOX 50
 Toronto, Ontario M5X 1B8
 Canada

Invoice No.: 11637523
 Client No.: 223352
 Amount: 16,823.43 CAD

Email payment details to payments@osler.com, referencing invoice number(s) being paid.

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FEE SUMMARY

NAME	HRS	RATE	FEES
<u>ASSOCIATE</u>			
Caitlin Fell	32.10	425	13,642.50
Caitlin Fell	1.50	400	600.00
TOTAL FEES (CAD):	33.60		14,242.50

FEE DETAIL

DATE	NAME	DESCRIPTION	HRS
Dec-03-13	Caitlin Fell	Drafting report of receiver regarding claims process and insurance approval.	1.50
Jan-13-14	Caitlin Fell	Emails with K. Pentney regarding D&O Claims.	0.10
Jan-27-14	Caitlin Fell	Preparing for and attending receiver's motion for advice and direction; correspondence regarding settlement; emails regarding order granted and cheque from receiver to MWS.	3.50
Jan-31-14	Caitlin Fell	Various emails with E. Lamek regarding distribution motion and Millard claim.	0.40
Feb-03-14	Caitlin Fell	Correspondence to FTI regarding wire transfer to MWS; correspondence and telephone discussion with J. Haghiri regarding Millard holdback; drafting Receiver's report.	1.80
Feb-04-14	Caitlin Fell	Continuing to draft Receiver's report; correspondence with J. Haghiri and J. Engen regarding same; correspondence with E. Lamek; email to S. Crocco regarding receipt of funds regarding MWS; calls with K. Pentney and L. Willis regarding distribution motion.	2.50
Feb-05-14	Caitlin Fell	Drafting Seventh Report of the Receiver; calls with J. Haghiri.	5.10
Feb-06-14	Caitlin Fell	Arranging court time for distribution motion; emails to J. Engen regarding holdbacks; calls with L. Willis regarding D&O charge reduction; call with P. Osborne regarding same; call with A. Maerov regarding Millard priority claim; calls with J. Haghiri confirming D&O process numbers and proceeds; continuing to draft Seventh Report of the Receiver; email to FTI and BMO regarding Seventh Report; calls with C. Prophet regarding Millard issue.	5.50
Feb-10-14	Caitlin Fell	Drafting notice of motion and proposed order; amending service list; making comments to report from P. Bishop.	2.30

Feb-12-14	Caitlin Fell	Final revisions to report based on comments from E. Lamek; emails to P. Osborne regarding D&O counsel fees and Sask Labour Claim; emails to E. Lamek regarding same; emails to L. Willis regarding summary of D&O Process.	1.40
Feb-13-14	Caitlin Fell	Emails to P. Bishop regarding TD; revisions to Seventh Report; putting together motion record; amending service list; call with C. Prophet regarding same.	2.90
Feb-19-14	Caitlin Fell	Preparing submissions for motion; preparing material for motion.	1.50
Feb-20-14	Caitlin Fell	Attending and making submissions on motion for distribution; emails to service list; emails to P. Bishop regarding same.	3.30
Feb-21-14	Caitlin Fell	Coordinating wire distribution to BMO.	0.50
Feb-24-14	Caitlin Fell	Reviewing spreadsheets by Millard regarding pre-filing liens; email with J. Engen and E. Lamek; call to A. Maerov; continuing follow up regarding wiring of distribution money.	1.30
TOTAL HOURS:			33.60

EXPENSE SUMMARY

DESCRIPTION	AMOUNT
<u>EXPENSES - TAXABLE</u>	
Printing Costs	533.10
<u>EXPENSES - NON-TAXABLE</u>	
Notice of Motion	127.00
TOTAL (CAD):	660.10

BANK OF MONTREAL

Court File No.: CV12-9616-00CL

Applicants

- and -

NFC ACQUISITION GP INC., NFC ACQUISITION CORP., NFC ACQUISITION L.P., NEW FOOD CLASSICS AND NFC LAND HOLDINGS CORP.

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**MOTION RECORD
(RETURNABLE JUNE 16, 2014)**

BORDEN LADNER GERVAIS LLP
Edmond Lamek (LSUC No. 33338U)

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Lawyers for FTI Consulting Canada Inc., in
its capacity Court-appointed Receiver