

**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

**MOTION RECORD
(returnable December 14, 2012)**

December 4, 2012

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Solicitors for FTI Consulting Canada
Inc., in its capacity as Court-
appointed Receiver

TO: THE ATTACHED SERVICE LIST

SERVICE LIST
(December 4, 2012)

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AND TO:	<p>Chaitons LLP 5000 Yonge Street, 10th Floor Toronto, ON M2N 7E9</p> <p>Attention: Harvey Chaiton / Maya Poliak Tel: 416.218.1129 / 416.218.1161 Fax: 416.218.1849 / 416.218.1844 Email: Harvey@chaitons.com / Maya@Chaitons.com</p> <p>Lawyers for Westco MultiTemp Distribution Centres Inc.</p>
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**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

**MOTION RECORD
(returnable December 14, 2012)**

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TAB 1

**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

**NOTICE OF MOTION
(returnable December 14, 2012)**

FTI CONSULTING CANADA INC. (“FTI”), in its capacity as court-appointed receiver (the “**Receiver**”) of all 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**”) will make a motion to a judge presiding over the Commercial List on Friday, the 14th day of December, 2012, at 10:00 a.m. or as soon after that time as the motion can be heard, at the Courthouse, 330 University Avenue, Toronto, Ontario.

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

THE MOTION IS FOR:

- I. An order, substantially in the form attached hereto as Schedule "A":

- 002
- (a) authorizing and directing the Receiver to distribute to the Canadian Commercial Workers Industry Pension Plan the sum of \$17,407.92 in respect of pension plan contribution arrears owed by NFC as at the date of the Receiver's appointment, in accordance with section 81.6 of the Bankruptcy and Insolvency Act, R.S.C., 1985, c. B-3;
 - (b) authorizing and directing the Receiver to make an interim distribution or distributions to BMO on account of the indebtedness of NFC to BMO (the "**Interim Distribution Amounts**") from the proceeds in the Receiver's hands in the amount of the following amounts: (a) \$6,000,000; plus (b) the amount, if any, by which the \$3,000,000 CCAA Directors' Charge exceeds the aggregate face amount of all Director's Charge claims filed with the Receiver on or before the Directors' Charge claims bar date (to be established on a motion to be heard on at or about the same time as the within motion, in conjunction with the termination of the NFC CCAA Proceedings);
 - (c) approving the activities of the Receiver as set out in the Fourth Report of the Receiver dated December 4, 2012 (the "**Fourth Report**"); and
 - (d) approving the fees and disbursements of FTI, in its capacity as Receiver, for the period from February 22, 2012 to October 31, 2012; and, of Fasken Martineau DuMoulin LLP, as counsel to the Receiver, for the period from February 17, 2012 to September 30, 2012.

2. Such further and other relief as counsel may advise and to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE:

3. The grounds set out in the Fourth Report of the Receiver and the appendices thereto.
4. Rules 1.04, 1.05, 37 and 39 of the Rules of Civil Procedure.
5. Such further and other grounds as counsel may advise and this Honourable Court may permit.

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

6. The Fourth Report and the appendices thereto.
7. Such further and other material as counsel may advise and this Honourable Court may permit.

December 4, 2012

FASKEN MARTINEAU DuMOULIN LLP
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Solicitors for FTI Consulting Canada Inc., in
its capacity Court-appointed Receiver

TO: THE ATTACHED SERVICE LIST

TAB A

SCHEDULE "A"

Court File No. CV- CV12-9616-00CL

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

THE HONOURABLE
JUSTICE 

)
)
)

, THE  DAY
OF DECEMBER, 2012

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

ORDER

THIS MOTION made by FTI Consulting Canada Inc., in its capacity as court-appointed receiver (the “**Receiver**”) of all 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**”) for an order, *inter alia*, directing the Receiver to effect one or more interim distributions from the proceeds of the receivership to Bank of Montreal (“**BMO**”), the details of which are more particularly set out in the fourth report of the Receiver, dated December 4, 2012 (the “**Fourth Report**”), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, the Fourth Report and the appendices thereto, filed; and, on hearing the submissions of counsel for the Receiver and , no one

appearing for any other person on the service list, although properly served as appears from the Affidavit of Service of <@> sworn November<@>, 2012, filed:

Service

1. **[THIS COURT ORDERS that the time for service of the notice of motion and the motion record herein be and is hereby abridged and the service thereof validated so that the motion is properly returnable today.]**

Activities of the Receiver

2. **THIS COURT ORDERS** that the activities of the Receiver as described in the Fourth Report, be and are hereby accepted and approved.

Fees of the Receiver and Counsel

3. **THIS COURT ORDERS** that the fees in the amount of \$501,559.00 and disbursements in the amount of \$7,058.78 (plus applicable taxes of \$66,120.26, for a total of \$574,737.64) of FTI Consulting Canada, Inc., in its capacity as Receiver, for the period between February 22, 2012, and October 31, 2012, as set out in the Receiver's Fourth Report and the Affidavit of Paul Bishop, sworn November 28, 2012 appended thereto, are hereby approved.

4. **THIS COURT ORDERS** that the fees in the amount of \$411,785.50, and disbursements in the amount of \$8,534.27 (plus applicable taxes of \$54,492.63, for a total of \$474,812.40) of Fasken Martineau DuMoulin LLP, in its capacity as counsel to the Receiver for the period between February 17, 2012, and September 30, 2012, as set out in the Receiver's Fourth Report and the Affidavit of Edmond Lamek sworn November 23, 2012, appended thereto, are hereby approved.

Interim Distributions to BMO

5. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to enter into a Reimbursement Agreement with BMO, substantially in the form attached as Appendix G to the Fourth Report (the “**Reimbursement Agreement**”).

6. **THIS COURT ORDERS** that, subject to the terms of the Reimbursement Agreement, the Receiver is hereby authorized and directed to make an interim distribution or distributions to BMO on account of the indebtedness of NFC to BMO (the “**Interim Distribution Amounts**”) from the proceeds in the Receiver’s hands in the following amounts: (a) \$6,000,000; plus, (b) the amount, if any, by which the \$3,000,000 CCAA Directors’ Charge exceeds the aggregate face amount of all Director’s Charge claims filed with the Receiver on or before the Directors’ Charge claims bar date (to be established on a motion to be heard on at or about the same time as the within motion, in conjunction with the termination of the NFC CCAA Proceedings).

Distribution to the Canadian Commercial Workers Industry Pension Plan

7. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to distribute to the Canadian Commercial Workers Industry Pension Plan the sum of \$17,407.92 in respect of pension contribution arrears outstanding and owing by NFC as at February 22, 2012, in accordance with section 81.6 of the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3.

BANK OF MONTREAL, Applicant

v.

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

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

Proceedings commenced in Toronto

ORDER

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Solicitors for FTI Consulting Canada Inc.,
in its capacity as Court-Appointed Receiver.

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

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

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

Proceeding commenced at TORONTO

**NOTICE OF MOTION
(returnable December 14, 2012)**

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Solicitors for FTI Consulting Canada Inc.,
in its capacity as court-appointed Receiver

TAB 2

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

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

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 transaction sale 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 application and made the Order (the “Receivership Order”) in these proceedings dated February 22, 2012 (the “Receivership Date”), a copy of which is attached hereto as **Appendix “A”**.

PURPOSE OF THIS REPORT

3. The purpose of this fourth report of the Receiver (the “Fourth Report”) is to provide the Court with the background information and Receiver’s recommendation relating to the Receiver’s motion for:

- (a) an order authorizing and directing the Receiver to distribute to the Canadian Commercial Workers Industry Pension Plan (“CCWIPP”) the sum of \$17,407.92 in respect of pension contribution arrears outstanding on the date of the Receivership Order in accordance with section 81.6 of the *Bankruptcy and Insolvency Act* (the “BIA”).
- (b) an order authorizing and directing the Receiver to make an interim distribution to the Bank of Montreal (“BMO”) from the proceeds of the receivership in the possession of the Receiver in the following amounts (a) \$6,000,000; plus (b) the

amount, if any, by which the \$3,000,000 CCAA Directors' Charge exceeds the aggregate face amount of all Director's Charge Claims filed with the Receiver on or before the Court ordered claims bar date set out in the proposed Directors' Charge Claims Procedure Order, on account of the indebtedness of NFC to BMO and approving the Reimbursement Agreement (as defined below);

- (c) an order approving the activities of the Receiver as set out in the Fourth Report;
- (d) an order approving the fees and disbursements of the Receiver and of Fasken Martineau DuMoulin LLP as counsel to the Receiver to September 30, 2012; and
- (e) such other relief as counsel may advise and the Court permit.

TERMS OF REFERENCE

4. In preparing this report, the Receiver has relied in part upon unaudited financial information of NFC, NFC's books and records, certain financial information prepared by NFC and discussions with NFC's management ("**NFC Information**").

5. Capitalized terms not otherwise defined herein have the meanings set out in the Monitor's Pre-filing Report, the Initial Order, the Monitor's Third Report, the Application Record appointing the Receiver, the Receivership Order and the Receiver's Second Report.

CCAA PROCEEDINGS - TRANSACTION PROCESS

6. Pursuant to paragraph 44 of the Initial Order, NFC and the Monitor were authorized to conduct the Transaction Process outlined in the Pre-filing Report of FTI in the CCAA Proceedings. Immediately following the making of Initial Order, the Monitor contacted approximately 20 parties which had been identified by NFC or by NFC's major customers as

possible qualified purchasers of NFC businesses on a going-concern basis and that were likely to be acceptable suppliers to NFC's major customers.

7. Additional details regarding the of Expressions of Interest received by the Monitor, the parties participating in Phase 2 of the Transaction Process, and the Monitor's dealings with the Selected Parties that submitted Final Offers, and the events subsequent thereto are set out in the Monitor's Third Report, a copy of which, without appendices, is attached hereto as **Appendix "B"**. As set out in the Monitor's Third Report, on February 20, 2012, BMO delivered a Sales Process Default Notice under the DIP Credit Agreement which ultimately led to these Receivership Proceedings.

SOLICITATION OF OFFERS BY THE RECEIVER

8. Following the making of the Receivership Order, and prior to embarking on soliciting liquidation bids and other offers for NFC's manufacturing assets, the Receiver re-contacted the parties that had submitted EOIs that reflected a going concern transaction in order to determine whether any of them had an interest in acquiring the manufacturing assets of NFC in either Saskatoon or St. Catharines *en bloc*, or as intact manufacturing operations. Based on the responses to those inquiries, the Receiver concluded that there were no commercially reasonable or reasonably foreseeable opportunities to sell the Saskatoon or St. Catharines manufacturing assets on a turn-key basis, as the parties contacted either had no interest operating from either facility or would only take over the assets on terms that that were financially or legally untenable, such as offers contingent on not becoming a successor employer to the United Food and Commercial Workers Union.

9. Pursuant to a sale transaction approved by the Court on March 12, 2012, a certain line of NFC's manufacturing equipment located in the Saskatoon facility, specifically used to manufacture frozen hamburger products for Loblaws and other former NFC customers, was sold by the Receiver to Grand River Foods Ltd. (the "**Grand River Sale**"). Concurrently with finalizing the Grand River Sale, the Receiver solicited complimentary proposals for NFC's Remaining Equipment. The Receiver received multiple proposals from both Canadian and U.S. auctioneers and liquidators, both in the form of net minimum guarantee auction proposals and outright offers to purchase the Remaining Equipment ("**Remaining Equipment Proposals**").

10. After clarifying a number of the Remaining Equipment Proposals received, including certain aspects of the proposal received from Counsel McIntyre Ltd., the Receiver agreed, subject to Court approval in accordance with the Receivership Order, to the terms of an agreement with Counsel McIntyre for the outright purchase of the Remaining Equipment, and a proceeds sharing arrangement for the auction by Counsel McIntyre of the office equipment furniture and computers located at the Premises, and the spare parts inventory located in the NFC Saskatoon facility (the "**CM Agreement**"). The CM Agreement was approved by the Court on April 19, 2012 and closing of the sale of the Remaining Equipment took place on April 25, 2012.

11. Pursuant to an order of the Court made on July 10, 2012, the Receiver was authorized to sell NFC's former premises located at 4211 13A Street SE, Calgary Alberta to Recon Metal Ltd. That transaction closed on August 12, 2012.

FINISHED PRODUCT INVENTORY SALES BY THE RECEIVER

12. As set out in the Monitor's Third Report, in expectation of receiving a DIP Credit Facility Default Notice from BMO (which was served on February 20, 2012), NFC did not re-

commence manufacturing operations after the close of business on Friday, February 17, 2012. Upon the appointment of the Receiver, NFC maintained approximately 698,177 kilograms of frozen Finished Product inventory at its third party warehouses, namely Westco in Saskatoon, and Millard in St. Catharines.

13. The vast majority of NFC's products manufactured for the retail market were branded and packaged in the names of NFC's customers. Pursuant to the Receivership Order, the Receiver was authorized to cause NFC to sell the Finished Product inventory to NFC's customers (the "**NFC Receivership Customers**") without further Court approval. Paragraph 3(k) of the Receivership Order provides that,

"The Receiver is empowered and authorized to cause the Company to sell, convey, transfer its finished goods 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. (underlining added)"

14. In many cases, NFC was the sole and exclusive supplier of frozen hamburger (and similar) products to its retail and institutional customers. Given NFC's manufacturing shut down on February 17, 2012, the upcoming Spring barbeque season, and the lead time necessary for NFC's customers to identify replacement suppliers of frozen hamburger products, the remainder of NFC's Finished Product on hand at NFC was in significant demand, and customers immediately started contacting the Receiver asking to purchase all or substantially of their remaining branded products in the Receiver's possession. The Receiver engaged two former NFC Sales employees on a commission basis to implement the sales of NFC Products to customers, one dealing with retail customers and one dealing with institutional customers (the "**Retained Salesmen**").

15. Between the Receivership Date and the March 17 HHA (as defined below), NFC, facilitated by the Receiver and the Retained Salesmen, sold approximately \$4.4 million of NFC Products to NFC Receivership Customers. As a result of the March 17 HHA, NFC has been unable to sell the remaining 594,445 thousand kilograms of NFC Finished Product. The Receiver is working with NFC's recall insurers in respect of the unsellable Finished Product, uncollectible accounts receivable and lost sales income resulting from the HHAs and corresponding voluntary recalls.

THE NFC FINISHED PRODUCT HEALTH HAZARD ADVISORIES

16. On the afternoon of February 15, 2012, FTI, in its capacity as CCAA 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.

17. On February 18, 2012, the CFIA issued a HHA, warning the public not to consume "Country Morning Beef Hamburgers" and "No Name Beef Steakette" products which were manufactured by NFC. NFC immediately halted distribution of these products and the Monitor and NFC representatives notified all of NFC's customers shown on NFC's records as having purchased the NFC Finished Products that were subject to the HHA of the HHA and the requirements of the CFIA for such customers to cease selling and to remove products subject to the HHA from their retail shelves. The Monitor also worked with the Federal health authorities and NFC's insurers to implement a consumer advisory programme. The Monitor was able to determine from NFC's manufacturing records that the batch of raw material used in October 2011 to produce the allegedly contaminated brand of frozen hamburgers made up a relatively small (3,800 out of approximately two million cases of frozen "Country Morning Beef

Hamburgers” and “No Name Beef Steakette” products manufactured by NFC annually) quantity of product, which was readily identifiable by NFC and consumers alike.

18. From February 22, 2012 through to March 15, 2012, the CFIA issued six further HHAs which expanded CFIA’s alerts to include a limited number of additional specified NFC Finished Products.

19. On March 17, 2012, the CFIA issued a further HHA expanding the health hazard alert to include all ground beef products made by NFC between July 1, 2011, and February 15, 2012 in Establishment 761, being NFC’s Saskatoon manufacturing location, because the products may be contaminated with *e.coli 0157:H7* (the “**March 17 HHA**”). A copy of the March 17 HHA is attached hereto as **Appendix “C”**.

20. Concurrently with the issuance of the March 17 HHA by the CFIA, the Receiver immediately halted distribution of all ground beef products made between July 1, 2011 and February 15, 2012. The Receiver also notified NFC customers and NFC Receivership Customers that had purchased Finished Products subject to the March 17 HHA of the March 17 HHA and the warning of the CFIA for NFC Customers and NFC Receivership Customers to cease selling, serving or using products which were subject to the March 17 HHA.

21. On March 21, 2012, the CFIA also requested the Receiver to suspend the sale of all NFC products which were manufactured at the NFC St. Catharines facility (the “**St. Catharines Hold Request**”). On March 24, 2012, the St. Catharines Hold Request was withdrawn by CFIA except for certain NFC country fried steak products.

NFC RECEIVERSHIP CUSTOMERS

22. Between February 22, 2012, and March 15, 2012, the Receiver caused the Company to sell to NFC Receivership Customers approximately \$4,400,000 of NFC Finished Products. None of the Finished Products sold to NFC Receivership Customers were, at the time of their sale, subject to any of the various HHAs.

23. Substantially all of the sales of NFC Finished Product to NFC Receivership Customers were on a C.O.D. basis. For many purchases by NFC Receivership Customers, freight charges were negotiated between NFC Receivership Customers and the Retained Salesmen and such charges were included in the final purchase price of each sale.

24. Prior to entering into sales discussions, NFC Receivership Customers were also required by the Receiver to pay all amounts outstanding and owed to NFC prior to the Receivership Date.

25. On March 26, 2012, the Receiver wrote to all NFC Receivership Customers (the “**March 26 Letter**”), a copy of which is attached hereto as **Appendix “D”**, explaining that the Receiver was not in a position to arrange for, or accept any return of purchased Finished Product subject to the various HHAs. The March 26 Letter stated that the purchased Finished Product became the property of NFC Receivership Customers at the time of sale and as such, the NFC Receivership Customers were the owners of the products that were subject to the March 17 HHA and were therefore obligated to comply with all requirements of the CFIA with respect to the products subject to the various HHAs.

CCWIPP PENSION ARREARS – SECTION 81(6) PRIORITY

26. On August 23, 2012, the Receiver received correspondence and a proof of claim from Koskie Minsky LLP, on behalf of their client, the CCWIPP, for unpaid pension plan contributions from NFC's St. Catharines location between January 1, 2012 and February 22, 2012, in the amount of \$19,343.95. In NFC's St. Catharines facility, full-time unionized employees were eligible under the UFCW Local 175 Collective Agreement to participate in the (defined contribution) CCWIPP plan.

27. The Receiver has reviewed and discussed the claim with the CCWIPP which has advised the Receiver that it will accept payment in the amount of \$17,407.92 (the "**Outstanding CCWIPP Amount**"), representing the accrued January and February unpaid pension contributions less the administration or late interest fee charges.

28. The Receiver seeks the approval of the Court for a distribution of the Outstanding CCWIPP Amount. In accordance with section 81.6(s) of the BIA, the Outstanding CCWIPP amount appears to rank in priority to the claims of the Secured Lenders.

INTERIM DISTRIBUTION TO BMO

29. As a result of realizations by the Receiver of NFC's assets to date, including collection of accounts receivable, sales of NFC Finished Products and unused input materials, sales of equipment to Grand River and Counsel McIntyre and the sale of the 13A Street Lands, as at the date of this Fourth Report, the Receiver holds funds in the Receivership Account of approximately¹ \$10,900,000. The principal remaining NFC assets yet to be realized upon, in addition to the claims being pursued by the Receiver under NFC's Recall Insurance Policy

¹ Cheques issued by the Receiver may be in the process of clearing.

(which contains a \$10,000,000 limit), are the former NFC manufacturing facilities located on Brandon Street in Calgary, and Seapark Drive in St. Catharines.

30. Pursuant to the Receivership Order, the Administration Charge, the DIP Charge, the Westco Pre-filing Lien Charge and the Directors' Charge established in the CCAA Proceedings were recognized and continued in these Receivership proceedings. As at the date of this Fourth Report, all amounts which were secured by the Administration Charge and the Westco Pre-filing Lien Charge have been paid in full, such that there are and will be no amounts owing under or secured by those Charges.

31. The Directors Charge was set in the maximum amount of \$3,000,000. The Receiver has established a Director's Charge Holdback in the amount of \$3,000,000 pending the outcome of the Directors Charge Claims Process which is the subject matter of a motion to be heard on at or about the same time as the within motion, in conjunction with the termination of the NFC CCAA Proceedings.

32. In addition to the Directors' Charge holdback, the Receiver will establish a holdback in the amount of \$400,000 to account for certain unresolved matters, including, *inter alia*, certain pre-filing statutory lien amounts owing to Millard from the proceeds derived from the sale of Finished Product that was in the possession of Millard as of the date of the Initial Order. On January 31, 2012. In order to obtain the release of such Finished Product, NFC, Millard, the Monitor and the Secured Lenders reached an agreement whereby the perfection (including without limitation, perfection by possession) and the priority of Millard's pre-filing lien under the *Repair Storage Lien Act*, in respect of the Finished Product that was in Millard's

possession and the proceeds arising from the sale thereof, would be preserved as it existed on the date of the Initial Order.

NFC INDEBTEDNESS TO BMO

33. As at February 20, 2012, the NFC Entities are indebted to BMO in the approximate amount of \$24,500,000 pursuant to, *inter alia*, a Second Amended and Restated Credit Agreement effective as of October 31, 2011 and pursuant to the DIP Credit Facility approved by the Court in the NFC CCAA Proceedings.

34. As described in the Second Report to the Court of FTI Consulting Canada Inc. in its capacity as Monitor dated February 13, 2012, Fasken, counsel to the Monitor was asked to conduct a review of security held by BMO in respect of NFC's property located in Ontario and Alberta. A similar opinion was also obtained by the Monitor with respect to the validity and perfection of BMO's security in respect of NFC property located in the Province of Saskatchewan by McDougall Gauley LLP. The opinions of Fasken and McDougall state that, subject to the customary opinion assumptions and qualifications, the personal and real property security held by BMO is valid and enforceable as against a trustee in bankruptcy of the NFC Entities over the assets of NFC located in the Provinces of Ontario, Saskatchewan and Alberta.

35. Based on the foregoing, the Receiver recommends that, subject to BMO entering into a reimbursement agreement with the Receiver, it be authorized and directed to make an interim distribution to BMO in the following amounts: (a) \$6,000,000; plus (b) the amount, if any, by which the \$3,000,000 CCAA Directors' Charge exceeds the aggregate face amount of all Director's Charge Claims filed with the Receiver on or before the Court ordered claims bar date

set out in the proposed Directors' Charge Claims Procedure Order, in full satisfaction of the DIP credit facility and on account of the BMO Pre-filing Indebtedness.

36. The form of the proposed reimbursement agreement (the "**Reimbursement Agreement**") has been settled by the Receiver and BMO, subject to Court approval, and is attached as **Appendix "E"** hereto.

FEES AND DISBURSEMENTS OF THE RECEIVER AND FASKEN MARTINEAU

37. Pursuant to paragraphs 17, 18 and 19 of the Receivership Order, any expenditure or liability properly made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of counsel to the Receiver (the "**Receiver's Counsel**") were authorized to be paid on a periodic basis 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 Receiver's counsel.

38. The Receiver and Receiver's counsel have continued to maintain detailed records of their professional time and costs. The Receiver is seeking the approval of its fees for services rendered and disbursements incurred during the period from February 22, 2012 to October 31, 2012 and those of its counsel, Fasken Martineau DuMoulin LLP ("**Fasken**"), for the period from February 17, 2012 to September 30, 2012 (respectively, the "**Billing Periods**").

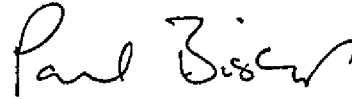
39. The fees and disbursements of the Receiver during the Billing Period total \$574,737.64 , including \$501,559.00 for services, \$7,058.38 for disbursements and taxes of \$66,120.26. The time spent by FTI personnel in the Billing Period is more particularly described

in the Affidavit of Paul Bishop of the Receiver, sworn in support hereof and attached hereto as **Appendix "F"**.

40. The fees and disbursements incurred by Fasken during the Billing Period total \$474,812.40, including fees of \$411,785.50, disbursements of \$8,534.27 and taxes of \$54,492.63. The time spent by Fasken personnel in the Billing Period is more particularly described in the Affidavit of Edmond F. B Lamek, a former partner of Fasken, attached hereto as **Appendix "G"**.

All of which is respectfully submitted this 4th day of December, 2012.

**FTI Consulting Canada Inc. in its capacity as
Receiver of the property, assets and
undertaking of NFC**



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

TAB 2-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.

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;

- (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;

- (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.

- (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.

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.

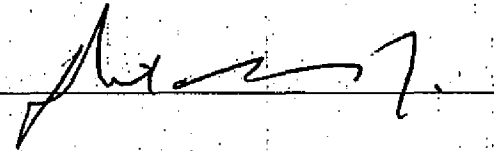
30. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

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.

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.

A handwritten signature in black ink, appearing to be "A. Smith", written over a horizontal line.

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

FEB 22 2012

MB

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

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:

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
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Facsimile: (416) 862-7661

Solicitors for the Applicant,
Bank of Montreal

TAB 2-B

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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Barristers and Solicitors
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Solicitors for the Monitor,
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;

- (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.

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

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

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.

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

TAB 2-C

Canadian Food
Inspection AgencyAgence canadienne
d'inspection des aliments

Canada

Newsroom > Food Recalls and Allergy Alerts > Archives

Notice

This archive of previously issued food recalls and allergy alerts is provided for reference and research purposes.

Users should note that the products listed in the archive have been subject to removal from the marketplace or appropriate corrective action. Food recalls or allergy alerts are not an indication of the food safety status of products produced at a later date.

EXPANDED HEALTH HAZARD ALERT**Certain ground beef products produced at Establishment 761 may contain *E. coli* O157:H7 bacteria**

This investigation is now closed.

[List of Recalled Products](#) | [Related Alerts \(listed by date\)](#)

OTTAWA, March 17, 2012 - The [public warning issued on March 15, 2012](#) has been expanded to include all ground beef products from Establishment 761 that were manufactured between July 1, 2011 and **February 16, 2012** and described below, because the products may be contaminated with *E. coli* O157:H7.

The Canadian Food Inspection Agency (CFIA) is warning the public not to consume certain ground beef products, described below, from Establishment 761 because the products may be contaminated with *E. coli* O157:H7.

The Canadian Food Inspection Agency (CFIA) is also warning all retailers, distributors and restaurants not to sell, serve or use certain ground beef products, described below, from Establishment 761 because the products may be contaminated with *E. coli* O157:H7.

All ground beef products are being voluntarily recalled that were manufactured between July 1, 2011 and **February 16, 2012** that were manufactured at this facility.

The affected products can be identified by the Establishment number that appears on the packages, cartons or cases. The products made at this facility bear Establishment number (EST) 761.

The affected products involved in this recall may be identified by one of the following codes:

- bearing a Best Before date from BB 2012 JA 01 up to and including to BB 2013 **FE 16**;
- bearing a production code with a format of 11 JL 01 up to and including 12 **FE 16**;
- bearing a 5 digit lot code where the last four digits are 1831 or greater.

We will be updating product description information as it becomes available.

These products have been distributed nationally to retail stores, restaurants and institutional establishments.

There has been one reported illness associated with the consumption of these products.

Food contaminated with *E. coli* O157:H7 may not look or smell spoiled. Consumption of food contaminated with these bacteria may cause serious and potentially life-threatening illnesses. Symptoms include severe abdominal pain and bloody diarrhoea. Some people may have seizures or strokes and some may need blood transfusions and kidney dialysis. Others may live with permanent kidney damage. In severe cases of illness, people may die.

The CFIA is working with all retailers and distributors to recall all affected products from the marketplace. The CFIA is monitoring the effectiveness of the recall.

For more information, consumers and industry can call the CFIA at 1-800-442-2342 / TTY 1-800-465-7735 (8:00 a.m. to 8:00 p.m. Eastern time, Monday to Friday).

For information on [E. coli O157:H7](http://www.inspection.gc.ca/english/fssa/concen/cause/ecolie.shtml), visit the Food Facts web page at:
<http://www.inspection.gc.ca/english/fssa/concen/cause/ecolie.shtml>

For information on all food recalls, [visit the CFIA's Food Recall Report](http://active.inspection.gc.ca/eng/corp/rearapp_dbe.asp) at:
http://active.inspection.gc.ca/eng/corp/rearapp_dbe.asp.

To find out more about receiving recalls by e-mail, and other [food safety facts](http://www.foodsafety.gc.ca), visit:
www.foodsafety.gc.ca. [Food and consumer product recalls](http://www.healthycanadians.gc.ca) are also available at
<http://www.healthycanadians.gc.ca>.

- 30 -

Media enquiries:

CFIA Media Relations
613-773-6600

Additional information

- **Fact Sheet:** [E. coli O157:H7 Food Safety Facts](#)

Date Modified: 2012-03-24

TAB 2-D

FTI CONSULTING CANADA INC.
in its capacity as Court Appointed Receiver
of the property of New Food Classics

March 26, 2012

VIA EMAIL

[INSERT NAME OF CUSTOMER]

RE: New Food Classics
March 17, 2012 Canadian Food Inspection Agency Product Recall

By Order dated February 22, 2012, FTI Consulting Canada Inc. was appointed by the Ontario Superior Court of Justice as receiver (the “**Receiver**”) over all of the property, assets and undertaking of the corporations and partnerships carrying on business as New Food Classics (collectively, “**NFC**”).

You purchased certain products manufactured by NFC from the Receiver (the “**Purchased Products**”). As we have previously notified you, certain of the Purchased Products (“**Recalled Purchased Products**”) may be the subject matter of the March 17, 2012 recall notification issued by the Canadian Food Inspection Agency (the “**CFIA Recall of Ground Beef Products from Establishment 761**” and the “**CFIA**”, respectively). The Receiver understands that you have questions surrounding the return of the Recalled Purchased Product and amounts paid by you to the Receiver.

The Receiver is not in a position to either arrange for, or accept any return of Recalled Purchased Product or return any amounts paid in respect thereof. The Recalled Purchased Product became your property when acquired by you from the Receiver and as such you became the party with responsibility to comply with the requirements of the CFIA Recall of Ground Beef Products from Establishment 761 as the person having control of the Recalled Purchased Products. As you may be aware, CFIA has advised that it requires proof of destruction of all recalled products by the person having control over them.

At the time of the sale of the Purchased Products to you by the Receiver, the Receiver did not have any information or reasonable grounds to believe that CFIA would implement the CFIA Recall of Ground Beef Products from Establishment 761. The actions of the CFIA are outside the control of the Receiver.

Yours very truly,

FTI CONSULTING CANADA INC.
in its capacity as Court Appointed Receiver
of the property of New Food Classics

TAB 2-E

REIMBURSEMENT AGREEMENT

THIS AGREEMENT is made as of October _____, 2012,

BETWEEN

BANK OF MONTREAL (“BMO”)

-and-

FTI CONSULTING CANADA INC. in its capacity as court-appointed receiver (“**FTI**” or the “**Receiver**”) of the properties, assets and undertakings of NFC Acquisition Corp., NFC Acquisition GP Inc., NFC Land Holdings Corp., NFC Acquisition L.P. and New Food Classics (together, the “**NFC Entities**”)

WHEREAS:

- A. On February 22, 2012, pursuant to the Order (the “**Receivership Order**”) of Justice Brown of the Ontario Superior Court of Justice (Commercial List) FTI was appointed as Receiver of the properties, assets and undertakings of the NFC Entities;
- B. Pursuant to a second amended and restated credit agreement, dated July 31, 2011, BMO extended certain credit facilities, including a revolving operating facility in the amount of \$21,000,000, a Business Mastercard Facility in the maximum amount of \$50,000 and a swingline facility in the amount of \$10,000 to NFC Acquisition LP (the “**Borrower**”) and which was guaranteed by NFC Acquisition Corp., NFC Land Holdings Corp., NFC Acquisition GP Inc., and New Food Classics (the “**Credit Agreement**”). The amount outstanding under the Credit Agreement (including principal and interest accrued as of the date of the Receivership but excluding applicable costs and expenses) is approximately \$24,500,000.00. The amount owing by the Borrower to BMO from time to time under the Credit Agreement shall hereinafter be referred to as the “**Indebtedness**”;
- C. The Indebtedness is secured by, *inter alia*, a charge upon all of the NFC Entities’ present and future assets, undertaking and properties (the “**Collateral**”) pursuant to the terms of, *inter alia*, debenture agreements dated February 6, 2006 between BMO and each of the NFC Entities (the “**BMO Security**”);
- D. The Receiver is in possession of certain proceeds from the realization of the Collateral (the “**Proceeds**”) and may receive future Proceeds as additional Collateral is sold or realized upon, and wishes to make one or more interim distributions to BMO on account of the Indebtedness (the “**Interim Distributions**”);
- E. The Receiver and BMO are aware that third parties may assert claims against the Proceeds, the Collateral, or the Receiver itself, as Priority Claims (as defined below), Tax Claims (as defined below) and/or as Receiver Claims (as defined below); and

- F. The Parties have agreed that in conjunction with the Receiver bringing a motion authorizing the Receiver to make an initial Interim Distribution to BMO in the amount of \$6,000,000 on account of the Indebtedness (the “**Initial Distribution**”), the Receiver would seek the authority to enter into this Agreement and to seek the approval of this Agreement by the Court.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

SECTION 1 - INTERPRETATION

1.1 Definitions

In this Agreement:

- (1) “**Agreement**” means this agreement and all attached schedules, as the same may be supplemented, amended, restated or replaced from time to time;
- (2) “**Business Day**” means a day on which banks are open for business in the City of Toronto, but does not include a Saturday, Sunday or statutory holiday in the Province of Ontario;
- (3) “**Claims**” means any right or claim of any Person whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever, and any accrued interest thereon and costs payable in respect thereof, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future;
- (4) “**Disbursement Reserve**” means a reserve of monies in the Post Receivership Accounts in the amount of \$200,000 or such greater amount as may be agreed to by BMO, to be reserved on account of the Receiver’s future fees and disbursements (including fees of the Receiver’s counsel) at the time of a Reimbursement Request by the Receiver hereunder;
- (5) “**Finally Determined**” means the validity and quantum, and if relevant, priority, of a Priority Claim, a Tax Claim or a Receiver Claim, that has been finally determined by the Court, including any appeals therefrom, or by written agreement of the Receiver and the party asserting the Claim;
- (6) “**Person**” means any individual, partnership, firm, joint venture, trust, entity, corporation, unincorporated organization, governmental authority or agency, or other association, or similar entity, howsoever designated or constituted;

- (7) **“Proceeds”** means the proceeds of the realization of the Collateral;
- (8) **“Priority Claim”** means any Claims which are Finally Determined as ranking in priority to the BMO Security as against the Collateral.
- (9) **“Receiver Claim”** means any Claims which are Finally Determined to be liabilities of FTI in its capacity as Receiver, or in its personal capacity, including, without limitation, by reason of any exercise of the powers granted pursuant to the Receivership Order, save and except for any liability that might result from the gross negligence or wilful misconduct of the Receiver.
- (10) **“Reimbursement Claim”** means a claim that is a Receiver Claim, a Tax Claim and/or a Priority Claim;
- (11) **“Reimbursement Request”**, means a request for reimbursement made by the Receiver to BMO on account of a Reimbursement Claim by the Receiver pursuant to this Agreement;
- (12) **“Tax Claim”** means all goods and services or other applicable sales taxes or any amount payable to the Crown in right of Canada or of any Province thereof or any other taxation authority in respect of taxes, assessments or levies of any nature or kind required to be remitted by the NFC Entities or by the Receiver and which are entitled at law to be paid in priority to BMO’s Security, or in respect of which the Receiver at law would be held personally liable for the amount equal to the amount of such Tax Claim, pursuant to the applicable legislation.

1.2 Interpretation Not Affected by Headings, etc.

The division of this Agreement into sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. Unless otherwise indicated, all references to a “section” followed by a number and/or a letter refer to the specified section of this Agreement. The terms “this Agreement”, “hereof”, “herein” and “hereunder” and similar expressions refer to this Agreement and not to any particular section hereof.

1.3 Extended Meanings

Words importing the singular include the plural and vice versa, words importing gender include all genders and words importing persons include individuals, partnerships, associations, trusts, unincorporated organizations, corporations and governmental authorities. The term “including” means “including, without limitation,” and such terms as “includes” have similar meanings.

SECTION 2 - REIMBURSEMENT

2.1 BMO Undertaking

Subject to the terms hereof, BMO hereby undertakes and agrees to reimburse to the Receiver such portion of the Interim Distributions as may be necessary to satisfy any

Reimbursement Claim, or portion thereof, provided that, prior to making a Reimbursement Request, the Receiver shall pay any such Reimbursement Claim first out of unencumbered funds available to it in the post receivership account, net of the Disbursement Reserve, and shall only seek reimbursement from BMO if and to the extent the funds available to the Receiver in the Post Receivership Account net of the Disbursement Reserve are not sufficient to satisfy the amount of such Reimbursement Claim in full.

2.2 Limitation of Liability

Notwithstanding any other provision of this Agreement, the liability of BMO pursuant to this Agreement shall be limited to the lesser of: (a) the aggregate amount of any Reimbursement Claims; and (ii) the aggregate amount of any Interim Distributions received by BMO.

2.3 Prohibition on Distributions on account of Claims

Until such time as the reimbursement obligations of BMO under this Agreement have terminated in accordance with this Agreement, the Receiver shall not make any distribution of Proceeds in respect of any Claim unless and until such Claim has been Finally Determined to be a Priority Claim, a Receiver Claim or a Tax Claim.

2.4 Term

This Agreement and the liability of BMO to the Receiver with respect to any Reimbursement Claim shall terminate on the expiry of the applicable appeal period in respect of the Court order discharging and releasing FTI as Receiver (the “**Receiver’s Discharge**”).

2.5 BMO Security

If a reimbursement is made by BMO to the Receiver pursuant to this Agreement, the reimbursed amount shall be added back to the Indebtedness and such amount (plus all interest accrued thereon from the date of the Interim Distribution and thereafter) shall be secured by the BMO Security. The Receiver acknowledges and agrees that until the Receiver’s Discharge: (a) the payment of Interim Distributions to BMO does not finally discharge the Indebtedness; and (b) the Collateral and Proceeds remain subject to the BMO Security;

2.6 Use of Interim Distributions

The Receiver acknowledges and agrees that BMO shall have the full use of the Interim Distributions and that BMO shall have no obligation to hold the amount of the Interim Distributions in trust or keep them separate and apart from its general assets.

SECTION 3 - GENERAL


3.1 Notice


All notices and other communications pursuant to this Agreement shall be in writing and delivered or transmitted by facsimile or other electronic transmission as follows:

- (a) in the case of BMO:

Bank of Montreal

Attention: Junior DelBrocco


Fax No.: 

Email: 

with a copy to:

Gowlings LLP

Attention: David Cohen


Fax No.: 

Email: 

(b) in the case of FTI:

FTI Consulting Canada Inc.

Attention: Paul Bishop


Fax No.: 

Email: 

with a copy to:

Borden Ladner Gervais LLP

Attention: Edmond Lamek

Fax No.: 

Email: 

Any such notice or other communication, if given by personal delivery, will be deemed to have been given on the day of actual delivery thereof and, if transmitted by fax or other electronic transmission before 5:00 p.m. (Toronto time) on a Business Day, will be deemed to have been given on the Business Day, and if transmitted by fax or other electronic transmission after 5:00 p.m. (Toronto time) on a Business Day, will be deemed to have been given on the Business Day after the date of transmission.

3.2 Entire Agreement

This Agreement constitutes the entire agreement between the parties hereto with respect to the subject matter hereof.

3.3 Governing Law

This Agreement shall be governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.

3.4 Benefit of Agreement

This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

3.5 Further Assurances

Each of the parties hereto agrees to do, execute and deliver all such further acts, instruments or documents as may be necessary to give effect to this Agreement and the mutual obligations contained herein.

3.6 Counterparts

This Agreement may be signed in counterparts, by original, facsimile or other electronic transmission, and each such counterpart taken together shall constitute a binding agreement among all the parties hereto.

[Signatures following on next page]

This Agreement is made as of the date first above written.

BANK OF MONTREAL

By: _____
Name:
Title:

Acknowledged and consented to this _____ day of October, 2012

FTI CANADA CONSULTING INC., in its
capacity as court-appointed receiver of the NFC
Entities.

By: _____
Name:
Title:

TAB 2-F

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 PAUL BISHOP
(Sworn November 28, 2012)**

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"), in its capacity as receiver (the "Receiver") of all of the assets, undertakings and properties of the respondents herein. I am responsible for the services rendered by the Receiver discussed herein and 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 FTI in respect of services rendered by the Receiver for the period from February 17, 2012 through September 30, 2012. During the period from

February 17 to September 30, 2012 (the "Billing Period"), the total fees billed were \$475,199.50, plus disbursements of \$4,013.87 and applicable taxes of \$62,297.74, for an aggregate amount of \$541,511.11. A summary of the invoices rendered during the Billing Period is reproduced below:

Invoice	Date	Fees	Cost	GST/HST	Total
29000190	02/29/12	123,256.50	-	16,023.35	139,279.85
29000196	03/15/12	72,069.00	2,904.84	9,746.60	84,720.44
29000201	03/22/12	58,981.00	250.63	7,700.11	66,931.74
29000209	03/28/12	44,502.00	-	5,785.26	50,287.26
29000221	03/31/12	40,850.50	-	5,310.57	46,161.07
29000232	04/23/12	31,567.00	219.87	4,132.29	35,919.16
29000245	04/30/12	19,801.50	76.00	2,584.08	22,461.58
29000295	06/30/12	35,745.00	136.18	4,664.55	40,545.73
29000336	07/31/12	16,708.00	7.96	2,173.07	18,889.03
29000364	08/31/12	13,889.50	201.99	1,831.89	15,923.38
29000385	09/30/12	17,829.50	216.40	2,345.97	20,391.87
TOTAL		475,199.50	4,013.87	62,297.74	541,511.11

3. As set out in the following table, 1,388.9 hours were billed by FTI during the Billing Period, resulting in an average hourly rate of \$350.00 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
P. Bishop	52.8	750.00
J. Engen	406.7	675.00
J. Porepa	151.2	550.00
D. Magder	0.1	410.00
G. Crawford	3.4	280.00
A. McGrath	2.3	150.00
J. Kimmel	1.5	125.00
A. Arevalo	7.5	110.00
G. Haghiri	763.4	100.00

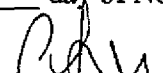
4. The activities as described in the reports of the Receiver filed in the within proceedings and detailed in the statements of account attached as Exhibit "A" accurately reflect the services provided by FTI and to the best of my knowledge, the rates charged by FTI throughout the course of the receivership 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)
28 day of November, 2012)



 PAUL BISHOP



 A Commissioner for taking affidavits, etc.
 Cathryn E. Fell

This is **Exhibit "A"** to the
Affidavit of Paul Bishop
sworn before me, this 28th day of
November, 2012.



A Commissioner for taking Affidavits, etc.



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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

February 29, 2012

Mr. Brian Cram
New Food Classics
1122 International Blvd., Suite 601
Burlington, ON L7L 6Z8
Canada

Re: FTI Job No. 010200.0016
Invoice # 29000190

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through February 29, 2012.

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' in a cursive style.

Paul Bishop
Senior Managing Director

Enclosures



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Invoice Remittance

Mr. Brian Cram
 New Food Classics
 1122 International Blvd., Suite 601
 Burlington, ON L7L 6Z8
 Canada

February 29, 2012
 FTI Invoice No. 29000190
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through February 29, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$128,557.50
Less Voluntary Reduction.....	-\$5,301.00
Net Professional Fees.....	\$123,256.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$123,256.50
HST Registration No. 835718024RT0001.....	\$16,023.35
Total Amount Due this Period.....	\$139,279.85
Previous Balance Due.....	\$0.00
Total Amount Due.....	\$139,279.85

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



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Mr. Brian Cram
 New Food Classics
 1122 International Blvd., Suite 601
 Burlington, ON L7L 6Z8
 Canada

Invoice Summary

February 29, 2012
 FTI Invoice No. 29000190
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through February 29, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	11.7	\$9,711.00
Jamie Engen	Managing Director	\$700.00	81.5	\$57,050.00
Jodi Porepa	Director	\$575.00	93.1	\$53,532.50
Golnaz Haghiri	Consultant	\$100.00	79.0	\$7,900.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	1.3	\$364.00
Total Hours and Fees			266.6	\$128,557.50
Less Voluntary Reduction				-\$5,301.00
Total Net Fees				\$123,256.50
HST Registration No. 835718024RT0001				\$16,023.35
Invoice Total for Current Period				\$139,279.85

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Name (as shown on your income tax return)
FTI Consulting, Inc. & Subsidiaries

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required):
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
909 Commerce Road

City, state, and ZIP code
Annapolis, MD 21401

Requester's name and address (optional)

List account number(s) here (optional)

Exempt payee

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
Employer identification number
52-1261113

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person *[Signature]* Date **2/29/2012**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	11.7	830	9,711.00	750	8,775.00
Jamie Engen	81.5	700	57,050.00	675	55,012.50
Jodi Porepa	93.1	575	53,532.50	550	51,205.00
Gary W. Crawford	1.3	280	364.00	280	364.00
Golnaz Haghiri	79.0	100	7,900.00	100	7,900.00
Hours	266.6		\$ 128,557.50		\$ 123,256.50
Total Expenses			-		-
Total Fees and Expenses			\$ 128,557.50		\$ 123,256.50
13% HST #835718024RT0001			16,712.48		16,023.35
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 145,269.98		\$ 139,279.85

Bank of Montreal / New Food Classics
010200.0016 - February 29, 2012
Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
02/20/12	14800	Paul Bishop	1.80	\$ 1,494.00	Receivership prep
02/21/12	14800	Paul Bishop	2.70	\$ 2,241.00	Receivership prep
02/22/12	14800	Paul Bishop	1.40	\$ 1,162.00	Calls re inventory and assets sales, calls with counsel re order
02/24/12	14800	Paul Bishop	1.50	\$ 1,245.00	Calls with prophet and Cohen
02/27/12	14800	Paul Bishop	1.20	\$ 996.00	Updates review of inventory and AR plans and asset offers
02/28/12	14800	Paul Bishop	1.70	\$ 1,411.00	Calls and updates with JE and JP, review of correspondence
02/29/12	14800	Paul Bishop	1.40	\$ 1,162.00	Calls and correspondence with JE, JP call from NM re Boehmer, respond re same
02/29/12	2737	Gary W. Crawford	0.60	\$ 168.00	Requestor: Jodi PorepaTasks:Create new Employee Section page for NFC web siteAdd link to Employee Section page to all current pages on NFC web site
02/21/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Jodi PorepaTask: Post documents to NFC web siteDocuments Posted: ThirdReportoftheMonitorFeb22-2012v1.PDFBMO-NFC-MotionRecordReturnableFeb22-2012v1.PDFBMO-NFC-ApplicationRecordReturnableFeb22-2012v1.PDF
02/22/12	2737	Gary W. Crawford	0.40	\$ 112.00	Requestor: Jodi PorepaTasks: Post new status update to NFC web siteUpdate text on the home page of the NFC web sitePost documents to NFC web siteDocuments Posted: BMO-NFC_OrderofJusticeBrown_Feb222012_Appointing Receiver-v1.PDFBMO-NFC_OrderofJusticeBrown
02/21/12	15610	Jamie Engen	10.10	\$ 7,070.00	Review of Receivership OrderReview of Monitor's 3rd reportNumerous discussions and meetings with employeesDiscussion with BMONumerous discussions with counselNumerous discussions with customersNumerous discussions with suppliersDiscussions with parties in
02/22/12	15610	Jamie Engen	13.80	\$ 9,660.00	Attend at Court for Receivership appointmentDiscussion with legal counsel re appointment and questions re OrderMeeting with employees to inform of receivershipNumerous discussions with employees re plans going forwardNumerous discussion with key customers
02/23/12	15610	Jamie Engen	12.40	\$ 8,680.00	Meeting at Loblaws re going forward, collection of AR and sale of inventoryNumerous discussions with customers re payment of AR and sale of inventoryNumerous discussions and meetings with employees re shutting down of the businessDiscussion with BMO re ap
02/24/12	15610	Jamie Engen	8.10	\$ 5,670.00	Discussions and correspondence with numerous liquidators seeking proposals for liquidationDiscussions with Calgary Real Estate agent with respect to selling of Calgary propertiesConference calls and discussions with employees with respect to winding down
02/25/12	15610	Jamie Engen	1.40	\$ 980.00	Discussion and setting up meetings with liquidatorsDiscussion with Calgary Real Estate agentReview of draft of Grand River equipment deal
02/27/12	15610	Jamie Engen	11.70	\$ 8,190.00	Numerous calls and discussions with customers and sales peopleDiscussions and negotiation with Grand River on equipment saleNumerous calls and discussions with liquidatorsCalls and negotiations on both Calgary real estate offersConference calls and discuss
02/28/12	15610	Jamie Engen	11.70	\$ 8,190.00	Daily conference call with employeesFinalization of equipment sale to Grand River FoodsNumerous call and discussions with liquidators arranging for visits to plantsNumerous calls with suppliersNumerous calls with customers to arrange for sale of productCr
02/29/12	15610	Jamie Engen	12.30	\$ 8,610.00	Daily conference call with employeesNumerous discussions with customers negotiating sales dealsNumerous discussions with liquidators and arranging for plant visitsDiscussions re offers on the Calgary propertiesDiscussions with parties re sales of raw mate
02/21/12	15768	Golnaz Haghini	11.10	\$ 1,110.00	Coordinating and organizing change of locks and Security Guards. Dealing with Insurance and preparation of all required documents. Dealing with Scotiabank and setting up new bank accounts. Working on creating various spreadsheets regarding retained employ

Bank of Montreal / New Food Classics
 010200.0016 - February 29, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
02/22/12	15768	Golnaz Haghiri	10.50	\$ 1,050.00	Dealing with Scotiabank regarding Setting up new bank accounts. Following up on locks, keys and alarm codes. Dealing with security.
02/23/12	15768	Golnaz Haghiri	11.50	\$ 1,150.00	Organizing and updating employees' details. Preparation of employee termination letters and New Arrangement letters. Meeting with Burlington Employees regarding disbursements and receipts.
02/24/12	15768	Golnaz Haghiri	10.00	\$ 1,000.00	Preparation of outgoing wires. Following up with Scotiabank regarding accounts and wires. Updating the receiver's call-log. Working on tasks related to employees.
02/27/12	15768	Golnaz Haghiri	11.40	\$ 1,140.00	Updating the receiver's call-log. Working on tasks related to employees. Organizing bank transfers.
02/28/12	15768	Golnaz Haghiri	14.20	\$ 1,420.00	Working on tasks related to employees. Organizing bank transfers. Updating and organizing the creditors list. Working on preparing status notice to creditors.
02/29/12	15768	Golnaz Haghiri	10.30	\$ 1,030.00	Working on tasks related to employees. Organizing bank transfers. Discussions regarding Disbursements, T4 and Payroll.
02/27/12	15532	Jodi Porepa	11.40	\$ 6,555.00	Daily update calls. Deal with payroll related items. Follow up with employees that have NFC assets in their possession. Respond to creditor enquiries. Discuss IT related issues. Respond to new CFIA letter. Draft letter for benefits providers. Deal with pa
02/28/12	15532	Jodi Porepa	14.20	\$ 8,165.00	Follow up on accrued vacation. Follow up on disbursements. Discussion with NFC employees about outstanding items. Daily phone calls with Calgary, Saskatoon and St. Catherine's. Responding to creditor inquiries. Reviewing payroll. Reviewing accrued wage ca
02/29/12	15532	Jodi Porepa	10.20	\$ 5,865.00	Follow up on accrued vacation. Follow up on disbursements. Discussion with NFC employees about outstanding items. Daily phone calls with Calgary, Saskatoon and St. Catherine's. Responding to creditor inquiries. Status update. Discussions with ex-employees
02/20/12	15532	Jodi Porepa	8.70	\$ 5,002.50	Receivership Planning (Discussions with Sjean. Revise and review Cash flow forecasts. Receivership planning. Call with professionals in respect of next steps. Arrange for travel to Saskatoon.)
02/21/12	15532	Jodi Porepa	11.40	\$ 6,555.00	Receivership planning. Plant tour. Discussions with Keith Rose. Review of court report. Review of draft Order. Posting documents online.
02/22/12	15532	Jodi Porepa	10.90	\$ 6,267.50	Daily calls with Calgary, STC, Sask and Burlington. Attend on premises in Saskatoon. Discussions with KRose. Meeting with CFIA. Plant tour. Responding to creditor inquiries.
02/23/12	15532	Jodi Porepa	13.10	\$ 7,532.50	Responding to creditor inquiries. Dealing with Receivership issues. Daily calls with Calgary, Saskatoon and St Catherines. Preparing statutory notices. Dealing with CFIA. Dealing with employee questions.
02/24/12	15532	Jodi Porepa	10.40	\$ 5,980.00	Attending onsite at St Catherines. Discussions with PDesouza. Dealing with Receivership issues. Daily calls with Calgary, Saskatoon and St Catherines. Preparing statutory notices. Dealing with CFIA. Dealing with employee questions. Reviewing employee term
02/26/12	15532	Jodi Porepa	2.80	\$ 1,610.00	Finalizing CFIA letter. Finalizing statutory notice. Catch up on Friday emails. Prepare for upcoming week and deadlines.
TOTAL			266.60	\$ 128,557.50	

Bank of Montreal / New Food Classics
010200.0016 - February 29, 2012
Invoice # XXXX

Date	TK#	Name	Qty.	Amount	Narrative
TOTAL			0	\$ -	



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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

March 15, 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 # 29000196

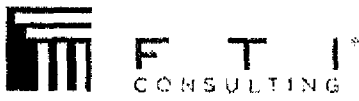
Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 11, 2012.

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

Sincerely yours,

Paul Bishop
Senior Managing Director

Enclosures



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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 15, 2012
FTI Invoice No. 29000196
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 11, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$75,194.00
Less Voluntary Reduction.....	\$3,125.00
Net Professional Fees.....	\$72,069.00
Expenses.....	\$2,904.84
Total Fees and Expenses.....	\$74,973.84
HST Registration No. 835718024RT0001	\$9,746.60
Total Amount Due this Period.....	\$84,720.44
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$84,720.44</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



Critical thinking at the critical time.™

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

Invoice Summary

March 15, 2012
 FTI Invoice No. 29000196
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 11, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	6.5	\$5,395.00
Jamie Engen	Managing Director	\$700.00	58.4	\$40,880.00
Jodi Porepa	Director	\$575.00	45.8	\$26,335.00
Daniel Magder	Senior Consultant	\$410.00	0.1	\$41.00
Ana Arevalo	Consultant	\$110.00	0.7	\$77.00
Golnaz Haghiri	Consultant	\$100.00	22.7	\$2,270.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	0.7	\$196.00
Total Hours and Fees			134.9	\$75,194.00
Less Voluntary Reduction				-\$3,125.00
Total Net Fees				\$72,069.00
Mileage				\$333.46
Business Meals				\$126.55
Lodging				\$378.00
Transportation				\$2,066.83
Total Expenses				\$2,904.84
HST Registration No. 835718024RT0001				\$9,746.60
Invoice Total for Current Period				\$84,720.44

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	6.5	830	5,395.00	750	4,875.00
Jamie Engen	58.4	700	40,880.00	675	39,420.00
Jodi Porepa	45.8	575	26,335.00	550	25,190.00
Daniel Magder	0.1	410	41.00	410	41.00
Gary W. Crawford	0.7	280	196.00	280	196.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	22.7	100	2,270.00	100	2,270.00
Hours	134.9		\$ 75,194.00		\$ 72,069.00
Total Expenses			2,904.84		2,904.84
Total Fees and Expenses			\$ 78,098.84		\$ 74,973.84
13% HST #835718024RT0001			10,152.85		9,746.60
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 88,251.69		\$ 84,720.44

Bank of Montreal / New Food Classics
 010200.0016 - March 11, 2012
 Invoice # XXXX

079

Date	TK#	Name	Hours	Amount	Narrative
03/01/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending February 29, 2012.
03/02/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending February 29, 2012.
03/01/12	14800	Paul Bishop	1.30	\$ 1,079.00	Receivers report
03/02/12	14800	Paul Bishop	1.20	\$ 996.00	First receiver's report
03/05/12	14800	Paul Bishop	1.10	\$ 913.00	Calls and emails re liquidation/appraisal report and sales to date
03/08/12	14800	Paul Bishop	1.20	\$ 996.00	Calls re sales of assets and collection of receivables
03/09/12	14800	Paul Bishop	0.60	\$ 498.00	Calls re sales and realization status
03/10/12	14800	Paul Bishop	0.30	\$ 249.00	Correspondence re sales process
03/11/12	14800	Paul Bishop	0.80	\$ 664.00	Review of draft sales agreement
03/05/12	2737	Gary W. Crawford	0.40	\$ 112.00	Requestor: Jodi PorepaTask: Post documents to the Motions and Reports pages on the NFC websiteDocuments Posted: FirstReportofReceiver_03052012.pdfNFCMotionRecord_03052012.PDF
03/06/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Jodi PorepaTask: Update HTML on Employees Section page of NFC web site to add additional FAQ questions Conference call with remaining employeesDiscussions surrounding vacation pay calculations and errors in systemNumerous discussions with customers regarding collection of AR and sale of finished goodsSelling of raw materialsReview of bank accounts and paym
03/02/12	15610	Jamie Engen	8.20	\$ 5,740.00	Conference call with employeesNumerous discussions with liquidators re proposals due end of weekNumerous discussions with customers re sale of productDiscussions with Calgary real estate agent re sale of property
03/05/12	15610	Jamie Engen	5.40	\$ 3,780.00	Conference call with employeesFinalization of two Calgary real estate agreementsNumerous discussions with liquidatorsReview of cash flow and accountingNumerous discussions with customers for sale of inventory
03/06/12	15610	Jamie Engen	8.60	\$ 6,020.00	Conference call with employeesConference call with CIFANumerous discussions with LiquidatorsConference call with LoblawDiscussion and review of vacation pay accrualsReview and creation of receivers cash flow
03/07/12	15610	Jamie Engen	9.30	\$ 6,510.00	Conference call with employeesNumerous discussion with Loblaw financial and legal departmentsFinalization of agreement with LoblawNumerous discussions with liquidators re proposalsReview of accounting and bankingDiscussion with insurance provider
03/08/12	15610	Jamie Engen	8.40	\$ 5,880.00	Conference call with employeesNumerous discussions with liquidators with respect to proposals due todayReview of proposals receivedDiscussions with legal counsel and BMO with respect to proposals received from liquidators
03/09/12	15610	Jamie Engen	9.10	\$ 6,370.00	Daily conference call with remaining employeesDiscussions with numerous customers to collect AR and sell remaining finished goods inventoryNumerous discussions with liquidators regarding proposals due on mar 9Discussions with Loblaw Financial and legal pe
03/01/12	15610	Jamie Engen	9.40	\$ 6,580.00	Media monitor; research into food recall; scenario planning; call with NFC for recall; calls with Jamie and Kent
02/20/12	14663	Allan Goodman	4.80	\$ -	Media monitoring; press statement development; calls with jamie engen and kent; customer messaging; calls with NFC team
02/21/12	14663	Allan Goodman	4.00	\$ -	Media monitor; calls with Jamie Engen; customer letter/messaging; media response
02/22/12	14663	Allan Goodman	3.80	\$ -	Media monitor and customer support
02/23/12	14663	Allan Goodman	1.30	\$ -	Working on tasks related to employees. Organizing bank transfers. Updating and organizing the creditors list. Working on preparing cheques to vendors. updating the Ascend. dealing with Payroll.
03/01/12	15768	Golnaz Haghiri	11.30	\$ 1,130.00	Working on tasks related to employees. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques.
03/02/12	15768	Golnaz Haghiri	11.40	\$ 1,140.00	NFC recall.
02/20/12	16088	Kent Hovey-Smith	2.50	\$ -	NFC recall and bankruptcy.
02/21/12	16088	Kent Hovey-Smith	3.50	\$ -	Creditor emails.
03/05/12	17647	Daniel Magder	0.10	\$ 41.00	

Bank of Montreal / New Food Classics
 010200.0016 - March 11, 2012
 Invoice # XXXX

080

Date	TK#	Name	Hours	Amount	Narrative
03/02/12	15532	Jodi Porepa	8.10	\$ 4,657.50	Daily conference calls. Follow up with utility companies. Respond to creditors. Correspondence with CFIA. Follow up with unions. Review disbursements. Discussions with Peter regarding St. Catharines and staffing. Discussions with Keith regarding Saskatoon
03/01/12	15532	Jodi Porepa	9.70	\$ 5,577.50	Daily conference calls. Follow up with utility companies. Respond to creditors. Correspondence with CFIA. Follow up with unions. Review disbursements.
03/05/12	15532	Jodi Porepa	10.30	\$ 5,922.50	Daily conference calls. Follow up with enquiries. Begin WEPPA preparation. Follow up on third party warehouse for St. Catharines.
03/07/12	15532	Jodi Porepa	10.20	\$ 5,865.00	Daily conference calls. Discussions regarding Ceridian. Discussions with Service Canada regarding WEPPA. Review of WEPPA Calculation. Discussions of next steps in St. Catherines. Review of Warehouse quotes. Responding to creditor inquiries.
03/08/12	15532	Jodi Porepa	1.20	\$ 690.00	Daily conference calls. Review call log. Respond to enquiries. Discussions with Sjean.
03/09/12	15532	Jodi Porepa	6.30	\$ 3,622.50	Daily conference calls. Review call log. Respond to enquiries. Discussions with PDeSouza and SJean regarding St. Catherines. Discussions with KRose regarding Saskatoon.
TOTAL			154.80	\$ 75,194.00	

Bank of Montreal / New Food Classics
 010200.0016 - March 11, 2012
 Invoice # XXXX

081

Date	TK#	Name	Qty.	Amount	Narrative
03/01/12	15532	Jodi Porepa	1	\$ 378.00	Hotel during Saskatoon facility visit.
03/01/12	15532	Jodi Porepa	1	\$ 1,741.25	Flight to Saskatoon
03/01/12	15532	Jodi Porepa	1	\$ 12.78	Dinner while working late.
03/01/12	15532	Jodi Porepa	1	\$ 5.87	gas related to rental car in Saskatoon
03/01/12	15532	Jodi Porepa	1	\$ 177.93	Rental car in Saskatoon
03/01/12	15532	Jodi Porepa	1	\$ 16.18	Taxes related to rental car.
03/01/12	15532	Jodi Porepa	1	\$ 8.25	Snack at Pearson airport.
03/01/12	15532	Jodi Porepa	1	\$ 5.87	Lunch in Saskatoon.
03/01/12	15532	Jodi Porepa	1	\$ 51.60	Taxi to airport.
03/01/12	15532	Jodi Porepa	1	\$ 36.00	Dinner in Saskatoon.
03/01/12	15532	Jodi Porepa	1	\$ 12.00	Taxi back from office while working late.
03/01/12	15532	Jodi Porepa	1	\$ 2.63	GST related to din while working late.
03/01/12	15532	Jodi Porepa	1	\$ 24.25	Dinner while working late
03/01/12	15532	Jodi Porepa	1	\$ 24.25	Dinner while working late.
03/01/12	15532	Jodi Porepa	1	\$ 12.00	Taxi while working late.
03/01/12	15532	Jodi Porepa	1	\$ 50.00	Taxi to/from airport
03/01/12	15532	Jodi Porepa	1	\$ 12.52	Snacks in Saskatoon airport.
03/01/12	15532	Jodi Porepa	1	\$ 212.66	51.1 *2 = 102.20 * .52 = 53.14 return trip to NFC53.14*4=212.66 ZML
03/01/12	15532	Jodi Porepa	1	\$ 120.80	116.16km *2 = 232.32 km round trip 232.32 * .52 = 120.80 Trip to St Catherines facility
TOTAL			19	\$ 2,904.84	



Critical thinking at the critical time.™

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

March 22, 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 # 29000201

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 18, 2012.

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

Sincerely yours,

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

Paul Bishop
Senior Managing Director

Enclosures



Critical thinking at the critical time.™

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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 22, 2012
FTI Invoice No. 29000201
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 18, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$61,388.00
Less Voluntary Reduction.....	\$2,407.00
Net Professional Fees.....	\$58,981.00
Expenses.....	\$250.63
Total Fees and Expenses.....	\$59,231.63
HST Registration No. 835718024RT0001	\$7,700.11
Total Amount Due this Period.....	\$66,931.74
Previous Balance Due.....	\$84,720.44
Total Amount Due.....	\$151,652.18

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



Critical thinking at the critical time.™

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

Invoice Summary

March 22, 2012
 FTI Invoice No. 29000201
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 18, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	5.9	\$4,897.00
Jamie Engen	Managing Director	\$700.00	69.4	\$48,580.00
Jodi Porepa	Director	\$575.00	8.0	\$4,600.00
Ana Arevalo	Consultant	\$110.00	0.7	\$77.00
Golnaz Haghiri	Consultant	\$100.00	31.5	\$3,150.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	0.3	\$84.00
Total Hours and Fees			115.8	\$61,388.00
Less Voluntary Reduction				-\$2,407.00
Total Net Fees				\$58,981.00
Mileage				\$109.74
Transportation				\$140.89
Total Expenses				\$250.63
HST Registration No. 835718024RT0001				\$7,700.11
Invoice Total for Current Period				\$66,931.74

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	5.9	830	4,897.00	750	4,425.00
Jamie Engen	69.4	700	48,580.00	675	46,845.00
Jodi Porepa	8.0	575	4,600.00	550	4,400.00
Gary W. Crawford	0.3	280	84.00	280	84.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	31.5	100	3,150.00	100	3,150.00
Hours	115.8		\$ 61,388.00		\$ 58,981.00
Total Expenses			250.63		250.63
Total Fees and Expenses			\$ 61,638.63		\$ 59,231.63
13% HST #835718024RT0001			8,013.02		7,700.11
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 69,651.65		\$ 66,931.74

Bank of Montreal / New Food Classics
 010200.0016 - March 18, 2012
 Invoice # XXXX

086

Date	TK#	Name	Hours	Amount	Narrative
03/15/12	15273	Ana Arevalo	0.70	\$ 77.00	Preparing and finalizing invoice for period ending March 11, 2012.
03/17/12	14800	Paul Bishop	1.80	\$ 1,494.00	Calls and email re product recall review of email to customers
03/16/12	14800	Paul Bishop	0.90	\$ 747.00	Updates re CFIA and recalls
03/15/12	14800	Paul Bishop	0.90	\$ 747.00	Re sales and realization forecasts
03/14/12	14800	Paul Bishop	0.70	\$ 581.00	Meet with BMO
03/13/12	14800	Paul Bishop	0.90	\$ 747.00	Sales and realization updates
03/12/12	14800	Paul Bishop	0.70	\$ 581.00	Sales and realization updates
03/12/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Jodi PorepaTask: Post documents to NFC website Court Orders and Other Documents pageDocuments Posted:grand_river.pdfrec_cert.pdf
03/18/12	15610	Jamie Engen	4.20	\$ 2,940.00	Discussions with employees Review of customer and product information for CFIA Discussions with insurance agent Discussions with Red24 Numerous discussions with CFIA
03/17/12	15610	Jamie Engen	12.70	\$ 8,890.00	Discussions with CIFA re recall Numerous discussions with Red24 Discussions with legal counsel re recall Discussions with insurance agent re recall Numerous discussions with employees re recall Numerous discussions and emails with customers re recall
03/16/12	15610	Jamie Engen	17.70	\$ 12,390.00	Conference call with employees Discussions with liquidators re PSADiscussions with numerous customers re terms and discounts for products Discussion with respect to offers on both Calgary properties Conference call with counsel and CIFA Numerous calls with CI
03/16/12	15610	Jamie Engen	9.10	\$ 6,370.00	Conference call with employees Visit to St Catharines facility to review status of plant and meet with employees Discussions with real estate firms for proposals on St Catharines property Numerous discussions with customers re collection of receivables and s
03/14/12	15610	Jamie Engen	8.60	\$ 6,020.00	Conference call with employees Meeting with liquidator to get proposal on Burlington assets Discussions with parties making offers on Calgary real estate Numerous discussions with customers to collect AR and sell remaining inventory Discussion and negotiation
03/13/12	15610	Jamie Engen	8.40	\$ 5,880.00	Conference call with employees Negotiations with liquidators for a Purchase and Sales Agreement Meetings with liquidators for Burlington office furniture Meeting with consultant re drawbacks from customers Review of payroll and approval Review of banking and a
03/12/12	15610	Jamie Engen	8.70	\$ 6,090.00	Discussions to clarify Liquidators proposals Attend at court for Grand River asset sale approval Discussions with Grand River re removal of assets Discussion re spare parts with liquidators and Grand River Discussions with real estate companies for proposals
03/16/12	15768	Golnaz Haghiri	10.00	\$ 1,000.00	Working on tasks related to employees WEPP. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques.
03/15/12	15768	Golnaz Haghiri	10.00	\$ 1,000.00	Follow-up on emails and outstanding matters. Working on tasks related to employees. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques.
03/14/12	15768	Golnaz Haghiri	11.50	\$ 1,150.00	Follow-up on emails and outstanding matters. Updating and Organizing bank transfers. Meeting SJ. Working on preparing cheques to vendors. updating the Ascend.
03/14/12	15532	Jodi Porepa	1.80	\$ 1,035.00	Follow up on email correspondence. Status update with JEngen regarding next steps. Responding to creditor inquiries. Coordinate WEPPA.
03/13/12	15532	Jodi Porepa	2.50	\$ 1,437.50	Daily conference calls. Review call-log. Respond to enquiries.
03/12/12	15532	Jodi Porepa	2.60	\$ 1,495.00	Daily calls. Respond to creditors. Discussions with WEPPA. WEPPA planning. Calls with Sjean.
03/16/12	15532	Jodi Porepa	1.10	\$ 632.50	Follow up on outstanding email communication. Review email correspondence.
TOTAL			115.80	\$ 61,388.00	

Bank of Montreal / New Food Classics
010200.0016 - March 18, 2012
Invoice # XXXX

087

Date	TK#	Name	Qty.	Amount	Narrative
03/15/12	15768	Golnaz Haghiri	1	\$ 24.78	Office parking
03/16/12	15768	Golnaz Haghiri	1	\$ 17.70	Gas for rental car.
03/16/12	15768	Golnaz Haghiri	1	\$ 133.47	Rental Car Expenses 03/13/2012 through 03/16/2012 in Toronto for working at client's Office in Burlington
03/16/12	15768	Golnaz Haghiri	1	\$ 7.42	Taxi - Car rental office to office
03/02/12	15768	Golnaz Haghiri	1	\$ 33.63	Office parking
03/14/12	15768	Golnaz Haghiri	1	\$ 33.63	Office parking
TOTAL			6	\$ 250.63	



Critical thinking at the critical time.™

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

March 28, 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 # 29000209

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 25, 2012.

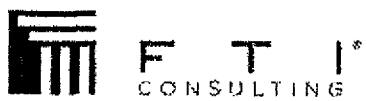
Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

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

Paul Bishop
Senior Managing Director

Enclosures



Critical thinking at the critical time.™

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 28, 2012
FTI Invoice No. 29000209
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 25, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$46,334.50
Less Voluntary Reduction.....	-\$1,832.50
Net Professional Fees.....	\$44,502.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$44,502.00
HST Registration No. 835718024RT0001	\$5,785.26
Total Amount Due this Period.....	\$50,287.26
Previous Balance Due.....	\$0.00
Total Amount Due.....	\$50,287.26

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



Critical thinking at the critical time.™

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

Invoice Summary

March 28, 2012
 FTI Invoice No. 29000209
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 25, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	6.0	\$4,980.00
Jamie Engen	Managing Director	\$700.00	53.2	\$37,240.00
Jodi Porepa	Director	\$575.00	0.9	\$517.50
Ana Arevalo	Consultant	\$110.00	0.7	\$77.00
Golnaz Haghiri	Consultant	\$100.00	35.2	\$3,520.00
Total Hours and Fees			96.0	\$46,334.50
Less Voluntary Reduction				-\$1,832.50
Total Net Fees				\$44,502.00
HST Registration No. 835718024RT0001				\$5,785.26
Invoice Total for Current Period				\$50,287.26

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	6.0	830	4,980.00	750	4,500.00
Jamie Engen	53.2	700	37,240.00	675	35,910.00
Jodi Porepa	0.9	575	517.50	550	495.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	35.2	100	3,520.00	100	3,520.00
Hours	96.0		\$ 46,334.50		\$ 44,502.00
Total Expenses			-		-
Total Fees and Expenses			\$ 46,334.50		\$ 44,502.00
13% HST #835718024RT0001			6,023.49		5,785.26
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 52,357.99		\$ 50,287.26

Bank of Montreal / New Food Classics
 010200.0016 - March 25, 2012
 Invoice # XXXX

092

Date	TK#	Name	Hours	Amount	Narrative
03/21/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending March 18, 2012.
03/22/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending March 18, 2012.
03/19/12	14800	Paul Bishop	1.20	\$ 996.00	Various calls and updates
03/21/12	14800	Paul Bishop	2.10	\$ 1,743.00	Call with B O'C, correspondence and calls re CFIA and recall
03/22/12	14800	Paul Bishop	1.90	\$ 1,577.00	Conf call with TD, prep for same, calls with Engen and counsel re CFIA and recalls
03/23/12	14800	Paul Bishop	0.80	\$ 664.00	Calls re product recall
03/19/12	15610	Jamie Engen	11.60	\$ 8,120.00	Meeting with Insurance Adjuster Numerous calls with legal counsel reviewing insurance coverage Numerous calls with customers re recall Creation of information for CFIA Numerous calls with CFIA to clarify company's records Discussion with group re liquidation P
03/20/12	15610	Jamie Engen	12.10	\$ 8,470.00	Call with Bank Conference call with employees Calls with Insurance broker and adjuster Gathering of information for insurance adjuster Numerous calls with customers re recall Discussion with Brian Cram
03/21/12	15610	Jamie Engen	11.60	\$ 8,120.00	Conference call with employees Discussions with insurance agent and adjuster Numerous calls with customers re recall Discussion with purchasers re offers on Calgary Real Estate Review of vacation pay accruals Review and distribution of letter to customers who
03/22/12	15610	Jamie Engen	9.20	\$ 6,440.00	Conference call with employees Visit to St Catharines to ensure plant is empty of all product Numerous calls with customers re recall Discussion with bank Discussion with insurance adjuster Gathering of information for insurance adjuster
03/23/12	15610	Jamie Engen	8.70	\$ 6,090.00	Conference call with employees Discussion and correspondence with insurance adjuster Discussion with counsel, and BMO counsel re hiring of consultant to verify testing and sample size Discussions with customers re recall Review of information for Edgestone to
03/19/12	15768	Golnaz Haghiri	9.00	\$ 900.00	Working on tasks related to employees. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques.
03/20/12	15768	Golnaz Haghiri	9.50	\$ 950.00	Meeting with JE regarding outstanding matters. Working on tasks related to employees WEPP. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques. Updating Call-log
03/21/12	15768	Golnaz Haghiri	4.90	\$ 490.00	Working on tasks related to employees WEPP. Working on tracking the books and records of NFC stored office. Updating Call-log. Spoke to few creditors re. NFC status.
03/22/12	15768	Golnaz Haghiri	6.00	\$ 600.00	Working on tasks related to employees WEPP. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques. updating call-log.
03/23/12	15768	Golnaz Haghiri	5.80	\$ 580.00	Following-up on few outstanding issues re POC forms with SJ. Updating Call-log. Working on employees' Inquiries. Updating employee timesheets.
03/20/12	15532	Jodi Porepa	0.40	\$ 230.00	Going through emails. Responding and/or forwarding on supplier requests.
03/21/12	15532	Jodi Porepa	0.50	\$ 287.50	Reviewing email correspondence. Responding and/or forwarding for follow up.
TOTAL			96.00	\$ 46,334.50	

Bank of Montreal / New Food Classics
010200.0016 - March 25, 2012
Invoice # XXXX

0. 093

Date	TK#	Name	Qty.	Amount	Narrative
TOTAL			0	\$ -	



Critical thinking at the critical time.™

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

March 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 # 29000221

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, 2012.

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



Critical thinking at the critical time.™

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, 2012
 FTI Invoice No. 29000221
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$42,299.00
Less Voluntary Reduction.....	-\$1,448.50
Net Professional Fees.....	\$40,850.50
Expenses.....	\$0.00
Total Fees and Expenses.....	\$40,850.50
HST Registration No. 835718024RT0001	\$5,310.57
Total Amount Due this Period.....	\$46,161.07
Previous Balance Due.....	\$50,287.26
Total Amount Due.....	<u>\$96,448.33</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



Critical thinking at the critical time.™

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

Invoice Summary

March 31, 2012
 FTI Invoice No. 29000221
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.2	\$1,826.00
Jamie Engen	Managing Director	\$700.00	50.9	\$35,630.00
Ana Arevalo	Consultant	\$110.00	0.7	\$77.00
Golnaz Haghiri	Consultant	\$100.00	47.1	\$4,710.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	0.2	\$56.00
Total Hours and Fees			101.1	\$42,299.00
Less Voluntary Reduction				-\$1,448.50
Total Net Fees				\$40,850.50
HST Registration No. 835718024RT0001				\$5,310.57
Invoice Total for Current Period				\$46,161.07

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	2.2	830	1,826.00	750	1,650.00
Jamie Engen	50.9	700	35,630.00	675	34,357.50
Gary W. Crawford	0.2	280	56.00	280	56.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	47.1	100	4,710.00	100	4,710.00
Hours	101.1		\$ 42,299.00		\$ 40,850.50
Total Expenses			-		-
Total Fees and Expenses			\$ 42,299.00		\$ 40,850.50
13% HST #835718024RT0001			5,498.87		5,310.57
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 47,797.87		\$ 46,161.07

Bank of Montreal / New Food Classics
 010200.0016 - March 31, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
03/28/12	15273	Ana Arevalo	0.70	\$ 77.00	Preparing and finalizing invoice for period ending March 25, 2012.
03/26/12	14800	Paul Bishop	0.90	\$ 747.00	Calls discussion with JE re CFIA and other matters
03/29/12	14800	Paul Bishop	1.30	\$ 1,079.00	Discussion re insurance and liquidation values
03/29/12	2737	Gary W. Crawford	0.20	\$ 56.00	Requestor: Jodi Porepa Task: Post updates to the Motion Materials page on the NFC web site Documents Posted: 2 012-03-28_MotionDeBeneEssetoLiftStay.pdf AVEOSServiceListasatMarch28_2012.pdf NoticeOfApperance.pdf
03/26/12	15610	Jamie Engen	10.80	\$ 7,560.00	Conference call with employees Discussions with CFIA Discussions with Liquidator review of liquidation agreement Review of accounting for the receivership Numerous discussions with customers with respect to selling of product Numerous discussions with former e
03/27/12	15610	Jamie Engen	11.20	\$ 7,840.00	Numerous calls with customers re selling of products not recalled Discussions and providing further information for CFIA Revisions to offers on the Calgary real estate Discussions and agreement review for the Burlington office furnishings Reconciliation of Ac
03/28/12	15610	Jamie Engen	10.40	\$ 7,280.00	Conference call with employees Visit to St Catharine facility Discussions and creation of data for insurance adjuster Discussions and providing of information to CFIA Negotiations with customers re sale of goods
03/29/12	15610	Jamie Engen	9.80	\$ 6,860.00	Conference call with employees Conference call with Colliers team with respect to the listing of the St Catharine's property Review of Mallot Creek files and discussion with counsel for Mallot Creek lawsuit Discussions with Insurance adjuster, creation of mo
03/30/12	15610	Jamie Engen	8.70	\$ 6,090.00	Conference call with employees Review of equipment leases and discussions with leasing companies Finalization of offer on Calgary 13 A street property Finalization of Burlington office furnishings sale Discussions with Insurance adjuster Discussions with CFIA,
03/26/12	15768	Golnaz Haghiri	9.40	\$ 940.00	Working on tasks regarding WEPPA. Follow-up call with SJ regarding outstanding issues.
03/27/12	15768	Golnaz Haghiri	10.20	\$ 1,020.00	Working on tasks related to WEPPA. Following up with employees inquiries and updating call-log
03/28/12	15768	Golnaz Haghiri	10.00	\$ 1,000.00	Working on tasks related to WEPPA. Sorting out mails and following up on employees' correspondence. Updating Ascend and bank transactions.
03/29/12	15768	Golnaz Haghiri	9.50	\$ 950.00	Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques. updating call-log. Working on tasks related to WEPPA.
03/30/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques. updating call-log. working on tasks related to WEPPA. Following up on employees' correspondences.
TOTAL			101.10	\$ 42,299.00	

Bank of Montreal / New Food Classics
010200.0016 - March 31, 2012
Invoice # XXXX

Date	TK#	Name	Qty.	Amount	Narrative
TOTAL			0	\$ -	



Critical thinking at the critical time.™

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

April 23, 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 # 29000232

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through April 15, 2012.

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

Sincerely yours,

Paul Bishop
Senior Managing Director

Enclosures



Critical thinking at the critical time.™

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 23, 2012
FTI Invoice No. 29000232
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through April 15, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$32,649.00
Less Voluntary Reduction.....	-\$1,082.00
Net Professional Fees.....	\$31,567.00
Expenses.....	\$219.87
Total Fees and Expenses.....	\$31,786.87
HST Registration No. 835718024RT0001	\$4,132.29
Total Amount Due this Period.....	\$35,919.16
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$35,919.16</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



Critical thinking at the critical time.™

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

Invoice Summary

April 23, 2012
 FTI Invoice No. 29000232
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through April 15, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	1.4	\$1,162.00
Jamie Engen	Managing Director	\$700.00	38.8	\$27,160.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Golnaz Haghiri	Administrative Receptionist	\$100.00	42.5	\$4,250.00
Total Hours and Fees			83.4	\$32,649.00
Less Voluntary Reduction				-\$1,082.00
Total Net Fees				\$31,567.00
Mileage				\$13.30
Telephone				\$75.60
Transportation				\$130.97
Total Expenses				\$219.87
HST Registration No. 835718024RT0001				\$4,132.29
Invoice Total for Current Period				\$35,919.16

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	1.4	830	1,162.00	750	1,050.00
Jamie Engen	38.8	700	27,160.00	675	26,190.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	42.5	100	4,250.00	100	4,250.00
Hours	83.4		\$ 32,649.00		\$ 31,567.00
Total Expenses			219.87		219.87
Total Fees and Expenses			\$ 32,868.87		\$ 31,786.87
13% HST #835718024RT0001			4,272.95		4,132.29
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 37,141.82		\$ 35,919.16

Bank of Montreal / New Food Classics
 010200.0016 - April 15, 2012
 Invoice # XXXX

0. 104

Date	TK#	Name	Hours	Amount	Narrative
04/03/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending March 31, 2012.
04/02/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending March 31, 2012.
04/09/12	14800	Paul Bishop	0.60	\$ 498.00	Review of report, and update
04/04/12	14800	Paul Bishop	0.50	\$ 415.00	Update re recalls, insurance and other matters
04/02/12	14800	Paul Bishop	0.30	\$ 249.00	Update on insurance and recall
04/12/12	15610	Jamie Engen	2.40	\$ 1,680.00	Discussion with Calgary real estate agent Discussion with St Catharines real estate agent Numerous discussions re final product sales Discussions with employees re winding down Burlington office
04/11/12	15610	Jamie Engen	2.70	\$ 1,890.00	Discussions and emails with Burlington office liquidators Discussion with CFIA and correspondence Discussion and correspondence with employees re winding up office and final sale Discussion and correspondence with purchasers of final product
04/10/12	15610	Jamie Engen	3.10	\$ 2,170.00	Numerous discussions with employees Discussions and finalization with liquidators of equipment Discussion with liquidator of Burlington office re access Numerous emails and discussions with respect to selling final product
04/09/12	15610	Jamie Engen	1.20	\$ 840.00	Respond to numerous emails
04/05/12	15610	Jamie Engen	6.70	\$ 4,690.00	Final clean up of Burlington offices Calls with customers re sales of product Discussion with liquidator re visit to St Catharines plant to ensure fully cleaned out
04/04/12	15610	Jamie Engen	3.80	\$ 2,660.00	Accounts receivable collection calls Discussion with CFIA and finding information for CFIA Discussion with insurance adjuster Continued negotiation with liquidators Discussion re Mallof Creek lawsuit with lawyer to pursue lawsuit
04/03/12	15610	Jamie Engen	9.60	\$ 6,720.00	Calls with insurance adjuster and preparing information for adjuster Discussion with BMO Continued negotiations with liquidators of equipment Tour of Burlington offices with liquidator Discussions with parties under contract to purchase Calgary property Final dis
04/02/12	15610	Jamie Engen	9.30	\$ 6,510.00	Discussions with Insurance agent and adjuster Gathering of information for insurance adjuster Conference call with E.coli expert from University of Kansas Continued negotiations with Liquidator Discussions with Saskatoon landlord re ammonia system Collection o
04/05/12	15768	Golnaz Haghiri	9.20	\$ 920.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. U
04/05/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Follow-up meeting with Jamie E. with respect to status of tasks.
04/02/12	15768	Golnaz Haghiri	1.50	\$ 150.00	Dealing with employees' inquiries.
04/11/12	15768	Golnaz Haghiri	10.50	\$ 1,050.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. U
04/10/12	15768	Golnaz Haghiri	10.10	\$ 1,010.00	Working with Stephane J. organizing and making arrangements to deal with outstanding items regarding finalizing the Burlington Office. preparing the deposits and updating the system. dealing with employee inquiries. Updating WEPPA and dealing with CRA.
04/09/12	15768	Golnaz Haghiri	10.20	\$ 1,020.00	Working with Stephane J. organizing and making arrangements to deal with outstanding items regarding finalizing the Burlington Office. Organizing the AR files and updating the system. dealing with inquiries regarding payments of few invoices.
TOTAL			83.40	\$ 32,649.00	

Bank of Montreal / New Food Classics
010200.0016 - April 15, 2012
Invoice # XXXX

105

Date	TK#	Name	Qty.	Amount	Narrative
04/11/12	15768	Golnaz Haghiri	1	\$ 13.30	Gas for the rental car
04/11/12	15768	Golnaz Haghiri	1	\$ 11.28	Taxi - Rental Car Office to Toronto Office
04/11/12	15768	Golnaz Haghiri	1	\$ 119.69	Rental Car Expenses 04/09/2012 through 04/11/2012 in Toronto for Working at Client's office in Burlington.
03/06/12	15768	Golnaz Haghiri	1	\$ 75.60	Cellular Phone Charges 02/21/2012 through 06/03/2012
TOTAL			4	\$ 219.87	



Critical thinking at the critical time.™

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

April 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 # 29000245

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, 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



Critical thinking at the critical time.™

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, 2012
FTI Invoice No. 29000245
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$20,456.50
Less Voluntary Reduction.....	-\$655.00
Net Professional Fees.....	\$19,801.50
Expenses.....	\$76.00
Total Fees and Expenses.....	\$19,877.50
HST Registration No. 835718024RT0001	\$2,584.08
Total Amount Due this Period.....	\$22,461.58
Previous Balance Due.....	\$35,919.16
Total Amount Due.....	<u>\$58,380.74</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



Critical thinking at the critical time.™

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

Invoice Summary

April 30, 2012
 FTI Invoice No. 29000245
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through April 30, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	4.5	\$3,735.00
Jamie Engen	Managing Director	\$700.00	11.8	\$8,260.00
Jodi Porepa	Managing Director	\$645.00	1.7	\$1,096.50
Ana Arevalo	Consultant	\$110.00	0.7	\$77.00
Golnaz Haghiri	Consultant	\$100.00	71.2	\$7,120.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	0.6	\$168.00
Total Hours and Fees			90.5	\$20,456.50
Less Voluntary Reduction				-\$655.00
Total Net Fees				\$19,801.50
Transportation				\$76.00
Total Expenses				\$76.00
HST Registration No. 835718024RT0001				\$2,584.08
Invoice Total for Current Period				\$22,461.58

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	4.5	830	3,735.00	750	3,375.00
Jamie Engen	11.8	700	8,260.00	675	7,965.00
Jodi Porepa	1.7	645	1,096.50	645	1,096.50
Gary W. Crawford	0.6	280	168.00	280	168.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	71.2	100	7,120.00	100	7,120.00
Hours	90.5		\$ 20,456.50		\$ 19,801.50
Total Expenses			76.00		76.00
Total Fees and Expenses			\$ 20,532.50		\$ 19,877.50
13% HST #835718024RT0001			2,669.23		2,584.08
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 23,201.73		\$ 22,461.58

Bank of Montreal / New Food Classics
 010200.0016 - April 30, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
04/17/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending April 15, 2012.
04/23/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending April 15, 2012.
04/30/12	14800	Paul Bishop	0.70	\$ 581.00	call with interested party correspondence with counsel re asset sales
04/24/12	14800	Paul Bishop	1.10	\$ 913.00	Communications re sale of machinery and equipment
04/18/12	14800	Paul Bishop	1.90	\$ 1,577.00	Calls and emails re recovery and asset disposals, review reports and disbursements
04/20/12	14800	Paul Bishop	0.80	\$ 664.00	Dealing with calls re assets, weppa and disbursements
04/24/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Jodi ForepaTasks (Updates to the FTI NFC web site):Post 3 new documents to the Court Orders web site
04/17/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Jodi ForepaTask (Update to the New Food Classics web site):- Post 1 new document to the Motions page
04/22/12	15610	Jamie Engen	1.30	\$ 910.00	Correspondence with respect to liquidators, vacation pay, return of equipmentCorrespondence with real estate agentsCreation of invoice for liquidators on final sale of equipment
04/20/12	15610	Jamie Engen	0.40	\$ 280.00	Correspondence with liquidatorsCorrespondence with former employees re vacation payCorrespondence with customers re claims on recall
04/19/12	15610	Jamie Engen	0.60	\$ 420.00	Correspondence re photocopiers to be returnedCorrespondence with respect to Telus equipment at four sites and return of the same
04/18/12	15610	Jamie Engen	1.20	\$ 840.00	Respond to emails from liquidators, customers and real estate agentsRespond to former employees with respect to vacation payCorrespondence from union with respect to vacation pay
04/17/12	15610	Jamie Engen	0.70	\$ 490.00	Respond to emails from customers and real estate agents
04/25/12	15610	Jamie Engen	2.40	\$ 1,680.00	Discussions with former employees and legal counsel with respect to reconciling missing equipmentCorrespondence with Century ServicesDiscussion with LiquidatorCorrespondence with Legal counsel
04/25/12	15610	Jamie Engen	0.70	\$ 490.00	Discussions with real estate agent in Calgary re offers
04/24/12	15610	Jamie Engen	1.90	\$ 1,330.00	Setting up payments and approving paymentsDiscussions with former employees re sales
04/23/12	15610	Jamie Engen	1.20	\$ 840.00	Responding to emails and phone calls
04/30/12	15610	Jamie Engen	1.40	\$ 980.00	Responding to emails from customersPhone call with CFIACall with Insurance adjusterCall with Keith Rose
04/30/12	15768	Golnaz Haghiri	6.00	\$ 600.00	Arrangements for account deposits and updating Ascend. Dealing with CRA regarding post receivership business number. Dealing with Service Canada regarding few employees' ROE. Sorting out mails and organizing invoices.
04/27/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Organizing bank transfers. Updating and organizing bank accounts for Monthly bank reconciliation's. Working on preparing cheques to vendors, updating the Ascend. dealing with Ceridian for T4s.
04/26/12	15768	Golnaz Haghiri	1.30	\$ 130.00	Conference call with Stephane J. regarding Account Receivable and Sale of Inventory items.
04/26/12	15768	Golnaz Haghiri	6.40	\$ 640.00	Catching up on emails and call-log. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Filing and sorting out mails.
04/25/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. U
04/24/12	15768	Golnaz Haghiri	6.20	\$ 620.00	Follow-up on emails and outstanding matters. Updating and Organizing bank transfers. Working on preparing cheques to vendors, updating the Ascend.
04/23/12	15768	Golnaz Haghiri	7.10	\$ 710.00	Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the cheques.
04/20/12	15768	Golnaz Haghiri	5.40	\$ 540.00	Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA.

Bank of Montreal / New Food Classics
 010200.0016 - April 30, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
04/19/12	15768	Golnaz Haghiri	5.50	\$ 550.00	Following up on correspondences including updating call-log and emails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Organizing and preparing bank transfers and Bank accounts. Reviewing Invoices and printing cheq
04/18/12	15768	Golnaz Haghiri	8.90	\$ 890.00	Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. Updating Ascend, printing cheques and mailing out the chequ
04/17/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. U
04/16/12	15768	Golnaz Haghiri	4.40	\$ 440.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA. Organizing and preparing bank transfers and Bank accounts. U
04/18/12	15532	Jodi Porepa	0.70	\$ 451.50	Follow up with OSB. Return enquiries.
04/19/12	15532	Jodi Porepa	1.00	\$ 645.00	Dealt with OSB Inquiry.
TOTAL			90.50	\$ 20,456.50	

Bank of Montreal / New Food Classics
010200.0016 - April 30, 2012
Invoice # XXXX

112

Date	TK#	Name	Qty.	Amount	Narrative
04/16/12	15532	Jodi Porepa	1	\$ 38.00	Parking at office - return to office after attending client premises
04/16/12	15532	Jodi Porepa	1	\$ 38.00	Parking at office - return to office after attending client premises
TOTAL			2	\$ 76.00	



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

June 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 # 29000295

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, 2012.

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

June 30, 2012
FTI Invoice No. 29000295
FTI Job No. 010200.0016
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$36,848.00
Less Voluntary Reduction.....	-\$1,103.00
Net Professional Fees.....	\$35,745.00
Expenses.....	\$136.18
Total Fees and Expenses.....	\$35,881.18
HST Registration No. 835718024RT0001	\$4,664.55
Total Amount Due this Period.....	\$40,545.73
Previous Balance Due.....	\$0.00
Total Amount Due	<u>\$40,545.73</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, 2012
 FTI Invoice No. 29000295
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	4.6	\$3,818.00
Jamie Engen	Managing Director	\$700.00	29.4	\$20,580.00
Golnaz Haghiri	Consultant	\$100.00	120.2	\$12,020.00
Anna McGrath	Administrative	\$150.00	1.5	\$225.00
Ana Arevalo	Administrative Professional	\$110.00	1.1	\$121.00
Gary W. Crawford	Manager, Applications and Development	\$280.00	0.3	\$84.00
Total Hours and Fees			157.1	\$36,848.00
Less Voluntary Reduction				-\$1,103.00
Total Net Fees				\$35,745.00
Business Meals				\$72.36
Mileage				\$13.28
Transportation				\$50.54
Total Expenses				\$136.18
HST Registration No. 835718024RT0001				\$4,664.55
Invoice Total for Current Period				\$40,545.73

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	4.6	830	3,818.00	750	3,450.00
Jamie Engen	29.4	700	20,580.00	675	19,845.00
Gary W. Crawford	0.3	280	84.00	280	84.00
Anna McGrath	1.5	150	225.00	150	225.00
Ana Arevalo	1.1	110	121.00	110	121.00
Golnaz Haghiri	120.2	100	12,020.00	100	12,020.00
Hours	<u>157.1</u>		<u>\$ 36,848.00</u>		<u>\$ 35,745.00</u>
Total Expenses			136.18		136.18
Total Fees and Expenses			<u>\$ 36,984.18</u>		<u>\$ 35,881.18</u>
13% HST #835718024RT0001			4,807.94		4,664.55
TOTAL DUE AND PAYABLE UPON RECEIPT			<u><u>\$ 41,792.12</u></u>		<u><u>\$ 40,545.73</u></u>

Bank of Montreal / New Food Classics
 010200.0016 - June 30, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
05/01/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending April 30, 2012.
05/02/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending April 30, 2012.
06/01/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending May 31, 2012.
05/01/12	14800	Paul Bishop	0.80	\$ 664.00	[REDACTED]
05/15/12	14800	Paul Bishop	0.60	\$ 498.00	Calls re asset sales
05/17/12	14800	Paul Bishop	1.40	\$ 1,162.00	Calls re asset auctions
06/20/12	14800	Paul Bishop	1.20	\$ 996.00	Call with UFCW re vacation pay, review of information
06/22/12	14800	Paul Bishop	0.60	\$ 498.00	Call with UFCW and prep for same
05/24/12	2737	Gary W. Crawford	0.30	\$ 84.00	Requestor: Julie HaghiriTasks (Updates to the FTI NFC web site):- Post new update to the Employee information page
05/01/12	15610	Jamie Engen	2.40	\$ 1,680.00	Work on NFC - correspondence and discussion with employees, customers and legal counsel
05/02/12	15610	Jamie Engen	2.70	\$ 1,890.00	Discussions with real estate agentsDiscussions and correspondence with CFIADiscussions with former employees
05/08/12	15610	Jamie Engen	1.20	\$ 840.00	Correspondence with former employeesCompletion of sale to Lick's
05/10/12	15610	Jamie Engen	1.40	\$ 980.00	Discussions with CFIA re additional recallCorrespondence with Colliers, discussion with Colliers re St Catharine's building
05/11/12	15610	Jamie Engen	1.10	\$ 770.00	Discussion with BMOUpdate of realization schedule for BMO
05/22/12	15610	Jamie Engen	1.40	\$ 980.00	Discussion with legal counsel [REDACTED] and analysis of chattels [REDACTED] Estate agent on Brandon Street offers
05/23/12	15610	Jamie Engen	3.80	\$ 2,660.00	Work on Insurance claim
05/24/12	15610	Jamie Engen	2.00	\$ 1,400.00	Creation of Insurance Claim
05/14/12	15610	Jamie Engen	1.30	\$ 910.00	Correspondence with insurance companyDiscussions with CFIADiscussion with BMO insurance peopleCorrespondence with liquidators
05/16/12	15610	Jamie Engen	1.60	\$ 1,120.00	Conference [REDACTED] for legal counsel with [REDACTED]
05/18/12	15610	Jamie Engen	0.40	\$ 280.00	Discussion with Real estate agents for Calgary and St Catharine's
05/29/12	15610	Jamie Engen	1.20	\$ 840.00	Review of Mallot Creek claimDiscussion with legal counselCorrespondence with liquidators and counsel
05/31/12	15610	Jamie Engen	0.60	\$ 420.00	Respond to numerous emailsSet up and approve wires for storage and fees
06/12/12	15610	Jamie Engen	0.80	\$ 560.00	Respond to emails and voicemails
06/14/12	15610	Jamie Engen	3.70	\$ 2,590.00	Finalization of 13A Street saleArranging ammonia removal at St Catharines and 13A streetDiscussion with Saskatoon landlordDiscussion with CFIA re products we are still holdingDiscussion with legal counsel
06/05/12	15610	Jamie Engen	0.50	\$ 350.00	Responses to emails from real estate agents and lawyers
06/07/12	15610	Jamie Engen	0.70	\$ 490.00	Discussion with legal counselDiscussion with BMO
06/22/12	15610	Jamie Engen	1.20	\$ 840.00	Emails and discussions re union vacation pay and auction at St Catharines facility
06/25/12	15610	Jamie Engen	1.40	\$ 980.00	Discussion with Real Estate agentsFollow up with liquidator and receivers representativeReview of Receivers report
05/01/12	15768	Golnaz Haghiri	6.50	\$ 650.00	Depositing cheques and updating Ascend. Sorting and organizing post receivership mails. Organizing and coordinating for equipment pick-ups. Dealing with vendors and payment for post receivership invoices.
05/02/12	15768	Golnaz Haghiri	8.10	\$ 810.00	Dealing with employees inquiries. Organizing and arranging WEPPA files. Following up on equipment pick-ups. Dealing with vendors and payments for post receivership invoices. Updating Ascend and running a General Ledger.
05/03/12	15768	Golnaz Haghiri	2.70	\$ 270.00	Administrative duties including following on call-log and inquiries. organizing and arranging files and mails.
06/12/12	15768	Golnaz Haghiri	7.00	\$ 700.00	Coordinating with Cimco regarding draining the ammonia system. Dealing with utilities in Saskatoon and storage companies. working with Canada Revenue regarding the PST.
06/13/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Updating Ascend and printing chqs. Updating the call-log and returning the voicemails. responding to the emails.
06/14/12	15768	Golnaz Haghiri	1.50	\$ 150.00	Coordinating with Cimco in St. Catharines and Calgary

Bank of Montreal / New Food Classics
 010200.0016 - June 30, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
06/08/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Working on April transactions. organizing utility invoices and working on PST and GST. Responding to voicemails and emails.
05/23/12	15768	Golnaz Haghiri	2.10	\$ 210.00	Organizing and arranging the cheques and wire payments
06/01/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Updating call-log
06/01/12	15768	Golnaz Haghiri	3.10	\$ 310.00	Working on Weppa applications and sorting mails
06/04/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Responding to emails and employee inquiries. working on April Transactions
06/05/12	15768	Golnaz Haghiri	2.50	\$ 250.00	Working on organizing and coordinating the draining of Ammonia System.
06/06/12	15768	Golnaz Haghiri	9.00	\$ 900.00	St. Catharine's site-visit for draining the Ammonia System
05/30/12	15768	Golnaz Haghiri	1.30	\$ 130.00	NFC update meeting with S. Jean
05/31/12	15768	Golnaz Haghiri	0.30	\$ 30.00	Sorting mails
05/31/12	15768	Golnaz Haghiri	0.30	\$ 30.00	Working on submittig PST
05/31/12	15768	Golnaz Haghiri	2.00	\$ 200.00	Working on utilities' invoices and responding to emails
05/21/12	15768	Golnaz Haghiri	2.50	\$ 250.00	Following up on employees inquiries/Voicemails.
05/22/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Updating Call-Log
05/28/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Working on closing BMO bank accounts.
05/28/12	15768	Golnaz Haghiri	4.30	\$ 430.00	Organizing, preparing and mailing cheques. Resolving and reconciling Westco and Millard outstanding invoices.
05/28/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Responding to emails.
05/29/12	15768	Golnaz Haghiri	1.50	\$ 150.00	Responding to voice mails and updating call-log
05/30/12	15768	Golnaz Haghiri	0.50	\$ 50.00	Following up on BMO closing bank accounts
05/30/12	15768	Golnaz Haghiri	0.50	\$ 50.00	Sorting mails
06/27/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Reconciliation of utility bills and printing chqs
06/28/12	15768	Golnaz Haghiri	2.00	\$ 200.00	Updating call-log and responding to emails
06/29/12	15768	Golnaz Haghiri	0.40	\$ 40.00	Following up with St. Catharines re. TSSA and CIMCO
05/14/12	15768	Golnaz Haghiri	9.50	\$ 950.00	Following up on all the outstanding tasks and inquiries from employees and suppliers. Preparing and printing chqs and Payment coversheets. Updating Ascend,
05/16/12	15768	Golnaz Haghiri	1.50	\$ 150.00	Reconciling the storage invoices.
05/18/12	15768	Golnaz Haghiri	5.30	\$ 530.00	Administrative duties including filing and organizing files. Preparing few chqs and coversheets. Following on few vender invoices and BMO with respect to NFC accounts' status.
06/15/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Working with Cimco Calgary and St. Catharines. Updating call-log. responding to voicemails and emails.
06/18/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Working on variety of tasks related to WEPPA and updating call-log. Working on Invoices. Dealing with Crown Storage invoices.
06/19/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Working with TSSA. Arrangements for draining of the Ammonia. updating chqs and account transactions
06/21/12	15768	Golnaz Haghiri	1.50	\$ 150.00	Working on ascend updates.
06/25/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Working on Weppa forms
06/26/12	15768	Golnaz Haghiri	8.30	\$ 830.00	Catching up on emails and call-log and sorting out mails. Dealing with outstanding matters regarding Creditors and responding to their inquiries. Working on tasks related to employees and WEPPA.
05/31/12	15450	Anna McGrath	1.50	\$ 225.00	Sorting and organizing mail.
TOTAL			157.10	\$ 36,848.00	

Bank of Montreal / New Food Classics
 010200.0016 - June 30, 2012
 Invoice # XXXX

Date	TK#	Name	Qty.	Amount	Narrative
05/24/12	15610	Jamie Engen	1	\$ (650.00)	Dues/Subscriptions/Clubs - CICA Professional Fees
05/05/12	15610	Jamie Engen	1	\$ 72.36	Meal Lunch
05/24/12	15610	Jamie Engen	1	\$ 650.00	Dues/Subscriptions/Clubs - CICA annual Fees
06/06/12	15768	Golnaz Haghiri	1	\$ 41.08	Rental Car Expenses 6/06/2012 through 6/06/12 in Toronto for site-visiting the St. Catharine's plant in respect of draining the Ammonia's system
06/06/12	15768	Golnaz Haghiri	1	\$ 13.28	Gas for the rental car
06/05/12	15768	Golnaz Haghiri	1	\$ 9.46	Taxi - Toronto office to Car-rental office
TOTAL			6	\$ 136.18	



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

July 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 # 29000336

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, 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

July 31, 2012
 FTI Invoice No. 29000336
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$17,238.00
Less Voluntary Reduction.....	-\$530.00
Net Professional Fees.....	\$16,708.00
Expenses.....	\$7.96
Total Fees and Expenses.....	\$16,715.96
HST Registration No. 835718024RT0001	\$2,173.07
Total Amount Due this Period.....	\$18,889.03
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$18,889.03</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, 2012
 FTI Invoice No. 29000336
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	5.0	\$4,150.00
Jamie Engen	Managing Director	\$700.00	5.2	\$3,640.00
Golnaz Haghiri	Consultant	\$100.00	93.6	\$9,360.00
Ana Arevalo	Administrative Professional	\$110.00	0.8	\$88.00
Total Hours and Fees			104.6	\$17,238.00
Less Voluntary Reduction				-\$530.00
Total Net Fees				\$16,708.00
Transportation				\$7.96
Total Expenses				\$7.96
HST Registration No. 835718024RT0001				\$2,173.07
Invoice Total for Current Period				\$18,889.03

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	5.0	830	4,150.00	750	3,750.00
Jamie Engen	5.2	700	3,640.00	675	3,510.00
Ana Arevalo	0.8	110	88.00	110	88.00
Golnaz Haghiri	93.6	100	9,360.00	100	9,360.00
Hours	<u>104.6</u>		<u>\$ 17,238.00</u>		<u>\$ 16,708.00</u>
Total Expenses			7.96		7.96
Total Fees and Expenses			<u>\$ 17,245.96</u>		<u>\$ 16,715.96</u>
13% HST #835718024RT0001			2,241.97		2,173.07
TOTAL DUE AND PAYABLE UPON RECEIPT			<u>\$ 19,487.93</u>		<u>\$ 18,889.03</u>

Bank of Montreal / New Food Classics
 010200.0016 - July 31, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
07/02/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending June 30, 2012.
07/03/12	15273	Ana Arevalo	0.40	\$ 44.00	Finalizing invoice for period ending June 30, 2012.
07/16/12	14800	Paul Bishop	0.80	\$ 664.00	Call with Engen and Faskens
07/17/12	14800	Paul Bishop	1.30	\$ 1,079.00	Calls with counsel and correspondence, re insurance,, re employee vacation pay correspondence with Engen re SOB and CP
07/19/12	14800	Paul Bishop	0.90	\$ 747.00	Correspondence and phone calls re insurance
07/25/12	14800	Paul Bishop	0.40	\$ 332.00	Review and execute docs for sale
07/31/12	14800	Paul Bishop	1.60	\$ 1,328.00	Collect email with Bishop and others re GST/HST invoices
07/11/12	15610	Jamie Engen	0.60	\$ 420.00	Discussion and correspondence with Real Estate agentsCorrespondence with legal counsel
07/13/12	15610	Jamie Engen	0.70	\$ 490.00	Update call with BMO
07/17/12	15610	Jamie Engen	1.10	\$ 770.00	Update call with legal counsel
07/19/12	15610	Jamie Engen	0.60	\$ 420.00	Review insurance letter, provide comments for response
07/20/12	15610	Jamie Engen	0.80	\$ 560.00	Update Junior DelBroccoVarious banking and payment matters
07/26/12	15610	Jamie Engen	1.40	\$ 980.00	Work on Insurance claimReview and payment of invoices
07/03/12	15768	Golnaz Haghiri	6.40	\$ 640.00	Working TSSA invoices and Statements. Followed up with G. Johnstone. Preparing the WEPP Package including the coverletter. Working on Ceridian refunds. Responding to emails and voicemails. Organizing and sorting mails. Posting Materials on the website.
07/04/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Working with S.Jean reconciling the Millard and Westco invoices. Working on GST/HST filings. Reissuing new ROEs. Working on several vender invoices and payments.
07/05/12	15768	Golnaz Haghiri	5.50	\$ 550.00	Dealing with Iron Mountain in Calgary and Saskatoon. Initiated to create a list of files with details in Iron Mountain storage. Printing chqs and updating Ascend. Reviewing few invoices and expenses from St. Catharines and preparing for payments.
07/06/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Completing outstanding items regarding WEPP. Preparing and arranged to deposits few chqs at the bank and updating Ascend. working on GST/HST filings. Responding to voicemails and emails. Sorting mails
07/09/12	15768	Golnaz Haghiri	5.50	\$ 550.00	Emails with JLT regarding insurance premium reimbursements. Preparing payments for various vender invoices. Discussions with Saskatoon Government regarding NFC D&Os. Review of Westco invoices.
07/10/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Working on GST/HST filings. Reviewing several Westco invoices and preparing payments for the outstanding amounts. Reviewing utilities' invoices and preparing for payments. Meeting with SJean to work on the list of employees affected by CCAA proceeding, 2012-T4s, reviewing the GST/HS
07/25/12	15768	Golnaz Haghiri	9.00	\$ 900.00	Organizing and sorting mails.
07/24/12	15768	Golnaz Haghiri	1.00	\$ 100.00	Preparing GST/HST report. Working with CRA to obtain access code to file returns through Netfilling.
07/23/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Working on employees affected by CCAA with SJean and JEngen. Sorting out mails.
07/19/12	15768	Golnaz Haghiri	3.00	\$ 300.00	Organized mails. Reviewed and prepared invoices for payments. Followed up with CRA regarding post receivership GST/HST number. Reviewed and investigated the current ROEs to identify employees who were affected by CCAA Proceedings.
07/20/12	15768	Golnaz Haghiri	3.50	\$ 350.00	Responding to employee calls and emails. Followed up with vendors re. payments and status. Sorting and organizing mails and preparing payments.
07/31/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Working on few matters regarding the removal of equipment at St. Catharines and changing locks. Following up on GST/HST matters. Working with iron Mountain regarding storage.
07/27/12	15768	Golnaz Haghiri	2.00	\$ 200.00	Following up on emails,voicemails. Sorting and organizing mails and files.

Bank of Montreal / New Food Classics
 010200.0016 - July 31, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
07/26/12	15768	Golnaz Haghiri	8.00	\$ 800.00	Following up JEngen regarding Westco payments. Emails with Mauricio regarding outstanding amounts. Filing the GST/HST. Following up with CRA regarding Post-receivership numbers and obtaining access codes. Emails and conversations with Auction Ready Inc. r
07/11/12	15768	Golnaz Haghiri	2.50	\$ 250.00	Responding to Voice mails and dealing with Service Canada regarding WEPP forms that receiver submitted.
07/12/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Discussions with G. Reid regarding St. Catharines' door modification. Further discussions with CRA regarding Post Receivership GST/HST number. Several phone calls with Service Canada regarding WEPPA forms.
07/13/12	15768	Golnaz Haghiri	2.00	\$ 200.00	Preparing few chqs and updating Ascend. Sorting mails and following with Stephane regarding GST/HST.
07/16/12	15768	Golnaz Haghiri	2.70	\$ 270.00	Organizing and preparing WEPP packages for employees
07/17/12	15768	Golnaz Haghiri	7.50	\$ 750.00	Mailed out packages to all employees. Organizing and sorting out mail. Updating call-log and responded to voicemails. Engaged in several emails with Auction Ready Inc. regarding door modification at St. Catharines. Working with KRose to arrange to clear s
07/18/12	15768	Golnaz Haghiri	4.00	\$ 400.00	Followed up with Keith Rose regarding the software programs. Followed up with few venders regarding NFC's current status and notified no claims processing at this point in time. Followed up with JEngen regarding Westco and Millard payments.
TOTAL			104.60	\$ 17,238.00	

Bank of Montreal / New Food Classics
010200.0016 - July 31, 2012
Invoice # XXXX

126

Date	TK#	Name	Qty.	Amount	Narrative
07/05/12	15768	Golnaz Haghiri	1	\$ 7.96	Taxi - Toronto Office to Home. Leaving office late at night.
TOTAL			1	\$ 7.96	



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

August 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 # 29000364

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, 2012.

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

August 31, 2012
 FTI Invoice No. 29000364
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$14,116.50
Less Voluntary Reduction.....	-\$227.00
Net Professional Fees.....	\$13,889.50
Expenses.....	\$201.99
Total Fees and Expenses.....	\$14,091.49
HST Registration No. 835718024RT0001	\$1,831.89
Total Amount Due this Period.....	\$15,923.38
Previous Balance Due.....	\$0.00
Total Amount Due.....	<u>\$15,923.38</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, 2012
 FTI Invoice No. 29000364
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.4	\$1,992.00
Jamie Engen	Managing Director	\$700.00	1.4	\$980.00
Golnaz Haghiri	Consultant	\$100.00	108.8	\$10,880.00
Joshua Kinmel	Research Assistant	\$125.00	1.5	\$187.50
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			114.8	\$14,116.50
Less Voluntary Reduction				-\$227.00
Total Net Fees				\$13,889.50
Other/Miscellaneous				\$177.00
Transportation				\$24.99
Total Expenses				\$201.99
HST Registration No. 835718024RT0001				\$1,831.89
Invoice Total for Current Period				\$15,923.38

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	2.4	830	1,992.00	750	1,800.00
Jamie Engen	1.4	700	980.00	675	945.00
Joshua Kimmel	1.5	125	187.50	125	187.50
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	108.8	285	31,008.00	100	10,880.00
Hours	114.8		\$ 34,244.50		\$ 13,889.50
Total Expenses			201.99		201.99
Total Fees and Expenses			\$ 34,446.49		\$ 14,091.49
13% HST #835718024RT0001			4,478.04		1,831.89
TOTAL DUE AND PAYABLE UPON RECEIPT			\$ 38,924.53		\$ 15,923.38

Bank of Montreal / New Food Classics
 010200.0016 - August 31, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
08/01/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending July 31, 2012.
08/02/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending July 31, 2012.
08/01/12	14800	Paul Bishop	1.30	\$ 1,079.00	Calls and emails re St. Catherine's and problems with liquidator
08/02/12	14800	Paul Bishop	0.80	\$ 664.00	Emails re St. Catherine's
08/07/12	14800	Paul Bishop	0.30	\$ 249.00	Emails
08/13/12	15610	Jamie Engen	1.40	\$ 980.00	Finalize insurance claim
08/01/12	15768	Golnaz Haghiri	9.00	\$ 2,565.00	Working with Auctionready Inc. regarding invoices. Engaged in emails with Millard regarding outstanding invoices. Followed up on St. Catharines Status. Working with Stephane to gather up information for insurance purposes.
08/02/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Working on CIMCO invoices.
08/03/12	15768	Golnaz Haghiri	2.50	\$ - 712.50	Working with Scolla to track the wire transfer for St. Catharines. Engaged in several emails and conversation regarding access to St. Catharines Plant.
08/07/12	15768	Golnaz Haghiri	6.00	\$ 1,710.00	Following up with Scotiabank to track the wire transfer for St. Catharines. Reconciling Millard Invoices for the month of May, June and July. Preparing and arranging the payments. Upd
08/08/12	15768	Golnaz Haghiri	5.00	\$ 1,425.00	Following up on emails and call-log. Continued working on information required for Insurance purposes specifically Westco.
08/09/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Dealing with Horizon on shutting off St. Catharine's power. Engaged in several emails with Fasken regarding security deposit for Horizon. Arranging and working on payments to Horizon.
08/22/12	15768	Golnaz Haghiri	7.30	\$ 2,080.50	Preparing documents re insurance claims. Following up with JEngen re STC and the National Riggers. Following up on NFC inbox and call-log. Sorting mails.
08/23/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Working on Insurance Claims documents. Several discussions with SJean re insurance claims. Discussion with CFell re insurance claims. Several discussions with JEngen re insurance claims.
08/24/12	15768	Golnaz Haghiri	5.50	\$ 1,567.50	Finalizing the insurance claim documents. Several discussions re STC condition. update call with SJean re insurance claim documents. Preparing chq for payments
08/10/12	15768	Golnaz Haghiri	5.50	\$ 1,567.50	Continued working on Horizon bills and payments.
08/13/12	15768	Golnaz Haghiri	4.00	\$ 1,140.00	Working with Service Canada regarding the supplemental forms. Following up with G.Reid about scheduling in St. Catharines. Working with J. Engen on insurance information.
08/15/12	15768	Golnaz Haghiri	2.00	\$ 570.00	Following up on emails and working with Bell and Horizon regarding the landline at STC.
08/17/12	15768	Golnaz Haghiri	4.00	\$ 1,140.00	Working with Direct Energy on post receivership payments. Updating Ascend and preparing payments. Updating Call-log. Following up with E. Lamek and J. Engen regarding Horizon.
08/20/12	15768	Golnaz Haghiri	5.00	\$ 1,425.00	Several emails with vendors regarding payments. Working on documents related to insurance Claim.
08/21/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Working on documents related to insurance Claim. Several emails with Service Canada regarding Supplemental Forms. Discussions with Horizon. Follow-up with AuctionReady Inc. re STC. Several emails with SJean and KRose re NFC tax number.
08/27/12	15768	Golnaz Haghiri	5.20	\$ 1,482.00	Preparing Invoice and Chqs. Updating Ascend. Several emails re STC Plant. Responding to emails - following up with CRA re GST/Hystericus with SC re WEPPA payments due today and discussed potential questions and inquiries from employees and payment processing details.

Bank of Montreal / New Food Classics
 010200.0016 - August 31, 2012
 Invoice # XXXX

Date	TK#	Name	Hours	Amount	Narrative
08/28/12	15768	Golnaz Haghiri	5.60	\$ 1,596.00	Several discussions with CRA re GST/Stroll up on chqs to be signed. Preparing the letter to CRA re GST/HST return for new post receivership account. Updating and finalizing the GST/HST amounts. Updating call log and responding to emails. Follow-up with Cfell re insurance claims. Following up Sjean re inventory, AR and Disposal Invoices.
08/29/12	15768	Golnaz Haghiri	3.70	\$ 1,054.50	Following up with few employees re WEPP Payments. Following with Sjean re Insurance docs. Several emails with PBishop re STC. Reviewing chqs from Fasken re Proceeds of Calgary Sale. Following up with CFIA re disposal and reviewing Davidson Environmental Letter.
08/30/12	15768	Golnaz Haghiri	4.00	\$ 1,140.00	Working on CFIA Letter for Disposal of materials. Discussion with Auction ready inc about STC. Coordinating to change the locks at STC. Depositing chqs at the scotiabank. Filing and organizing folders and documents re POC.
08/31/12	15768	Golnaz Haghiri	2.50	\$ 712.50	Working on the letter to CRA re GST/HST. Following on emails and voicemails. Conversations with former employees re. weppa payments. Organizing and filing documents.
08/30/12	18131	Joshua Kimmel	1.50	\$ 187.50	Sorting and organizing mail.
TOTAL			114.80	\$ 34,244.50	

Bank of Montreal / New Food Classics
010200.0016 - August 31, 2012
Invoice # XXXX

Date	TK#	Name	Qty.	Amount	Narrative
08/08/12	15768	Golnaz Haghiri	1	\$ 177.00	Delivery & Courier
08/02/12	15768	Golnaz Haghiri	1	\$ 7.96	Taxi - Office to Home
08/01/12	15768	Golnaz Haghiri	1	\$ 7.96	Taxi - Office to Home
07/25/12	15768	Golnaz Haghiri	1	\$ 9.07	Taxi - Office to Home
TOTAL			4	\$ 201.99	



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

September 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 # 29000385

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, 2012.

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

September 30, 2012
 FTI Invoice No. 29000385
 FTI Job No. 010200.0016
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2012

	<i>CAD (\$)</i>
Professional Services.....	\$18,205.00
Less Voluntary Reduction.....	-\$375.50
Net Professional Fees.....	\$17,829.50
Expenses.....	\$216.40
Total Fees and Expenses.....	\$18,421.40
HST Registration No. 835718024RT0001	\$2,345.97
Total Amount Due this Period.....	\$20,391.87
Total Amount Due.....	<u>\$20,391.87</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, 2012
 FTI Invoice No. 29000385
 FTI Job No. 010200.0016
 Terms Payment on Presentation

Current Invoice Period: Charges Posted through September 30, 2012

Name	Title	Rate	Hours	Total
Paul Bishop	Senior Managing Director	\$830.00	2.6	\$2,158.00
Jamie Engen	Managing Director	\$700.00	6.7	\$4,690.00
Golnaz Haghiri	Consultant	\$100.00	111.6	\$11,160.00
Anna McGrath	Administrative	\$150.00	0.8	\$120.00
Ana Arevalo	Administrative Professional	\$110.00	0.7	\$77.00
Total Hours and Fees			122.4	\$18,205.00
Less Voluntary Reduction				-\$375.50
Total Net Fees				\$17,829.50
Business Meals				\$13.00
Mileage				\$48.73
Transportation				\$154.67
Total Expenses				\$216.40
HST Registration No. 835718024RT0001				\$2,345.97
Invoice Total for Current Period				\$20,391.87

Professional	Hours	Standard Rates	Amount Worked	Discounted Rates	Amount Billed
Paul Bishop	2.6	830	2,158.00	750	1,950.00
Jamie Engen	6.7	700	4,690.00	675	4,522.50
Anna McGrath	0.8	150	120.00	150	120.00
Ana Arevalo	0.7	110	77.00	110	77.00
Golnaz Haghiri	111.6	285	31,806.00	100	11,160.00
Hours	<u>122.4</u>		<u>\$ 38,851.00</u>		<u>\$ 17,829.50</u>
Total Expenses			216.40		216.40
Total Fees and Expenses			<u>\$ 39,067.40</u>		<u>\$ 18,045.90</u>
13% HST #835718024RT0001			5,078.76		2,345.97
TOTAL DUE AND PAYABLE UPON RECEIPT			<u><u>\$ 44,146.16</u></u>		<u><u>\$ 20,391.87</u></u>

Date	TK#	Name	Hours	Amount	Narrative
09/03/12	15273	Ana Arevalo	0.40	\$ 44.00	Preparing draft invoice for period ending August 31, 2012.
09/04/12	15273	Ana Arevalo	0.30	\$ 33.00	Finalizing invoice for period ending August 31, 2012.
09/18/12	14800	Paul Bishop	2.60	\$ 2,158.00	Follow up e insurance, review of claims docs, update on status
09/17/12	15610	Jamie Engen	5.30	\$ 3,710.00	Meeting with Legal Counsel Meeting with insurer and legal counsel re Recall Insurance Claim
09/28/12	15610	Jamie Engen	1.40	\$ 980.00	Approval of disbursements Discussions and setting up update meetings with BMO and TD Provide written update to BMO
09/04/12	15768	Golnaz Haghiri	6.70	\$ 1,909.50	Reviewing and preparing Westco and Millards Invoices. updating Ascend. Reviewing the draft of Insurance Claim document. Several emails with C.Fell and ELamek. Following up on the keys for STC. Following up with KRose and TKachuck re Saskatoon equipments.
09/05/12	15768	Golnaz Haghiri	6.20	\$ 1,767.00	Finalized the Filing of GST/HST for Period ending July31,2012. Several contacts with CRA to transfer the previously filed GST/HST to new BN. Arranging for changing locks at STC. Sorting mails. Filing and organizing NFC older files. Responding to emails and
09/06/12	15768	Golnaz Haghiri	6.00	\$ 1,710.00	Several emails with CFell re. Insurance Claims. Emails with KRose re reworked products. Several emails with SJean re Insurance claim information. Several emails with JEngen following on Bad AR. Several conversations with former employees about WEPP.
09/07/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Visiting St. Catherines plant to ensure the condition after auction and the removal of equipments. Coordinating to changing the locks.
09/08/12	15768	Golnaz Haghiri	6.50	\$ 1,852.50	Visiting St. Catherines plant to changing the locks.
09/09/12	15768	Golnaz Haghiri	1.00	\$ 285.00	Several emails with JEngen re STC plant and disposing the documents at Saskatoon
09/26/12	15768	Golnaz Haghiri	6.80	\$ 1,938.00	Reviewing all the utilities invoices. Following up with Canada Post for redirection. Working with Krose re Documents at Sask and working with Shred-It to coordinate the process. Following up on Call-log. Several conversation with Former Employees re. WEPP
09/27/12	15768	Golnaz Haghiri	3.00	\$ 855.00	Working with Krose and Wpegg re Sask docs and coordinating the shredding.
09/28/12	15768	Golnaz Haghiri	3.00	\$ 855.00	Several emails with SJean and JEngen to locate the Food Roll Sales invoice. Conversation with few former employees of NFC re. WEPP payments. Preparing chqs and updating Ascend. Following up with Jamie re docs stored at sask facility and process to destruc
09/18/12	15768	Golnaz Haghiri	5.00	\$ 1,425.00	Conversation with Ceridian re. T4s. Several emails with PBishop and JEngen re Altriquide equipments at Sask. Conversations with KRose to find out about the tanks. Several emails with PBishop to obtain materials for Site posting. Updating materials on the
09/19/12	15768	Golnaz Haghiri	7.00	\$ 1,995.00	Updating Ascend. Reviewing invoices and preparing chqs. Several employee inquiries. Working on Crown Storage matter. Several email with SJean. Followed up with KRose re the shredding company.
09/20/12	15768	Golnaz Haghiri	3.00	\$ 855.00	Conversation with SC. Several calls with venders. Updating Call-log. Contacted City of St. Catharines. Organizing and sorting mails
09/21/12	15768	Golnaz Haghiri	5.00	\$ 1,425.00	Call with City of St. Catharines. Reviewing Saskpower invoices. Reviewing Westco and Millard invoices. Preparing payments. Conversation with CRA re. transferring GST/HST filing to new BN. Dealing with Canada Post. Reviewing and sorting Mails. Responding t
09/24/12	15768	Golnaz Haghiri	5.00	\$ 1,425.00	Coordinating with IronM to recall boxes of Payroll and Bank Statements. Conversation with Union re employees with address update. Processing the new form 31 for WEPP. Followup with Krose re Sask Records. Working with Saskpower to finalize the billing unti
09/25/12	15768	Golnaz Haghiri	6.70	\$ 1,909.50	Few emails with CFELL re Securitas payments. Several phone calls with Colliers re STC keys. Working on Sysco post receivership Invoices and Summary report.
09/10/12	15768	Golnaz Haghiri	2.00	\$ 570.00	

Date	TK#	Name	Hours	Amount	Narrative
09/11/12	15768	Golnaz Haghiri	2.70	\$ 769.50	Updating Call-log. Responding to emails from Former Employees re their WEPPA Claim. Following up with SC re few former employees payments.
09/12/12	15768	Golnaz Haghiri	6.00	\$ 1,710.00	Reviewing invoices and preparing for payments. Several conversations with former employees re WEPPA Payments. Following up with CRA re Audit. Following up with SC re Mary Yates. Following up with AuctionReady inc to provide details on few expenses. Emaile
09/13/12	15768	Golnaz Haghiri	7.00	\$ 1,995.00	Preparing documents for CRA Audit - Several Emails with Sjean and Jengen re preparing Payroll and GL reports for Audit Purposes. Following Up with Unions re Diane Hallet's amended WEPP claim. Reviewing Draft D&O order.
09/14/12	15768	Golnaz Haghiri	7.00	\$ 1,995.00	Preparing CRA Remittance and cover letter. Preparing documents for CRA-Audit. Several emails with Jengen and Pbishop re Food Rolls Sales. Phone Conversation with Krose re Documents at Saskatoon and plan of action. Several conversation with former employee
09/17/12	15768	Golnaz Haghiri	8.00	\$ 2,280.00	Several emails with PBishop about Food Rolls Sales. Emails with SJean to locate the invoice. Call with Ministry of Labour to extend Mary Yates Claims. Updating Call-log. Resubmitted Several Amended TIR Forms. Several Emails with CFell re Crown Storage and
09/14/12	15450	Anna McGrath	0.80	\$ 120.00	Sorting mail.
TOTAL			122.40	\$ 38,851.00	

Bank of Montreal / New Food Classics
010200.0016 - September 30, 2012
Invoice # XXXX

Date	TK#	Name	Qty.	Amount	Narrative
08/23/12	15768	Golnaz Haghiri	1	\$ 8.93	Taxi - Office to Home
09/07/12	15768	Golnaz Haghiri	1	\$ 3.98	Overnight Parking Miles
09/07/12	15768	Golnaz Haghiri	1	\$ 6.50	Meal Lunch at St. Catherines during the plant visitation.
09/07/12	15768	Golnaz Haghiri	1	\$ 119.09	Rental Car Expenses Sept 7, 2012 through Sept 9, 2012 in Toronto for Plant Visitation
09/08/12	15768	Golnaz Haghiri	1	\$ 44.75	Gas
09/08/12	15768	Golnaz Haghiri	1	\$ 6.50	Meal Lunch with at St.Catherines during plant visitation
09/09/12	15768	Golnaz Haghiri	1	\$ 8.84	Taxi - Car rental to Home
09/13/12	15768	Golnaz Haghiri	1	\$ 9.29	Taxi - Office to Home
08/22/12	15768	Golnaz Haghiri	1	\$ 8.52	Taxi - Office to Home
TOTAL			9	\$ 216.40	

TAB 2-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 November 22, 2012)**

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

1. I am formerly a partner in the law firm of Fasken Martineau DuMoulin LLP ("Fasken Martineau"), 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. While at Fasken Martineau, I was the partner responsible for the services rendered to 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 Fasken Martineau in respect of services rendered to the

Receiver for the period from February 17, 2012 through August 31, 2012. I am advised by Aubrey Kauffman and verily believe that after my withdrawal from Fasken Martineau, he rendered the account to the Receiver for the month of September, 2012, a redacted copy of which is attached hereto as **Exhibit "B"**. During the period from February 17 to September 30, 2012 (the "**Billing Period**"), the total fees billed were \$411,785.50, plus disbursements of \$8,534.27 and applicable taxes of \$54,492.63, for an aggregate amount of \$474,812.40.

3. As set out in the following table, 745.3 hours were billed by Fasken Martineau during the Billing Period, resulting in an average hourly rate of \$552.50 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
E.F.B. Lamek	311.5	800.00
M. Thaw	0.3	900.00
P.A. McCallum	2.0	875.00
R.S. Harrison	7.0	850.00
P.V. Cassuccio	8.0	775.00
A. Kauffman	1.3	775.00
J.F. Grieve	0.2	700.00
S. Rollwagen	0.2	700.00
K. Christensen	0.3	675.00
K. Sargeant	4.6	675.00
P.T.J. Gannon	1.0	650.00
P.E. Kirby	6.3	575.00
A. Kotkas	5.6	560.00
A. Benitah	12.4	500.00
S.F. Blyth	11.5	485.00
R.G. Phoenix	19.0	475.00

C. Hunter	0.5	475.00
L. Gleeson	1.4	475.00
M. Holder	1.5	475.00
K. Yip	0.4	450.00
C. O'Neill	0.4	425.00
C. Fell	303.3	350.00
R. Cheung	17.2	300.00
J. Sheppard	16.6	300.00
J. Meadowcroft	1.4	290.00
N.A. Chowdhury	3.0	280.00
F. Hindi	2.5	200.00
N. Gefucia	0.8	200
J.C. Hulecki	1.5	180.00
D. Amyot (Process Server)	1.7	125.00
Corporate Search Clerk	1.9	100.00

4. The activities detailed in the statements of account attached as Exhibit "A" accurately reflect the services provided by Fasken Martineau and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred. I am advised by Aubrey Kauffman and verily believe that the activities detailed in the statement of account attached as Exhibit "B" accurately reflect the services provided by Fasken Martineau and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.

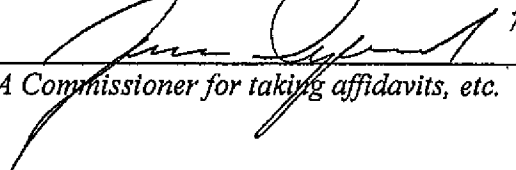
5. I am advised by Aubrey Kauffman that Fasken Martineau has been paid in full in respect of the fees and disbursements (and applicable taxes) set out in Exhibits "A" and "B".

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

SWORN BEFORE ME at the
City of Toronto, in the
Province of Ontario, this
22nd day of November, 2012

)
)
)
)
)

EDMOND F.B. LAMEK


A Commissioner for taking affidavits, etc.

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents



333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T6

416 366 8381 Telephone
416 364 7613 Facsimile

Date: March 7, 2012
Matter #: 290110.00001
Invoice #: 632072
HST #: 87937 6127 RT0001

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

Attention: Paul Bishop

For Professional Services rendered through 02/29/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 34,147.00
Total Disbursements	541.91
Total Taxes	4,501.42
Total Amount Owing This Bill	CAD \$ 39,190.33

Fasken Martineau DuMoulin LLP

Per: Edmond F.B. Lamek
E. & O. E.

This is Exhibit A referred to in the
affidavit of Edmond F.B. Lamek
sworn before me, this 22nd
day of November 2012

A COMMISSIONER FOR TAKING AFFIDAVITS

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

Page 2

Matter #: 290110.00001

Invoice #: 632072

Re: **New Food Classics**

02/17/12	Conference Call with working group re: next steps and receivership. Caitlin E. Fell	1.20 hrs.
02/21/12	Prepare and update compendiums to file with the Court; email I. Sutherland re: llenable unpaid water amounts. Caitlin E. Fell	0.80 hrs.
02/21/12	Emails with E. Lamek re: receivership application Carole Hunter	0.10 hrs.
02/21/12	Working on Receivership Order and Monitor's report; many emails with Bish, Osborne, Gowlings regarding their comments on Draft Report; commenting on Gowlings's materials; attending before Justice Brown to provide background of Receivership Application; drafting Refund Agreement and dealing with BMO refund issues; numerous email exchanges regarding employees, events at the NFC facilities today; call with Lawyer for Sask Union Local. Edmond F.B. Lamek	7.80 hrs.
02/22/12	Prepare materials for Court; attend court for Receivership application; call with J. Engen re: offers to purchase and outstanding issues. Caitlin E. Fell	3.10 hrs.
02/22/12	Review decision of Justice Brown appointed receiver Carole Hunter	0.20 hrs.
02/22/12	Attending Court hearing for BMO Motion to lift CCAA Stay and Appoint FTI as receiver of NFC's assets; finalizing employee term and task letter; email exchanges with Lawyer for Millard warehouse; discussing municipality's right to llen for water, etc. Edmond F.B. Lamek	6.50 hrs.
02/23/12	Call with C. Hunter; call with regulatory bodies; call with counsel to CFIA; call with J.Engen. and J. Porepa; discussion with G.Phoenix re: CFIA; telephone call with E. Lamek re: CFIA; draft Loblaws purchase agreement. Caitlin E. Fell	5.00 hrs.
02/23/12	Discuss issues relating to food inspection agency with C. Fell Carole Hunter	0.20 hrs.
02/23/12	Numerous calls throughout the day regarding CFIA inquiries and strategies to elicit their cooperation; call with C Fell regarding CFIA and related product sales issues. Edmond F.B. Lamek	2.00 hrs.
02/24/12	Call with FTI re: CFIA; draft [REDACTED]; emails to J.Engen and J. Porepa; discussions with G.Phoenix and S. Stevens; draft Asset Purchase Agreement for	

Re: New Food Classics

	Grand River Foods. Caitlin E. Fell	6.30 hrs.
02/24/12	Conference call with FTI regarding Grand River, ██████████ CFIA strategy regarding sale of pre receivership Frozen Finished Product; numerous follow up emails. Edmond F.B. Lamek	1.60 hrs.
02/24/12	Discussion with C. Fell re sale agreement. Koker Christensen	0.30 hrs.
02/25/12	Emails to J.Engen; telephone call with J.Engen re: ██████████; emails to E. Lamek. Caitlin E. Fell	0.90 hrs.
02/26/12	Drafted Asset Purchase Agreement for Grand River Foods; further revisions and drafting of ██████████; emails to J. Engen re: same; emails and discussion with E. Lamek. Caitlin E. Fell	5.70 hrs.
02/26/12	Commenting on ██████████ and Grand River agreements and email exchanges regarding same. Edmond F.B. Lamek	2.00 hrs.
02/27/12	Revisions to Asset Purchase Agreement and ██████████; email to S. Mason-Brown re CFIA letter; emails to J. Porepa re same; emails to J. Engen re APA; research WSIB and pensions; review CFIA letters; research re severance of St. Catherine employees. Caitlin E. Fell	5.10 hrs.
02/27/12	Discussion of various matters with C. Fell; Conor O'Neill	0.40 hrs.
02/27/12	Reviewing and commenting on draft letter to CFIA regarding previous communications and protocol with them; follow up emails re same; discussion with C Fell re payroll issues regarding vacation pay, term and severance and method of Vac pay calculation by NFC. Edmond F.B. Lamek	1.60 hrs.
02/27/12	Emails with Caitlin Fell re sales tax matters; review of agreement re same; review of Sask sales tax legislation; drafting amendments re same. Paul V. Casuccio	0.90 hrs.
02/27/12	Discussion with C. Fell re WSIB and pension payments for term & task receiver employees. R. Graham Phoenix	0.20 hrs.
02/28/12	Several email exchanges during the day regarding payroll, Grand River, ██████████	

Re: **New Food Classics**

- Agreement.
Edmond F.B. Lamek 1.20 hrs.
- 02/28/12 Email from Caitlin Fell re income tax question; meeting with Ron Nobrega re same; email to Caitlin Fell re same.
Paul V. Casuccio 0.30 hrs.
- 02/29/12 Multiple calls and email exchanges with Engen regarding Vacation pay, Grand River transaction approval, Brandon Street offer, CFIA; drafting receiver's First Report to Court re Grand River; email exchange with D Cohen regarding post CCAA - pre receivership NFC payables; email exchanges with lawyer for Grand River re closing logistics; call with Peter Osborne [REDACTED] reviewing and commenting on C Fell draft Grand River sale approval and vesting order.
Edmond F.B. Lamek 6.70 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	29.40	23,520.00
Koker Christensen	675.00	0.30	202.50
Paul V. Casuccio	775.00	1.20	930.00
R. Graham Phoenix	475.00	0.20	95.00
Carole Hunter	475.00	0.50	237.50
Conor O'Neill	425.00	0.40	170.00
Caitlin E. Fell	320.00	28.10	8,992.00
Total		60.10	CAD 34,147.00

Re: **New Food Classics**

Our Fees	\$ 34,147.00
HST	4,439.11
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Total Taxes on Fees	\$ 4,439.11
	<hr/>
Total Fees Including Taxes	\$ 38,586.11
	<hr/>
Disbursements	
<u>Non-Taxable</u>	
Agent's Account	8.75
Certificate of Status/Compliance	20.00
Corporate Search	1.00
Sheriff Certificate/Execution/Search	33.00
<u>Taxable</u>	
Telephone Charges	4.20
Binding	2.87
Agent's Account	165.97
Certificate of Status/Compliance	21.00
Corporate Search	21.62
Printing/Copies	127.50
PPSA Search	18.00
Real Estate Search	64.00
Search Fees	48.00
Sheriff Certificate/Execution/Search	6.00
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Total Disbursements	541.91
HST	62.31
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Total Taxes on Disbursements	\$ 62.31
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Total Disbursements Including Taxes	\$ 604.22
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Total Fees, Disbursements and Taxes	CAD \$ 39,190.33
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Tax Summary	
HST	4,501.42
	<hr/>
Total Taxes Included in This Bill	4,501.42
	<hr/> <hr/>

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents

333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T6

416 366 8381 Telephone
416 364 7813 Facsimile

**FASKEN
MARTINEAU** 

Date: April 5, 2012
Matter #: 290110.00001
Invoice #: 838299
HST #: 87937 8127 RT0001

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

Attention: Paul Bishop

For Professional Services rendered through 03/31/2012 in connection with this matter:

Re: **New Food Classics**

Total Fees	\$ 90,555.00
Total Disbursements	1,175.75
Total Taxes	11,890.35
Total Amount Owning This Bill	CAD \$ 103,621.10

Fasken Martineau DuMoulin LLP


Per: Edmond F.B. Lamek
E. & O. E.

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

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Matter #: 290110.00001
Invoice #: 638299

Re: New Food Classics

01/10/12	E-mail message from E. Lamek, re. attached e-mail message from J. Engen, re. question regarding collective agreement, employer obligations regarding pension shortfall; e-mail message to E. Lamek, re. same; review of question, collective agreement; telephone call to E. Lamek to discuss. Patrick T.J. Gannon	0.70 hrs.
02/06/12	Telephone call with E. Lamek, re. issue of successorship on sale of business, operation of law, language in purchase agreement, re. assignment, whether language results in successorship or happens by operation of law; notes, re. same. Patrick T.J. Gannon	0.30 hrs.
02/29/12	Draft vesting order; edits re comments of E. Lamek; review emails. Caitlin E. Fell	2.50 hrs.
03/01/12	Draft vesting approval and notice of motion; obtain court time; email to D. Cohen; edit first report; put together appendices. Caitlin E. Fell	3.50 hrs.
03/01/12	Commenting on draft Approval and Vesting Order; dealing with Grand River's lawyer and CFO; calls and emails regarding court date and confidential appendices to 1st Report. Edmond F.B. Lamek	3.10 hrs.
03/02/12	Put together appendices; confidential appendices and motion record; call with J. Engen re offers; emails with G. Jones re APA. Caitlin E. Fell	3.40 hrs.
03/02/12	Telephone calls with J Engen regarding offers for Saskatoon Lands; email exchanges with Bishop, Engen regarding note to Financial analysis; discussing court dates and service with C. Fell. Edmond F.B. Lamek	2.70 hrs.
03/02/12	Review of email from Ed Lamek re Sask PST issue; review of legislation re same; email to same. Paul V. Casuccio	0.70 hrs.
03/04/12	Prepare and put together appendices, revise note on appraisal. Caitlin E. Fell	1.10 hrs.
03/05/12	Prepare motion record and confidential appendices; amend and make changes to report and vesting order; draft affidavit of service, serve motion record. Caitlin E. Fell	3.10 hrs.

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Matter #: 290110.00001
Invoice #: 638289

Re: New Food Classics

	Edmond F.B. Lamek	2.00 hrs.
03/05/12	Emails from Ed Lamek and Steve Hanson re PST matter; review of legislation re possible production equipment exemption; call with same re same; emails with Ed Lamek and FTI re options. Paul V. Casuccio	0.60 hrs.
03/06/12	Filed Motion Record D. Amyot	0.40 hrs.
03/06/12	Dealing with Limited Partner tax package issue; emails with Engen regarding sales process for Calgary lands and responding to offers made thus far Edmond F.B. Lamek	1.50 hrs.
03/06/12	Exchange emails with E. Lamek and review tax rules applicable to receiver regarding filing of tax returns. Mitchell L. Thaw	0.30 hrs.
03/06/12	Conference call with FTI and Ed Lamek re tax matters. Paul V. Casuccio	0.20 hrs.
03/07/12	Considering RBC Leased equipment priority issue; email re CFIA repossession of License; emails regarding vacation pay issue Edmond F.B. Lamek	3.20 hrs.
03/08/12	Review [REDACTED]. Caitlin E. Fell	0.60 hrs.
03/08/12	Dealing with vacation pay issue; reviewing and revising [REDACTED]; emails re Grand River PST issue Edmond F.B. Lamek	2.20 hrs.
03/08/12	Reviewing collective agreements re vacation pay; email from and to Edmond Lamek re same. Karen Sargeant	0.60 hrs.
03/09/12	Call with [REDACTED] calls and emails regarding offers received from liquidators and others and effect on Banks position regarding Grand River deal. Caitlin E. Fell	1.90 hrs.
03/09/12	Calls and emails regarding offers received from liquidators and others and effect on Banks position regarding Grand River deal; call with Brendan Gray of Lenczner's Slight Edmond F.B. Lamek	2.20 hrs.
03/10/12	Email exchanges with Cohen, Engen re Counsel RB situation; call with Cohen; email to Glenn Jones (lawyer for Grand River) re BMO position	

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Matter #: 290110.00001
Invoice #: 638299Re: **New Food Classics**

	Edmond F.B. Lamek	1.50 hrs.
03/11/12	Prepare materials motion returnable on Monday March 12. Instructions from E. Lamek re: same; edit asset purchase agreement. Caitlin E. Fell	1.10 hrs.
03/11/12	Drafting Counsel RB Asset Purchase Agreement Edmond F.B. Lamek	3.00 hrs.
03/12/12	Attend Court; call with J. Engen re Counsel RB offer Caitlin E. Fell	1.50 hrs.
03/12/12	Filed Receiver's Certificate D. Amyot	0.40 hrs.
03/12/12	Attending court approval hearing for Grand River deal; getting order issued; circulating order; follow up email exchanges with Miller Thomson, FTI; emails with FTI regarding Counsel RB transaction; drafting and proofing asset schedules for Liquidation Deal. Edmond F.B. Lamek	3.20 hrs.
03/13/12	Draft letter of stay enclosing Notice of Stay of Proceeding; Instructions from E. Lamek; telephone call with J. Engen re liquidation offers; telephone call with J. Porepa re CFIA. Caitlin E. Fell	2.70 hrs.
03/13/12	Call with Engen regarding [REDACTED] retail burgers and trademark issues; meeting with Leanne Gleeson regarding TM issues; revising Counsel RB Agreement to include spare parts sales as agent of Receiver; calls re latest CFIA hold notices and Impact on sales; call with Jodi regarding CFIA letter and need for some NFC staff to be on hand to provide info to CFIA. Edmond F.B. Lamek	4.70 hrs.
03/13/12	Meet with E. Lamek to discuss issues relating to receiver selling trade-marked product to third party Leanne Gleeson	0.50 hrs.
03/13/12	Review materials provided by client and consider issues relating to sale of branded goods to third parties by manufacturer Leanne Gleeson	0.60 hrs.
03/14/12	Finalize letter re: stay of proceedings of lien claim. Review real estate purchase and sale agreements. Caitlin E. Fell	0.90 hrs.
03/14/12	Calls with Engen, Bishop regarding CFIA hold on products; calls with Fell regarding Counsel RB and Calgary land offers.	

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Matter #: 290110.00001
Invoice #: 638299Re: **New Food Classics**

	Edmond F.B. Lamek	1.80 hrs.
03/14/12	Email to E. Lamek re use of [REDACTED] trade-mark by Receiver to sell to third parties Leanne Gleeson	0.30 hrs.
03/15/12	Call with C. Mason re: CFIA letter and staffing requirements as well as scheduling conference call; email FTI re: conference call; Discussions with E. Lamek re: real estate offers. Caitlin E. Fell	0.80 hrs.
03/15/12	PPSA (3V & 3C), Profile & BN List [REDACTED] [REDACTED] per E. Lamek Corp. Search 1	1.90 hrs.
03/15/12	Reviewing Calgary land proposed APS and commenting on proposed changes by Purchaser; email to Engen re other Calgary lands; emails re Saskatoon landlord position regarding Ammonia Compressors; emails regarding calculation of Westco liens; emails regarding CFIA call and communication strategies. Edmond F.B. Lamek	3.20 hrs.
03/16/12	Call with CFIA and FTI; review real-estate purchase agreement; Call with J. Engen re: CFIA. Caitlin E. Fell	1.80 hrs.
03/16/12	Conference call with CFIA regarding protocol for dealing with future informational requests by CFIA; reviewing revised Calgary Lands offers; emails regarding Counsel RB agreement and status of transaction. Edmond F.B. Lamek	3.80 hrs.
03/17/12	Several calls and email exchanges with Engen and Bishop regarding this morning's broad recall notice by CFIA; call with Cohen and Prophet to update them. Edmond F.B. Lamek	2.00 hrs.
03/18/12	Reviewing NFC Policies of Insurance for product recalls; email to Engen; discussing with C. Fell. Edmond F.B. Lamek	1.20 hrs.
03/19/12	Review insurance policies; call with J. Engen, P. Bishop, E. Lamek re: CFIA and Insurance Caitlin E. Fell	2.40 hrs.
03/19/12	Reviewing Aird & Berlis revisions to Counsel RB Purchase Agreement; email exchanges with Rich Epstein regarding tax issues in agreement; email with Ian Sutherland re Sask sales tax issues; calls and emails with Jamie Engen regarding CFIA recall issues; reviewing recall insurance provisions. Edmond F.B. Lamek	4.50 hrs.
03/20/12	Discussion and email to M. Holder re: fixtures and improvements; discussion with	

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Matter #: 290110.00001
Invoice #: 638299Re: **New Food Classics**

	E. Lamek re: same; review purchase agreement; review lease agreement; discussions with P. Kirby re: CFIA; calls with BMO; FTI and Gowlings re: CFIA recall and next steps. Caitlin E. Fell	3.80 hrs.
03/20/12	Dealing with Sask Landlord claim to Compressors; emails with Sutherland re Sask PST issue; emails with Engen regarding CFIA hold on St Catharines inventory; emails and call with Peter Kirby regarding CFIA issues. Edmond F.B. Lamek	3.70 hrs.
03/20/12	Discussion with C. Fell; review of the APS; email correspondence with C. Fell re the fixtures issue Maria Holder	0.60 hrs.
03/20/12	Telephone conversation with Edmond Lamek to discuss legal policy and strategy issues arising out of CFIA recall action. Peter E. Kirby	1.00 hrs.
03/21/12	Email and engage R. Harrison re: insurance coverage of CFIA recall; draft letter in response to fixtures/improvements; instructions from E. Lamek re: same; Caitlin E. Fell	1.50 hrs.
03/21/12	Emails with Epstein and Sutherland regarding revisions to APS; researching Tenant Fixtures law; reviewing Sask Lease; letter to customers of NFC re March 17 recall notice. Edmond F.B. Lamek	2.80 hrs.
03/21/12	Review of emails and lease; email and discussion with C. Fell re trade fixture issue Maria Holder	0.90 hrs.
03/21/12	Review letter to FTI from insurance adjusters; telephone call to Ed Lamek. Peter E. Kirby	0.80 hrs.
03/22/12	Continue to review insurance policies; meeting with R. Harrison and E. Lamek re: insurance coverage. Caitlin E. Fell	1.30 hrs.
03/22/12	Conference call with FTI and TD bank to bring TD up to speed on status of Recalls and receivership in general; working on Counsel RB revisions to agreement, working on customer letters; call with D Cohen; meeting with Bob Harrison regarding insurance coverage beyond the Recall insurance Edmond F.B. Lamek	3.80 hrs.
03/22/12	Correspond with C. Fell; Telephone RBC to receive contact information; email to RBC on same. Fida Hindi	1.00 hrs.

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Matter #: 290110.00001
Invoice #: 638299Re: **New Food Classics**

03/22/12	Receive, review and respond to several emails from client relating to legal obligation of client; draft responses to CFIA and strategy. Peter E. Kirby	1.60 hrs.
03/22/12	Reviewing policy documentation; meeting with Lamek and Fell; Robert S. Harrison	1.50 hrs.
03/23/12	Review insurance contract; conference call with BMO, Peter Kirby, Gowlings; FTI re: CFIA recall, insurance coverage and next steps. Caitlin E. Fell	1.50 hrs.
03/23/12	Conference call with Gowlings regarding CFIA recall strategy and engaging an expert to protect claims to insurance and claims against CFIA and others; working on letters to customers; emails regarding payment of priority vacation pay amounts to former employees; [REDACTED]; follow up emails re same. Edmond F.B. Lamek	3.50 hrs.
03/23/12	Prepare for and participate in a conference call. Peter E. Kirby	1.20 hrs.
03/25/12	Working on letters to customers re recall. Edmond F.B. Lamek	1.00 hrs.
03/26/12	Review and research case law re: fixtures and chattels; draft letter to MacMillan. Caitlin E. Fell	2.40 hrs.
03/26/12	Reviewing and commenting on letter to customers; emails with lawyer for Counsel RB; emails with lawyer for [REDACTED]; reviewing insurance documents. Edmond F.B. Lamek	2.50 hrs.
03/26/12	Correspond with C. Fell; Call RBC to confirm details for service of vesting order. Fida Hindi	0.20 hrs.
03/26/12	Review and revise draft letter to purchasers of recalled product. Peter E. Kirby	0.30 hrs.
03/26/12	Review of insurance policy; Robert S. Harrison	1.50 hrs.
03/27/12	Telephone call with [REDACTED] agreement; call with J. Engen re: compressors; conversation with M. Holder re: chattels and fixtures. Caitlin E. Fell	2.10 hrs.
03/27/12	Emails regarding [REDACTED] Sask Landlord trade fixture issue; emails regarding retaining a coil expert; emails with lawyer for Counsel regarding	

Re: **New Food Classics**

- Sask. Sales Tax; revising letters to purchasers of product from the Receiver; revisions to draft Counsel agreement and explanatory email to Epstein.
Edmond F.B. Lamek 3.20 hrs.
- 03/27/12 Correspond with C. Fell on RBC email contact.
Fida Hindi 0.10 hrs.
- 03/28/12 Email exchanges with J Engen and R Epstein regarding my revisions to Purchase Agreement; further revisions to Counsel APS; emails regarding leases of equipment (RBC, MCAP, GE, Lift); revising Calgary Lands CCAA Purchase Agreement to incorporate Receivership concepts
Edmond F.B. Lamek 4.70 hrs.
- 03/29/12 Instructions from E. Lamek; drafting of Seapark APS;
Conor O'Neill 2.60 hrs.
- 03/29/12 Revising draft letter to Sask Landlord's lawyer re ammonia compressors; drafting APS for sale of Head Office furniture to Hilco; discussing revision to St Catharines land APS with C O'Neil. emails with Kirby and Cohen regarding retention of e coli expert.
Edmond F.B. Lamek 3.20 hrs.
- 03/29/12 Receive, review and respond to an email from Edmond Lamek; telephone call to Dr. J. Marsden (food expert).
Peter E. Kirby 0.40 hrs.
- 03/30/12 Review PPSA Summaries re: lift capital and MCAP Leasing; meeting with R. Harrison re: insurance coverage. Call with J. Engen re: letter to CFIA; Call with P. Kirby re: ecoli expert and CFIA letter.
Caitlin E. Fell 2.10 hrs.
- 03/30/12 Drafting of Seapark APS;
Conor O'Neill 3.60 hrs.
- 03/30/12 Meeting with Bob Harrison and C. Fell regarding [REDACTED]; email exchange with R Epstein regarding Counsel agreement; working on court approval motion materials for counsel APS.
Edmond F.B. Lamek 2.50 hrs.
- 03/30/12 Preparation for and meeting with Ed Lamek and Caitlin Fell;
Robert S. Harrison 1.00 hrs.
- 03/31/12 Drafting Receiver's Second Report to Court (re: Counsel Equipment Sale).
Edmond F.B. Lamek 3.00 hrs.

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 Matter #: 290110.00001
 Invoice #: 838299

Re: New Food Classics

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Mitchell L. Thaw	900.00	0.30	270.00
Edmond F.B. Lamek	800.00	79.70	83,760.00
Karen Sargeant	675.00	0.60	405.00
Patrick T.J. Gannon	650.00	1.00	650.00
Peter E. Kirby	575.00	5.20	2,990.00
Robert S. Harrison	850.00	4.00	3,400.00
Paul V. Casuccio	775.00	1.50	1,162.50
Leanne Gleeson	475.00	1.40	665.00
Maria Holder	475.00	1.50	712.50
Conor O'Neill	425.00	6.00	2,550.00
Caitlin E. Fell	320.00	42.00	13,440.00
Fida Hindi	200.00	1.30	260.00
Corp. Search 1	100.00	1.90	190.00
D. Amyot	125.00	0.80	100.00
Total		147.20	CAD 90,555.00

**FASKEN
MARTINEAU** 

 Matter #: 290110.00001
 Invoice #: 638299

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Re: **New Food Classics**

Our Fees	\$ 90,555.00
HST	11,772.15
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Total Taxes on Fees	\$ 11,772.15
	<hr/>
Total Fees Including Taxes	\$ 102,327.15
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Disbursements	
<u>Non-Taxable</u>	
Corporate Filing Fees	127.00
Corporate Search	68.00
PPSA Search	72.00
<u>Taxable</u>	
Telephone Charges	1.20
Binding	7.00
Bank Act Search	117.76
Corporate Search	40.00
Filing Service/ Court Fees	6.00
Printing/Copies	728.00
Other Expense	8.79
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Total Disbursements	1,175.76
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HST	118.20
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Total Taxes on Disbursements	\$ 118.20
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Total Disbursements Including Taxes	\$ 1,293.96
	<hr/>
Total Fees, Disbursements and Taxes	CAD \$ 103,621.10
	<hr/>
Tax Summary	
HST	11,890.35
	<hr/>
Total Taxes Included in This Bill	11,890.35
	<hr/>

Fasken Martineau DuMoulin LLP
 Barristers and Solicitors
 Patent and Trade-mark Agents

**FASKEN
 MARTINEAU** 

333 Bay Street, Suite 2400
 Bay Adelaide Centre, Box 20
 Toronto, ON M5H 2T6

416 366 8381 Telephone
 416 364 7813 Facsimile

Date: May 10, 2012
 Matter #: 290110.00001
 Invoice #: 645750
 HST #: 87937 6127 RT0001

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

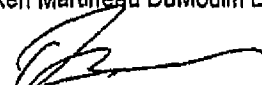
Attention: Paul Bishop

For Professional Services rendered through 04/30/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 69,871.50
Total Disbursements	1,315.65
Total Taxes	9,230.61
Total Amount Owing This Bill	<u>CAD \$ 80,417.76</u>

Fasken Martineau DuMoulin LLP


 Per: Edmond F.B. Lamek
 E. & O. E.

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montreal Québec City London Paris Johannesburg



Page 2

Matter #: 290110.00001
Invoice #: 645750

Re: New Food Classics

- 03/30/12 Telephone discussion with Dr. Marsden; telephone discussion with Edmond Lamek and Caitlin Fell respecting engagement of Dr. Marsden.
Peter E. Kirby 0.30 hrs.
- 04/02/12 Arrange and coordinate call with J. Marsden and P. Kirby; beef recall and insurance coverage; call with J. Marsden, P. Kirby; E. Lamek and J. Engen re: same; review and amend letter to CFIA; draft distribution of Westco pre-filing lien in Second Report of the Monitor.
Caitlin E. Fell 4.40 hrs.
- 04/02/12 Several emails regarding Landlord position regarding the Ammonia Compressors, emails with Gowlings regarding bank security and Sask Sale Leaseback transaction; email exchanges regarding Counsel jump up of asset values on Section 6.5 and pushing back on same; emails with R. Epstein regarding his other comments on the agreement and Sask PST issues; call with Dr. James Marsden regarding background of CFIA issues and e Coll testing
Edmond F.B. Lamek 5.70 hrs.
- 04/02/12 Prepare for and participate in a conference call with client, Edmond Lamek, Caitlin Fell and Dr. Marsden; draft email follow up with Edmond Lamek.
Peter E. Kirby 0.60 hrs.
- 04/03/12 Track down names and addresses to add to service list from PPSA summaries; call with Jardine Loyd Thompson Canada Inc. re: insurance coverage; draft letter to Burlington landlord; research lease agreements in context of receivership; revise letter to CFIA releasing documents to Crawford.
Caitlin E. Fell 3.30 hrs.
- 04/03/12 Emails with Epstein regarding Lift Capital equipment; discuss Burlington Landlord notice with Fell; emails to Counsel team regarding clarification of various matters in the Counsel agreement; emails regarding claims of Sask LL to compressors; discussion with AEK re Mallot Creek litigation claims
Edmond F.B. Lamek 3.90 hrs.
- 04/03/12 Search for contact information and contact companies for service of vesting orders.
Fida Hindi 0.90 hrs.
- 04/04/12 Review of Mallot Creek issue and e mail to client;
Aubrey Kauffman 0.70 hrs.
- 04/04/12 Letter to Burlington landlord re: vacating the premises; obtain court time; draft motion request form; call with J. Engen: re: Burlington landlord; conversation with E. Lamek re: same; email C. Prophet and D. Cohen re: motion time;
Caitlin E. Fell 2.40 hrs.

Page 3

Matter #: 290110.00001
Invoice #: 645750Re: **New Food Classics**

04/04/12	Emails regarding Sask Landlord claim to compressors; revise Burlington Landlord letter. Edmond F.B. Lamek	1.60 hrs.
04/04/12	Search for contact information with respect to serving vesting order. Fida Hindi	0.30 hrs.
04/05/12	Conversation with P. Reardon re: Toronto counsel; conversation with B. Harrison re: Landlord litigation; emails with E. Lamek re: same; obtain court time for counsel RB vesting order; draft distribution order. Caitlin E. Fell	2.70 hrs.
04/05/12	Emails regarding structuring Counsel RB agreement to deal with LL claims to Compressors; emails with Epstein regarding revisions to APS. Edmond F.B. Lamek	1.50 hrs.
04/06/12	Draft notice of motion, vesting order and distribution order; prepare appendices to vesting order; update service list. Caitlin E. Fell	2.60 hrs.
04/06/12	Revising Second Report for Westco and Crosby RE Issues; circulating for comment; reviewing draft Counsel Vesting Order; emails to Cliff Prophet re dealing with McMillan position se; emails with R. Epstein regarding logistics of Compressor issue Edmond F.B. Lamek	4.80 hrs.
04/08/12	Continue to draft Notice of Motion, Vesting Order and Distribution Order; conversation with E. Lamek re: same. Prepare Motion record and update service list. Caitlin E. Fell	2.90 hrs.
04/09/12	Revise approval and vesting order per comments from R. Epstein; telephone call with C. Prophet re: litigation strategy with landlord; emails with R. Epstein re: draft order; instructions from E. Lamek re: same; review emails from I. Sutherland re: motion in Saskatoon; review email and offer from landlord re: compressors. Caitlin E. Fell	2.90 hrs.
04/09/12	Calls with Cliff Prophet and Brett Harrison regarding motion for advice regarding ammonia compressors in Sask.; calls with Peter Osborne regarding D&O claims process; working on finalizing Counsel deal and motion. Edmond F.B. Lamek	2.80 hrs.
04/10/12	Review draft [REDACTED]; instructions from E. Lamek re: same; call with B. Harrison re: [REDACTED] compressors. Caitlin E. Fell	1.60 hrs.
04/10/12	Working on finalizing Counsel details and court approval motion materials; calls re ammonia compressors; emails re CFIA information distribution.	

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 Matter #: 290110.00001
 Invoice #: 645760

Re: New Food Classics

	Edmond F.B. Lamek	3.80 hrs.
04/11/12	Review letter from ██████████ and discussion with E. Lamek re: same; email to R. Epstein re: compressors; prepare motion record. Caitlin E. Fell	1.80 hrs.
04/11/12	Completed draft of Seapark Drive APS and delivered to E. Lamek; Conor O'Neill	3.00 hrs.
04/11/12	Emails with Epstein regarding execution of agreement; revising report; reviewing Securitas letter; emails with Harrison re logistics. Edmond F.B. Lamek	1.70 hrs.
04/12/12	Draft ██████████; prepare motion record and appendices; update and review service list; amend notice of motion; draft vesting order; distribution order and second report of the receiver. Caitlin E. Fell	3.90 hrs.
04/12/12	Emails with Jamie and ██████████ agreement and CFIA issues; revising ██████████ agreement; call with Peter Osborne re claims against Directors and D&O Claims process; email exchanges with Ritch Epstein re execution of Counsel agreement; finalizing Report to deal with Compressor Arrangement; finalizing Seapark draft APS; email exchange with Jamie; email exchanges with Brett Harrison re Compressor \$ and process. Edmond F.B. Lamek	5.80 hrs.
04/13/12	Reviewing documentation sent by CFIA to Insurance Adjuster; email to James Marsden regarding same; emails with Goodman's regarding receivership Recoveries. Edmond F.B. Lamek	1.80 hrs.
04/16/12	Call with S. Mason Braun (CFIA) re: Crawford; coordinate with FTI re: execution of counsel RB agreement. Caitlin E. Fell	0.80 hrs.
04/16/12	Discussing CFIA information requests with Fell; calls and emails regarding Counsel RB sale approval motion; dealing with 13A Street offer. Edmond F.B. Lamek	4.50 hrs.
04/17/12	Emails regarding Compressors; ██████████; call re Millard prep orders for court; emails regarding PST/GST issues. Edmond F.B. Lamek	3.80 hrs.
04/18/12	Calls and emails with Paul Bishop regarding ██████████ calls and emails regarding tomorrow's motion; revising Orders; reviewing motion materials. Edmond F.B. Lamek	3.80 hrs.

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Matter #: 290110.00001
Invoice #: 645760Re: **New Food Classics**

04/19/12	Attend motion; emails to R. Epstein re: closing; call with D. Cohen re: file status; coordinate with P. Casuccio re: tax election. Caitlin E. Fell	2.20 hrs.
04/19/12	Attending court hearing for approval of distribution to Westco and sale to Counsel RB; discussions with counsel to Millard; follow up calls and emails with Cohen, Epstein, Shaw and Engen; call to Securitas. Edmond F.B. Lamek	5.80 hrs.
04/19/12	Emails with Caitlin Fell re HST election form; vmail from same re same. Paul V. Casuccio	0.30 hrs.
04/20/12	Working on Counsel RB sales tax issues; discussions with Casuccio, Fell and Epstein; email exchanges with Bishop and Engen; emails re buyer of equip from CRB; email regarding Union Vacation pay and Counsel RB closing. Edmond F.B. Lamek	4.70 hrs.
04/20/12	Vmail to Caitlin Fell re HST election form; call from and meeting with Ed Lamek re same; review and consideration of APA re same; review and consideration of law re GST on auctioneer sales; emails from Ed Lamek re same; further call and email to Ed Lamek re same; call with Aird and Berlis re same; vmail and call to Ed Lamek re same. Paul V. Casuccio	2.20 hrs.
04/23/12	Emails regarding Counsel closing funds; emails regarding Union vacation pay \$; call with Securitas lawyer; email exchange with Brett Harrison re Ammonia Compressor motion; further calls and emails with Epstein regarding closing with counsel RB. Edmond F.B. Lamek	3.50 hrs.
04/24/12	Calls and emails regarding "missing" St Catharines Repak machine; reviewing Counsel agreement for applicable provisions. Edmond F.B. Lamek	2.00 hrs.
04/25/12	Follow up emails regarding St. Catharines missing equipment; email to Karen Sargeant re Union Vacation Pay; sending letter to Union; following up on Counsel purchase price wire transfer Edmond F.B. Lamek	2.50 hrs.
04/25/12	Reviewing letter from union re vacation pay; reviewing various emails re same; preparing draft response to union; email to Edmond Lamek re same. Karen Sargeant	0.80 hrs.
04/26/12	Email exchange with FTI and Cohen regarding Ammonia Compressors; emails and calls with Epstein re arrangements between Counsel RB and Sask landlord; email exchange with Century services re St Catharines equipment; calls re Securitas; Union response to my letter re vacation pay. Edmond F.B. Lamek	3.50 hrs.

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Matter #: 290110.00001
Invoice #: 645750

Re: **New Food Classics**

04/30/12 Email exchanges regarding missing St Catharines Equipment; sale of Bento trademark and Saskatoon Compressors; call with Bishop re the foregoing.
Edmond F.B. Lamek 1.00 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	68.20	54,560.00
Karen Sargeant	675.00	0.80	540.00
Peter E. Kirby	575.00	1.10	632.50
Paul V. Casuccio	775.00	2.50	1,937.50
Aubrey Kauffman	775.00	0.70	542.50
Conor O'Neill	425.00	3.00	1,275.00
Caitlin E. Fell	320.00	31.70	10,144.00
Fida Hindi	200.00	1.20	240.00
Total		109.20	CAD 69,871.50

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Re: **New Food Classics**

Our Fees	\$ 69,871.50
HST	9,083.30
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Total Taxes on Fees	\$ 9,083.30
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Total Fees Including Taxes	\$ 78,954.80
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Disbursements	
<u>Non-Taxable</u>	
Bankruptcy Search	56.00
Court Cost Fee	127.00
<u>Taxable</u>	
Fax	4.50
Telephone Charges	0.30
Binding	9.60
Printing/Copies	645.75
Online Search Expense	332.50
Process Server Fee	140.00
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Total Disbursements	1,315.65
HST	147.31
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Total Taxes on Disbursements	\$ 147.31
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Total Disbursements Including Taxes	\$ 1,462.96
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Total Fees, Disbursements and Taxes	CAD \$ 80,417.76
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Tax Summary	
HST	9,230.61
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Total Taxes Included In This Bill	9,230.61
	<hr/>

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents



333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T6

416 366 8381 Telephone
416 364 7813 Facsimile

Date: June 21, 2012
Matter #: 290110.00001
Invoice #: 652825
HST #: 87937 6127 RT0001

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

Attention: Paul Bishop

For Professional Services rendered through 06/31/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 44,597.00
Total Disbursements	810.52
Total Taxes	5,845.96
Total Amount Owning This Bill	<u>CAD \$ 51,253.47</u>

Fasken Martineau DuMoulin LLP

Per: Edmond F.B. Lamek
E. & O. E.

Terms: payment due upon receipt. Pursuant to the Solicitors Act, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg



Page 2

Matter #: 290110.00001
Invoice #: 852825

Re: New Food Classics

- 05/01/12 Engaged discussing sale of IP assets with Richard Cheung and Caitlin Fell; A. Benitah 0.30 hrs.
- 05/01/12 Receiving instructions from C. Fell to conduct trade-mark searches in the Canadian Intellectual Property Office. Conducting searches. Meeting with A. Benitah to discuss issues related to searches. Richard Cheung 1.80 hrs.
- 05/02/12 Engaged discussing with Richard Cheung and Edmond Lamek [REDACTED], engaged in telephone conference with Mary Malvaso of Ridout and Maybee re: obtaining extension of time; engaged appointing Fasken as agent of record and representative of service and requesting an extension of time to file evidence; engaged considering voice mail message from Henry Liu of Dimock Stratton; engaged in telephone conference with Edmond Lamek; A. Benitah 1.90 hrs.
- 05/02/12 Emails with FTI and Epstein regarding Counsel RB purchase price and St Catharines Equipment; emails with century re St Catharines equipment; dealing with [REDACTED] issues with Cheung and Benitah. Edmond F.B. Lamek 3.70 hrs.
- 05/02/12 Considering issues re: [REDACTED]. Meeting with A. Benitah to discuss same. Corresponding with agents of record re: expungement action. Receiving instructions from A. Benitah to draft appointment of agent form and request for extension of time to file evidence re: [REDACTED]. Preparing same. Richard Cheung 3.90 hrs.
- 05/03/12 Engaged in telephone conference with Edmond Lamek re: sale of Canadian trademark registration [REDACTED]; engaged discussing with Richard Cheung IP holdings of New Food Classics and related companies; engaged revising charts to reflect associated relationship between the various marks; A. Benitah 2.70 hrs.
- 05/03/12 Calls and emails regarding Counsel RB St Catharines Equipment; Saskatoon Ammonia Compressors. Edmond F.B. Lamek 1.80 hrs.
- 05/03/12 Conducting trade-mark searches. Preparing summary report of same. Meeting with A. Benitah to discuss issues re: search and report. Reporting to E. Lamek. Richard Cheung 5.80 hrs.
- 05/04/12 Engaged discussing with Richard Cheung charts listing trademark applications and registrations owned by New Classic Foods and other entities and drafting of

Re: New Food Classics

- reporting e-mail to Edmond Lamek; engaged drafting trademark asset purchase agreement; engaged [REDACTED]; engaged requesting an extension of time to file the Declaration of Use for the [REDACTED], App. No. [REDACTED].
A. Benitah 6.60 hrs.
- 05/04/12 Emails with Goodman's regarding details of Edgestone sale of Saskatoon premises to Crosby ; call with Gowlings regarding [REDACTED] dispute.
Edmond F.B. Lamek 2.20 hrs.
- 05/04/12 Meeting with A. Benitah to review trade-mark summary charts. Responding to E. Lamek email re: extension of time for filing evidence of use with respect to various trade-marks.
Richard Cheung 3.60 hrs.
- 05/07/12 Engaged discussing draft trademark asset agreement with Richard Cheung;
A. Benitah 0.20 hrs.
- 05/07/12 Receiving instructions from A. Benitah to review draft Trademark purchase and sale agreement. Reviewing agreement.
Richard Cheung 1.30 hrs.
- 05/09/12 Determine previous names of NFC entities for Trademark purposes. Emails to R. Cheung re: same.
Caitlin E. Fell 0.60 hrs.
- 05/09/12 Conferring with C. Fell re: trade-marks issues.
Richard Cheung 0.50 hrs.
- 05/10/12 Email exchanges with FTI regarding Counsel RB Equipment issue; Ammonia Compressor ownership; discussion with fell re letter to Securitas.
Edmond F.B. Lamek 1.50 hrs.
- 05/11/12 Engaged discussing with Richard Cheung and Caitlin Fell charts received from the client itemizing the intellectual property assets of New Food Classics;
A. Benitah 0.40 hrs.
- 05/11/12 Email exchanges with Cohen regarding Ammonia Compressors and Roynat Photocopiers 63 notice.; email exchanges with Bishop and Engen regarding Counsel RB issues.
Edmond F.B. Lamek 1.30 hrs.
- 05/11/12 Reviewing IP charts received from C. Fell. Conferring with A. Benitah re: same.
Richard Cheung 0.30 hrs.
- 05/14/12 Review [REDACTED] emails and invoices; draft letter re: same.

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Matter #: 290110.00001
Invoice #: 652825

Re: New Food Classics

	Caitlin E. Fell	1.80 hrs.
05/14/12	Discussing revisions to [REDACTED] letter with C Fell; several emails with Counsel RB people regarding St Catharines packaging equipment. Edmond F.B. Lamek	1.60 hrs.
05/15/12	Continue to draft letter to [REDACTED] Caitlin E. Fell	0.70 hrs.
05/15/12	Emails to R Epstein re St Catharines' dispute; emails with J Engen and P Bishop. Edmond F.B. Lamek	2.10 hrs.
05/17/12	Reviewing Harry Davis auction listing and assembling list of fixtures being sold by the Liquidator that it didn't buy; email memo to Bishop and Engen. Edmond F.B. Lamek	2.70 hrs.
05/18/12	Several email exchanges with Jonathan Reich regarding St Catharines equipment and fixtures. Edmond F.B. Lamek	2.00 hrs.
05/22/12	Call with Jamie Engen regarding Counsel RB, recall insurance claim and related issues; emails with Jonathan Reich; email to Cohen regarding BMO position on Ammonia compressors in Saskatoon, email exchanges with Century regarding St Catharines "refrigeration equipment" and freezer compressors; emails with NFC property manager regarding functions of various St Catharines compressor systems; making arrangements with Collers for site visit. Edmond F.B. Lamek	4.30 hrs.
05/23/12	Further email exchanges with St Catharines property manager and preparing for site visit. Edmond F.B. Lamek	1.30 hrs.
05/25/12	Trip to St. Catharines' plant to deal with issue of ammonia compressors re: fixture or chattel for APA. Caitlin E. Fell	3.50 hrs.
05/25/12	Attending St Catharines NFC facility to review status of ammonia compressors and related freezer equipment; email memo to Counsel/Davis, follow up email exchanges with FTI. Edmond F.B. Lamek	7.50 hrs.
05/29/12	Calls and emails regarding Ammonia Compressors in St Catharines; conference call with Counsel/Davis regarding Interpretation of Purchase Agreement; follow up emails with Engen re ammonia drainage; emails regarding draft Trademark Sale agreement; call re [REDACTED]; emails with Jamie re Compressors. Edmond F.B. Lamek	4.80 hrs.
05/30/12	Reviewing email from Keesmat Dixon re offer for St Catharines' lands, respond to	

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 Matter #: 290110.00001
 Invoice #: 652826
Re: **New Food Classics**

	Dixon; discuss with Engen Edmond F.B. Lamek	1.70 hrs.
05/31/12	Email with Bishop regarding claim against NFC relocation consultant; emails re HST on sale of Trademark; email from [REDACTED] issue. Edmond F.B. Lamek	0.60 hrs.
05/31/12	Emails with Ed Lamek re HST matters. Paul V. Casuccio	0.20 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	38.90	31,120.00
A. Benitah	500.00	12.10	6,050.00
Paul V. Casuccio	775.00	0.20	155.00
Caitlin E. Fell	320.00	6.60	2,112.00
Richard Cheung	300.00	17.20	5,160.00
	Total	75.00	CAD 44,597.00

**FASKEN
MARTINEAU** 

 Matter #: 290110.00001
 Invoice #: 652825

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Re: **New Food Classics**

Our Fees	\$ 44,597.00
HST	5,797.61
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Total Taxes on Fees	\$ 5,797.61
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Total Fees Including Taxes	\$ 50,394.61
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Disbursements	
<u>Non-Taxable</u>	
Corporate Search	16.00
Government/Corporate/Other	376.00
PPSA Search	48.00
<u>Taxable</u>	
Telephone Charges	0.30
Corporate Search	20.00
Delivery/Courier Expense	54.97
Printing/Copies	146.75
Online Search Expense	149.50
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Total Disbursements	810.52
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HST	48.34
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Total Taxes on Disbursements	\$ 48.34
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Total Disbursements Including Taxes	\$ 858.86
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Total Fees, Disbursements and Taxes	CAD \$ 51,253.47
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Tax Summary	
HST	6,845.95
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Total Taxes Included In This Bill	6,845.95
	<hr/>

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents

333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T6

416 366 8381 Telephone
416 364 7813 Facsimile

FASKEN
MARTINEAU 

177

Date: July 6, 2012
Matter #: 290110.00001
Invoice #: 657687
HST #: 87937 6127 RT0001

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

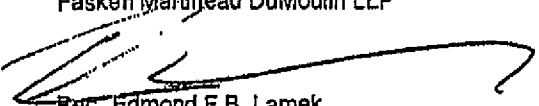
Attention: Paul Bishop

For Professional Services rendered through 06/30/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 64,890.00
Total Disbursements	617.35
Total Taxes	8,512.04
Total Amount Owning This Bill	<u>CAD: \$ 74,019.39</u>

Fasken Martineau DuMoulin LLP


Per: Edmond F.B. Lamek
E. & O. E.

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

Page 2

Matter #: 290110.00001
Invoice #: 657687

Re: New Food Classics

06/01/12 Emails re Ammonia Compressor values.
Edmond F.B. Lamek 0.50 hrs.

06/04/12 Draft notice of stay of proceedings; draft letter to [REDACTED] re: same;
call with FTI re: insurance proceeds.
Caitlin E. Fell 2.70 hrs.

06/04/12 Conference call with Bishop & Engen regarding ammonia compressors, emails with
Engen re Sask L.L. requests; emails re Saks Compressors; call re Recall insurance.
Edmond F.B. Lamek 2.20 hrs.

06/04/12 Meeting with E. Lamek re sale of goods issues; preliminary review re law
concerning same.
R. Graham Phoenix 1.20 hrs.

06/05/12 Finalize notice of stay and letter re: same; call with small claims court re: filing fee
of notice; review small claims rules; call to L. Montgomery re: insurance policy.
Caitlin E. Fell 2.30 hrs.

06/05/12 Researching [REDACTED] issues; calls re Counsel RB
closing certificate and HST payment; calls and emails with Brett Harrison; reviewing
[REDACTED], discussing seller's
liability for recalled goods with RGP; reviewing [REDACTED] agreement.
Edmond F.B. Lamek 3.30 hrs.

06/05/12 Researching [REDACTED].
R. Graham Phoenix 3.20 hrs.

06/06/12 Engaged reporting to Edmond Lamek re: confirmation of change of agent and
upcoming due dates for [REDACTED].
A. Benitah 0.30 hrs.

06/06/12 Research re: insurance proceeds in bankruptcy; arrange for filing to Kitchener small
claims; review tax re: vacation entitlement.
Caitlin E. Fell 3.60 hrs.

06/06/12 Meeting with Craig Carter regarding [REDACTED]; reviewing
[REDACTED], emails with lawyers for
[REDACTED], discussing UFCW issues with Karen Sargeant; discussing same
with Paul Bishop.
Edmond F.B. Lamek 2.50 hrs.

06/06/12 Drafting internal research memo [REDACTED] researching case law and
statutes.

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Matter #: 290110.00001
Invoice #: 657687Re: **New Food Classics**

	R. Graham Phoenix	3.10 hrs.
06/07/12	Review [REDACTED] emails to J. Engen re: [REDACTED] continue research re: insurance proceeds in bankruptcy (review Insurance Act and Bankruptcy and Insolvency Act legislation); review [REDACTED]; call with L. Montgomery (adjuster) re: [REDACTED]; review [REDACTED] agreement; email to J. English re: same.	
	Caitlin E. Fell	4.90 hrs.
06/07/12	Emails from and to Edmond Lamek. instructions regarding subsearches. Attendance to file.	
	Joanne Meadowcroft	0.30 hrs.
06/07/12	Reviewing vacation pay issue; telephone to union rep re same.	
	Karen Sargeant	0.80 hrs.
06/08/12	Finalize draft letter to [REDACTED]; review [REDACTED] discussion with E. Lamek.	
	Caitlin E. Fell	2.90 hrs.
06/08/12	Reviewing form of waiver and amendment of TVR offer to Purchase 13A street ppty; discussing insurance flow through issue with Fell; commenting on [REDACTED] letter; emails regarding St Catharines [REDACTED].	
	Edmond F.B. Lamek	3.50 hrs.
06/08/12	Attendance to subsearching title various properties. Email to Edmond Lamek providing copy of PIN for property [REDACTED]. Email from Edmond Lamek regarding adjoining ownership. Attendance to review of block map and adjoining PINs. Email to Edmond Lamek confirming adjoining ownership. Attendance to file.	
	Joanne Meadowcroft	0.80 hrs.
06/08/12	Reviewing collective agreement and vacation calculations; email to Edmond Lamek re same.	
	Karen Sargeant	0.50 hrs.
06/08/12	[REDACTED]	
	R. Graham Phoenix	2.30 hrs.
06/11/12	Emails to P. Bishop re: signoff on receiver's certificate; email to Counsel RB attaching same; telephone call with Kitchener Small Claims court re: notice of stay; draft memo to file re: same; research vacation pay entitlements/ontario legislation and discussion with K. Sargent; telephone call with Saskatoon Landlord's counsel re: discharge of interest on title; email to J. Engen re: same.	
	Caitlin E. Fell	5.80 hrs.
06/11/12	Discussing letters to [REDACTED] with C Fell; emails re delivering receiver's vesting certificate to Counsel RB; follow up discussion with Fell re calculation of Vacation pay.	

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 Matter #: 290110.00001
 Invoice #: 657887
Re: **New Food Classics**

	Edmond F.B. Lamek	1.70 hrs.
06/11/12	Editing and revising [REDACTED]; discussion with E. Lamek re [REDACTED] notes. R. Graham Phoenix	2.80 hrs.
06/12/12	Research case law on vacation pay entitlements; discussion with K. Sargent re: vacation pay; draft email to S. Jean re: same. Caitlin E. Fell	3.90 hrs.
06/12/12	Emails regarding vacation pay background info and interpretation of the Collective Agreement. Edmond F.B. Lamek	0.40 hrs.
06/12/12	Discussion with Caitlin Fell re vacation pay entitlement Karen Sargeant	0.40 hrs.
06/13/12	Emails to E. Lamek re: vacation pay; email to S. Jean re: NFC's historic treatment of vacation pay; review emails from J. Engen re: same; research [REDACTED]; review and revise letter to [REDACTED]; confirm case law on contractual liabilities of receiver; discussion with E. Lamek re: same; email to M. [REDACTED] re: FTI response letter; review emails from J. Engen re: outstanding action items in Saskatoon premise. Caitlin E. Fell	5.40 hrs.
06/13/12	Office conference with Caitlin Fell regarding adjoining lands and adjoining PIN. Attendance to file. Joanne Meadowcroft	0.30 hrs.
06/14/12	Research case law on [REDACTED] draft letter [REDACTED] canvass commercial list for next available dates in June and July for vesting order; call with Landlord counsel re: discharge of interest on title; discussion with E. Lamek re: same; begin to draft [REDACTED]. Caitlin E. Fell	5.20 hrs.
06/14/12	Reviewing finalized 13A street purchase documents and email to Engen re purchaser's lawyer and info needed for report to court for approval. Edmond F.B. Lamek	1.40 hrs.
06/14/12	Discussion with Caitlin Fell re vacation pay issues. Karen Sargeant	0.10 hrs.
06/15/12	Research re [REDACTED]; discussion with C. Carter; [REDACTED] re: same; discussion with E. Lamek; review emails and response to questions from CFIA re: meeting request with adjusters. Caitlin E. Fell	4.10 hrs.

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Matter #: 190110.00001
Invoice #: 657687Re: **New Food Classics**

- 06/15/12 Reviewing contracts relating to CHEP pallets rental and considering PPSA registration requirements; email memorandum to Engen re validity of rental, removal from Auction and and return of pallets to CHEP.
Edmond F.B. Lamek 1.20 hrs.
- 06/18/12 Emails with E. Lamek re: third report of the receiver and vesting order for TVR; draft release re: landlord claims under Saskatoon Lease; telephone [REDACTED] NFC distribution; draft Third Report of the Receiver.
Caitlin E. Fell 4.30 hrs.
- 06/18/12 Calls with C. Fell regarding Vacation pay information, [REDACTED] Sask [REDACTED] and 13A motion materials; emails with Bishop.
Edmond F.B. Lamek 1.50 hrs.
- 06/19/12 Revise letter [REDACTED] amend and finalize landlord release of claims; draft approval and vesting order; email to [REDACTED]; emails to K. Sargent re: S. Jean's response to vacation pay.
Caitlin E. Fell 5.10 hrs.
- 06/19/12 Discussing [REDACTED] procedure with Fell; discussing contents of 13A vesting order with Fell; call with Dan Aberle and emails to him with Transaction documents; discussing Sask Landlord release issue with Fell; reviewing and commenting on draft release.
Edmond F.B. Lamek 2.10 hrs.
- 06/19/12 Email from and to Caitlin Fell re vacation pay calculations historically.
Karen Sargeant 0.20 hrs.
- 06/20/12 Continue to revise and amend Draft Approval and Vesting Order; emails and telephone call with J. Gorkoff re: release and discharge of Interest; emails to F. Bishop and J. Engen re: revise of release; continue to draft third report of the receiver.
Caitlin E. Fell 4.90 hrs.
- 06/20/12 Emails from P Bishop re UFCW vacation pay issue; sending emails to Stephane regarding Vacation Pay information required; reviewing emails from him and sending clarifying notes to him; emails with lawyer for TVR construction and discussing contents of 3rd report with Fell.
Edmond F.B. Lamek 2.50 hrs.
- 06/21/12 Emails to J. Gorkoff re: landlord release; continue to draft third report of the receiver.
Caitlin E. Fell 5.50 hrs.
- 06/21/12 Finalizing 13A Vesting order email exchange with Dan Aberle re same; revising draft Vesting Order; discussing Third Report with C Fell; numerous emails with Stephane Jean regarding history of vacation pay issues at NFC; emails and calls to [REDACTED] transactional; discussing [REDACTED]



Re: New Food Classics

- [REDACTED] upon vacating the premises with Fell.
Edmond F.B. Lamek 3.80 hrs.
- 06/21/12 Telephone with Edmund Lamek re vacation entitlement; reviewing various emails re same.
Karen Sargeant 0.50 hrs.
- 06/22/12 Finalize report of the receiver; emails to E. Lamek re: same.
Caitlin E. Fell 1.80 hrs.
- 06/22/12 Reviewing and commenting on 3rd report and reviewing Transaction Process background documents, discussing Vacation pay background facts with K Sargeant; call with Luc Laclelle
Edmond F.B. Lamek 3.30 hrs.
- 06/22/12 Discussion with Edmund Lamek re vacation pay issues; reviewing various emails re same.
Karen Sargeant 0.30 hrs.
- 06/24/12 Draft Notice of Motion for vesting of property to TVR Construction.
Caitlin E. Fell 1.30 hrs.
- 06/24/12 Revising Receiver's Third Report; circulating to FTI for comment and info from Barclay's.
Edmond F.B. Lamek 2.70 hrs.
- 06/25/12 Draft and send email to J. Gorkoff re: release of FTI and discharge of interest on title; amend notice of motion; email to E. Lamek re: same.
Caitlin E. Fell 0.80 hrs.
- 06/26/12 Emails re new Vacation Pay background info; call with Pamela Green of Pallo; Valo; [REDACTED]; letter to Luc Laclelle; emails from Dan Aberle re 13A street vesting order and related matters.
Edmond F.B. Lamek 3.40 hrs.
- 06/26/12 Reviewing emails from parties re vacation pay issues.
Karen Sargeant 0.10 hrs.
- 06/27/12 Telephone discussion with [REDACTED]; discuss D&O claims procedure with Fell; emails re 13A property court approval motion, etc.
Edmond F.B. Lamek 2.20 hrs.
- 06/27/12 Reviewing various emails re vacation pay.
Karen Sargeant 0.10 hrs.

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 Matter #: 290110.00001
 invoice #: 657687
Re: New Food Classics

06/28/12 Canvass dates for court time for vesting motion; put together appendices to the Receiver's third report as well as Confidential Appendices to the Third Report; edit Third report.
Caitlin E. Fell 1.10 hrs.

06/28/12 Reviewing and revising Notice of Motion; reviewing materials from Luc Lascells of UFCW; discussing D&O Claims procedure with Fell; emails with Gowlings re court date; emails with Engen/Barclays re additional details of marketing process.
Edmond F.B. Lamek 2.80 hrs.

06/28/12 Reviewing vacation pay issues.
Karen Sargeant 0.20 hrs.

06/29/12 Put together motion record; amend Third report; serve notice of motion; amend notice of motion.
Caitlin E. Fell 1.10 hrs.

06/29/12 Email exchanges with Barclay's - incorporating Barclays comments into Third Report; proofing Third Report; emails with counsel to Millard re Millard prefilling amount; emails with FMD Calgary office re closing of sale transaction.
Edmond F.B. Lamek 2.50 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	43.50	34,800.00
Karen Sargeant	675.00	3.20	2,160.00
A. Benitah	650.00	0.30	195.00
R. Graham Phoenix	475.00	12.60	5,985.00
Caitlin E. Fell	320.00	66.70	21,344.00
Joanne Meadowcroft	290.00	1.40	406.00
Total		127.70	CAD 64,890.00



Matter #: 190110.00001
 Invoice #: 657667

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Re: **New Food Classics**

Our Fees	\$ 64,890.00
HST	8,435.70
	<hr/>
Total Taxes on Fees	\$ 8,435.70
	<hr/>
Total Fees Including Taxes	\$ 73,325.70
	<hr/>
Disbursements	
<u>Non-Taxable</u>	
Postage	10.35
Title Search	20.00
<u>Taxable</u>	
Printing/Copies	457.50
Online Search Expense	87.50
Title Search	42.00
	<hr/>
Total Disbursements	617.35
HST	76.34
	<hr/>
Total Taxes on Disbursements	\$ 76.34
	<hr/>
Total Disbursements Including Taxes	\$ 693.69
	<hr/>
Total Fees, Disbursements and Taxes	CAE \$ 74,019.39
	<hr/>
Tax Summary	
HST	8,512.04
	<hr/>
Total Taxes Included in This Bill	8,512.04
	<hr/>

Fasken Martineau DuMoulin LLP
 Barristers and Solicitors
 Patent and Trade-mark Agents

**FASKEN
 MARTINEAU** 

333 Bay Street, Suite 2400
 Bay Adelaide Centre, Box 20
 Toronto, ON M5H 2T6

416 366 8381 Telephone
 416 364 7813 Facsimile

Date: August 17, 2012
 Matter #: 290110.00001
 Invoice #: 664549
 HST #: 87937 6127 RT0001

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

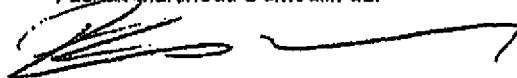
Attention: Paul Bishop

For Professional Services rendered through 07/31/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 34,999.00
Total Disbursements	1,171.97
Total Taxes	4,680.60
Total Amount Owling This Bill	CAD \$ 40,851.57

Fasken Martineau DuMoulin LLP



Per: Edmond F.B. Lamek
 E. & O. E.

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

Re: New Food Classics

- 07/03/12 Revising Receiver's Report to incorporate details of Barclay's marketing process; emails with Stuart Blyth; emails with lawyer for Millard.
Edmond F.B. Lamek 2.80 hrs.
- 07/03/12 Reviewing draft motion record; comments to assistant re amendments thereto.
R. Graham Phoenix 0.20 hrs.
- 07/04/12 Arrange for filing motion record and confidential appendices; discussion with E. Lamek re: amending vesting order; email to J. English re: trademark APA.
Caitlin E. Fell 0.80 hrs.
- 07/04/12 Emails with FTI re request from Sask Labour Board for names of NFC directors; call with Andrew Buchanan (counsel to UFCW Union in Sask)
Edmond F.B. Lamek 1.20 hrs.
- 07/04/12 Telephone call from Mr. Blyth regarding domestication of receivership order;
J.F. Grieve 0.20 hrs.
- 07/04/12 Review of documents;
Stuart F. Blyth 1.70 hrs.
- 07/05/12 Call with UFCW rep re: employment proceedings against directors; discussion with E. Lamek re: same and restrictive covenant; email to J. Engen re: Insurance and [REDACTED]
Caitlin E. Fell 0.70 hrs.
- 07/05/12 Letter to Luc Lacelle re Vacation Pay payout information request; emails re D&O claims;
Edmond F.B. Lamek 0.80 hrs.
- 07/05/12 Correspondence;
Stuart F. Blyth 0.20 hrs.
- 07/06/12 Meeting with [REDACTED] regarding [REDACTED]
Edmond F.B. Lamek 1.50 hrs.
- 07/09/12 Amend Vesting Order based on comments received from Alberta counsel; telephone call with D. Aberle re: same; telephone call with C. Prophet and D. Cohen re: confidential appendices; emails to FTI and E. Lamek re: same; file vesting order from counsel RB deal; email to P. Bishop re: original signature.
Caitlin E. Fell 2.90 hrs.
- 07/09/12 Several emails during the day regarding revisions to approval and vesting order,

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 Matter #: 290110.00001
 Invoice #: 864549
Re: **New Food Classics**

	BMO approval of sale and reviewing background info for motion tomorrow. Edmond F.B. Lamek	2.00 hrs.
07/09/12	Research precedents for receivership vesting Order to be recognized and acted upon in Alberta; analyze and comment on draft Ontario form of Order; N. Arif Chowdhury	2.00 hrs.
07/09/12	Review of documents and correspondence; Stuart F. Blyth	0.70 hrs.
07/10/12	Prepare for and attend vesting approval motion. Caitlin E. Fell	1.50 hrs.
07/10/12	Finalizing orders for and attending motion for approval of sale of NFC 13A Street lands to Recon; follow up emails with Fasken Calgary. Edmond F.B. Lamek	3.50 hrs.
07/10/12	Comment on proposed form of Ontario Order with respect to recognition in Alberta; N. Arif Chowdhury	0.50 hrs.
07/11/12	Call with Mark Frederick, lawyer for Recall Insurers; email memo and assembling package of info for him. Edmond F.B. Lamek	1.30 hrs.
07/11/12	Analysis of Vesting and Approval Order; Transfer of file from A. Chowdhury and instructions regarding same; Jennifer Shepherd	1.20 hrs.
07/11/12	Instructions regarding Alberta filing of Ontario order; Jordan C. Hulecki	0.30 hrs.
07/11/12	Instruct J. Shepherd on application for recognition and vesting Order in Alberta; N. Arif Chowdhury	0.50 hrs.
07/12/12	Filed Receiver's Certificate D. Amyot	0.40 hrs.
07/12/12	Emails regarding Sask Labour Standards Act issues. Edmond F.B. Lamek	0.50 hrs.
07/12/12	Analysis of Approval and Vesting Order and Motion Record; Jennifer Shepherd	1.00 hrs.
07/12/12	Review relevant legislation; Jordan C. Hulecki	0.50 hrs.
07/12/12	Draft application for Court of Queen's Bench;	

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Matter #: 290110.00001
Invoice #: 664549Re: **New Food Classics**

	Jordan C. Hulecki	1.40 hrs.
07/12/12	Draft recognition order to be submitted to Alberta Court of Queen's Bench; Jordan C. Hulecki	4.20 hrs.
07/13/12	Email and call to J. Gorkoff re: consent to lapse. Caitlin E. Fell	0.40 hrs.
07/13/12	Call with Osborne/Bulas re D&O situation; emails regarding BMO Interim distribution; dictate letter to Sask Labour Standards. Edmond F.B. Lamek	1.50 hrs.
07/13/12	Conference with J. Hulecki regarding preparation of Recognition Order application materials; Jennifer Shepherd	1.00 hrs.
07/13/12	Draft affidavit to accompany Application; Jordan C. Hulecki	1.40 hrs.
07/16/12	Letter to Sask Labour Board; email exchanges with lawyer for Recall Insurer; email exchanges with FTI re meeting with Recall Insurer and D&O Claims process, Interim BMO distribution and related matters; assembling list of issues to be dealt with prior to distribution. Edmond F.B. Lamek	3.50 hrs.
07/16/12	Review and revise draft materials for Recognition Order application; Telephone call to Queen's Bench clerks regarding setting a date before a commercial judge; Draft e-mail to E. Lamek regarding update on application materials; Jennifer Shepherd	3.10 hrs.
07/16/12	Plan form of application and contents of proposed Order; Jordan C. Hulecki	0.80 hrs.
07/16/12	Revise application and draft order according to plan; Jordan C. Hulecki	2.40 hrs.
07/16/12	Research procedure for bringing application before Court; Jordan C. Hulecki	0.60 hrs.
07/17/12	Conference call with Bishop/Engen/Fell to go over outstanding issues on NFC receivership. Edmond F.B. Lamek	1.00 hrs.
07/17/12	Draft e-mail to E. Lamek regarding language for Order recognizing future activities of Receiver in Alberta; Review and revise Recognition Order materials; Consider jurisdictional and procedural issues in respect of bringing application; Jennifer Shepherd	1.60 hrs.

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 Matter #: 290110.00001
 Invoice #: 664549
Re: **New Food Classics**

07/17/12	Research procedure for filing application; Jordan C. Hulecki	3.40 hrs.
07/17/12	Discuss and amend application and draft order; Jordan C. Hulecki	3.00 hrs.
07/18/12	Call with FTI; re follow up items to do before distribution; call with Miller Thompson re: insurance; review proposed consent for lapse of interest on title from J. Gorkoff. Caitlin E. Fell	1.60 hrs.
07/18/12	Numerous emails with Fasken Calgary regarding 13A Street recognition motion if necessary or registration of Approval and Vesting Order. Edmond F.B. Lamek	2.80 hrs.
07/18/12	Review and revise Recognition Order materials, correspondence to B. Simpson at Alberta Land Titles in respect of registering Ontario Orders; Draft e-mail to E. Lamek enclosing finalized Recognition Order application materials and setting out analysis in respect of filing the Approval and Vesting Order directly with Land Titles; Jennifer Shepherd	3.00 hrs.
07/18/12	Meeting to refine new originating application and affidavit; Jordan C. Hulecki	0.70 hrs.
07/18/12	Revise draft application and affidavit; Jordan C. Hulecki	0.50 hrs.
07/19/12	Review Reservation of Rights; draft [REDACTED] draft email to CIFA re: computer software removal; draft email to J. Gorkoff re: revised consent of lapse of interest on title. Caitlin E. Fell	1.50 hrs.
07/19/12	Reviewing Recall Insurer ROR letter; discussing with Harrison and Fell; reviewing policy and other NFC policies; emails re Calgary Closing; discuss Receiver Clearance certificate issue with P Casuccio. Edmond F.B. Lamek	2.50 hrs.
07/19/12	Correspondence with B. Simpson regarding Approval and Vesting Order requirements for filing; Correspondence with E. Lamek summarizing advice from B. Simpson at Land Titles; Jennifer Shepherd	0.60 hrs.
07/19/12	Meetings with Paul Casuccio. Consider clearance certificate issue. Kevin H. Yip	0.40 hrs.
07/19/12	Emails and meeting with Ed Lamek re clearance certificates; meetings with Kevin Yip re same; consideration re same.	

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Matter #: 290110.00001
Invoice #: 664549Re: **New Food Classics**

	Paul V. Casuccio	1.60 hrs.
07/19/12	Review material from Ed Lamek and consulting with him re response to reservation of rights letter; Robert S. Harrison	1.00 hrs.
07/20/12	Certified Order D. Amyot	0.50 hrs.
07/20/12	Prepare Affidavit of Value; Jennifer Shepherd	0.10 hrs.
07/20/12	Draft affidavit of value; Jordan C. Hulecki	0.20 hrs.
07/20/12	Meet to discuss affidavit of value; Jordan C. Hulecki	0.20 hrs.
07/20/12	Draft land transfer and affidavit of attestation; Jordan C. Hulecki	0.40 hrs.
07/23/12	Continue to draft forth report of the Monitor and Draft Order; review email from J. Gorkoff re: consent to lapse; amend consent based on comments received from J. Gorkoff; email consent to FTI for signature; amend Receiver's certificate; discussion with E. Lamek re: same; email to FTI re: execution of same; review memo from Miller Thomson to collect request items. Caitlin E. Fell	5.10 hrs.
07/23/12	Draft e-mail to E. Lamek enclosing sample Affidavit of Value; Jennifer Shepherd	0.10 hrs.
07/24/12	Teleconference with S. Blyth and D. Aberle regarding closing date; Correspondence to E. Lamek regarding closing date, statement of adjustments and procedure for closing; Jennifer Shepherd	0.50 hrs.
07/24/12	Conference with Ms. Shepherd; Stuart F. Blyth	0.40 hrs.
07/25/12	Continue to draft fourth report of the monitor; telephone conversation [REDACTED] [REDACTED] discussion with E. Lamek re: [REDACTED] Caitlin E. Fell	3.20 hrs.
07/25/12	Draft -e-mail to E. Lamek regarding Purchase and Sale Agreement and Amending Agreements; Jennifer Shepherd	0.30 hrs.

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Matter #: 290110.00001
Invoice #: 664549Re: **New Food Classics**

07/26/12 Draft e-mail to E. Lamek regarding process fo closing and outstanding documents;
Jennifer Shepherd 0.30 hrs.

07/26/12 Consideration re tax matters relating to Interim distribution.
Paul V. Casuccio 0.70 hrs.

07/31/12 Telephone call with D. Aberle regarding closing date; Draft e-mails to S. Blyth and
E. Lamek regarding status of closing documents and Statement of Adjustments;
Correspondence with E. Lamek regarding closing documents;
Jennifer Shepherd 0.40 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	24.90	19,920.00
J.F. Grieve	700.00	0.20	140.00
Stuart F. Blyth	485.00	3.00	1,455.00
Robert S. Harrison	850.00	1.00	850.00
Paul V. Casuccio	775.00	2.30	1,782.50
R. Graham Phoenix	475.00	0.20	95.00
Kevin H. Yip	450.00	0.40	180.00
Caitlin E. Fell	320.00	17.70	5,664.00
Jennifer Shepherd	300.00	13.20	3,960.00
N. Arif Chowdhury	280.00	3.00	840.00
Jordan C. Huleckl	0.00	20.00	0.00
D. Amyot	125.00	0.90	112.50
Total		86.80	CAD 34,999.00

**FASKEN
MARTINEAU** 

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Matter #: 290110.00001
Invoice #: 664549

Re: **New Food Classics**

Our Fees	\$ 34,999.00
HST	<u>4,549.87</u>
Total Taxes on Fees	\$ 4,549.87
Total Fees Including Taxes	<u>\$ 39,548.87</u>
Disbursements	
<u>Non-Taxable</u>	
Court Cost Fee	167.00
<u>Taxable</u>	
Fax	23.00
Telephone Charges	1.50
Binding	8.21
Delivery/Courier Expense	31.06
Printing/Copies	766.95
Document Scan	2.75
Online Search Expense	91.50
Process Server Fee	40.00
Real Estate Search	40.00
Total Disbursements	<u>1,171.97</u>
HST	<u>130.73</u>
Total Taxes on Disbursements	\$ 130.73
Total Disbursements Including Taxes	<u>\$ 1,302.70</u>
Total Fees, Disbursements and Taxes	<u>CAD \$ 40,851.57</u>
Tax Summary	
HST	<u>4,580.80</u>
Total Taxes Included in This Bill	<u>4,580.80</u>

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents



333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T6

416 366 8381 Telephone
416 364 7813 Facsimile

Date: September 7, 2012
Matter #: 290110.00001
Invoice #: 670519
HST #: 87937 6127 RT0001

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

Attention: Paul Bishop

For Professional Services rendered through 08/31/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 44,217.00
Total Disbursements	868.91
Total Taxes	5,861.24
Total Amount Owning This Bill	<u>CAD \$ 50,947.16</u>

Fasken Martineau DuMoulin LLP

Per: Edmond F.B. Lamek
E. & O. E.

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

Page 2

 Matter #: 290110.00001
 Invoice #: 670519
Re: **New Food Classics**

07/26/12	Emails and telephone call with [REDACTED]; email to J. Engen re: requested items [REDACTED]. Caitlin E. Fell	0.60 hrs.
07/27/12	Emails re 13A closing, coordinate [REDACTED], telephone conversation with [REDACTED] re same. Caitlin E. Fell	0.80 hrs.
07/31/12	Meeting [REDACTED] Edmond F.B. Lamek	1.00 hrs.
08/01/12	Email exchanges regarding [REDACTED] emails regarding terms on which we will let Counsel RB back into St Catharines Edmond F.B. Lamek	1.80 hrs.
08/02/12	Further email exchanges regarding Counsel RB damage deposit and related matters Edmond F.B. Lamek	0.70 hrs.
08/02/12	Email from E Lamek re limitation issue; send River Valley Poultry Farm case. Scott Rollwagen	0.20 hrs.
08/03/12	Reviewing [REDACTED] for background to [REDACTED] [REDACTED] emails with Miller Thomson regarding Vancouver meeting on Sept. 17 Edmond F.B. Lamek	2.00 hrs.
08/07/12	Email exchanges with FTI regarding claims against [REDACTED] NFC consultant advising on premises relocation; reviewing [REDACTED] email Edmond F.B. Lamek	0.80 hrs.
08/07/12	Correspondence with D. Aberle regarding closing; Jennifer Shepherd	0.40 hrs.
08/08/12	Emails with C. Fell regarding [REDACTED] response and CCAA wind up motion Edmond F.B. Lamek	0.40 hrs.
08/08/12	Correspondence with E. Lamek and S. Blyth regarding closing; Correspondence with D. Aberle regarding closing; Jennifer Shepherd	0.60 hrs.
08/09/12	Emails regarding Horizons Utilities threat to cut off power to St Catherine's plant without security deposit from receiver; emails regarding 13 A closing logistics Edmond F.B. Lamek	1.70 hrs.

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Matter #: 290110.00001
Invoice #: 670519Re: **New Food Classics**

08/09/12	Co-ordinate Statement of Adjustments and transfer of Approval and Vesting Order to D. Aberle; Finalize Statement of Adjustments; Correspondence with D. Aberle regarding Approval and Vesting Order; Draft e-mail to E. Lamek regarding update on closing and timing for Receiver's Certificate; Jennifer Shepherd	1.10 hrs.
08/09/12	Review of order; conduct searches; Stuart F. Blyth	1.20 hrs.
08/10/12	Attend Commercial Court to file and obtain certified copy of receiver's certificate; several email exchanges regarding truck on 13A premises being sold to Recon; further emails regarding Horizon Power Edmond F.B. Lamek	2.50 hrs.
08/10/12	Correspondence regarding closing; Voice message to C. Barnes regarding GST on truck; Jennifer Shepherd	0.40 hrs.
08/10/12	Review of order; Stuart F. Blyth	0.50 hrs.
08/13/12	Calls with Jardine Lloyd Thompson, calls and emails with Crawford Canada re: format and proof of loss form; draft letter to [REDACTED] outstanding payment; review insurance contracts to draft claim; review claim put together by FTI; discussion with E. Lamek re: same; discussion with B. Harrison re: format of claim; email to J. Engen re: Mr. McCoy; emails with [REDACTED] Caitlin E. Fell	4.30 hrs.
08/13/12	Correspondence; review of order; prepare closing documents; Stuart F. Blyth	2.80 hrs.
08/14/12	Continue to draft letter to [REDACTED]; review insurance certificate [REDACTED]; consolidate insurance policies to send [REDACTED] email to [REDACTED] relevant insurance policies. Caitlin E. Fell	3.90 hrs.
08/14/12	Correspondence and documents for closing; Stuart F. Blyth	1.00 hrs.
08/15/12	Continue to draft letter [REDACTED] outstanding payment of [REDACTED]. Review reservation of rights memorandum. Caitlin E. Fell	1.10 hrs.
08/15/12	Reviewing insurance policy issues with Fell and reviewing definitions and correspondence from Miller Thomson. Edmond F.B. Lamek	3.00 hrs.

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 Matter #: 290110.00001
 Invoice #: 870519
Re: **New Food Classics**

08/16/12	Emails to J. Engen re: [REDACTED] agreement; revise and amend letter to [REDACTED] after discussion with E. Lamek; begin to put together insurance claim; draft email to [REDACTED] attaching letter; email to J. Engen re: FTI expenses for insurance claim. Caitlin E. Fell	2.90 hrs.
08/16/12	Letter to Horizons Utility; emails with FTI re same. Edmond F.B. Lamek	1.50 hrs.
08/17/12	Meet with Edmond re: to do list for the following week; discuss next steps on NFC file; review insurance policy; continue to draft insurance claim. Caitlin E. Fell	2.30 hrs.
08/17/12	Drafting insurance claim section regarding loss of Gross Income. Edmond F.B. Lamek	3.00 hrs.
08/19/12	Research re: [REDACTED] Caitlin E. Fell	1.20 hrs.
08/19/12	Correspondence and telephone calls; Stuart F. Blyth	0.50 hrs.
08/20/12	Draft insurance claim; review dockets from Faskens for all time spent on recall of products and estimate cost; email to FTI re: attaching insurance claim as well as inquiry as to outstanding items for same; [REDACTED] [REDACTED]; emails and telephone call with Coski Minski re: super priority pension payment; emails and call with K. Esaw re: status of declaration or rights. Caitlin E. Fell	6.10 hrs.
08/20/12	Reporting on closing; Stuart F. Blyth	0.20 hrs.
08/21/12	Telephone call with K. Essaw [REDACTED] Caitlin E. Fell	0.20 hrs.
08/21/12	Reporting respecting closing; Stuart F. Blyth	2.10 hrs.
08/22/12	Review emails and attachments from FTI re: insurance claim; emails to E. Lamek re: CWIPP; call with J. Berkow re: construction lien claim; emails with L. Forrest re: Barclays; calls with Jardine Lloyd Thompson re: insurance claim; call with R. Harrison re: same. Caitlin E. Fell	2.10 hrs.
08/23/12	Draft email to FTI re insurance; meeting with B. Harrison re: response to	

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 Matter #: 290110.00001
 Invoice #: 670519

Re: New Food Classics

	reservation of rights; draft Insurance claim; calls with FTI re: storage expenses; calls with Barclays Real Estate re: commission. Caitlin E. Fell	5.90 hrs.
08/23/12	Reviewed insurance policies [REDACTED] Nick Gefucia	0.80 hrs.
08/23/12	Review materials and meet with Caitlin Fell re Insurance claim; Robert S. Harrison	2.00 hrs.
08/24/12	Reserch [REDACTED] Caitlin E. Fell	0.80 hrs.
08/25/12	Continue to draft response to reservation of rights memorandum. Caitlin E. Fell	2.50 hrs.
08/26/12	Continue to research and draft response to reservation of rights memorandum. Caitlin E. Fell	2.60 hrs.
08/27/12	Continue to draft insurance claim; emails to M. Cheng re: trademarks; review letter from Koskle Minsky re: pension payments; review legislation; email to P. McCallum re: same; phone call with E. Lamek re: insurance response. Caitlin E. Fell	5.90 hrs.
08/27/12	Reporting to client; Stuart F. Blyth	0.20 hrs.
08/28/12	Draft D&O Claims Order; revise response to reservation of rights memorandum; phone call with J. Haghiri re: insurance claim documentation; review existing insurance claim documentation and continue to work on insurance claim; discussion with E. Lamek re: same; email to Jardine re: prior insurance policies. Caitlin E. Fell	4.10 hrs.
08/29/12	Draft claims procedure and termination of CCAA order; discussions with E. Lamek re: same; revisions to response to memorandum of rights. Caitlin E. Fell	7.20 hrs.
08/30/12	Call with [REDACTED]; emails and calls to Kosky Minsky re: pension plan; continue to draft D&O Order; continue to draft and amend letter to insurers and insurance claim; review claim by MWS- construction lien. Caitlin E. Fell	6.70 hrs.
08/30/12	Meeting with E. Lamek re: distribution motion materials. Review prior court reports. Drafting distribution motion materials. R. Graham Phoenix	3.10 hrs.



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Matter #: 290110.00001
Invoice #: 670519

Re: New Food Classics

08/31/12 Continue to amend D&O order; begin to draft BMO refund agreement; meeting with E. Lamek re: revisions to D&O Order; Response to Insurers and Insurance Claim; call and vm to Kosky Minsky re: pension amount.
Caitlin E. Fell 6.90 hrs.

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Edmond F.B. Lamek	800.00	18.40	14,720.00
Scott Rollwagen	700.00	0.20	140.00
Stuart F. Blyth	485.00	8.50	4,122.50
Robert S. Harrison	850.00	2.00	1,700.00
R. Graham Phoenix	475.00	3.10	1,472.50
Caitlin E. Fell	320.00	66.10	21,152.00
Jennifer Shepherd	300.00	2.50	750.00
Nick Gefucia	200.00	0.80	160.00
Total		101.60	CAD 44,217.00

**FASKEN
MARTINEAU** 

 Matter #: 290110.00001
 Invoice #: 670519

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Re: **New Food Classics**

Our Fees	\$ 44,217.00
HST	5,748.21
Total Taxes on Fees	\$ 5,748.21
Total Fees Including Taxes	\$ 49,965.21
Disbursements	
Taxable	
Telephone Charges	4.00
Certified Cheque Charges	30.00
Delivery/Courier Expense	115.11
Printing/Copies	601.80
Document Scan	8.50
Online Search Expense	78.50
Real Estate Search	20.00
Search Fees	11.00
Total Disbursements	868.91
HST	113.03
Total Taxes on Disbursements	\$ 113.03
Total Disbursements Including Taxes	\$ 981.94
Total Fees, Disbursements and Taxes	CAD \$ 50,947.15
Tax Summary	
HST	5,861.24
Total Taxes Included In This Bill	5,861.24

Fasken Martineau DuMoulin LLP
Barristers and Solicitors
Patent and Trade-mark Agents



333 Bay Street, Suite 2400
Bay Adelaide Centre, Box 20
Toronto, ON M5H 2T8

416 366 8381 Telephone
416 364 7813 Facsimile

Date: October 24, 2012
Matter #: 290110.00001
Invoice #: 681582
HST #: 87937 8127 RT0001

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

Attention: Paul Bishop

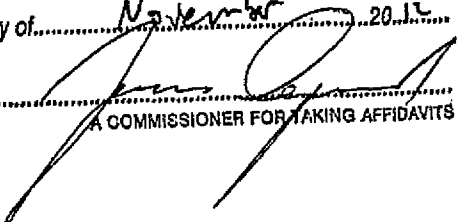
For Professional Services rendered through 09/30/2012 in connection with this matter:

Re: New Food Classics

Total Fees	\$ 28,509.00
Total Disbursements	2,032.21
Total Taxes	3,970.42
Total Amount Owing This Bill	<u>CAD \$ 34,511.63</u>

Fasken Martineau DuMoulin LLP


Per: Edmond F.B. Lamek
E. & O. E.

This is Exhibit B referred to in the
affidavit of Edmond F.B. Lamek
sworn before me, this 27th
day of November, 2012

A COMMISSIONER FOR TAKING AFFIDAVITS

Terms: payment due upon receipt. Pursuant to the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

Vancouver Calgary Toronto Ottawa Montréal Québec City London Paris Johannesburg

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Matter #: 290110.00001

Invoice #: 681682

Re: New Food Classics

07/05/12	E-mails regarding vesting order issues; A. Kotkas	0.40 hrs.
07/06/12	Emails regarding vesting order; A. Kotkas	0.50 hrs.
07/09/12	Meeting regarding form of order; e-mails regarding form of order; review order; e-mails regarding receivership order; A. Kotkas	2.60 hrs.
07/10/12	E-mail from E. Lamek regarding Ontario approval and vesting order; instructions regarding vesting order; e-mails regarding order; A. Kotkas	0.60 hrs.
07/11/12	[new foods] Meeting regarding vesting order; meeting regarding application; A. Kotkas	1.50 hrs.
08/31/12	Meeting with C Fell reviewing and revising D&O claims Process Order and related materials. Edmond F.B. Lamek	2.00 hrs.
09/04/12	Consultation with Lamek re distribution motion and [REDACTED]; Aubrey Kauffman	0.60 hrs.
09/04/12	Continue to revise and amend insurance claim and response to Underwriters; draft refund agreement to BMO; continue to draft D&O Order; draft schedules to same; discussion with E. Lamek. Caitlin E. Fell	6.10 hrs.
09/04/12	Emails and calls with Bishop re information required for insurance claims and other outstanding issues, emails re Sask Labour D&O claim. meeting with Aubrey Kauffman regarding [REDACTED]; email to FTI re same. Edmond F.B. Lamek	2.50 hrs.
09/05/12	Continue to draft refund agreement; discussion with P. Cassuchio re: same; discussion with E. Lamek; research construction lien claims and priority relative to BMO; emails and discussion with P. McCallum re: pension issues; email to D. Cohen and C. Prophet attaching D&O Order. Caitlin E. Fell	5.10 hrs.
09/05/12	Discussing insurance claim issues with Fell; revising insurance claim and memo to Mark Frederick. Edmond F.B. Lamek	1.50 hrs.

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Matter #: 290110.00001
Invoice #: 681582Re: **New Food Classics**

09/06/12	Meeting with Caitlin Fell re clearance certificates and refund agreement with BMO. Paul V. Casuoco	0.30 hrs.
09/06/12	Coordinate with Julie re: outstanding insurance claim appendices; put appendices together for Insurance Claim and Draft response; discussion with E. Lamek re: same; final revisions to same; email to M. Frederick attaching claim and response; research construction lien claim; discussion with [REDACTED] emails to G. Phoenix; re same; evaluate statement of claim re: [REDACTED] Caitlin E. Fell	4.90 hrs.
09/06/12	Review correspondence from Koskie Minsky and proof of claim re: pension contributions; [REDACTED] email to C. Fell and E. Lamek re: same; Peggy A. McCallum	2.00 hrs.
09/06/12	Reviewing emails correspondence with counsel [REDACTED]; reviewing documentation [REDACTED]; reviewing previous research; correspondence with C. Fell re same. R. Graham Phoenix	1.70 hrs.
09/07/12	Conference call with C. Prophet; conference call with J. Engen and P. Bishop. Caitlin E. Fell	1.30 hrs.
09/07/12	Conference call with FTI regarding Brandon Street, insurance claim, Distribution, [REDACTED]; [REDACTED]. Edmond F.B. Lamek	2.50 hrs.
09/10/12	Amend D&O Order based on comments from Gowlings; put together appendices for D&O including proof of claim; notice of dispute etc; call with J. Berkow re: construction lien claim; emails with D. Bish re: MWS Solutions Statement of Claim; conversation with E. Lamek re: same; email to [REDACTED] Caitlin E. Fell	5.90 hrs.
09/11/12	Put together materials for meeting with Insurer in B.C Sept 17; continue to draft Notice of Revision and Allowance; Notice of Claim etc. Caitlin E. Fell	2.60 hrs.
09/12/12	Put together materials. Revise order and schedules, discussion with E. Lamek, draft notice of stay and letter to Impact construct; telephone call with J. Shepherd re: filing. Caitlin E. Fell	2.60 hrs.
09/12/12	Correspondence with Toronto office regarding filing Notice of Stay; Jennifer Shepherd	0.10 hrs.
09/13/12	Revise order, email to BMO and gowlings re: D&O order, revise and amend release	

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 Matter #: 290110.00001
 Invoice #: 681682
Re: **New Food Classics**

of securities; call with J. Haghiri re: document storage; discussion with E. Lamek re: same; organize shipping of materials to Vancouver, organize materials to Miller Thomson; correspondence with J. Shepherd re: filing notice of stay; finalize notice of stay and letter to Impact construction; review revised notice of stay in line with Alberta standards.
 Caitlin E. Fell 3.70 hrs.

09/13/12 Teleconference with C. Fell and J. Hulecki regarding Notice of Stay; Conference with J. Hulecki regarding same;
 Jennifer Shepherd 0.70 hrs.

09/13/12 Meet with Ms. Shepherd to discuss stays of litigation pending bankruptcy proceedings; research and prepare notice of stay of proceedings for Impact Construction action;
 Jordan C. Hulecki 1.00 hrs.

09/14/12 Sent letter to Impact construction attaching notice of stay; revised release to securities; email to M. Kumar attaching same.
 Caitlin E. Fell 1.20 hrs.

09/14/12 Correspondence with C. Fell regarding Notice of Stay;
 Jennifer Shepherd 0.10 hrs.

09/14/12 File Notice of Stay of Proceedings;
 Jordan C. Hulecki 0.50 hrs.

09/14/12 Meeting with E. Lamek, A. Kauffman and C. Fell re various issues and impending motions; reviewing existing documents.
 R. Graham Phoenix 1.20 hrs.

09/17/12 Meeting with Insurers in Vancouver
 Caitlin E. Fell 4.70 hrs.

09/18/12 Travel from Vancouver to Toronto; emails re: Air Liquide; call to A. Marie re: tanks.
 Caitlin E. Fell 4.60 hrs.

09/19/12 Emails with E. Lamek re: Notice of Motion; calls with Air Liquide; review security opinion re: same; email with CrownStorage.
 Caitlin E. Fell 0.80 hrs.

09/20/12 Discussions with Crown Storage; emails to FTI re: same.
 Caitlin E. Fell 0.70 hrs.

09/28/12 Emails with J. Haghiri re: [REDACTED]
 Caitlin E. Fell 0.20 hrs.

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Matter #: 290110.00001
Invoice #: 681582Re: **New Food Classics****Professional Summary**

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Peggy A. McCallum	875.00	2.00	1,750.00
A. Kotkas	660.00	5.60	3,136.00
Paul V. Casuccio	775.00	0.30	232.50
Aubrey Kauffman	775.00	0.60	465.00
R. Graham Phoenix	475.00	2.90	1,377.50
Caitlin E. Fell	320.00	44.40	14,208.00
Jennifer Shepherd	300.00	0.90	270.00
Jordan C. Huleckl	180.00	1.60	270.00
Edmond F.B. Lamek	800.00	8.60	6,800.00
Total		66.70	CAD 28,509.00

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 Matter #: 290110.00001
 Invoice #: 681582
Re: **New Food Classics**

Our Fees	\$ 28,509.00
HST	3,706.17
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Total Taxes on Fees	\$ 3,706.17
	<hr/>
Total Fees Including Taxes	<u>\$ 32,215.17</u>
Disbursements	
<u>Taxable</u>	
Fax	1.50
Telephone Charges	0.45
Binding	24.05
Travel - Accomodation	535.29
Travel - Transportation	691.07
Delivery/Courier Expense	22.34
Printing/Copies	719.75
Document Scan	27.75
Online Search Expense	4.00
Quicklaw Searches	6.01
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Total Disbursements	2,032.21
HST	264.25
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Total Taxes on Disbursements	\$ 264.25
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Total Disbursements Including Taxes	\$ 2,296.46
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Total Fees, Disbursements and Taxes	<u>CAD \$ 34,511.63</u>
Tax Summary	
HST	3,970.42
	<hr/>
Total Taxes Included In This Bill	<u>3,970.42</u>

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

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

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

Proceeding commenced at TORONTO

AFFIDAVIT OF FEES

FASKEN MARTINEAU DUMOULIN LLP

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AUBREY KAUFFMAN

(LSUC #18829N)
 Tel: 416 868 3538
 Fax: 416 364 7813

R. GRAHAM PHOENIX

(LSUC #52650N)
 Tel: 416 868 3471
 Fax: 416 364 7813

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

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

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

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

Proceeding commenced at TORONTO

**MOTION RECORD
(returnable December 14, 2012)**

Fasken Martineau DuMoulin LLP
333 Bay Street, Suite 2400
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Solicitors for FTI Consulting Canada Inc.,
in its capacity as Court-appointed Receiver