

TAB J

Jul 21/11

WELLS FARGO BANK, NATIONAL ASSOCIATION

v.

AMRAM'S DISTRIBUTING LTD.

July 21, 2011

This is a motion for approval of Beaver's activities including a liquidation services agreement. This motion is granted subject to the following, which was agreed to by the parties in attendance on the motion:

1. The Ontario Transaction and return distribution may proceed conditional on the following:

(a) the net proceeds paid to the Receiver from Ontario pursuant to the liquidation Service's figure must include all A/R collections held by the Receiver related to inventory being sold IP will be held by the Receiver in trust pending a motion on the merits of the IP infringement case;

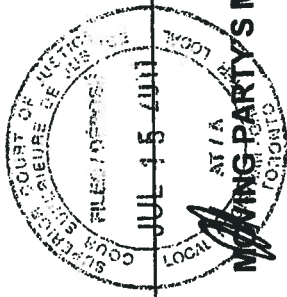
(b) the motion to be held on a date agreed to by all counsel present today;

(c) KLB's agreement to allow the sale to proceed in no way prejudices KLB's argument of IP infringement and will be KLB's right to proceed in the regard;

The parties agree that the order ~~is~~ today approving the Receiver's First and Supplemental Reports does not extend to approve the Receiver's claim of subordination set out therein and that all of the parties' rights with respect to the work and subordination shall be determined in the US bankruptcy proceedings of the US courts and hereby expressly assumed. *Beaver's*

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto



JOHN D. LESLIE
MILLER, CANFIELD, PADDOCK AND STONE, LLP
Barristers and Solicitors
300, 443 Ouellette Avenue
Windsor, Ontario
(519) 977-1555
(519) 977-1565 Fax
LSUC #29956P
Lawyers for BDO Canada Limited, National Receiver of
Amram's Distributing Ltd.
/d/w

TAB K



Fraser Milner Casgrain LLP
 77 King Street West, Suite 400
 Toronto-Dominion Centre
 Toronto, ON, Canada M5K 0A1

MAIN 416 863 4511
 FAX 416 863 4592

October 5, 2011

DELIVERED VIA EMAIL

Miller, Canfield, Paddock and Stone, LLP
 Barristers and Solicitors
 443 Ouellette Avenue, Suite 300
 Windsor, Ontario
 N9A 6R4

R. Shayne Kukulowicz
 DIRECT 416 863 4740
 Shayne.Kukulowicz@fmc-law.com

Attn: Mr. John D. Leslie

Dear Mr. Leslie,

RE: Wells Fargo Bank, National Association and Amram's Distributing Ltd. (Court File No. CV-11-9189-00CL) (the "Canadian Proceedings")

As you are aware, we are the Canadian solicitors for Kid Brands, Inc. and RB Trademark Holdco, LLC (collectively, "KID") in connection with the Canadian Proceedings.

KID hereby withdraws its objection to the motion of BDO Canada Limited, in its capacity as receiver (the "Receiver") of Amram's Distributing Ltd. ("Amram's"), heard on July 21, 2011 before Justice Perell (the "Motion").

Best regards,

Fraser Milner Casgrain LLP



R. Shayne Kukulowicz
 RSK

cc. Marc Goldfarb, Kid Brands Inc.
 Paul DeFilippo, Wollmuth Maher & Deutsch LLP
 Alex L. MacFarlane / Kate H. Stigler, FMC LLP

TAB L

Court File No. CV-11-9189-00 CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

WELLS FARGO BANK, NATIONAL ASSOCIATION

Applicant

and

AMRAM'S DISTRIBUTING LTD.

Respondent

AFFIDAVIT

I, KEN PEARL, of the City of Vaughan, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:


1. I am the Vice-President of BDO Canada Limited ("**BDO**") and as such, I have knowledge of the matters to which I hereinafter depose.
2. BDO was appointed National Receiver of all of the business, undertakings and property of Amram's Distributing Ltd. ("**Amram's or the Company**") pursuant to an Order of this Court made on the 26th day of April, 2011.
3. BDO's Second Report to the Court (the "**Second Report**") outlines activities with respect to the Company as well as provides information with respect to its fees and disbursements in connection with the Receivership for the period from June 18, 2011 through November 30, 2011 which total the sum of \$89,410.89 (excluding HST). I hereby confirm that, attached as **Exhibit "A"** to this my Affidavit, are copies of BDO's accounts for the periods

indicated and confirm that these accounts accurately reflect the services provided by BDO in this matter and the fees and disbursements claimed by it.

4. The hourly billing rates set out in the account are the normal hourly rates charged by the Receiver for services rendered in relation to similar proceedings. The average hourly charge-out rate is \$323.43.

5. It is estimated that from December 1, 2011 to the completion of this matter, including final discharge, fees and disbursements will amount to approximately \$20,000, excluding HST.

6. I make this Affidavit in support of a motion to, *inter alia*, approve the fees and disbursements of the Receiver.

SWORN BEFORE ME at the City of)
Toronto, in the Province of Ontario)
On December 13th, 2011)
)
A Commissioner, etc.)



KEN PEARL

Mark Goodfellow Chow, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP, Chartered
Accountants and Consultants and BDO Canada
Limited, Chartered Accountants in Bankruptcy, and their subsidiaries,
and their affiliates. Expires July 2, 2012.

This is Exhibit "A" to the Affidavit of Ken Pearl
Sworn this *27th* day of December, 2011



A Commissioner for taking affidavits

**Mark Goodfellow Chow, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP, Chartered
Accountants and Consultants and BDO Canada
Limited, Trustee in Bankruptcy, and their subsidiaries,
associates and affiliates. Expires July 2, 2012.**

BDO Canada Limited
 In its Capacity as
 National Receiver of
 Amram Distributing Ltd.
Summary of Fees and Disbursements
 to November 30, 2011

Invoice Date	Invoice Nos.	Hours	Fees	Disbursements	Total	HST	Invoice Total
August 30/11	10399687/688	149.5	\$ 45,163.80	\$ 1,931.05	\$ 47,094.85	\$ 6,119.08	\$ 53,213.93
October 18/11	10409313	88.2	30,207.80	1,264.90	31,472.70	4,091.45	35,564.15
December 2/11	86161147	28.35	10,680.75	162.59	10,843.34	1,409.63	12,252.97
Total		\$ 266.05	\$ 86,052.35	\$ 3,358.54	\$ 89,410.89	\$ 11,620.16	\$ 101,031.05

Average Hourly Rate
\$ 323.44



Tel: 416 865 0210
 Fax: 416 865 0904
 www.bdo.ca

BDO Canada Limited
 123 Front Street W, Suite 1200
 Toronto ON M5J 2M2 Canada

INVOICE

Amram's Distributing
 c/o BDO Canada Limited
 123 Front Street West, Suite 1200
 Toronto, ON
 M5J 2M2

Date	Invoice No.
30 August 2011	10399687, 10399688

Re: Amram's Distributing

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted Receiver for the period from 20 June 2011 to 31 July 2011 as per the details below:

Our Fee in All:	\$ 45,163.80
Disbursements:	
PPSA Search (not subject to HST)	25.00
Conference calls	62.94
Postage / Courier	343.38
Mileage / Travel	1,499.73
	<u>1,931.05</u>
Subtotal	47,094.85
HST (13%) - R101518124	<u>6,119.08</u>
Total Due:	<u><u>53,213.93</u></u>

Summary of Time Charges:	Hours	Rate	Amount
B. Davidson, Partner	5.00	495.00	\$ 2,475.00
K. Pearl, Associate	51.60	460.00	23,736.00
J. Manski, Manager	36.70	305.00	11,193.50
S. de Verneuil, Senior Administrator	30.20	139.00	4,197.80
N. Diaz-Lee, Senior Administrator	15.50	139.00	2,154.50
Administrative Support	10.50		1,407.00
Total	<u>149.50</u>		<u>\$ 45,163.80</u>



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
20-Jun-11	de Verneuil, Sara	Attend 18 Parkshore Drive, Brampton ON to supervise staff.	3.5
21-Jun-11	Manski, Juergen	At Amram's updating A/R roll-forwards; prepare A/R report for Wells Fargo; discussion with J. Dunbar and R. Brown re sale and go forward auction preparations; begin drafting first draft of Report to Court; contact Canon re service on copier.	5.0
21-Jun-11	Pearl, Ken	Discussion with J. Manski re update report of A/R collection; prepare updated R&D and estimated recovery and send to P. Yelle of Wells Fargo; discussion with D. Carolin of tax group re preparation of income tax returns to recover QST refund; review of Orders of US Bankruptcy Court approving sale process and send comments to J. Leslie; discussion with J. Manski re status of inventory count.	3.4
22-Jun-11	Manski, Juergen	Prepare A/R updated reconciliation; prepare A/R report for Wells Fargo; discussion with K. Pearl re lockbox and receipt no reflected in A/R; discussion with Wells Fargo re same; oversight of Asset Engineering inventory count; further work on Draft 1st Report to Court.	4.0
22-Jun-11	Pearl, Ken	Discussion with P. Yelle and J. Manski re reconciliation of lockbox account to resolve overdraft as at June 20/11; review liquidation services agreement received from Asset Engineering, make comments and send to J. Leslie for review.	2.1
23-Jun-11	Manski, Juergen	Work onsite with A/R reconciliation; meet with J. Dunbar at Asset Engineering re inventory count, plans for following week; follow-up on A/R for collections agency and preparation of support documents; contact Sassy re outstanding A/R owing.	3.45
23-Jun-11	Pearl, Ken	Review draft court report prepared by J. Manski; discussion with J. Manski re inventory count and variances; discussion with J. Leslie re court date, status of US sale proceedings, the liquidation services agreement, and what the report should cover.	1.1
24-Jun-11	Manski, Juergen	At site for meeting with Asset Engineering; review inventory count results from Asset Engineering count, and variances; other administration.	2.2
27-Jun-11	de Verneuil, Sara	Attend to cheque requisition.	0.1

<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
27-Jun-11	Manski, Juergen	Onsite working on A/R, discussions with Asset Engineering re sales process; prepare payroll for ADP; respond to inquiries re back orders and WEPPA for employees.	2.85
28-Jun-11	de Verneuil, Sara	Attend 18 Parkshore Drive, Brampton ON to supervise staff; attend to payroll summary scan.	3.0
28-Jun-11	Pearl, Ken	Respond to overseas creditor inquiry re sales process in US and Canada; discussion with N. Mourant and review of final liquidation proposal based on figures from inventory count completed on June 24; prepare and send updated R&D, Estimated Net Recovery and terms of liquidation services agreement and summary of Receiver's costs and discussion with Wells Fargo; discussion with US Trustee re offer from Crojack to sell inventory in US and Canada, and what it would take for a proposal in US Sales Process to be superior to proposal from Canadian liquidator for Canadian assets; prepare draft Receiver's report to the Court on Receiver's activities and request approval of liquidation sale and vesting order.	5.1
29-Jun-11	Manski, Juergen	Onsite for A/R update and reconciliation of lockbox with receipts; CRA deemed trust examination of Source Deductions and HST; prepare outstanding HST returns; sort through mail received (partially) following strike.	3.0
29-Jun-11	Pearl, Ken	Revise initial draft report and send to Miller Canfield for review and comment; discussion with P. Petrin of Wells Fargo re auction process, bids received on Canadian assets and details of Receiver's costs to proceed with liquidator's proposal; follow-up discussion following auction results and instructions to proceed with liquidation proposal of AEC.	1.9
30-Jun-11	Davidson, Blair	Review court report and Liquidation Services Agreement.	2.0
30-Jun-11	Manski, Juergen	Onsite overseeing Asset Engineering Auction Prep; return call from Service Canada re ROE's; update A/R reporting; prepare update to Amram's draft Court Report.	1.75
30-Jun-11	Pearl, Ken	Discussion with US Trustee re estimated proceeds from auction of US assets; send copy of liquidation services agreement to Aird & Berlis for comment, review comments from B. Davidson revise and send to Miller Canfield for review; discussion with D. Carolin	1.6

<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
		recompletion of income tax returns for Dec 31/10; discussion with Aird & Berlis re interim distribution to Wells Fargo.	
4-Jul-11	de Verneuil, Sara	Attended premises 18 Parkshore Drive, Brampton ON to supervise staff.	3.5
4-Jul-11	Manski, Juergen	Sort through mail received during the prior week.	1.1
4-Jul-11	Pearl, Ken	Discussion with Angela re comments on liquidation services agreement and receiver's report for court approval; prepare revised agreement and send to N. Mourant for review.	0.7
5-Jul-11	Davidson, Blair	Review amendments to LSA; follow up on sale issues.	1.0
5-Jul-11	de Verneuil, Sara	Attended premises at 18 Parkshore Drive, Brampton ON to supervise staff.	3.5
5-Jul-11	Manski, Juergen	Sort through mail received from strike and paying invoices due.	0.6
5-Jul-11	Pearl, Ken	Discussion with B. Davidson re status of court report and liquidation services agreement.	0.2
6-Jul-11	Manski, Juergen	Update A/R reconciliations for June 30, July 4 and 5; prepare payroll and send in for payment; follow-up with ADP re people on report for pay that were terminated; follow-up with Sears re payment of inventory sale.	3.5
6-Jul-11	Pearl, Ken	Respond to inquiry from overseas creditor re status of and potential recovery from Amram's and Russ Berrie estates.	0.2
7-Jul-11	Manski, Juergen	At Amram's updating A/R reconciliation to July 6/11; prepare updated A/R Report and Receipts and Disbursements schedule for Wells Fargo; return call from 2 creditors re status of receivership; call from employee re WEPPA forms.	2.35
7-Jul-11	Pearl, Ken	Discussion with J. Manski re updates to Wells Fargo; review updated A/R Report and prepare updated estimated recovery and R&D to July 5/11 and send to P. Yelle.	0.8

<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
8-Jul-11	Manski, Juergen	Time onsite updating A/R; discussion with Hydro re meter visit; prepare updated A/R report for K. Pearl; telephone discussion with K. Pearl re outstanding A/R and collectability; monitor Asset Engineering.	1.8
11-Jul-11	Davidson, Blair	Various calls/discussions re Asset Engineering transaction.	1.0
11-Jul-11	de Verneuil, Sara	Attended premises at 18 Parkshore Drive, Brampton ON for the day.	3.0
11-Jul-11	Manski, Juergen	Prepare weekly payroll and sending to S. Nowocin.	0.45
11-Jul-11	Pearl, Ken	Review comments from N. Mourant and make revisions to liquidation services agreement and return final for signature; make revisions to draft court report and send to J. Leslie for review; discussion with N. Mourant re liquidation services agreement and advise J. Leslie; discussion with D. Carolin of tax group re 2010 tax returns and whether we can carry loss back.	3.6
12-Jul-11	de Verneuil, Sara	Attended premises at 18 Parkshore Drive, Brampton ON to supervise staff; discussion with J. Manski re responsibilities while he is away and keeping A/R up to date.	3.5
12-Jul-11	Manski, Juergen	Discussion with K. Pearl re Asset Engineering and Century; meet with S. de Verneuil re file take over and administration; discussion with A. Gatabonton and nne in A/R re go forward steps and collection issues.	2.25
12-Jul-11	Pearl, Ken	Discussion with N. Mourant re ability to proceed with liquidation; discussions with Aird & Berlis and Wells Fargo re status of liquidation sale and potential interest of Century in assuming liquidation proposal; discussion with J. Dunbar and J. Shoniker of Century re terms of liquidation proposal; review comments on Receiver's report from A. D'Alessandro, make revisions and return; assemble and send exhibits; discussion with landlord re plans to liquidate and potential to share space with prospective tenant to reduce costs.	4.4
13-Jul-11	de Verneuil, Sara	Attended premises at 18 Parkshore Drive, Brampton ON to supervise staff; updated A/R tracking sheets.	3.0
13-Jul-11	Manski, Juergen	Prepare inventory appendix for 1st court report; call from 2 suppliers re status; pay 2 Bell bills received; call from J. Globo at Health Canada re problem with inventory.	0.9



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
13-Jul-11	Pearl, Ken	Discussions with T. Haw re suggested revisions to Liquidation Services Agreement, negotiate minor revisions, discussion with Wells Fargo and legal counsel, sign and send back; make revisions to Receiver's report to deal with change to Century Services and finalize exhibits, reformat and send signed copy to A. D'Alessandro; review legal invoice and discussion with J. Leslie.	5.1
14-Jul-11	Manski, Juergen	At client site for meeting with Century Services re inventory and deal; update A/R reconciliation and reporting for July 12 and 13.	1.5
14-Jul-11	Pearl, Ken	Discussion with A. D'Alessandro re court time and service list; discussion with T. Haw re attending at site, hiring of employees and commencing sale.	1.6
15-Jul-11	Pearl, Ken	Discussion with A. D'Alessandro and Aird & Berlis re response from lawyer for RB Holdco re motion materials and sale of licensed goods by Receiver; discussion with J. Manski re staff to be retained until July 31 and turnover of A/R to collector, confirming baby rattle inventory to be destroyed per Health Canada; discussion with C. Allen of OOCL re costs to release container of goods from Asia held in storage.	1.4
18-Jul-11	de Verneuil, Sara	Attended premises to supervise staff; discussions with J. Dunbar of Century Services; discussions with N. Diaz-Lee re documentation to be prepared to send to storage.	3.0
18-Jul-11	Diaz-Lee, Nigel	Attend Amram's to complete inventory of documents.	6.0
18-Jul-11	Pearl, Ken	Meet Century Services and Amram's staff at premises to discuss commencing liquidation sale, collection of A/R and turnover of records to D&A, assembling permanent records for removal; discussion with C. Allen of OOCL and Darves re cost/benefit to recover container of garden utensil inventory; confirm that no baby rattles in inventory and respond to inquiry from Health Canada; discussion with P. Petrin of Wells re Receiver pursuing Sassy A/R; discussion with G. Kavoukis of D&A re A/R collection agreement.	3.3
19-Jul-11	de Verneuil, Sara	Update A/R schedules.	0.5
19-Jul-11	Pearl, Ken	Send D&A collection Agreement to counsel to review; discussion with J. Dunbar re Century's plans to retain Amram's staff to assist; review correspondence from Fraser Milner re Kid's opposition to Receiver's motion	2.6



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
		for approval of sale of inventory and discussion with Aird & Berlis and J. Leslie; discussion with Aida re balance of A/R to collect and send update report to Wells Fargo.	
20-Jul-11	Davidson, Blair	Review supplementary report and discussions re Kidd issues.	1.0
20-Jul-11	de Verneuil, Sara	Attend 18 Parkshore Drive, Brampton ON re payroll documents and update A/R.	1.5
20-Jul-11	Pearl, Ken	Conference call with legal counsel for Wells Fargo and Receiver to discuss responding to letter from Fraser Milner opposing Receiver's motion and preparation of supplementary report; follow-up call with Wells Fargo and their US counsel to update; discussion with J. Dunbar of Century re purchase option on telephone equipment leased from MCAP; review Orders of US Bankruptcy Court approving Settlement Agreement among Kid, US Trustee and Wells, and approving sale of inventory and send to pertinent sections to counsel; review responding letter to FMC from Miller Canfield; draft supplementary report to discuss Kid's opposition and Receiver's position, discuss with counsel, make changes and assemble exhibits, finalize and sign and send to counsel; discussion with counsel re letter agreement with D&A collections.	5.4
21-Jul-11	Pearl, Ken	Attend in Court re motion to approve liquidation sale and approval of interim distribution, contested by Kid Brands; call with Wells Fargo to provide update on court; discussion with Chad Allen of OOCL to confirm that there is no benefit to the estate and therefore Receiver has no further interest in container held in their facility; review affidavit of officer of Kid and provide comments to counsel.	4.1
22-Jul-11	Diaz-Lee, Nigel	Attend Amram's to inventory records and box documents.	7.0
22-Jul-11	Pearl, Ken	Draft letter to customers confirming that Century has been approved to sell inventory on behalf of the Receiver and send to Century and Nives; discussion with Royal Specialties to discuss terms of sale requested by Century; discussion with Aida re collection of remaining A/R; discussion with N. Panagis re WEPP claim; discussion with K. Rosenstein re license agreement with Kid; respond to creditor re claims process and anticipated recovery for unsecureds.	1.9



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
25-Jul-11	de Verneuil, Sara	Attend to cheque requisitions and deposits; discussions with ADP payroll issues; submit payroll information for previous week.	0.7
25-Jul-11	Diaz-Lee, Nigel	Data entry inventory in Iron Mountain Connect.	2.5
25-Jul-11	Pearl, Ken	Discussion with Nancy re need for continued use of VAX server in New Jersey to support Amram's including collection of A/R.	0.3
26-Jul-11	de Verneuil, Sara	Discussions with A. Carapinha re A/R; correspondence with contact at ADP re payroll; attend to cheque requisition re payroll wire transfer; attend to courier re A/R.	1.0
27-Jul-11	de Verneuil, Sara	Attend to cheque requisition; follow up with A. Carapinha re A/R.	0.4
27-Jul-11	Pearl, Ken	Discussion with landscaper re reducing frequency of lawn maintenance, review and approve invoices.	0.4
28-Jul-11	Pearl, Ken	Discussion with landlord re new tenant's timeframe to occupy and possibility of sharing space and discuss date of auction with J. Dunbar.	0.4



Tel: 416 865 0210
 Fax: 416 865 0904
 www.bdo.ca

BDO Canada Limited
 123 Front Street W, Suite 1200
 Toronto ON M5J 2M2 Canada

INVOICE

Amram's Distributing
 c/o BDO Canada Limited
 123 Front Street West, Suite 1200
 Toronto, ON
 M5J 2M2

<i>Date</i>	<i>Invoice No.</i>
18 October 2011	10409313

Re Amram's Distributing

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted Receiver for the period from 1 August 2011 to 30 September 2011 as per the details below:

Our Fee in All:	\$ 30,207.80
Disbursements:	
Postage / Courier	708.54
Mileage / Travel	556.36
	1,264.90
Subtotal	31,472.70
HST (13%) - R101518124	4,091.45
Total Due:	35,564.15

Summary of Time Charges:	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
K. Pearl, Associate	39.20	460.00	18,032.00
J. Manski, Manager	32.80	305.00	10,004.00
S. de Verneuil, Senior Administrator	0.10	139.00	13.90
Administrative Support	16.10		2,157.90
Total	88.20		\$ 30,207.80



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
2-Aug-11	Manski, Juergen	Review mail received; follow-up with Sears re outstanding payment; follow-up payroll with S. Nowocin.	1.1
3-Aug-11	Pearl, Ken	Discussion with Hydro One re outstanding invoice; review of email from McCarthy re landlord's request to confirm date of vacating lease and discussion with J. Leslie.	0.6
4-Aug-11	Manski, Juergen	At Amram to view premises and get update from J. Dunbar at Century Services; update discussions with K. Pearl and S. de Verneuil; discussion of A/R status with K. Pearl; return numerous voicemails re status of file by creditors; review payroll report and pay ADP; correspondence with S. Nowocin re closing down payroll.	2.6
4-Aug-11	Pearl, Ken	Discussion with G. Kavoukis of D&A Collections re commission rate and revisions to wording in agreement, discussion with Wells Fargo and confirm approval of terms of agreement and commission rate with G. Kavoukis; review and approve payroll, source deductions and utility invoices with J. Manski for payment; discussion with N. Gini and J. Dunbar re commission owing to her for sale to Royal prior to Century agreement.	2.3
5-Aug-11	Manski, Juergen	Sort through mail received; pay multiple bills received and reconcile source deductions owing; review A/R items and discuss with S. De Verneuil.	2.3
5-Aug-11	Pearl, Ken	Prepare updated R&D, A/R collection summary and Schedule of Estimated Realization and send to Wells Fargo; review and approve utility, payroll service charges and landscaping invoices for payment; discussion with former employees re their WEPPA proof of claim; discussion with F. Navaratnam of Bentall Kennedy re status of liquidation sale and potential dates to vacate premises; discussion with J. Leslie re email from McCarthy re landlord; discussion with G. Kavoukis re picking up statements and customer invoices for A/R.	1.6
5-Aug-11	de Verneuil, Sara	Attend to cheque requisition.	0.1
8-Aug-11	Manski, Juergen	Time spent working on A/R Reconciliations and Lock Box Reconciliations from July 14/11 up to August 5, 2011; follow-up with L. Dula re A/R deposits outstanding from Wells Fargo.	6.2



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
8-Aug-11	Pearl, Ken	Conference call with landlord and McCarthy, counsel for landlord with J. Leslie to discuss landlord's intention to bring motion to seek leave to terminate lease, anticipated completion date of liquidation sale and auction dates and costs of moving prior to; discussion with J. Dunbar of Century to discuss completion dates and costs of moving early and option to sell equipment to landlord/DHL; discussion with G. Kavoukis of D&A and J. Manski re turning over A/R records for collection; discussion with J. Manski re reconciling A/R collections in lockbox account.	2.6
9-Aug-11	Pearl, Ken	Discussion with F. Sulley, counsel to liquidator and K. Rosenstein, counsel to Wells re status of responding to landlord's requests for costs to move prior to completion of liquidation sale and options of a business deal; send summary to P. Petrin of Wells Fargo; discussion with former directors re confirming they have no interest in records to be disposed; review landlord's motion and affidavit re leave to terminate lease.	2.7
9-Aug-11	Manski, Juergen	Pay bills received; site visit to get payroll records for source remittances and to view documents scheduled for storage.	1.7
10-Aug-11	Pearl, Ken	Discussion with J. Dunbar re information needed to respond to landlord; respond to demand letter from liquidator of Tri Russ Hong Kong; review detailed response of anticipated completion of liquidation sale and options to vacate by Sept 30 prepared by J. Dunbar and detailed list of appraised value of equipment and send to J. Leslie to discuss with landlord; send summary to K. Rosenstein and P. Petrin of Wells Fargo.	3.2
10-Aug-11	Manski, Juergen	At site to search for records not boxed previously and packaging government remittances and payroll report files; take pictures for Court report on Landlord motion.	1.1
11-Aug-11	Pearl, Ken	Prepare summary of dealings with landlord issue to P. Petrin and K. Rosenstein; discussion with J. Leslie re Century's response to how they can provide earlier possession to landlord; conference call with John, K. Rosenstein and S. Babe to discuss; prepare information to draft bankruptcy docs and obtain creditor addresses for notices; send detailed list of equipment from Century to H. Meredith of McCarthy to discuss with DHL and landlord.	2.6

<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
12-Aug-11	Pearl, Ken	Prepare Receiver's report to respond to landlord's motion; discussion with J. Dunbar re attendance by landlord and DHL and inspection of equipment and options to move/provide vacant possession; send updated status of landlord issue to P. Petrin and discuss benefits of bankruptcy.	4.6
12-Aug-11	Manski, Juergen	Travel to site to pick up mail, and to search for Fraser Milner Casgrain information; box-up 2010/11 A/P records for storage; prepare A/R reconciliations and updates for week of 12-Aug-11; pay bills received in the mail.	3.3
15-Aug-11	Pearl, Ken	Discussion with J. Dunbar re anticipated date to complete sale and auction and proposal to be offered to landlord, discuss terms of settlement with J. Leslie; review draft minutes of settlement prepared by McCarthy and comments from S. Babe.	2.4
15-Aug-11	Manski, Juergen	File Nil RT001 and RT002 HST returns for April, May, and June 2011.	0.25
16-Aug-11	Pearl, Ken	Review and approve utility payments and payroll deductions to CRA; review revised Receivers' report, make further changes, sign and return to Miller Canfield; review revised Minutes of Settlement, suggest further changes and discussion with J. Leslie; send update summary of landlord issue to P. Petrin.	2.2
16-Aug-11	Manski, Juergen	Prepare April 26 to July 31 Receiver's HST returns, request cheques for payments; work out source deductions owing to CRA and request cheque; call to ADP re same; update A/R reconciliation for August 15/11.	1.3
17-Aug-11	Pearl, Ken	Discussion with J. Leslie re revised Minutes of Settlement with landlord and make final revisions and sign; send update of status to Aird & Berlis and P. Petrin; send summary of settlement to J. Dunbar with instructions of notice to be provided to landlord re dates of auction sale; discussion with E. Lohwasser re date needed to retain email access at premises.	2.4
17-Aug-11	Manski, Juergen	Visit premises to pick up mail and drop off pay stubs; follow-up on status of Century sale.	0.65
19-Aug-11	Manski, Juergen	Update A/R reconciliation; follow-up on outstanding ROE's; sort through mail received.	0.75



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
22-Aug-11	Manski, Juergen	Prepare outstanding GST filings for RT002 and RT003 account.	0.25
24-Aug-11	Manski, Juergen	Pay bills received from multiple sources; call to ADP re ROE's and T4's.	0.85
25-Aug-11	Manski, Juergen	Follow-up with ADP re ROE's and T4's; pay bills received.	0.7
25-Aug-11	Pearl, Ken	Discussion with J. Dunbar re status of sale results to date by Century; discussion with J. Manski to prepare updated Estimated Realization to send to Wells Fargo; approve invoices for payment.	0.4
26-Aug-11	Pearl, Ken	Review updated A/R collections and schedule of R&D and estimated realization prepared by J. Manski and send to Wells Fargo.	0.6
26-Aug-11	Manski, Juergen	Return calls from customers re A/R payments and D&A Collections.	0.5
29-Aug-11	Manski, Juergen	Travel to site to drop off ROE's for employees; pick up mail from site, and tour premises to see Century's sale progress; prepare payments and deposits for mail received.	1.75
30-Aug-11	Pearl, Ken	Approve invoice for preparation of income tax returns; discussion with J. Dunbar re details of auction and advertising notice.	0.4
31-Aug-11	Pearl, Ken	Attend at Amram's and meet with J. Dunbar of Century to discuss status of liquidation sale, plans for auction and vacating premises; discussion with N. DeFelippis re backup of computer server and with A. Carapinha re status of collection of remaining A/R.	1.9
1-Sep-11	Manski, Juergen	Call from D&A Collections re settling 2 accounts; correspondence with A. Carapinha re cheque from collections.	0.65
7-Sep-11	Pearl, Ken	Discussion with P. Petrin re status of sale of equipment; review of emails from J. Dunbar re auction dates and review of emails with DHL re coordinating work during remainder of September.	0.7
7-Sep-11	Manski, Juergen	Prepare August HST filings; message to N. DeFelippis re system back up and server wipe.	0.2
9-Sep-11	Manski, Juergen	Travel to site for update with J. Dunbar; research telephone system payment.	0.8



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
12-Sep-11	Manski, Juergen	Mail T4's received from ADP; prepare T4 Summary and send to CRA; call from A. Carapinha re mail and A/R.	0.95
13-Sep-11	Pearl, Ken	Determine rent from Sept 1 to 15 and pay to landlord; discussion with L. Klaus of Saskatchewan Workers Comp Board and request for payroll info and discussion with J. Manski.	0.8
14-Sep-11	Pearl, Ken	Attend auction - meet with J. Dunbar to discuss liquidation sale timetable; meet with G. Kavoukis of D&A Collection to review collection of A/R; discussion with Linda of Bentall re plans to vacate premises.	3.5
15-Sep-11	Manski, Juergen	Review payroll records for Saskatchewan employees at request for L. Klaus.	0.85
16-Sep-11	Manski, Juergen	Call Revenue Quebec re outstanding forms not filed, getting forms, and which ones required; check paper files for forms.	1.0
16-Sep-11	Pearl, Ken	Discussion with P. Yelle re status of liquidation sale and loan bal owed to Wells Fargo; send summary of recovery to US Trustee and request estimate of recovery from US estate.	0.6
19-Sep-11	Pearl, Ken	Discussion with J. Manski re updated A/R schedule of collections and balance to collect; provide summary of liquidation sale and estimated recovery and timing of vacating premises to Wells Fargo; respond to inquiry from Korean creditor re R. Berrie and contact US Trustee.	1.2
20-Sep-11	Manski, Juergen	View progress at site; sort through mail received; update A/R and prepare report for Wells Fargo.	2.1
20-Sep-11	Pearl, Ken	Discussion with N. Gini re outstanding commission on sale to Royal Specialties; review email from Nancy re laptops not returned by sales reps and instruct J. Manski to send letter that no vacation pay or other priority payments will be paid if not returned; discussion with collector from D&A re settlement on account.	0.9
21-Sep-11	Pearl, Ken	Review schedule of estimated realization received from US Trustee.	0.4
26-Sep-11	Manski, Juergen	File outstanding HST returns; prepare QST and CSST Quebec forms for filing.	0.95



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
26-Sep-11	Pearl, Ken	Send status update to P. Petrin re timing of receipt of net proceeds from liquidation sale and copy of endorsement of J. Perell re subsequent distributions to Wells Fargo.	0.3
29-Sep-11	Pearl, Ken	Discussion with former sales reps to make arrangements to return company laptops by Purolator.	0.3



Tel: 416 865 0210
 Fax: 416 865 0904
 www.bdo.ca

BDO Canada Limited
 123 Front Street W, Suite 1200
 Toronto ON M5J 2M2 Canada

INVOICE

Amram's Distributing
 c/o BDO Canada Limited
 123 Front Street West, Suite 1200
 Toronto, ON
 M5J 2M2

<i>Date</i>	<i>Invoice No.</i>
2 December 2011	86161147

Re *Amram's Distributing*

TO PROFESSIONAL SERVICES RENDERED in connection with the above-noted Receiver for the period from 1 October 2011 to 30 November 2011 as per the details below:

Our Fee in All:	\$ 10,680.75
Disbursements:	
Conference Calls	20.95
Postage / Courier	22.12
Mileage / Travel	119.52
	162.59
Subtotal	10,843.34
HST (13%) - R101518124	1,409.63
Total Due:	12,252.97

Summary of Time Charges:	Hours	Rate	Amount
B. Davidson, Partner	1.00	495.00	495.00
K. Pearl, Associate	16.60	460 / 465	7,716.00
J. Manski, Manager	4.15	325.00	1,348.75
S. Welker, CA	2.30	235.00	540.50
Administrative Support	4.30		580.50
Total	28.35		\$ 10,680.75

<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
2-Oct-11	Pearl, Ken	Discussion with J. Dunbar re results of liquidation sale and setting up inspection with landlord; send meeting request to Bentall Kennedy; send update to Wells Fargo.	0.6
3-Oct-11	Pearl, Ken	Discussion with landlord to confirm meeting at premises on Oct 5 and payment of rent.	0.2
4-Oct-11	Pearl, Ken	Discussion with Sheila of Century Services re cancelling alarm and with Deb of Bentall Kennedy re meeting to inspect premises on Oct 5 to turnover to landlord; send update to T. Farrell of Wells Fargo and respond to inquiry from C. Forman; discussion with M. Latella of Baker & McKenzie, counsel to R. Berrie UK re status of lease.	1.1
5-Oct-11	Manski, Juergen	Travel to site for meeting with Bentall Kennedy on return of premises; call MCAP to pick up telephone system; call Brampton Hydro to transfer service.	1.5
5-Oct-11	Pearl, Ken	Approve final rent payment for September and cover letter to landlord; travel to 18 Parkshore for meeting with landlord for inspection to turnover premises; discussion with Jamie of Century re completion of liquidation sale and results; contact MPS for return of leased telephone equipment; discussion with D. Beurling and L. Sketchely of Bentall Kennedy re conditions of premises and terms of Minutes of Settlement and Receivers' responsibilities pursuant to the lease; discuss landlord concerns with J. Leslie.	3.2
6-Oct-11	Manski, Juergen	Calling Enbridge, Bell, TELUS to close accounts and receive final billings.	1.4
6-Oct-11	Pearl, Ken	Review email from and discussion with J. Leslie re landlord's claim against the Receiver for deducting rent abatement pursuant with Minutes of Settlement.	0.3
7-Oct-11	Manski, Juergen	Call to Chase Paymentech re pickup of credit card machines.	0.65
11-Oct-11	Manski, Juergen	Send bills received to Century re sale; call from Chase Paymentech re machines.	0.35



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
11-Oct-11	Pearl, Ken	Respond to inquiry from Tricia of Wells re estimate of final results and amount available for distribution and whether court approval for distribution is required following withdrawal of opposition from Kid; review correspondence from McCarthy re landlord claims and discussion with J. Leslie and review and approve his written response.	0.8
12-Oct-11	Pearl, Ken	Discussion with M. Latella of Baker & McKenzie, counsel to lease guarantor re status of landlord's claim.	0.3
13-Oct-11	Pearl, Ken	Review correspondence from McCarthys re landlord's claims and discussion with J. Leslie and J. Dunbar of Century.	0.6
14-Oct-11	Pearl, Ken	Prepare updated schedule of estimated realization and send to Aird & Berlis and Wells; discussion with Aird & Berlis and Wells re landlord claims and estimated costs of attending in court to resolve, estimated recovery from US Trustee and potential amount, net of holdback and timing of distribution of funds on hand and need for court approval; discussion with Jamie Dunbar re landlord claims and sale of dock lites and timing of receipt of final accounting and net proceeds from liquidation sale; discussion with John Leslie re dealing with landlord claims.	1.6
18-Oct-11	Pearl, Ken	Prepare notes and attend conf call with landlord and their counsel and John Leslie to discuss landlord claims against Receiver and Amram and Minutes of Settlement; reach agreement and ask Jamie of Century to repurchase dock lites and to return to landlord; prepare summary of issues and settlement and send to Wells Fargo.	1.6
18-Oct-11	Welker, Steven	Correspondence with WSIB and file of 2011 reconciliation form.	0.7
26-Oct-11	Pearl, Ken	Prepare updated R&D and S. 246(2) interim report and issue to OSB.	0.8
28-Oct-11	Pearl, Ken	Deposit final receipt from liquidation sale and review cover letter from Century; update R&D and estimated final realization and send to Wells.	0.8
31-Oct-11	Welker, Steven	Closing Bell Account.	1.0
3-Nov-11	Welker, Steven	Review of Century Services Invoice and supporting detail.	0.4



<i>Date</i>	<i>Professional</i>	<i>Comments</i>	<i>Time</i>
13-Nov-11	Pearl, Ken	Draft Second and Final Report of Receiver re distribution and discharge.	4.4
14-Nov-11	Davidson, Blair	Review final report.	1.0
16-Nov-11	Manski, Juergen	Sort through mail received.	0.25
23-Nov-11	Pearl, Ken	Send request to Wells Fargo to confirm loan balance and to US Trustee to confirm estimate of further recoveries.	0.3
30-Nov-11	Welker, Steven	Filing the HST Return.	0.2

TAB M

Court File No. CV-11-9189-00 CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

WELLS FARGO BANK, NATIONAL ASSOCIATION

Applicant

and

AMRAM'S DISTRIBUTING LTD.

Respondent

AFFIDAVIT

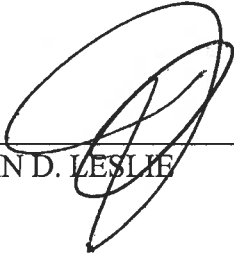
I, JOHN D. LESLIE, of the Town of Tecumseh, in the Province of Ontario, MAKE
OATH AND SAY AS FOLLOWS:

1. I am a Partner at Miller, Canfield, Paddock and Stone, LLP ("**Miller Canfield**") and, as such, I have knowledge of the matters to which I hereinafter depose. Miller Canfield is acting as counsel for BDO Canada Limited ("**BDO**") in its capacity as the Court Appointed National Receiver of all of the assets, undertakings and property of Amram's Distributing Ltd.
2. Miller Canfield has prepared a statement of account in connection with its mandate of counsel to BDO detailing its services rendered and disbursements, namely:
 - (a) An account dated December 6, 2011 in the amount of \$40,963.94 (excluding HST) in respect of the period from July 11, 2011 through November 24, 2011. Attached hereto and marked as **Exhibit "A"** to this my Affidavit is a copy of the Statement of

Account. The average hourly rate of Miller Canfield is \$ 394.00.

3. This Affidavit is made in support of a motion to, *inter alia*, approve the attached account of Miller Canfield and the fees and disbursements detailed therein and for no other or improper purpose whatsoever.

SWORN BEFORE ME at the City of)
Windsor, in the Province of Ontario)
on December 20, 2011)
Diana Moore)
A Commissioner, etc.)

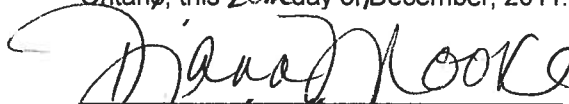


JOHN D. LESLIE

Diana Moore, a Commissioner, etc.,
Province of Ontario, for Miller, Canfield, Paddock
and Stone, LLP, Barristers and Solicitors.
Expires August 19, 2013.

This is Exhibit Marked "A"
referred to in the Affidavit of
John D. Leslie

SWORN before me at the City of Windsor,
in the County of Essex and Province of
Ontario, this 20th day of December, 2011.


A Commissioner, etc.

4891880.1\088888-02659

**Diana Moore, a Commissioner, etc.,
Province of Ontario, for Miller, Canfield, Paddock
and Stone, LLP, Barristers and Solicitors.
Expires August 19, 2013.**

MILLER, CANFIELD, PADDOCK AND STONE, LLP

443 Ouellette Avenue, Suite 300, P.O. Box 1390

Windsor, Ontario, Canada N9A 6R4

TEL: (519) 977-1555 / (313) 963-6420

www.millercanfield.com

December 6, 2011

Client/Matter#: 144795/00002

Ken Pearl
 BDO Canada Limited
 123 Front Street, Suite 1200
 Toronto, ON M5J 2M2

Invoice No.: 1143175
 CA Business No.: 119345726

Re: Amram's Distributing Ltd. - Representation of Receiver

Client/Matter #144795/00002

Billing Attorney: John D Leslie

TAXABLE FEES

Date	Timekeeper/Description	Hours	Amount
07/11/11	<i>John Leslie</i> Review Liquidation Service Agreement. Emails with Ken Pearl regarding report	1.00	550.00
07/12/11	<i>John Leslie</i> Review and revise Receiver's Report. Teleconference with Ken pearl regarding Asset Engineering. Prepare for motion	2.20	1,210.00
07/13/11	<i>John Leslie</i> Review Revised Report and emails regarding delivery of motion. Review revised liquidation Agreement	2.00	1,100.00
07/13/11	<i>Angela D'Alessandro</i> Review of emails from Ken Pearl, emails to Ken Pearl, revise Receiver's First Report and Notice of Motion, preparation of draft Order, review of draft Liquidation Services Agreement with comments from Century Services, Inc., emails to and from Sam Babe and Ken Rosenstein.	4.00	1,100.00
07/14/11	<i>John Leslie</i> Review emails regarding service and delivery of materials and provide instructions	1.20	660.00
07/14/11	<i>Angela D'Alessandro</i> Telephone calls to Ken Pearl, revise draft Order, revise	3.50	962.50

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON
 OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

E.&O.E.

December 6, 2011

Invoice # 1143175

	Notice of Motion and First Report of Receiver and preparation of Motion Record, email to service list, memo to process server, telephone calls to Commercial Court, emails to Sam Babe and ken Rosenstein.		
07/15/11	<i>John Leslie</i> Review positions. Review emails from Fay Sulley	1.00	550.00
07/15/11	<i>Angela D'Alessandro</i> Review email from Paul DeFilippo, telephone call from Ken Pearl, emails to Sam Babe and Ken Rosenstein, review of case law regarding intellectual property issue.	3.20	880.00
07/18/11	<i>John Leslie</i> Revise response, review emails regarding KID issue	0.40	220.00
07/18/11	<i>Angela D'Alessandro</i> Telephone call to Fay Sulley, email to Paul DeFilippo, emails to Sam Babe and Ken Rosenstein, review of research memo prepared by Shae Kavanaugh, conference call with Fay Sulley, review of emails from Fay Sulley.	3.40	935.00
07/19/11	<i>John Leslie</i> Review Fay Sulley's position, Review emails regarding A/R collections. Review KID correspondence	1.40	770.00
07/19/11	<i>Angela D'Alessandro</i> Review of email from Fay Sulley, email to Fay Sulley, emails to Ken Pearl, Sam Babe and Ken Rosenstein, conference call with Ken Pearl, Ken Rosenstein and Sam Babe.	2.80	770.00
07/20/11	<i>John Leslie</i> Internal calls regarding KID issue and adjournment. Review numerous emails. Teleconference with Fraser Milner. Revise Factum and Supplementary Report	4.00	2,200.00
07/20/11	<i>Angela D'Alessandro</i> Conference call with JDL, Ken Rosenstein, Ken Pearl, Sam Babe, preparation of letter to Alex MacFarlane, emails to Ken Pearl, Sam Babe, Ken Rosenstein, review of Agreement for Debt Collection and email to Ken Pearl regarding the same, revise Supplemental Report of Receiver, revise Factum, preparation of Brief of Authorities.	6.50	1,787.50
07/20/11	<i>Angela D'Alessandro</i> Preparation for motion to approve Liquidation Services Agreement.	4.50	1,237.50

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON
OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

December 6, 2011		Invoice # 1143175	
07/21/11	<i>John Leslie</i> Review Order and Endorsement; review Kid Affidavit; telephone conference and e-mails with Ken Pearl; review e-mails;	1.00	550.00
07/21/11	<i>Angela D'Alessandro</i> Attendance at Motions Court, preparation for motion to approve Liquidation Services Agreement, email to service list, emails to and from Sam Babe and Ken Rosenstein and Ken Pearl.	6.50	1,787.50
07/22/11	<i>John Leslie</i> Review e-mails regarding Kid IP claim;	0.40	220.00
07/22/11	<i>Angela D'Alessandro</i> Memo to JDL.	0.20	55.00
07/26/11	<i>Angela D'Alessandro</i> Review of emails from Ken Pearl.	0.40	110.00
08/02/11	<i>John Leslie</i> Voice mail for Heather Meredith regarding Lease; review Lease issue;	0.80	440.00
08/03/11	<i>John Leslie</i> Review e-mail from Heather Meredith regarding 18 Parkshore Drive Lease; e-mails with Receiver;	0.60	330.00
08/04/11	<i>John Leslie</i> Telephone conference with Ken Pear regarding Lease;	0.40	220.00
08/05/11	<i>John Leslie</i> Review e-mails from McCarthy's regarding Lease; telephone conference with Ken Pearl; telephone conference with Heather Meredith (voice mail);	0.80	440.00
08/08/11	<i>John Leslie</i> Telephone conference with Receiver regarding Landlord. Telephone conference with Landlord, Counsel and Receiver, Emails to Landlord's counsel	1.80	990.00
08/09/11	<i>John Leslie</i> Review motion record, telephone conference with Fay Sulley, emails and telephone conference with regarding motion	3.20	1,760.00
08/10/11	<i>John Leslie</i> Review emails from Receiver and Fay Sulley regarding Landlord. Teleconference with Receiver and Fay Sulley. Teleconference with Carl and Heather Meredith. Review Factum and Report. Review emails from Century	3.40	1,870.00

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON
OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

December 6, 2011		Invoice # 1143175	
08/11/11	<i>John Leslie</i> Telephone conference and emails with Receiver regarding Landlord. Emails with Fay Sulley and Heather Meredith	0.80	440.00
08/12/11	<i>John Leslie</i> Emails and telephone conferences with Receiver, Finalize responding materials	2.80	1,540.00
08/15/11	<i>John Leslie</i> Review e-mails regarding Century's response; telephone conferences with Receiver; numerous calls and e-mails with Heather Meredith and Fay Sulley; review and revise Minutes of Settlement;	3.50	1,925.00
08/16/11	<i>John Leslie</i> Telephone conferences and e-mails with Receiver regarding Minutes of Settlement; e-mails and telephone conferences with Fay Sulley and Heather Meredith; review and revise Minutes of Settlement; finalize Factum and Receiver's Report;	5.50	3,025.00
08/16/11	<i>Angela D'Alessandro</i> Assist with amendment to Settlement Agreement, emails to Heather Meredith, Fay Sulley and Ken Pearl.	1.40	385.00
08/17/11	<i>John Leslie</i> Telephone conferences and e-mails with Receiver regarding Minutes of Settlement; telephone conferences and e-mails with Heather Meredith and Fay Sulley; finalize Minutes of Settlement; prepare and attend Court; Report;	4.00	2,200.00
08/17/11	<i>Angela D'Alessandro</i> Emails to Heather Meredith, Fay Sulley and Ken Pearl.	0.40	110.00
10/03/11	<i>John Leslie</i> Telephone conference with Ken Pearl regarding status of vacating and sale;	0.40	220.00
10/05/11	<i>John Leslie</i> Review letter from Kid withdrawing opposition; e-mail from Ken Pearl regarding distribution and landlord;	0.80	440.00
10/06/11	<i>John Leslie</i> E-mails and telephone conferences with Heather Meredith regarding Landlord claims; e-mails and telephone conferences with Ken Pearl;	1.40	770.00
10/07/11	<i>John Leslie</i>	0.90	495.00

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

E.&O.E.

December 6, 2011

Invoice # 1143175

	Telephone conferences with Ken Pearl and Heather Meredith;		
10/11/11	<i>John Leslie</i> Letter to Heather Meredith;	0.50	275.00
10/14/11	<i>John Leslie</i> Letter to McCarthy's; e-mails and telephone conferences with Ken Pearl;	1.00	550.00
10/18/11	<i>John Leslie</i> Prepare for and attend telephone conference with Ken Pearl, Landlord and McCarthy's; review e-mail;	1.20	660.00
10/28/11	<i>John Leslie</i> Review final net proceeds;	0.50	275.00
10/31/11	<i>Angela D'Alessandro</i> Review of email from Ken Pearl, review of documents from Ken Pearl.	1.00	275.00
11/08/11	<i>John Leslie</i> Review status e-mail; prepare memo regarding distribution Motion;	1.40	770.00
11/14/11	<i>John Leslie</i> Review draft Report;	1.40	770.00
11/15/11	<i>Angela D'Alessandro</i> Preparation of Request Form Continuing Matter, letter to Sam Babe and Ken Rosenstein, email to Ken Pearl.	0.80	220.00
11/16/11	<i>Angela D'Alessandro</i> Emails to and from Ken Pearl, letter to Commercial Court, letter to Sam Babe.	0.80	220.00
11/18/11	<i>Angela D'Alessandro</i> Telephone call from Joe at Commercial Court, email to Ken Pearl, Sam Babe and Ken Rosenstein.	0.40	110.00
11/24/11	<i>John Leslie</i> Review e-mails and draft report;	1.20	660.00

TOTAL TAXABLE FEES**40,040.00****TAXABLE DISBURSEMENTS****Copying**

Duplicating (TO/COLOR2) 4.50

Delivery services/messengers

Priority Courier Charge; Toronto 25.00

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON
OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

December 6, 2011

Invoice # 1143175

Other

VENDOR: Donaldson Law Clerk Service; 75.00
 INVOICE#: 60086-; DATE: 8/8/2011 - To
 picking up on a Rush Basis, Ready at 12:00 pm,
 Having order entered and returning to your
 office August 5, 2011 Re: BDO and
 AMRAM'S Distributing LTD

Other - Taxable

PAYEE: Donaldson Law Clerk Service; 55.00
 REQUEST#: 295139; DATE: 7/19/2011. -
 Donaldson Law Clerk Service-file Motion
 Record/Confidential Appendices
 on line legal research - Quick Law Canada 136.23
 10.42
 On line research
 Quick Law Canada

Photocopies - Color

Duplicating (WN/COLOR3) 52.00

Photocopy

549.75

TOTAL TAXABLE DISBURSEMENTS 907.90

NON-TAXABLE DISBURSEMENTS

Telephone

16.04

TOTAL NON-TAXABLE DISBURSEMENTS 16.04

Harmonized Sales Tax 5,323.23

Total Fees Disbursements and Taxes \$ 46,287.17

PAYABLE IN CANADIAN FUNDS

THIS IS OUR ACCOUNT HEREIN:
 MILLER, CANFIELD, PADDOCK AND STONE, LLP

PER: 
 for John D Leslie

PURSUANT TO SECTION 33 OF THE SOLICITORS ACT INTEREST SHALL BE CHARGED ON
 OUTSTANDING ACCOUNTS AS SET OUT IN SECTION 128 OF THE COURTS OF JUSTICE ACT

WELLS FARGO BANK, NATIONAL ASSOCIATION

v.

AMRAM'S DISTRIBUTING LTD.

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

MOVING PARTY'S MOTION RECORD

JOHN D. LESLIE
MILLER, CANFIELD, PADDOCK AND STONE, LLP
Barristers and Solicitors
300, 443 Ouellette Avenue
Windsor, Ontario
(519) 977-1555
(519) 977-1565 Fax
LSUC #29956P
Lawyers for BDO Canada Limited, National Receiver of
Amram's Distributing Ltd.
/dw