

EXHIBIT "H"

INVOICE

The Exchange Tower, Suite 1600 P.O. Box 480, 130 King Street West Toronto, Ontario, Canada M5X 1J5

T: 416.365.1110 F: 416.365.1878

www.weirfoulds.com

February 12, 2009

Invoice 183682

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BDO Dunwoody Limited
 Attn: Mr. Clark McKeown
 1200 - 123 Front St. West
 Toronto ON M5J 2M2
 CANADA

For Services Through January 31, 2009

Our Matter # 13546.00001
 CCAA Proceedings of Sertapak Inc.

02/01/09	Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
09/01/09	Insolvency matters; D.S. Brown	3.50 hrs.	550.00/hr	1925.00
09/01/09	E-mail from and to D. Brown; conference call with D. Brown, C. McKeown and C. Porter; e-mail to F. Highley; e-mail from R. Williams regarding meeting Monday; e-mails from C. McKeown regarding same; P. Guy	1.00 hrs.	325.00/hr	325.00
12/01/09	Insolvency matters; D.S. Brown	2.00 hrs.	550.00/hr	1100.00
12/01/09	Meeting with D. Brown, C. McKeown, and C. Porter; review material from BDO; telephone call to F. Highley; e-mails from and to C. Porter attaching draft documents; e-mail from C. McKeown; e-mail from C. Porter regarding Affidavit; P. Guy	1.80 hrs.	325.00/hr	585.00
13/01/09	Insolvency matters; D.S. Brown	2.00 hrs.	550.00/hr	1100.00

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February 12, 2009

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13/01/09	Telephone call to F. Highley; e-mails to and from C. Porter; telephone call from C. Porter; telephone call to C. Porter; review material from F. Highley; e-mails from T. Baker enclosing documents; e-mails from and to C. McKeown;	1.50 hrs.	325.00/hr	487.50
	P. Guy			
14/01/09	Insolvency matters;	2.00 hrs.	550.00/hr	1100.00
	D.S. Brown			
14/01/09	Review material from F. Highley, including draft initial CCAA order and application materials; telephone call to F. Highley (x3); telephone call from C. McKeown (x2); conference call with F. Highley and C. McKeown; various e-mails from and to C. Porter; e-mails from and to C. McKeown; e-mails to D. Brown; various e-mails from and to F. Highley;	4.40 hrs.	325.00/hr	1430.00
	P. Guy			
15/01/09	Insolvency matters;	2.00 hrs.	550.00/hr	1100.00
	D.S. Brown			
15/01/09	Telephone call to and from F. Highley; telephone call from C. McKeown; review draft motion materials; review draft monitors report; revisions to same; engaged regarding amendments to draft order; various e-mails from and to F. Highley; e-mail from T. Baker attaching draft orders; various e-mails from and to C. McKeown; e-mails from and to C. Porter regarding Wording Preliminary Report; e-mails to and from D. Brown;	8.50 hrs.	325.00/hr	2762.50
	P. Guy			
16/01/09	Insolvency matters;	2.00 hrs.	550.00/hr	1100.00
	D.S. Brown			
16/01/09	Revisions to Monitor's Report; telephone call from C. McKeown; reviewed final comments on draft order; e-mails from and to C. McKeown; e-mails from and to F. Highley regarding Forbearance Agreement; e-mails from and to C. Porter regarding Monitor's Report; e-mails from and to C. McKeown regarding unsigned consent form; e-mails from T. Baker attaching CCAA Orders and Forbearance Agreement; e-mail from and to G. Feldman; various e-mails from and to F. Highley;	3.00 hrs.	325.00/hr	975.00
	P. Guy			

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19/01/09	Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
19/01/09	Prepare for court appearance; e-mail from F. Highley regarding changes to order; e-mail from T. Baker regarding same; e-mail to and from F. Sulley; e-mail from C. McKeown; e-mail from and to G. Feldman; e-mails from T. Baker attaching draft CCAA order; e-mail from C. Porter regarding documents; e-mail from C. Porter regarding Website; e-mail to and from F. Highley regarding Commercial List Appointment; P. Guy	2.00 hrs.	325.00/hr	650.00
20/01/09	Prepare for and attend court before Justice Campbell; e-mails to and from G. Feldman and F. Sulley regarding CCAA Order; e-mail from J. Simpson regarding same; e-mail from and to C. McKeown regarding status of CCAA Order; e-mail from F. Sulley regarding Factoring Agreement; e-mail from C. McKeown regarding same; e-mail from F. Sulley regarding Initial Order of Justice Campbell; e-mail from C. Porter regarding Posting to Website; P. Guy	4.80 hrs.	325.00/hr	1560.00
21/01/09	Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
22/01/09	Various e-mails from C. Porter; telephone call to C. Porter; P. Guy	1.40 hrs.	325.00/hr	455.00
28/01/09	Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00

Total Fees for Professional Services	\$18,865.00
Goods and Services Tax	\$942.75

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Total Fees Including Tax \$19,797.75

DISBURSEMENTS

TAXABLE

Photocopies	10.25
Deliveries	27.10
Travel	38.10
	\$75.45

TOTAL TAXABLE

Total Disbursements	\$75.45
Goods and Services Tax	\$3.77
Total Disbursements Including Tax	<u>\$79.22</u>

Totals for This Matter

Total Fees Including Tax	<u>\$19,797.75</u>
Total Disbursements Including Tax	\$79.22
Total Fees, Disbursements, and G.S.T.....	\$19,876.97
Total Matter Adjustments	-\$9,990.00
	<u>\$9,886.97</u>
TOTAL DUE FOR THIS MATTER	-----

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Summary of Hours and Rates

	Hours	Rate/Hr	Dollars	Yr of Call
D.S. Brown	17.50	\$650.00	9,625.00	1989
P. Guy	28.40	\$325.00	9,230.00	2004
Total	45.90	\$410.78	\$18,855.00	

THIS IS OUR ACCOUNT HEREIN.

WEIRFOULDS LLP
Per:

D.S. Brown

Account Payable upon receipt. In accordance with Section 33 of the Solicitor's Act, interest will be charged at 3.0% per annum calculated from 30 days after delivery of this account. A receipted account will not be mailed unless requested by you.

G.S.T. REG.NO.
R119427177

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WeirFoulds^{LLP}

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March 9, 2009

Invoice 184191

Page 1

- - - BDO Dunwoody Limited
- - - Attn: Mr. Clark McKeown
1200 - 123 Front St. West
Toronto, ON M5J 2M2
CANADA

For Services Through February 28, 2009

Our Matter # 13546.00001
CCAA Proceedings of Sertapak Inc.

03/02/09	Telephone call from C. Porter; P. Guy	0.30 hrs.	325.00/hr	97.50
04/02/09	Telephone call from C. Porter; Consider issues regarding stay extension motion; P. Guy	0.30 hrs.	325.00/hr	97.50
05/02/09	Conference call with C. Porter and F. Highley; consider issues regarding stay extension motion; P. Guy	1.80 hrs.	325.00/hr	585.00
06/02/09	Bid material review; D.S. Brown	1.00 hrs.	550.00/hr	550.00
06/02/09	Meeting with C. McKeown; P. Guy	0.20 hrs.	325.00/hr	65.00

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09/02/09	Review bid materials; D.S. Brown	2.00 hrs.	550.00/hr	1100.00
10/02/09	Telephone call from C. Porter; telephone call to B. Orr; consider issues regarding stay extension motion; P. Guy	2.00 hrs.	325.00/hr	650.00
11/02/09	Various e-mails from C. Porter regarding Monitor's Report, stay extension motion and cash flow issues; telephone conference with D. Brown; e-mail from and telephone B. Orr; telephone call to and from C. Porter; review draft Monitor's Report; revisions to same; letter from F. Highley; e-mail to F. Highley; consider issues regarding stay extension motion and motion material regarding same; P. Guy	6.30 hrs.	325.00/hr	2047.50
12/02/09	NDA issues; D.S. Brown	1.00 hrs.	550.00/hr	550.00
12/02/09	Revisions to First Monitor's Report; review draft order; revisions to same; telephone call from and to F. Highley regarding same; telephone call from and to C. Porter regarding same; engaged regarding motion and motion materials; P. Guy	5.20 hrs.	325.00/hr	1690.00
13/02/09	Various e-mails regarding stay extension motion; P. Guy	0.80 hrs.	325.00/hr	260.00
17/02/09	E-mail to F. Highley; prepare for stay extension motion;			

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	P. Guy	1.50 hrs.	325.00/hr	487.50
18/02/09	Prepare for and attend stay extension motion; e-mail to service list; P. Guy	2.50 hrs.	325.00/hr	812.50
19/02/09	Issued and Entered Order at Commercial Court; J. Bove	1.00 hrs.	130.00/hr	130.00
20/02/09	Various e-mails; P. Guy	0.40 hrs.	325.00/hr	130.00
23/02/09	E-mail from B. Orr; P. Guy	0.10 hrs.	325.00/hr	32.50
Total Fees for Professional Services				\$9,285.00
Goods and Services Tax				\$464.25
Total Fees Including Tax				<u>\$9,749.25</u>

DISBURSEMENTS

TAXABLE			
	Postage		0.98
TOTAL TAXABLE			\$0.98

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Total Disbursements	\$0.98
Goods and Services Tax	\$0.05
Total Disbursements Including Tax	<u>\$1.03</u>

Totals for This Matter

Total Fees Including Tax	<u>\$9,749.25</u>
Total Disbursements Including Tax	\$1.03
Total Fees, Disbursements, and G.S.T.....	\$9,750.28
Total Matter Adjustments	-\$103.03
	<u>\$9,647.25</u>
TOTAL DUE FOR THIS MATTER	-----

Summary of Hours and Rates

	Hours	Rate/Hr	Dollars	Yr of Call
D.S. Brown	4.00	\$550.00	2,200.00	1989
P. Guy	21.40	\$325.00	6,955.00	2004
J. Bove	1.00	\$130.00	130.00	PARALEGAL
Total	26.40	\$351.70	\$9,285.00	

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March 9, 2009
Invoice 184191
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THIS IS OUR ACCOUNT HEREIN.

WEIRFOULDS LLP
Per:

D. Brown per PDG
D.S. Brown

Account Payable upon receipt. In accordance with Section 33 of the Solicitor's Act, interest will be charged at 3.0% per annum calculated from 30 days after delivery of this account. A receipted account will not be mailed unless requested by you.

G.S.T. REG.NO.
R119427177

INVOICE**WeirFoulds**LLP

The Exchange Tower, Suite 1600 P.O. Box 480, 130 King Street West Toronto, Ontario, Canada M5X 1J5

T: 416.365.1110 F: 416.365.1876

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April 23, 2009

Invoice 185532

Page 1

BDO Dunwoody Limited
Attn: Mr. Clark McKeown
1200 - 123 Front St. West
Toronto ON M5J 2M2
CANADA

For Services Through April 23, 2009

Our Matter # 13546.00001
CCAA Proceedings of Sertapak Inc.

03/03/09	Telephone call to C. Porter; consider issues regarding status; P. Guy	0.40 hrs.	325.00/hr	130.00
04/03/09	Telephone call from C. Reed regarding status; e-mail to F. Highley; telephone call to C. Porter; P. Guy	0.40 hrs.	325.00/hr	130.00
06/03/09	E-mail from and to C. Reed; various e-mails to and from C. Porter; P. Guy	0.80 hrs.	325.00/hr	260.00
10/03/09	E-mail from F. Highley; engaged regarding sale process; P. Guy	0.70 hrs.	325.00/hr	227.50

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April 23, 2009
Invoice 185532
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12/03/09	E-mail to C. McKeown; P. Guy	0.20 hrs.	325.00/hr	65.00
16/03/09	Review items; D.S. Brown	1.00 hrs.	550.00/hr	550.00
26/03/09	Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
26/03/09	E-mail from and to C. Porter; telephone call from C. Porter; e-mail to B. Orr; P. Guy	0.60 hrs.	325.00/hr	195.00
31/03/09	Telephone call from and to C. Porter; conference call with C. Porter, C. McKeown, B. Suppa, F. Highley, B. Orr, D. Nettleton and P. Corbiere; consider issues regarding extension and sale process; P. Guy	2.50 hrs.	325.00/hr	812.50
01/04/09	E-mail from and to B. Suppa; P. Guy	0.10 hrs.	325.00/hr	32.50
07/04/09	Attending to Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00

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07/04/09	E-mail from C. Porter; revise draft Monitor's Report; e-mail from C. Porter (x4); call from F. Highley; V e-mail from and to F. Highley; P. Guy	3.50 hrs.	325.00/hr	1137.50
08/04/09	E-mail from and to C. Porter; review revised draft Monitor's Report; telephone call to and from C. Porter; telephone call to and from F. Highley; consider issues re: stay extension motion; P. Guy	4.50 hrs.	325.00/hr	1462.50
09/04/09	Attending to Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
09/04/09	Conference call with G. Feldman, K. MacGregor, C. McKeown and C. Porter; e-mail to F. Highley; telephone call to C. Porter; telephone call to F. Highley; review motion record; P. Guy	2.20 hrs.	325.00/hr	715.00
13/04/09	Engaged regarding filing motion material; P. Guy	0.30 hrs.	325.00/hr	97.50
15/04/09	Attending to Insolvency matters; D.S. Brown	1.00 hrs.	550.00/hr	550.00
15/04/09	Issued and entered Order at Commercial Court; J. Bove	0.50 hrs.	130.00/hr	65.00
15/04/09	Prepare for and attend a stay extension motion; engaged regarding issuance of order;			

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P. Guy 3.50 hrs. 325.00/hr 1137.50

16/04/09 Attending to insolvency matters;
D.S. Brown 1.00 hrs. 550.00/hr 550.00

Total Fees for Professional Services \$9,767.50
Goods and Services Tax \$488.38
Total Fees Including Tax \$10,255.88

DISBURSEMENTS

TAXABLE

Binding 6.02
Photocopies 50.50

TOTAL TAXABLE

\$56.52

Total Disbursements \$56.52
Goods and Services Tax \$2.83
Total Disbursements Including Tax \$59.35

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Total Fees, Disbursements, and G.S.T..... \$10,315.23

TOTAL DUE FOR THIS MATTER \$10,315.23

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WEIRFOULDS LLP
Per:

D.S. Brown 

Account Payable upon receipt. In accordance with Section 33 of the Solicitor's Act, interest will be charged at 3.0% per annum calculated from 30 days after delivery of this account. A receipted account will not be mailed unless requested by you.

G.S.T. REG.NO.
R119427177