

LAWRENCES.

LAWRENCE · LAWRENCE · STEVENSON · LLP

William C. Lawrence, Q.C. J. Farquhar MacDonald
Kenneth G. Hood* Edwin G. Upenieks*
Michael J. Prsa Anthony E. Bak
John L. O'Kane William G. Sirdevan
Heather M. Picken Robert J. van Kessel
Michael J. Luchenski Christopher M. Andree
Pamela R. Pereira Shuchanna Swaby
Avi E. Goldstein Lisa C. Sticht-Maksymec
Miel A.J. McGerrigle Christine N. Wiseman

*Certified Specialist in Civil Litigation

November 30, 2006

04 -12- 2006

R.J. van Kessel's Direct Line: (905) 452-6886
EMail: rvankessel@lawrences.com

BDO Dunwoody LLP
1 City Centre Drive
Suite 1040
Mississauga, Ontario
L5B 1M2

Attention: Darryl McConnell

Dear Sirs:

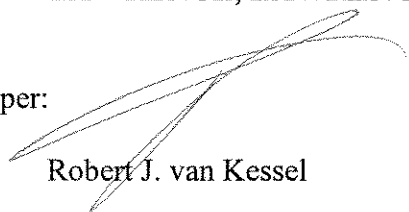
Re: **Shield Sprinkler Fire Systems Inc. - Security Opinion**

Enclosed please find our interim statement of account for services rendered in connection with the above-noted matter, which has been paid in full from the retainer funds provided by you. We trust you will find the enclosed account in order.

Yours very truly,

LAWRENCE, LAWRENCE, STEVENSON LLP

per:


Robert J. van Kessel

/rd
encl.

BDO Dunwoody Limited
 1 City Centre Drive
 Suite 1040
 Mississauga, ON
 L5B 1M2

Date: November 29, 2006
 File Number: 017104-023
 (Please quote your file number on your remittance)
 G.S.T. # 122561491

IN ACCOUNT WITH

LAWRENCES

LAWRENCE LAWRENCE STEVENSON LLP

Lawrence, Lawrence, Stevenson LLP
 Barristers & Solicitors
 43 Queen Street West
 Brampton, Ontario, Canada L6Y 1L9
 Telephone 905-451-3040 • Fax 905-451-5058
 www.lawrences.com

Account due when rendered. E. & O.E. Interest charged on overdue accounts pursuant to Solicitors Act. @4.5% p.a.

RE: Shield Sprinkler Fire Systems Inc. - Security Opinion

Invoice No. 36094

FEEES FOR PROFESSIONAL SERVICES RENDERED
 as detailed on the attached Record of Services

OUR FEE \$4,840.00

DISBURSEMENTS - NON TAXABLE

Institute proceedings	\$181.00	
Corporate search fee	\$132.00	
		\$313.00

DISBURSEMENTS - TAXABLE

Courier	\$13.69	
Photocopies	\$6.00	
Fax Transmissions	\$2.50	
Printer copies	\$0.50	
Process Server Fees	\$70.00	
Bank Act Search	\$40.21	
Corporate agency fee	\$120.00	
Teraview Agency Fee	\$11.00	
Teraview Execution Searches	\$22.00	
Teraview Photocopies	\$18.00	
Teraview Title Searches	\$9.00	
		\$312.90

GOODS AND SERVICES TAX

on Fees		290.40
on Taxable Disbursements		18.77

TOTAL ACCOUNT **\$5,775.07**

Less Trust Funds applied \$0.00

Disbursements made on your behalf but not posted to your account as of the date of this Account will be billed to you at a later date.

REMITTANCE SLIP

Please return this slip with your payment to ensure your account is properly credited.

BDO Dunwoody Limited

RE: Invoice No. 36094

File Number	Previous Balance	Previous Payments	Current Balance	Total Owing	
017104-023	\$0.00	\$0.00	\$5,775.07	\$5,775.07	PAYMENT ENCLOSED

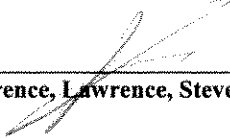
Lawrence, Lawrence, Stevenson LLP
 43 Queen St West, Brampton, Ontario L6Y 1L9

BALANCE DUE ON THIS ACCOUNT

\$5,775.07

THIS IS OUR ACCOUNT

per:


Lawrence, Lawrence, Stevenson LLP

LAWRENCES

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RECORD OF SERVICES

Client: BDO Dunwoody Limited

Matter: Shield Sprinkler Fire Systems Inc. - Security Opinion

File No: 017104-023

Date: November 29, 2006

Date	Services Performed
October 20, 2006	telephone conference with Darryl McConnell, email to Glen Lewis perform corporate search regarding Shield Sprinkler Fire Systems Inc; perform numerous PPSA searches in connection with amalgamating companies; request Bank Act search; instructing real estate department to conduct subsearch of property and execution searches
October 23, 2006	in-house conference with associate counsel; review of PPSA search results; review of PPSA; consideration of issues review of PPSA searches, review of corporate profile searches, telephone discussions with Darryl McConnell, preparation of opinion on security as against trustee in bankruptcy performance of searches
October 25, 2006	in-house conference with counsel concerning opinion parameters review of and revise opinion, preparation of statement of claim, email to client, telephone discussion with Darryl McConnell, review of corporate profile searches performance of searches perform corporate search regarding Ivanhoe Cambridge; telephone call to process server; preparation of Information for Court Use; preparation of Statement of Claim for issuing and instructing process server
November 08, 2006	telephone conference with client, research re solicitor lien, privilege issues, preparation of letter to Beard, Winter, review of letters from client and Beard, Winter
November 09, 2006	review of emails from Catherine Francis, letter to opposing counsel
November 10, 2006	telephone conference with Robert Harason, email to client
November 13, 2006	review of emails and instructions from Darryl McConnell
November 14, 2006	review of email from client, review and revise letter to Beard, Winter
November 15, 2006	telephone conference with Robert Harason, email to and from Robert Harason, email to and from client
November 17, 2006	receipt and review of emails from client, review of issues raised therein, telephone discussions with Darryl McConnell
November 20, 2006	e-mail from client, email to client, email to opposing counsel

TAXED AND ALLOWED AT \$ _____

THIS _____ DAY OF _____, 2006

REGISTRAR

THIS IS TO CERTIFY that I have examined the above Bill of Costs, that the services set out therein have been duly authorized and rendered and that the charges are, in my opinion fair and reasonable. The gross receipts in this Estate, less amounts paid to secured creditors, are \$ _____. The Trustee hereby waives the requirements of notice of assessment of the within Bill of Costs.

TRUSTEE

APPROVED BY INSPECTORS

LAWRENCES

LAWRENCE LAWRENCE STEVENSON LLP

43 Queen Street West
Brampton, Ontario, Canada
L6Y 1L9

Telephone: (905) 451-3040
Fax: (905) 451-5058

FAX LETTER

Date: January 16, 2006

Fax No.: 905-615-1333

To: BDO Dunwoody Limited
Attn: **Darryl McConnell**

Place: Mississauga

Phone: 905-615-8787

File No.: 17104-023

From: Robert J. van Kessel

Pages: 3 (including this page)

Re: Shield Sprinkler Fire Systems Inc.

Delivery: Fax only

In case of difficulty receiving this
entire fax, please call and ask for:
Joanne Miller

CONFIDENTIAL

This fax is solicitor-client privileged and contains confidential information intended only for the person(s) named above. Any other distribution, copying, use or disclosure is strictly prohibited. If you have received this fax in error, please notify us immediately by telephone and return the original transmission to us by mail without making a copy.

Attached please find copy of our January 11, 2007 statement of account for services rendered to December 31, 2006, the original of which will follow by mail

BDO Dunwoody Limited
1 City Centre Drive
Suite 1040
Mississauga, ON
L5B 1M2

January 11, 2007

Date: 017104-023

File Number:

(Please quote your file number on your remittance)

G.S.T. # 122561491

IN ACCOUNT WITH

LAWRENCES

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Barristers & Solicitors
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Brampton, Ontario, Canada L6Y 1L9
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Account due when rendered. E. & O.E. interest charged on overdue accounts pursuant to Solicitors Act. @4.5% p.a.

RE: Shield Sprinkler Fire Systems Inc. - Security Opinion

Invoice No. 36516

FEEs FOR PROFESSIONAL SERVICES RENDERED
as detailed on the attached Record of Services

OUR FEE		\$270.00
DISBURSEMENTS - NON TAXABLE		
Corporate PPSA Search	\$32.00	
		\$32.00
DISBURSEMENTS - TAXABLE		
Corporate Agency Filing/Search	\$40.00	
		\$40.00
GOODS AND SERVICES TAX		
on Fees		16.20
on Taxable Disbursements		2.40
TOTAL ACCOUNT		\$360.60
Less Trust Funds applied		\$0.00
BALANCE DUE ON THIS ACCOUNT		\$360.60

THIS IS OUR ACCOUNT

per:

Lawrence, Lawrence, Stevenson LLP

Disbursements made on your behalf but not posted to your account as of the date of this Account will be billed to you at a later date.

REMITTANCE SLIP

Please return this slip with your payment to ensure your account is properly credited.

BDO Dunwoody Limited

RE: Invoice No. 36516

File Number	Previous Balance	Previous Payments	Current Balance	Total Owing	PAYMENT ENCLOSED
017104-023	\$5,775.07	\$0.00	\$360.60	\$6,135.67	

Lawrence, Lawrence, Stevenson LLP
43 Queen St West, Brampton, Ontario L6Y 1L9

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LAWRENCE LAWRENCE STEVENSON LLP

RECORD OF SERVICES

Client: BDO Dunwoody Limited

Matter: Shield Sprinkler Fire Systems Inc. - Security Opinion

File No: 017104-023

Date: January 11, 2007

Date	Services Performed
December 08, 2006	e-mail from client, email to Robert Harason
December 19, 2006	review of email from Darryl McConnell, review of Agreement of Purchase and Sale (draft), telephone discussion with Darryl McConnell, memo to file