



**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE )  
 )  
MR. JUSTICE DAVID M. BROWN )

WEDNESDAY, THE 4TH  
DAY OF APRIL, 2012

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

-and-

2026227 ONTARIO INC.

Respondent

**ORDER**

THIS MOTION, made, *inter alia*, for an order for the distribution of funds paid into Court by the Applicant with respect to amounts owing to various creditors of 202 and for an order:

- (a) approving the First Report of the Interpleaded Fund Advisor, BDO Canada Limited, dated December 16, 2011, its Supplement to the First Report of the Interpleaded Fund Advisor, BDO Canada Limited, dated February 9, 2012, its Second Report of the Interpleaded Fund Advisor, BDO Canada Limited, dated March 8, 2012 and its Supplement to the Second Report of the Interpleaded Fund Advisor, BDO Canada Limited, dated March 30, 2012, together with the exhibits

attached to such reports (collectively, the "Reports") and the conduct and activities of the Interpleaded Fund Advisor as described in the Reports; and

(b) the fees and disbursements of the Interpleaded Fund Advisor and its counsel,

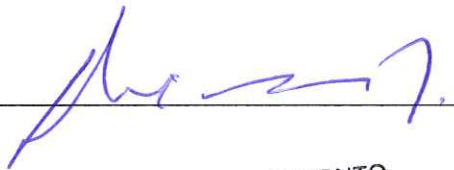
was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Reports of the Interpleaded Fund Advisor and on hearing the submissions of the lawyer(s) for the Interpleaded Fund Advisor, Dibrina Sure Benefits Consulting Inc., et al., Carriere Industrial Supply Limited, The Toronto-Dominion Bank and 202,

1. **THIS COURT ORDERS** that the Reports and the activities of the Interpleaded Fund Advisor as set out in the Reports, are hereby approved.

2. **THIS COURT FURTHER ORDERS** that the fees and disbursements of the Interpleaded Fund Advisor and its counsel for the up to March 31, 2012 as shown in the Reports and the Bills of Costs of counsel for the Interpleaded Fund Advisor, filed, are hereby approved.

3. **THIS COURT FURTHER ORDERS** that all funds paid into Court pursuant to an Order of the Honourable Justice Law dated June 28, 2011 be remitted to BDO Canada Limited and the Accountant of the Superior Court of Justice be and is hereby directed and authorized to make such payment to BDO Canada Limited.

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

APR 5 - 2012

NB

THE TORONTO-DOMINION BANK  
Applicant

-and- 2026227 ONTARIO INC.  
Respondents

Court File No. CV-11-9336-00-CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**ORDER**

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Limited

THE TORONTO-DOMINION BANK  
Applicant

-and- 2026227 ONTARIO INC.  
Respondent

*Apr 4/12*  
Court File No. CV-11-9336-00-CL

*Apr 4/12*

*I have taken under reserve the issue of the method by which one determines the claims to the funds in court.*

*In the meantime, there is no objection to the approval now, let by BDO to it authorize, to it fees + disbursements, including legal fees, and to the payment of the funds in court to BDO for disbursements following the release of my Reasons and the expiry of my appeal period. I have reviewed the fees/disbursements and am satisfied that they are reasonable in the circumstances. Order to go in accordance with draft filed by BDO which I have signed.*

*[Signature]*  
D.M. O'NEILL

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

PROCEEDING COMMENCED AT TORONTO

**SECOND REPORT OF THE INTERPLEADED FUND**

**ADVISOR  
BDO CANADA LIMITED  
DATED MARCH 8, 2012**

**BDO CANADA LIMITED**  
Interpleaded Fund Advisor  
45 Vogell Road, Suite 300  
Richmond Hill, Ontario, L4B 3P6



THE TORONTO-DOMINION BANK

AND

2026227 ONTARIO INC.

Applicant

*Apr 9/12*

Respondent

*Apr 4/12*

*I am adjourning this motion. I would like counsel for affected parties to discuss the following over the course of the next week:*

- ① any terms and conditions that should attach to a payment in arrears*
- ② identification of the issues / claims which may be asserted to the CRA funds if paid in*
- ③ what legal work / steps will be required before an adjudication of Zitan's issues can be held.*
- ④ what other issues may be asserted in respect of the overpayment to CRA and what process will be used for the adjudication of that issue (if any);*

*Ms. Solby shall advise me by Friday, April 13/12, when counsel will be available in April for a brief case conference / telephone conference & discuss these issues.*

*DMR*  
*D.M. RICHMOND*

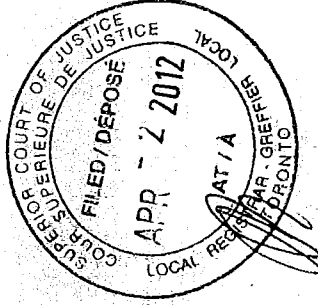
ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

Proceeding Commenced at Toronto

MOTION RECORD

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Lawyer for the Attorney General of Canada