

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

B E T W E E N:

ONTARIO SECURITIES COMMISSION

Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION

Respondent

**COMPENDIUM OF FEE AFFIDAVITS
Returnable September 30, 2020**

September 10, 2020

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Barristers and Solicitors
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Counsel for BDO Canada Limited (formerly
BDO Dunwoody Limited), in its capacity as
Receiver and Manager of Buckingham
Securities Corporation

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TAB A

Court File No: 01-CL-4192

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *SECURITIES ACT*,
R.S.O. 1990, C. s.5, As Amended

BETWEEN:

ONTARIO SECURITIES COMMISSION

Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION

Respondent

AFFIDAVIT OF UWE MANSKI

I, UWE MANSKI, of the Town of Stouffville, in the Regional Municipality of York, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a retired partner of BDO Canada LLP, and previously was the President of BDO Canada Limited, formerly known as BDO Dunwoody Limited (collectively "**BDO**") until 2009. I continue to work part-time with BDO as a retired partner Consultant, and as such have personal knowledge of the matters herein referred to.
2. By Order of the Honourable Madam Justice Swinton dated July 26, 2001 (the "**Appointment Order**"), BDO Dunwoody Limited was appointed Receiver and Manager (the "**Receiver**") of Buckingham Securities Corporation. The Receiver's accounts for the period from

the date of the Appointment Order until October 31, 2004 were approved by Order of the Honourable Mr. Justice Cameron, dated November 22, 2004.

3. Pursuant to the Appointment Order, the Receiver has provided services and incurred disbursements for the period commencing November 4, 2004 until July 31, 2020, which are more particularly described in the detailed time docket attached hereto and marked as **Exhibit "A"**.

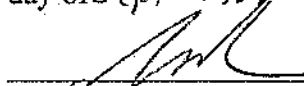
4. The detailed time docket attached as Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by the Receiver. Attached hereto and marked as **Exhibit "B"** is a summary of the partners and staff whose services are reflected in the detailed time docket in Exhibit "A", including the total fees and hours billed.

5. Additional time, estimated at \$6,000.00 plus HST, will be required to complete the administration of the receivership.

6. The Receiver requests that the Court approve its accounts for the period from November 4, 2004 to July 31, 2020 in the amount of \$341,740.80, plus GST/HST of \$30,475.24, for services performed to date, plus its estimate of \$6,000.00 to complete, plus HST of \$780.00, for an overall total of \$347,740.80, plus HST of \$31,255.24.

7. This affidavit is sworn in support of the Receiver's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other or improper purpose.

SWORN BEFORE ME at the)
City of Mississauga, this 1st)
day of September, 2020)


A Commissioner for Taking Affidavits


UWE MANSKI

EXHIBIT "A"

To the affidavit of

Uwe Manski

Sworn September 1, 2020

A handwritten signature in black ink, appearing to read "Vince", with a long horizontal line extending to the right.

**Vince Franco Siciliano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP and BDO
Canada Limited and their subsidiaries, associated
companies and affiliates.
Expires November 13, 2021.**



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BDO Canada Limited
 20 Wellington Street E, Suite 500
 Toronto ON M5E 1C5 Canada

**In the Matter of the Receivership of
 Buckingham Securities Corporation
 Of the City of Toronto, in the Province of Ontario
 Summary of Receiver's Time Charges
 From 1 November 2004 to 31 July 2020**

1) Time charges from 1 November 2004 to 31 December 2006, per attached	\$167,533.31	
Less: disbursements included on list	<u>-3,195.31</u>	164,338.00
2) Time charges from 1 January 2007 to 15 June 2009, per attached	\$34,781.50	
Less: disbursements included on list	<u>-1,053.00</u>	33,728.50
3) Time charges from 16 June 2009 to 27 July 2011	\$19,859.50	
Less: disbursements included on list	<u>-50.00</u>	19,809.50
4) Time charges from 12 March 2011 to 16 November 2011 (no duplication)		6,707.00
5) Time charges from 3 February 2011 to 26 October 2012 (no duplication)	\$7,623.60	
Less: disbursements included on list	<u>-71.40</u>	7,552.20
6) Time charges from 9 January 2012 to 10 December 2012		946.00
7) Time charges from 1 January 2013 to 18 September 2017		49,189.90
8) Time charges from 19 September 2017 to 31 December 2018	\$52,849.26	
Less: Disbursements included on list	<u>-322.06</u>	52,527.20
9) Time charges from 1 January 2019 to 31 July 2020		6,942.50
Grand Total:		<u><u>\$341,740.80</u></u>

WIP Detail for Invoice #10354925

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Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Oct-06-04	D'Sa, Apolonia	INSV-Receiverships	2.50	\$325.00	\$812.50	Review of Krishna Phillips file, attendance at court re objection to discharge.
	Nov-03-04	Chiasson, Bridget	INSV-Receiverships	0.40	\$90.00	\$36.00	Call to G. Cerrato, prepare cheque requisition to pay lawyer's fees
	Nov-04-04	Chiasson, Bridget	INSV-Receiverships	1.00	\$90.00	\$90.00	Finalize Uwe's affidavit information and retrieve material for G. Cerrato as required; telephone call to G. Cerrato re client calling.
	Nov-04-04	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Nov-04-04	Tumminieri, Joseph	INSV-Receiverships	0.20	\$140.00	\$28.00	cheques
	Nov-05-04	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Affidavit for Uwe
	Nov-08-04	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Discussion with G. Cerrato re claim and email/fax re same
	Nov-08-04	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review of R&D, and of calculations of dividend payable to customers.
	Nov-09-04	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review draft 17th report of the Receiver.
	Nov-10-04	Chiasson, Bridget	INSV-Receiverships	2.50	\$90.00	\$225.00	Prepare for mailing
	Nov-10-04	Tumminieri, Joseph	INSV-Receiverships	1.50	\$140.00	\$210.00	verify creditor addresses in iss; prepare for mail out
	Nov-10-04	Montesano, Tony	INSV-Receiverships	2.00	\$150.00	\$300.00	review creditor slips prepare for mailing.
	Nov-11-04	Tumminieri, Joseph	INSV-Receiverships	4.00	\$140.00	\$560.00	verify creditor addresses; prepare for mail out
	Nov-11-04	Diaz-Lee, Nigel	INSV-Receiverships	2.00	\$90.00	\$180.00	Preparing for mailing. Delivery
	Nov-11-04	Chiasson, Bridget	INSV-Receiverships	2.00	\$90.00	\$180.00	Prepare mailing list for L. Corne
	Nov-11-04	McCreath, Janice	INSV-Receiverships	4.00	\$110.00	\$440.00	enter creditors
	Nov-14-04	Tumminieri, Joseph	INSV-Receiverships	(3.50)	\$140.00	(\$490.00)	deposits - correction of description for November 16, 2004
	Nov-14-04	Tumminieri, Joseph	INSV-Receiverships	3.50	\$140.00	\$490.00	deposits; review & revise creditor statements for mailing as per u. manski - correction of description for November 16, 2004
	Nov-16-04	Tumminieri, Joseph	INSV-Receiverships	3.50	\$140.00	\$490.00	deposits
	Nov-16-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00	\$90.00	\$270.00	spreadsheet-input quotes.
	Nov-16-04	Chiasson, Bridget	INSV-Receiverships	1.00	\$90.00	\$90.00	Phone calls/preparing for mail out, photocopy binders, change of addresses re customers
	Nov-17-04	Chiasson, Bridget	INSV-Receiverships	4.00	\$90.00	\$360.00	Prepare for mailing
	Nov-17-04	Manski, Uwe	INSV-Receiverships	3.50	\$450.00	\$1,575.00	call from customer Greg Armstrong re alleged improper treatment of account of Ferguson, Acct. 2005, related email exchanges with him, and calls with Lisa Corne; calls with gary cerrato; review of customer acct stments and correction of amts shown for customers with nil balances as per Bloomberg report, but balances as per ISM report
	Nov-17-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00	\$90.00	\$270.00	spreadsheets-input stock quotes, re-check accounts.
	Nov-17-04	Tumminieri, Joseph	INSV-Receiverships	8.00	\$140.00	\$1,120.00	review & revise creditor statements for mailing as per u. manski
	Nov-17-04	Montesano, Tony	INSV-Receiverships	8.00	\$150.00	\$1,200.00	Review and revise creditor statements for mailing as per U. Manski.
	Nov-18-04	Montesano, Tony	INSV-Receiverships	4.50	\$150.00	\$675.00	Prepare spreadsheet of updating creditor claims for U. Manski.
	Nov-18-04	Tumminieri, Joseph	INSV-Receiverships	4.00	\$140.00	\$560.00	review & revise creditor statements for mailing as per u. manski
	Nov-18-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00	\$90.00	\$270.00	spreadsheets-input stock prices, recheck accounts.

WIP Detail for Invoice #10354925

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Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Nov-18-04	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	fielding customer calls re their account balances; discussions with U. Manski re findings and possible problems;
	Nov-18-04	Manski, Uwe	INSV-Receiverships	2.50 \	\$450.00	\$1,125.00	calls with David Armstrong, Lisa Corne; draft letter re amendments to schedules of customer balances owing.
	Nov-18-04	Fedson, September-Da	INSV-Admin	0.80 \	\$90.00	\$72.00	Scan court motion document for posting on website.
	Nov-18-04	Chiasson, Bridget	INSV-Receiverships	4.00 \	\$90.00	\$360.00	Prepare for mailing, calls to/from Gary re messages receiving in the office
	Nov-18-04	D'Sa, Apolonia	INSV-Receiverships	1.50 \	\$325.00	\$487.50	Scan Motion Record documents, arrange for posting on website, etc.
	Nov-19-04	Chiasson, Bridget	INSV-Receiverships	1.00 \	\$90.00	\$90.00	Prepare for mailing
	Nov-19-04	Manski, Uwe	INSV-Receiverships	5.00 \	\$450.00	\$2,250.00	review of customer balance calculations as at 6 July 2001; draft letter to customers to be sent out with the Court order implementing a claims bar process and payment of a \$2.5 million interim dividend; calls with Gary Cerrato and Lisa Corne, and with them to Colin Walker of Crosby & Co. for advice as to how to verify stock values of thinly traded shares at 6 July 2001.
	Nov-19-04	Cerrato, Gary	INSV-Receiverships	2.00 \	\$250.00	\$500.00	calls to Bloomberg to see if they would provide us with security pricing; discussions with U. Manski and L. Corne re security pricing issues and problems; discussions with U. Manski re same; verifying July 6 2001 share closing prices and compare to HSBC report; review of various customer accounts;
	Nov-19-04	Diaz-Lee, Nigel	INSV-Receiverships	4.00 \	\$90.00	\$360.00	recheck accounts, spreadsheet-input for stock prices.
	Nov-19-04	Tumminieri, Joseph	INSV-Receiverships	5.50 \	\$140.00	\$770.00	review & revise client statements
	Nov-19-04	Montesano, Tony	INSV-Receiverships	5.50 \	\$150.00	\$825.00	Revise and update all client statements, revise client statement spreadsheet.
	Nov-22-04	Montesano, Tony	INSV-Summaries	2.00 \	\$150.00	\$300.00	meeting with U. Manski and J. Tumminieri to discuss and verify final client credit amounts for selected clients.
	Nov-22-04	Tumminieri, Joseph	INSV-Receiverships	4.00 \	\$140.00	\$560.00	meeting with u. manski & T. Montesano re: verify final client credit amounts for various clients; photocopy & sort client statements
	Nov-22-04	Diaz-Lee, Nigel	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Assess creditors stock values.
	Nov-22-04	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	discussions with U. Manski re security pricing problems; reviewing pricing problems;
	Nov-22-04	Manski, Uwe	INSV-Receiverships	5.00 \	\$450.00	\$2,250.00	attendance at Court for approval of fees and payment of \$2.5 Million interim dividend - 2hrs; review of errors in listing of portfolio values at 6 July 2001, as prepared by HSBC Corporate Securities; calls with David Armstrong, Greg Armstrong, Lisa Corne; mtgs with BDO staff, calls with Gary Cerrato - 3hrs.
	Nov-23-04	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	calls and review of share value calculations at 6 July 2001; mygs with BDO staff and calls with Gary Cerrato - 1.5hrs; draft 18th report to Court to advise of problems encountered and request 30 day extension to time frame, so as to sort out the errors - 1.5hrs.

WIP Detail for Invoice #10354925

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Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Nov-23-04	Fedson, September-Da	INSV-Receiverships	2.40 \	\$90.00	\$216.00	Entering CUSIP #'s in EXCEL spreadsheet
	Nov-23-04	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	discussions with U. Manski re security pricing problems; call from Pierre at Stock Search International re proving us with security prices for Buckingham portfolio; discussions with T. Montessano re reconciliations between July 6 and July 11valuations;
	Nov-23-04	Tumminieri, Joseph	INSV-Receiverships	4.00 \	\$140.00	\$560.00	revise creditor list to include cusip numbers, verify stocks for various clients using bloomberg, ism & tsx listings
	Nov-23-04	Montesano, Tony	INSV-Receiverships	4.00 \	\$150.00	\$600.00	Revise creditor stock list to include CUSIP # , pull client statements verify stocks prices using Bloomberg, ISM and TSX stock prices.
	Nov-24-04	Montesano, Tony	INSV-Receiverships	5.50 \	\$150.00	\$825.00	Meeting with A. D'Sa and U. Manski to review and discuss client statements, discuss options and devise a system in order to better evaluate client stock prices. Pull certain client statements as requested for review and comparison with ISM and Bloomberg prices. Prepare and input share prices on spreadsheet as per U. Manski.
	Nov-24-04	Tumminieri, Joseph	INSV-Receiverships	5.00 \	\$140.00	\$700.00	meeting with u. manski & a d'sa to discuss client statements & devise solution to evalute client stock; pull client statements from d. armstrong porfolio; verify stock prices using ism, bloomberg & tsx listings
	Nov-24-04	Diaz-Lee, Nigel	INSV-Receiverships	2.50 \	\$90.00	\$225.00	Stock prices check spreadsheet.
	Nov-24-04	Cerrato, Gary	INSV-Receiverships	2.00 \	\$250.00	\$500.00	discussions with A. Dsa re security pricing issues; call to K. McElcheran re same; discussion with Michael Lem from Nesbit Burns re obtaining security pricing as of July 6 2001; discussions with U. Manski re same;
	Nov-24-04	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	mtg with Lisa Corne and Kevin McElcheran to review errors in valuation of customer accounts, utilizing the flawed HSBC generated list of values, and to determine process for rectification and extending time allowed for doing so.
	Nov-24-04	Chiasson, Bridget	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Report
	Nov-24-04	D'Sa, Apolonia	INSV-Receiverships	5.00 \	\$325.00	\$1,625.00	Several meetings with Montesano, Tumminieri, Diaz-Lee to understand the methods used in arriving at the values, meetings and telephone discussions with Manski and Cerrato re values, events to date, review our report to court, discussions with K. McElcheran re the discrepancies in the values, discussion with Dave Armstrong re discrepancies in values, copies of the 5 accounts, statements as per Buckingham and Bloomberg and fax same to him so that he can do value research.
	Nov-25-04	D'Sa, Apolonia	INSV-Receiverships	1.00 \	\$325.00	\$325.00	Values of shares calculations, etc. for court order to extend time for calculation of securities. Discussion with Sukhanti re formulas for calculating securities - meeting tomorrow.
	Nov-25-04	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Address changes
	Nov-25-04	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call from customer Stephen Simms, re his account balance - .5hrs; finalize report to Court - .5hrs.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Nov-25-04	Cerrato, Gary	INSV-Receiverships	0.90 \	\$250.00	\$225.00	attend to respond to customer calls re claims bar process; Court materials received and the quantum of creditors claims;
	Nov-25-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Check stock prices-spreadsheet.
	Nov-25-04	Tumminieri, Joseph	INSV-Receiverships	3.00 \	\$140.00	\$420.00	input stock prices from bear stems to bdo list of securities
	Nov-25-04	Montesano, Tony	INSV-Receiverships	6.00 \	\$150.00	\$900.00	Gather, organize and verify stock share prices from various brokers then input the information gathered onto a spreadsheet as per U. Manski.
	Nov-26-04	Montesano, Tony	INSV-Receiverships	5.00 \	\$150.00	\$750.00	Complete inputting stock price information on spreadsheet, meet with U. Manski, A. D'Sa and J. Tummuneri to review results. Input CUSip # on spreadsheet.
	Nov-26-04	Tumminieri, Joseph	INSV-Receiverships	2.00 \	\$140.00	\$280.00	meeting with u. manski & a d'sa to discuss results of stock prices for specific periods; review & analyze information recorded on securities spreadsheet; verify stock prices using tsx listings for jul 6 & june 30 2001
	Nov-26-04	Diaz-Lee, Nigel	INSV-Receiverships	4.00 \	\$90.00	\$360.00	Check stock prices and enter on spread sheet.
	Nov-26-04	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	discussions with U. Manski re hiring M. Lem to review security prices; call to M. Lem re same; review of security portfolio and forward same to M. Lem; returning customer calls;
	Nov-26-04	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	review of list of share values at 30 June 2001, 6 July 2001, and end July 2001, as prepared by BDO staff from records of Buckingham, latimer, Bear Stearns, and other brokers holding Buckingham customer stocks in this timeframe; call with gary cerrato and Michael lem to retain Lem to analyze and report on share values at 6 July 2001 particularly for thinky traded stocks; call from Lisa Come to advise that Justice farley has granted the requested extensions of time; draft letter to customers to explain problems encountered and the necessary time delay to re-calculate customer account balances.
	Nov-26-04	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	phoned/requested bank copy of bank statement, fax, bank rec
	Nov-26-04	D'Sa, Apolonia	INSV-Receiverships	1.00 \	\$325.00	\$325.00	Meeting with Sukhanti, Montesano and Tummuneri re setting up formulas etc to calculate individuals' securities portfolio. Reviewing statement prepared re Latimer and Bears Sterns values etc. Post copy of court order on website.
	Nov-27-04	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	clear emails re court orders, customer inquiries, etc.
	Nov-29-04	Chiasson, Bridget	INSV-Receiverships	1.40 \	\$90.00	\$126.00	Letters to customers/prepare for mailout/address changes
	Nov-29-04	Cerrato, Gary	INSV-Receiverships	0.70 \	\$250.00	\$175.00	respond to various customer calls re claims bar process and the quantum of thier claims;
	Nov-29-04	Montesano, Tony	INSV-Receiverships	3.00 \	\$150.00	\$450.00	Finish inputting CUSIP# on spreadsheet, do search of internet for missing stock prices, input new information on spreadsheet.
	Nov-29-04	Diaz-Lee, Nigel	INSV-Summaries	3.00 \	\$90.00	\$270.00	Spreadsheet-stock prices, recheck accounts.
	Nov-30-04	Diaz-Lee, Nigel	INSV-Summaries	2.00 \	\$90.00	\$180.00	Mailing

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Nov-30-04	Montesano, Tony	INSV-Receiverships	1.50	\$150.00	\$225.00	Discussion with U.Manski review results updates to spreadsheet, work with S. Gurupatham implement computerized client summary sheet
	Nov-30-04	Montesano, Tony	INSV-Receiverships	2.00	\$150.00	\$300.00	Mai out notices to creditors
	Nov-30-04	Tumminieri, Joseph	INSV-Receiverships	2.00	\$140.00	\$280.00	prepare to mail notice to creditors; search tsx for us amounts to include on creditor spreadsheets
	Nov-30-04	Chiasson, Bridget	INSV-Receiverships	2.80	\$90.00	\$252.00	Mailout to customers
	Nov-30-04	D'Sa, Apolonia	INSV-Receiverships	0.50	\$325.00	\$162.50	Post copy of Order on website.
	Nov-30-04	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	finalize letter to customers, and arrange mailing.
	Nov-30-04	McCreath, Janice	INSV-Receiverships	2.00	\$110.00	\$220.00	mail out to creditors
	Dec-01-04	D'Sa, Apolonia	INSV-Receiverships	0.50	\$325.00	\$162.50	Discussion with Wally Toews, Steven Guilder, Glen Sharpe re their accounts and proofs of claim, etc.
	Dec-01-04	Chiasson, Bridget	INSV-Receiverships	1.00	\$90.00	\$90.00	Buckingham mailout
	Dec-01-04	Tumminieri, Joseph	INSV-Receiverships	1.00	\$140.00	\$140.00	verify stock prices using tsx listings for jul 6 & june 30 2001for securities list
	Dec-01-04	Montesano, Tony	INSV-Receiverships	6.00	\$150.00	\$900.00	RE-INPUT CLIENT INFORMATION ON CLIENT SPREADSHEET.
	Dec-02-04	Montesano, Tony	INSV-Receiverships	6.00	\$150.00	\$900.00	RE-INPUT CLIENT INFORMATION ON CLIENT SPREADSHEET.
	Dec-02-04	Tumminieri, Joseph	INSV-Receiverships	3.00	\$140.00	\$420.00	verify stock prices using tsx listings for jul 6 & june 30 2001for securities list
	Dec-02-04	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Dec-03-04	D'Sa, Apolonia	INSV-Receiverships	0.40	\$325.00	\$130.00	Discussion with various creditors.
	Dec-03-04	Chiasson, Bridget	INSV-Receiverships	0.40	\$90.00	\$36.00	Calls/address changes
	Dec-03-04	Tumminieri, Joseph	INSV-Receiverships	2.00	\$140.00	\$280.00	verify stock prices using tsx listings for jul 6 & june 30 2001for securities list
	Dec-03-04	Diaz-Lee, Nigel	INSV-Summaries	2.00	\$90.00	\$180.00	Verify and copy creditors statements.
	Dec-03-04	Montesano, Tony	INSV-Receiverships	3.00	\$150.00	\$450.00	RE-INPUT CLIENT INFORMATION ON CLIENT SPREADSHEET.
	Dec-04-04	Chiasson, Bridget	INSV-Receiverships	0.50	\$90.00	\$45.00	Various calls to customers on Buckingham re address changes
	Dec-06-04	D'Sa, Apolonia	INSV-Receiverships	0.30	\$325.00	\$97.50	Discussion with various creditors to explain the claims process.
	Dec-06-04	Montesano, Tony	INSV-Receiverships	6.00	\$150.00	\$900.00	RE-INPUT CLIENT INFORMATION ON CLIENT SPREADSHEET.
	Dec-06-04	House(Insol), Toronto	Telephone & Fax-ON			\$7.50	Faxes for month of November 2004
	Dec-07-04	Montesano, Tony	INSV-Receiverships	4.00	\$150.00	\$600.00	Complete entering client information on spreadsheet.
	Dec-07-04	Tumminieri, Joseph	INSV-Receiverships	2.00	\$140.00	\$280.00	verify stock prices using tsx listings for jul 6 & june 30 2001for securities list
	Dec-07-04	Cerrato, Gary	INSV-Receiverships	2.50	\$250.00	\$625.00	reviewing client account information and status of recalculation of client accounts; return client calls;
	Dec-07-04	D'Sa, Apolonia	INSV-Receiverships	0.20	\$325.00	\$65.00	Discussion with Jim Meier re his account.
	Dec-07-04	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	calls from customers, and from david Armstrong; fax from Anthony Dupuch in bahamas for one of his clients.
	Dec-08-04	Lem, Matthew	INSV-Receiverships	0.30	\$350.00	\$105.00	Discussions with G. Cerrato, T. Montanso and Nesbitt Burns re forwarding CUSIP report for Nesbitt Burns;
	Dec-08-04	Chiasson, Bridget	INSV-Receiverships	0.50	\$90.00	\$45.00	Calls/change of addresses
	Dec-09-04	D'Sa, Apolonia	INSV-Receiverships	0.40	\$325.00	\$130.00	Telephone conversations with Michelle Gilbert, Larry Burke re the claims process
	Dec-10-04	Diaz-Lee, Nigel	INSV-Receiverships	2.00	\$90.00	\$180.00	Sort client files.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Dec-13-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Sort client files-spreadsheet.
	Dec-13-04	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	meeting with M. Lem and U. Manski to review security pricing issues and status of obtaining security prices as of July 6, 2001.
	Dec-13-04	Tumminieri, Joseph	INSV-Receiverships	2.00 \	\$140.00	\$280.00	sort creditor statements by name order
	Dec-13-04	Montesano, Tony	INSV-Receiverships	3.00 \	\$150.00	\$450.00	Sorting client statements
	Dec-13-04	Cerrato, Gary	Mileage-ON			\$25.59	travel to BMO Nesbit Burns
	Dec-13-04	Cerrato, Gary	Travel Other-ON			\$14.95	
	Dec-13-04	Manski, Uwe	Mileage-ON			\$41.50	home to BMO nesbitt Burns for mtg with Michael lem, to office, and home.
	Dec-13-04	D'Sa, Apolonia	INSV-Receiverships	0.60 \	\$325.00	\$195.00	Error-s/b 14 Dec 2004 - various telephone conversation with creditors.
	Dec-13-04	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Dec-13-04	Manski, Uwe	INSV-Receiverships	1.50 \	\$450.00	\$675.00	mtg with Michael lem of BMO Nesbitt Burns, together with gary cerrato, to review process of valuing stocks held by buckingham customers as at 6 July 2001.
	Dec-14-04	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	calls from customers.seeking clarification as to claims process.
	Dec-14-04	Dula, Lourdes	INSV-Receiverships	0.30 \	\$120.00	\$36.00	
	Dec-14-04	Montesano, Tony	INSV-Receiverships	3.50 \	\$150.00	\$525.00	Sort and verify client statements alphabetically,field creditor calls and inquiries.
	Dec-14-04	Tumminieri, Joseph	INSV-Receiverships	2.00 \	\$140.00	\$280.00	sort creditor statements by name order
	Dec-15-04	Tumminieri, Joseph	INSV-Receiverships	1.50 \	\$140.00	\$210.00	sort creditor statements by name order; phone inquires with creditors re: proof of claim
	Dec-15-04	Montesano, Tony	INSV-Receiverships	5.50 \	\$150.00	\$825.00	re-confirm and arrange client statements alphabetically, sort client spreadsheet review all client statements compare amount on statements against amount on spreadsheet.
	Dec-15-04	D'Sa, Apolonia	INSV-Receiverships	0.40 \	\$325.00	\$130.00	Telephone conversations with Larry Birk, Holey Hampton, Mark Mackenzie, heir of Jean McGarry (new address) re their claims and process.
	Dec-16-04	D'Sa, Apolonia	INSV-Receiverships	0.70 \	\$325.00	\$227.50	Revise the ad to be inserted in the newspaper. Discussion with Globe & Mail re insertion of the ad. Send to Globe & Mail.
	Dec-16-04	Chiasson, Bridget	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Letter to customers/prepare for mailing to customers
	Dec-16-04	Manski, Uwe	INSV-Receiverships	1.50 \	\$450.00	\$675.00	prepare letter to be sent to Customers with mail out of account balances at 6 July 2001.
	Dec-16-04	Montesano, Tony	INSV-Receiverships	6.00 \	\$150.00	\$900.00	Reviewing, sorting client information on spreadsheet.
	Dec-16-04	Diaz-Lee, Nigel	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Review creditors accounts-spreadsheets.
	Dec-17-04	Montesano, Tony	INSV-Receiverships	1.80 \	\$150.00	\$270.00	Inputing client information on client spreadsheet
	Dec-17-04	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	proof read letter to customers and finalize; review market value report obtained from Michael Lem of Capelas Investments.
	Dec-17-04	Chiasson, Bridget	INSV-Receiverships	0.50 \	\$90.00	\$45.00	Letter
	Dec-17-04	D'Sa, Apolonia	INSV-Receiverships	0.50 \	\$325.00	\$162.50	Discussion with Globe & Mail re the ad, cost, proof etc. discussion with creditors re process. Danny McGinnis who wanted to buy the Madison Systems and Arlington shares.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Dec-20-04	Chiasson, Bridget	INSV-Receiverships	4.00 \	\$90.00	\$360.00	Letter to customers and prepare envelopes for mailout to customers, call to/from Globe & Mail re ad for Wednesday
	Dec-20-04	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	line by line review of detailed listing of share values at 6.7.2001; review of various customers' letters of concern received in response to motion record listing of balances to ensure values are now realistic; arrange for finalization of lists.
	Dec-20-04	Montesano, Tony	INSV-Receiverships	6.00 \	\$150.00	\$900.00	Sorting, reviewing inputting additional clients and spreadsheet.
	Dec-20-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Review and confirm client statements.
	Dec-20-04	Tumminieri, Joseph	INSV-Receiverships	2.00 \	\$140.00	\$280.00	review & verify us stock prices on securities spreadsheet for t. montesano; phone inquiries with creditors re: proof of claim
	Dec-21-04	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Review accounts-spreadsheets.
	Dec-21-04	Cerrato, Gary	INSV-Receiverships	2.50 \	\$250.00	\$625.00	reviewing client net equity calculations; discussions with T. Montessano re updating client accounts where clients have paid there balances; researching the Internet to obtain fund pricing as at July 6, 2001; attend to client calls;
	Dec-21-04	Montesano, Tony	INSV-Receiverships	6.00 \	\$150.00	\$900.00	sorting, reviewing inputting client statements, inputting additional clients and spreadsheet
	Dec-21-04	Tumminieri, Joseph	INSV-Summaries	3.50 \	\$140.00	\$490.00	review & sort new creditor statements for mailing
	Dec-21-04	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	mtg with Bill Woloshyn to provide background info and current process of valuation of customers' share portfolios, to assist in his role as Claims Officer - 1hr. further review and finalize lists of share values, emails, calls - 2hrs.
	Dec-21-04	Chiasson, Bridget	INSV-Receiverships	1.00 \	\$90.00	\$90.00	Prepare for mailout
	Dec-21-04	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Dec-22-04	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Dec-22-04	Chiasson, Bridget	INSV-Receiverships	5.00 \	\$90.00	\$450.00	Mailout to customers
	Dec-22-04	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	supervise mailout to customers of their account statements and portfolio valuations at 6 July 2001.
	Dec-22-04	McCreath, Janice	INSV-Receiverships	4.00 \	\$110.00	\$440.00	notice to creditors
	Dec-22-04	Diaz-Lee, Nigel	INSV-Admin	5.00 \	\$90.00	\$450.00	Review client statements. Prepare & mail statements.
	Dec-22-04	Montesano, Tony	INSV-Receiverships	6.00 \	\$150.00	\$900.00	Review, confirm and update clients statements, mailing of notices to clients.
	Dec-22-04	Tumminieri, Joseph	INSV-Receiverships	6.50 \	\$140.00	\$910.00	mail out noitces & client statements to clients
	Dec-23-04	Montesano, Tony	INSV-Receiverships	1.00 \	\$150.00	\$150.00	Mailed out client statements.
	Dec-23-04	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call from customer.
	Dec-23-04	Chiasson, Bridget	INSV-Receiverships	1.50 \	\$90.00	\$135.00	Finalize mailout, putting material on website
	Dec-29-04	Chiasson, Bridget	INSV-Receiverships	0.50 \	\$90.00	\$45.00	Filing
	Dec-30-04	Montesano, Tony	INSV-Receiverships	5.00 \	\$150.00	\$750.00	Sort and bind client statements alphabetically.
	Dec-30-04	Diaz-Lee, Nigel	INSV-Receiverships	5.00 \	\$90.00	\$450.00	Sorting and alphabetising client statements.
	Jan-03-05	House(Insol), Toronto	Postage & Couri-ON			\$2,618.70	Mailing to customers on December 1, 2004 and on December 22, 2004

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jan-04-05	Cerrato, Gary	INSV-Receiverships	1.00	\$250.00	\$250.00	attend to respond to various customer inquiries re their respective net equity position calculations;
	Jan-05-05	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	Jan-06-05	Chiasson, Bridget	INSV-Receiverships	0.50	\$90.00	\$45.00	Filing
	Jan-06-05	Cerrato, Gary	INSV-Receiverships	2.50	\$250.00	\$625.00	attend to creditor calls from L. Kelly, F. Camarra, J. Creighton, F. Oriente; attend call from L. Corne re claim against auditors and various issues re the records;
	Jan-07-05	Montesano, Tony	INSV-Receiverships	0.50	\$150.00	\$75.00	Review spreadsheet with G. Cerrato, discuss client statement with Frank Pimental.
	Jan-10-05	Cerrato, Gary	INSV-Receiverships	1.50	\$250.00	\$375.00	attend to return various customer calls re thier calculated equity positions;
	Jan-10-05	Tumminieri, Joseph	INSV-Receiverships	0.50	\$140.00	\$70.00	phone inquires with creditors re: proof of claims
	Jan-10-05	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	chqs
	Jan-10-05	D'Sa, Apolonia	INSV-Receiverships	0.30	\$325.00	\$97.50	Telephone discussion with StevenYoung, re monies to be paid
	Jan-11-05	Chiasson, Bridget	INSV-Receiverships	0.40	\$90.00	\$36.00	Address changes to customers
	Jan-11-05	Manski, Uwe	INSV-Receiverships	1.50	\$450.00	\$675.00	calls from customers Karpiak, Solmon, Gerry feldman, inquiring into process of payment of interim dividend; email exchanges with Anthony Dupuch of nassau, and with david Armstrong re account balances; update from Gary cerrato as to status of proofs of claims, and call with Lisa Corne.
	Jan-11-05	Tumminieri, Joseph	INSV-Receiverships	0.50	\$140.00	\$70.00	phone inquires with creditors re: proof of claims
	Jan-11-05	Montesano, Tony	INSV-Receiverships	0.60	\$150.00	\$90.00	Field clients inquiries.
	Jan-12-05	Montesano, Tony	INSV-Receiverships	0.30	\$150.00	\$45.00	Fax copy of (Mullet Investments)client statements to Gerry Feldman and Ms. Reid
	Jan-12-05	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	calls and emails re issues of Gerry Feldman and David Armstrong, and clients they represent.
	Jan-12-05	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Address changes
	Jan-12-05	D'Sa, Apolonia	INSV-Receiverships	0.20	\$325.00	\$65.00	Cliford Agard - fax him a copy of his staterment.
	Jan-13-05	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Client calls re address changes
	Jan-13-05	Tumminieri, Joseph	INSV-Receiverships	0.50	\$140.00	\$70.00	phone inquires with creditors re: proof of claims
	Jan-13-05	Diaz-Lee, Nigel	INSV-Receiverships	0.50	\$90.00	\$45.00	creditors queries.
	Jan-14-05	Tumminieri, Joseph	INSV-Receiverships	0.50	\$140.00	\$70.00	phone inquires with creditors re: proof of claims
	Jan-14-05	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Calls from customers re change of address
	Jan-14-05	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	call from lawyer for objecting customer Lina Fedko; review of related records.
	Jan-17-05	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	inquiry calls from customer Cecilia Lee, and others.
	Jan-17-05	Cerrato, Gary	INSV-Receiverships	1.50	\$250.00	\$375.00	review of correspondence and filing of same; respond to creditor calls;

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jan-18-05	Cerrato, Gary	INSV-Receiverships	5.50 \	\$250.00	\$1,375.00	reviewing list of buckingham records; reviewing various Buckingham reports re segregation and capital calculations; reviewing broker files and files re auditors working papers and Form 9 reports; meeting with N. Diaz-Lee re obtaing and sending further records to L. Come to support the case agains the auditors of buckingham; review of correspondence re same; meeting with M. Morgan re proofs of claim received to date and discussions re handling the claims; field customer calls;
	Jan-18-05	Diaz-Lee, Nigel	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Work with Gary on files.
	Jan-18-05	Morgan, Mark	INSV-Receiverships	4.50 \	\$225.00	\$1,012.50	Reviewing, evaluating and summarizing claims filed regarding net equity positions of customers
	Jan-18-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review of proofs of claim received, with mark Morgan.
	Jan-18-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Jan-19-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	further review of Buckingham objection, and results of Mark Morgan's calls to customers to clarify objections
	Jan-19-05	Morgan, Mark	INSV-Receiverships	0.75 \	\$225.00	\$168.75	calls to and from equity holders regarding filed claims and whether or not they still had a dispute after the revised figures were sent and once the RRSP issues were explained
	Jan-19-05	Diaz-Lee, Nigel	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Prepare files for Blake, Cassels & Graydon.
	Jan-20-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$140.00	\$28.00	phone inquiries re: proof of claims
	Jan-20-05	Morgan, Mark	INSV-Receiverships	1.00 \	\$225.00	\$225.00	follow up calls to and from customers verifying status of financial summary accuracy and satisfaction
	Jan-21-05	Morgan, Mark	INSV-Receiverships	1.25 \	\$225.00	\$281.25	follow up and review of claims filed drafting disallownace letter finalising acceptance and rejection status listing
	Jan-21-05	Manski, Uwe	INSV-Admin	1.50 \	\$450.00	\$675.00	further review with Mark Morgan of proofs of claim; call to Bill Woloshyn to advise of a few claims which will likely need his involvement; draft Notice of Disallowance.
	Jan-21-05	Chiasson, Bridget	INSV-Receiverships	0.40 \	\$90.00	\$36.00	Letter
	Jan-24-05	McCreath, Janice	INSV-Receiverships	0.80 \	\$110.00	\$88.00	disallowance notice, dispute notice
	Jan-24-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	draft Dispute Notice, and send drafts of both the Notice of Disallowance of Claim, and Dispute Notice to Lisa Come for comment.
	Jan-24-05	Morgan, Mark	INSV-Receiverships	0.20 \	\$225.00	\$45.00	phone conversations with claimants
	Jan-25-05	Tumminieri, Joseph	INSV-Receiverships	0.50 \	\$140.00	\$70.00	phone inquiries with creditors re: proof of claim
	Jan-26-05	Tumminieri, Joseph	INSV-Receiverships	0.40 \	\$140.00	\$56.00	phone inquiries with creditors re: proof of claim
	Jan-27-05	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	prepare disallowance letters
	Jan-27-05	Chiasson, Bridget	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Letters of Disallowances
	Jan-28-05	Chiasson, Bridget	INSV-Receiverships	2.00 \	\$90.00	\$180.00	Letters/Affidavid of Mailing
	Jan-28-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	finalize and send disallowance letters.
	Jan-28-05	Cerrato, Gary	INSV-Receiverships	0.60 \	\$250.00	\$150.00	dealing with customer calls re net equity positions and status of interim dividend payment;
	Feb-02-05	Cerrato, Gary	INSV-Receiverships	0.80 \	\$250.00	\$200.00	review of affidavit of records; call to L. Come re same; get affidavit sworn by commissioner at government office;

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Feb-03-05	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	dealing with affidavit of documents re claim against the auditors; returning various creditor calls re distributions;
	Feb-03-05	D'Sa, Apolonia	INSV-Receiverships	0.40 \	\$325.00	\$130.00	Discussion with Don re purchase of various shares. Discussion with Manski - shares already sold.
	Feb-04-05	House(Insol), Toronto	Postage & Couri-ON			\$47.35 X	Courier to Blake Cassels on January 19/05
	Feb-05-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	arrangements for mtg with Lisa Come, Dave Armstrong and Gerry Feldman
	Feb-07-05	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	review of two Notices of Dispute received; call from Bill Woloshyn re notice received by him from DDH; file Notices of Disallowances sent, together with Proofs of claim - 1.5hrs; mtg at Blakes with Lisa Come, Dave Armstrong and Jerry Feldman, to discuss status of Miller Bernstein lawsuit and next steps - 1.5hrs.
	Feb-08-05	Manski, Uwe	INSV-Receiverships	2.50 \	\$450.00	\$1,125.00	email exchanges with Bill Woloshyn re Dispute Notices received; call with George Seidel of DDH to explain valuation and obtain withdrawal of dispute notice; call with Lisa Come re inquiry received by her from a customer; review of claim of Neurasa Ltd. and draft letter to claimant submitting late proof of claim.
	Feb-08-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Courier/filing
	Feb-08-05	Montesano, Tony	INSV-Receiverships	1.60 \	\$150.00	\$240.00	Prepare Dividend Payment schedule
	Feb-09-05	Montesano, Tony	INSV-Summaries	2.00 \	\$150.00	\$300.00	Finalize Client Dividend Sheet
	Feb-09-05	Tumminieri, Joseph	INSV-Receiverships	0.50 \	\$140.00	\$70.00	discussions with U. Manski re: file of Melvin Lesley & dispute of proof of claim
	Feb-09-05	Chiasson, Bridget	INSV-Receiverships	1.00 \	\$90.00	\$90.00	Letter to customer
	Feb-09-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call with late claimant Mel Lesley, letter to him, after detailed review of his file.
	Feb-10-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	arrange for payment of \$2.5 Million dividend to 705 customers; email to Lisa Come and Bill Woloshyn to so advise.
	Feb-10-05	Chiasson, Bridget	INSV-Receiverships	0.40 \	\$90.00	\$36.00	Finalize letter/faxes
	Feb-11-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Feb-11-05	Chow, Mark	INSV-Receiverships	1.00 \	\$450.00	\$450.00	Dw Bill Woloshyn re: Mackenzie claim and related issues; dw GC re: same; call to Lisa Come to discuss time periods;
	Feb-11-05	Cerrato, Gary	INSV-Receiverships	1.10 \	\$250.00	\$275.00	review of correspondence and filing; return creditor calls;
	Feb-14-05	Cerrato, Gary	INSV-Other	0.90 \	\$250.00	\$225.00	return creditor calls;
	Feb-15-05	Tumminieri, Joseph	INSV-Receiverships	0.50 \	\$140.00	\$70.00	phone inquires with creditors re: client statements, future dividends
	Feb-21-05	House(Insol), Toronto	Postage & Couri-ON			\$25.00 X	Courier to Blake Cassels on Feb 8/05
	Feb-22-05	Montesano, Tony	INSV-Receiverships	1.00 \	\$150.00	\$150.00	Discussion with E. Manski regarding issuing interim dividend payments, contacted S. Sivikukaran CRA regarding requirement to pay on two clients. Discussion with L. Dula and A. D'Sa regarding processing dividend payments.
	Feb-22-05	Chow, Mark	INSV-Receiverships	0.30 \	\$450.00	\$135.00	Update discussion with U. Manski re Mackenzie notice of dispute and related issues.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Feb-22-05	Manski, Uwe	INSV-Receiverships	1.50 \	\$450.00	\$675.00	review of Dispute Notice from Brian MacKenzie; call with Gary Cerrato re settlement of same; call to Bill Woloshyn; arrange to issue dividend cheques; review of garnishment notices from CRA re customers Stephen Dymont and Peter Purcell.
	Feb-22-05	Dula, Lourdes	INSV-Receiverships	0.60 \	\$120.00	\$72.00	
	Feb-23-05	Dula, Lourdes	INSV-Receiverships	6.90 \	\$120.00	\$828.00	div chqs
	Feb-23-05	Manski, Uwe	INSV-Receiverships	1.50 \	\$450.00	\$675.00	draft covering letter for dividend payments inquiries from customer as to payment of dividend; sign dividend cheques.
	Feb-23-05	Montesano, Tony	INSV-Receiverships	1.30 \	\$150.00	\$195.00	sorted through returned mail, updated client addresses.
	Feb-23-05	Diaz-Lee, Nigel	INSV-Summaries	1.00 \	\$90.00	\$90.00	
	Feb-23-05	Tumminieri, Joseph	INSV-Receiverships	1.50 \	\$140.00	\$210.00	sort through returned mail, update client addresses
	Feb-24-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	sign cheques for dividends to customers.
	Feb-24-05	Dula, Lourdes	INSV-Receiverships	6.30 \	\$120.00	\$756.00	div
	Feb-24-05	Lem, Matthew	INSV-Receiverships	1.40 \	\$350.00	\$490.00	Review and sign distribution cheques;
	Feb-24-05	Chiasson, Bridget	INSV-Receiverships	2.50 \	\$90.00	\$225.00	Letter to customers, merge letter to all customers, prepare for mailout of cheques,
	Feb-25-05	Dula, Lourdes	INSV-Receiverships	7.00 \	\$120.00	\$840.00	
	Feb-25-05	Manski, Uwe	INSV-Receiverships	1.50 \	\$450.00	\$675.00	review status of returned mail customers, including David Michael LLC; sign final group of cheques, finalize letter to customers to accompany cheques; call from Lisa Come re \$10 million insurance coverage of Miller Bernstein.
	Feb-25-05	Montesano, Tony	INSV-Summaries	0.50 \	\$150.00	\$75.00	Discussion with U. Manski preform search for missing client addresses, do internet search, pull client files.
	Feb-28-05	Tumminieri, Joseph	INSV-Summaries	3.00 \	\$140.00	\$420.00	mail out dividend cheques to creditors
	Feb-28-05	Montesano, Tony	INSV-Receiverships	2.50 \	\$150.00	\$375.00	Discussion with E. Manski regarding the claim of David Michael, asked to investigate certain stock he held, preformed internet search the contacted Michael Lem BMO-Nesbitt to discuss the price of Hart Industries Inc. Michael advised that he would require more time to investigate. Advised Uwe of our conversation and Uwe advised that we give Michael more time to investigate. Prepared mailing of dividend cheques
	Feb-28-05	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Mailing.
	Feb-28-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	review of account and stock holding of David Michael LLC, in view of unusually large calculated dividend to this party who's file is missing, and who's mailing address is unknown. review of other returned mail customers to ensure legitimacy, and to review portfolio for reasonability.
	Feb-28-05	Bebek Svorinic, Ksenija	INSV-Receiverships	1.50 \	\$90.00	\$135.00	Helped with mailing of letters and dividend cheques.
	Feb-28-05	Chiasson, Bridget	INSV-Receiverships	5.00 \	\$90.00	\$450.00	Prepare mailout of money to customers
	Mar-01-05	Chiasson, Bridget	INSV-Receiverships	1.00 \	\$90.00	\$90.00	Find addresses to certain letters for customers
	Mar-01-05	Bebek Svorinic, Ksenija	INSV-Receiverships	0.10 \	\$90.00	\$9.00	Talked to G. Cerrato regarding the Interim Report.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Mar-01-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review of further issues re account of Michael Davis LLC, and brief Kevin mcElcheran re errors made in calculating account balance, due to stock split about July 3, 2001.
	Mar-01-05	Tumminieri, Joseph	INSV-Receiverships	0.50 \	\$140.00	\$70.00	cheques
	Mar-02-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	inquiries from customers re dividend cheques sent to them.
	Mar-02-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Sending more letters with new addresses
	Mar-03-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	finalize review of account of Michael Davis LLC.
	Mar-03-05	Diaz-Lee, Nigel	INSV-Receiverships	3.00 \	\$90.00	\$270.00	Review and research client statements.
	Mar-03-05	Montesano, Tony	INSV-Receiverships	0.50 \	\$150.00	\$75.00	Discussion with Uwe Manski, review claim statement for David Michael, review and compare certain client statements, contact Michael Lem to discuss request to investigate stock price for Hart Industries.
	Mar-04-05	House(Insol), Toronto	Postage & Couri-ON			\$335.30	X Mailing interim dividend to customers of Buckingham
	Mar-04-05	House(Insol), Toronto	Telephone & Fax-ON			\$3.00	X Faxes for month of Feb/05
	Mar-04-05	Bebek Svorinic, Ksenija	INSV-Receiverships	0.20 \	\$90.00	\$18.00	TD bank called to verify the cheque issued on February 23.
	Mar-07-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	calls from customers re dividend cheques received; email exchange with Bill Woloshyn re status of macKenzie Notice of Dispute; call to Gary cerrato re same.
	Mar-08-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$140.00	\$28.00	cheques
	Mar-09-05	Cerrato, Gary	INSV-Receiverships	0.80 \	\$250.00	\$200.00	review of correspondence received; filing; cheque requisition to Blakes for fees;
	Mar-10-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$140.00	\$28.00	cheques
	Mar-11-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Address changes
	Mar-14-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$140.00	\$28.00	cheques
	Mar-15-05	Chiasson, Bridget	INSV-Receiverships	0.20 \	\$90.00	\$18.00	Filing
	Mar-15-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call with Gary Cerrato, and help draft email to Bryan MacKenzie to confirm his withdrawal of his Notice of Dispute.
	Mar-15-05	Cerrato, Gary	INSV-Other	0.60 \	\$250.00	\$150.00	draft agreement re B. Mackenzie; discussions with U. Manski re same; call to T. Montesano re reissuing Mr. Thompson cheque to Mrs. Thompson;
	Mar-18-05	Cerrato, Gary	INSV-Receiverships	1.00 \	\$250.00	\$250.00	call to Mr. Mackenzie re to follow up on signed settlement letter; review of correspondence received; review of bonds registered in the name of a client of BSC and discussions with U. Manski re same;
	Mar-21-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review report of Michael lem re holdings of Michael David LLC, and arrange to recalculate account for dividend purposes.
	Mar-21-05	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	
	Mar-23-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	finalized withdrawal of dispute notice of Bryan Mackenzie, and so advised Bill Woloshyn.
	Mar-30-05	Bebek Svorinic, Ksenija	INSV-Receiverships	1.50 \	\$90.00	\$135.00	Worked on the Interim Report and the R & D. Spoke with G. Cerrato regarding this file.
	Mar-30-05	Dula, Lourdes	INSV-Receiverships	0.50 \	\$120.00	\$60.00	chqs, bank rec

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Mar-30-05	Cerrato, Gary	INSV-Receiverships	0.80 \	\$250.00	\$200.00	reviewing R&D prepared by K. Svornic; Review of David Michael LLC file to determine trustee of the Trust; call to former office of BonnieJean Tippets to locate her; call to Richard Clayton to discuss issues related to the trust the distribution of funds to the trust; cheque requisitions;
	Mar-31-05	Cerrato, Gary	INSV-Receiverships	1.50 \	\$250.00	\$375.00	call from L. Corne to discuss possible settlement discussions with Miller Bernstein insurers and discussions re calculations necessary to determine bargaining positions; discussions with U. Manski re same; draft S. 246 report;
	Mar-31-05	Aykroyd, Peter	INSV-Receiverships	0.20 \	\$450.00	\$90.00	Review and approve legal a/c of Blakes and sign cheque - payment.
	Mar-31-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call and emails from Lisa Corne re revival of class action against auditors, from david armstrong re one of his clients who has not received a dividend cheque although sent by us; and call with gary cerrato to obtain update re claim of DavidMmichae LLC and his calls with the receiver of that entity.
	Apr-01-05	Dula, Lourdes	INSV-Receiverships	0.90 \	\$120.00	\$108.00	chqs, phoned bank to confirm if a chq went though
	Apr-04-05	Dula, Lourdes	INSV-Receiverships	0.60 \	\$120.00	\$72.00	chq, requested bank to trace & issue a stop pmnt to a chq
	Apr-04-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call from Lisa Corne re status of lawsuit with Miller bernstein, and delay of discoveries; call with Dave Armstrong re lost cheque to one of his clients; call from customer Mascarin to inquire into further payments.
	Apr-05-05	Dula, Lourdes	INSV-Receiverships	0.30 \	\$120.00	\$36.00	phoned (3x) td bank to get a confirmation for the stop pmnt issuance of a chq.
	Apr-06-05	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	
	Apr-06-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	inquiry from dave Armstrong re Dianne Jones; reviwed client account with TYony Montesano and advised Armstrong that account is NIL.
	Apr-08-05	D'Sa, Apolonia	INSV-Receiverships	0.30 \	\$325.00	\$97.50	Discussion with Sam Raposa at Bennett Jones, he is looking for the 17th Report of the IR, looked for the report in the files, not found - told him to contact Lisa Come.
	Apr-12-05	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	chq, opened new trust bank acct, dep
	Apr-12-05	Chiasson, Bridget	INSV-Receiverships	0.50 \	\$90.00	\$45.00	Various letters
	Apr-12-05	Bebek Svorinic, Ksenija	INSV-Receiverships	0.20 \	\$90.00	\$18.00	Spoke to G. Cerrato and B. Chiasson regarding the interim report.
	Apr-18-05	Dula, Lourdes	INSV-Receiverships	3.70 \	\$120.00	\$444.00	bank rec
	Apr-19-05	Dula, Lourdes	INSV-Receiverships	4.00 \	\$120.00	\$480.00	bank rec
	Apr-19-05	Chiasson, Bridget	INSV-Receiverships	0.20 \	\$90.00	\$18.00	Create interim billing/cheque requisition for fees
	Apr-20-05	Dula, Lourdes	INSV-Receiverships	1.00 \	\$120.00	\$120.00	bank rec, chq
	Apr-26-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	May-04-05	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	
	May-05-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	May-10-05	Cerrato, Gary	INSV-Receiverships	1.70 \	\$250.00	\$425.00	call from B. Cole from the OSC to discuss possible claims on the Ontario Contingency Fund; review of correspondence received; field creditor calls re when further monies will be released; updating files;

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	May-12-05	Dula, Lourdes	INSV-Receiverships	0.60 \	\$120.00	\$72.00	bank rec
	May-16-05	House(Insol), Toronto	Postage & Couri-ON			\$25.00	Courier to Blake Cassels on May 4/05
	May-16-05	Montesano, Tony	INSV-Receiverships	0.20 \	\$150.00	\$30.00	Discussion with Omah Persad, investor and creditor. Review information received discussed client statement. Advised her to forward any additional information, we would put it on file.
	May-18-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	update emails from Lisa Corne re Miller Bernstein action, and re OSC disciplinary action vs Buckingham and others, and respond thereto.
	May-26-05	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	review of OSC disciplinary settlements with frydrych, Miller bernstein, and Buckingham, and review of Lisa Corne's recommendations in relation thereto.
	May-27-05	Cerrato, Gary	INSV-Receiverships	0.50 \	\$250.00	\$125.00	review of correspondence received from L. Corne re David Micahel Irrevocable trust; conversation with L. Corne re action against the auditors;
	May-30-05	D'Sa, Apolonia	INSV-Receiverships	0.40 \	\$325.00	\$130.00	Telephone discussion with Stephen Dymont who claimed he had submitted a claim on behalf of his client Brian Sharp. Review file. It appears that CRA had sent us a Requirement to Pay - their documentation indicated "Brian Sharp Sometimes known as Stephen Dymont". He claims that they are 2 different people. Fax copy of Requirment to him. Nancy Gennero claims she did not receive cheque from us. T. Montesano to followup on this.
	May-31-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Creditor call re dividend; spoke to T. Montesano re same and return creditor call to get new address to resend the dividend cheque.
	Jun-03-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Jun-06-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Jun-06-05	Chiasson, Bridget	INSV-Receiverships	1.00 \	\$90.00	\$90.00	Letter
	Jun-06-05	Manski, Uwe	INSV-Receiverships	5.50 \	\$450.00	\$2,475.00	ar5rangements with Lisa Corne for attendace before OSC re disciplinary proceeding against Buckingham; review draft settlement agreement as presented by OSC; prepare letter report to OSC as to Receiver's activities since Court Orders of November 2004.
	Jun-06-05	Cerrato, Gary	INSV-Receiverships	2.50 \	\$250.00	\$625.00	discussions with U. Manski re Form 9 report and segregation and captial calculations incorporated in the form; discussions re Michael LLC account; review of correspondence received; filing;
	Jun-07-05	Manski, Uwe	INSV-Receiverships	2.50 \	\$450.00	\$1,125.00	mtg with Lisa Corne, and attendance before OSC disciplinary Tribunal, to revoke Buckingham's broker's licence - 1.5hrs; mtg with Lisa Corne to review status of Miller Bernstein proceedings - 1hr.
	Jun-13-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Jun-14-05	Manski, Uwe	INSV-Receiverships		\$450.00		of email received from Lisa Corne re lawsuit, and review of email of Bennett Jones, lawyers for Miller Bernstein, trying to get class action dismissed.
	Jun-15-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Jun-16-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Jun-20-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jun-22-05	Aykroyd, Peter	INSV-Receiverships	0.20	\$450.00	\$90.00	Review disb , legal account and sign cheque payment.
	Jun-29-05	Cerrato, Gary	INSV-Agen-Other	2.00	\$250.00	\$500.00	updating files; orgaining and filing correspondence;
	Jul-04-05	Cerrato, Gary	INSV-Receiverships	0.30	\$250.00	\$75.00	call to L. Come re update on status of action against the auditors; discussions re Bromberg's discharge hearing and having her object;
	Jul-05-05	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	call from hershel Solomon, custome of Buckingham, wanting to claim from Contingency Fund; reviewed file and forwarded to him the information requested re Contingency Fund.
	Jul-05-05	D'Sa, Apolonia	INSV-Receiverships	0.30	\$325.00	\$97.50	Fax various documentation to Lisa Come re David Bromley discharge.
	Jul-05-05	Chiasson, Bridget	INSV-Receiverships	0.30	\$90.00	\$27.00	Letter
	Jul-07-05	Manski, Uwe	INSV-Receiverships	0.20	\$450.00	\$90.00	inquiry from customer Nottinghill Investments.
	Jul-18-05	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jul-19-05	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jul-19-05	Montesano, Tony	INSV-Receiverships	0.20	\$150.00	\$30.00	Prepare interim dividend payment Michael David LLC, discuss with G. Cerrato.
	Jul-25-05	Montesano, Tony	INSV-Receiverships	0.20	\$150.00	\$30.00	Discussion with F. Pimental and G. Cerrato regarding dealing with CRA request.
	Aug-04-05	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review of WIP, and close out taxed WIP to 31.10.2004.
	Aug-08-05	Montesano, Tony	INSV-Receiverships	0.50	\$150.00	\$75.00	Discussion with G. Cerrato regarding dividend payment for David Michael, spoke with Sarah Schwartz
	Aug-11-05	Montesano, Tony	INSV-Receiverships	0.50	\$150.00	\$75.00	Discussion with G. Cerrato review interim dividend payment schedule.
	Aug-12-05	Cerrato, Gary	INSV-Other	3.00	\$250.00	\$750.00	discussions with L. Come re contingency fund exposure calculation; attend to prepare contingency fund exposure calculation;
	Aug-17-05	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	
	Aug-18-05	Cerrato, Gary	INSV-Receiverships	0.80	\$250.00	\$200.00	call from CRA re buckingham situation and losses being claimed by buckingham customer;
	Aug-25-05	Cerrato, Gary	INSV-Other	2.50	\$250.00	\$625.00	reviewing correspondence; updating files; filing;
	Aug-26-05	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Sep-01-05	Chiasson, Bridget	INSV-Receiverships	0.50	\$90.00	\$45.00	Letter
	Sep-01-05	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	inquiry from David Rotenberg and draft direction for his execution, to allow his wife to receive any further distributions on this file in the event he is deceased or disabled at that time (he's already 87 years old).
	Sep-09-05	Chiasson, Bridget	INSV-Receiverships	0.20	\$90.00	\$18.00	Filing
	Sep-09-05	Dula, Lourdes	INSV-Receiverships	0.80	\$120.00	\$96.00	journal entry to cancel var stale dated div chqs returned by mail,
	Sep-13-05	Montesano, Tony	INSV-Receiverships	0.30	\$150.00	\$45.00	Received call from Dominic Marciano, requested a copy of all documentation sent with dividend ppayment. E-mailed him a copy.
	Sep-16-05	Montesano, Tony	INSV-Receiverships	0.20	\$150.00	\$30.00	Discussion with L. Dula regarding the stale dated dividend cheques, request to have all stale dated cheques cancelled.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Sep-16-05	Dula, Lourdes	INSV-Receiverships	2.50 \	\$120.00	\$300.00	bank rec, reversed var staledated interim dividend chqs
	Sep-20-05	Dula, Lourdes	INSV-Receiverships	0.30 \	\$120.00	\$36.00	
	Sep-20-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$90.00	\$27.00	Letter
	Sep-23-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call with Lisa Corne re heath Whitely's counter offer re settlement with Bear Stearns. We offered \$20k, he wants \$80K; agreed to counter with final offer of \$50k, so as to avoid cost of litigation. and agreed to coun
	Sep-23-05	Montesano, Tony	INSV-Receiverships	0.35 \	\$150.00	\$52.50	Discussion with Nancy Gennaro (creditor) answer questions and inquiries, update mailing address in ISS, re-issue interim dividend.
	Sep-29-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Oct-03-05	Montesano, Tony	INSV-Receiverships	0.50 \	\$150.00	\$75.00	Prepare interim dividend payment for Dominic Marciano.
	Oct-04-05	Tumminieri, Joseph	INSV-Summaries	0.20 \	\$150.00	\$30.00	review gst correspondence
	Oct-04-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Oct-17-05	Dula, Lourdes	INSV-Receiverships	0.40 \	\$120.00	\$48.00	bank rec, posted cashed staledated div chq (which was cancelled in Sept/05), recorded bank entries to reconcile.
	Oct-17-05	Cerrato, Gary	INSV-Receiverships	2.50 \	\$300.00	\$750.00	attend to correspondence received; updating files; filing; discussion with creditor re contingency fund; call to CIBC Mellon Trust re same;
	Oct-18-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$150.00	\$30.00	review gst correspondence
	Oct-20-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$100.00	\$30.00	Filing
	Nov-04-05	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$150.00	\$30.00	review gst correspondence
	Nov-07-05	Cerrato, Gary	INSV-Receiverships	3.00 \	\$300.00	\$900.00	reviewing various correspondence re claim against the auditors to prepare for meeting at Blakes re same; attend meeting at Blakes with L. Corne, M. McGraw, Messrs Lavender and Ferguson, D. Armstrong and G. Feldman to discuss status of class action claim of Buckingham customers and status of same;
	Nov-14-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Nov-16-05	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	inquiry from Hershel Solomon as to progress, and from another investor
	Nov-16-05	Cerrato, Gary	INSV-Receiverships	1.00 \	\$300.00	\$300.00	attend to correspondence received; creditor calls; updating files;
	Nov-16-05	Montesano, Tony	INSV-Receiverships	0.10 \	\$150.00	\$15.00	Spoke with Kathy Mikolaczyk Buckingham investor, discussed her file, claim and interim dividend payment. Updated her address on ISS and prepared requisition to re-issue dividend payment.
	Nov-21-05	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Nov-22-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Nov-24-05	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$100.00	\$30.00	Letter
	Dec-07-05	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Jan-03-06	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$100.00	\$30.00	Letter
	Jan-04-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	update call with Kevin McElcheran re status of litigation : Pam Hough to take over the file.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jan-16-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	responding to creditor call and discuss current status of administration and the likelihood of further distributions to the customers;
	Jan-19-06	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	recorded interest/bank charges, bank rec, reversed staledated chq, emailed/advised l montesano
	Jan-23-06	Cerrato, Gary	INSV-Receiverships	0.60	\$300.00	\$180.00	call from solicitor from Contingency Fund to discuss status of receivership and winding down of fund;
	Jan-24-06	Cerrato, Gary	INSV-Other	0.50	\$300.00	\$150.00	discussion with irate customer to discuss status of receivership (tape conversation);
	Jan-25-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	answer custome enquiry, and pass on to pam Huff re status of lawsuit with auditors: approve payment of invoice of Blakes to 30.11.05
	Jan-25-06	Chiasson, Bridget	INSV-Receiverships	0.30	\$100.00	\$30.00	Letter/faxes
	Jan-26-06	Cerrato, Gary	INSV-Other	0.30	\$300.00	\$90.00	creditor inquiry and discussion;
	Jan-30-06	Cerrato, Gary	INSV-Other	1.50	\$300.00	\$450.00	attend to correspondence received; respond to creditor call; filing materials;
	Jan-30-06	Tumminieri, Joseph	INSV-Receiverships	0.20	\$150.00	\$30.00	cheques
	Feb-09-06	Cerrato, Gary	INSV-Receiverships	0.90	\$300.00	\$270.00	customer call; reviewing correspondence received; updating files;
	Feb-10-06	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	review reports sent by Michael McGraw of Blakes re status of lawsuits against auditors, particularly the customers' class action.
	Feb-10-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	Feb-13-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Feb-20-06	Cerrato, Gary	INSV-Receiverships	1.10	\$300.00	\$330.00	attend to correspondence received; updating files; reviewing Form 9 reports and reviewing info re claim against auditors;
	Feb-20-06	Manski, Uwe	INSV-Receiverships	0.30	\$450.00	\$135.00	review of invoice received from Blake's.
	Feb-21-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	lengthy call with customer re status of receivership;
	Feb-22-06	Cerrato, Gary	INSV-Receiverships	4.50	\$300.00	\$1,350.00	reviewing affidavits of Lavender and Ferguson and M. McGraw; discuss issues with same with U. Manski; attendance at Blakes for a meeting with M. McGraw, K. McElcheran, U. Manski, G. Feldman; D. Armstrong and B. Lavender and H. Ferguson; review of transcripts from OSC action;
	Feb-22-06	Manski, Uwe	INSV-Receiverships	3.00	\$450.00	\$1,350.00	review of affidavits of Lavender, Ferguson, and McGraw, and discuss with Gary cerrato - 1hr; mtg at Blakes with Kevin McElcheran and Mike McGraw, David Armstrong and his clients Ferguson and Lavender, and with Gerry Feldman, together with Gary cerrato, to review status of class action lawsuit against auditors - 2hrs.
	Feb-27-06	Cerrato, Gary	INSV-Receiverships	1.30	\$300.00	\$390.00	customer call; review of correspondence received and updating files;
	Feb-28-06	Cerrato, Gary	INSV-Receiverships	2.80	\$300.00	\$840.00	prepare Auditor settlement analysis on excel re: customer losses and contingency fund exposure;
	Mar-02-06	Cerrato, Gary	INSV-Receiverships	0.30	\$300.00	\$90.00	call from Customer re update on status of administration;
	Mar-02-06	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	phoned bank to purchase a new term deposit

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Mar-03-06	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	review of Registrar's conditional discharge order of David Bromberg, and call with Kevin McElcheran and Mike McGraw to authorize Sec. 38 action against Bromberg's transfer of the matrimonial house to his wife, AFTER date of bankruptcy. update on Miller Bernstein lawsuits.
	Mar-03-06	Cerrato, Gary	INSV-Bankruptcies	0.80 \	\$300.00	\$240.00	lengthy call from Mel Pike; call from Horst Mitch;
	Mar-07-06	Cerrato, Gary	INSV-Bankruptcies	2.00 \	\$300.00	\$600.00	reviewing previous reports to OR; update and review of trial balance; drafting report;
	Mar-08-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review of update received from Mike McGraw re Customers class action against Miller Bernstein.
	Mar-09-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Mar-13-06	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	interview call from Ellen Roseman re Contingency Fund's reluctance to deal with customer claims; prior call from Linda Whitfield of CIBC Mellon to affirm their position that no payment to customers could take place until realization process is fully complete; prepared memo of interview.
	Mar-13-06	Cerrato, Gary	INSV-Receiverships	1.60 \	\$300.00	\$480.00	attend to correspondence received; creditor call; reviewing analysis of contingency fund exposure;
	Mar-14-06	Chiasson, Bridget	INSV-Receiverships	0.50 \	\$100.00	\$50.00	Memo to file
	Mar-14-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call with Kevin McElcheran to advise of Ellen Roseman interview, and summarize same for him.
	Mar-14-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Mar-15-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review of report sent by Michael McGraw re issues related to material filed in support of customers' lawsuit against Miller Bernstein; call to Kevin McElcheran re same.
	Mar-16-06	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call from Krista Martin-Grant of OSCV in advance of her interview with Ellen Roseman -.5hrs; call with Kevin McElcheran to consider implications of inadvertent use of transcripts in Customer's class action proceedings, and the issues re the contingency fund and payment to the customers.
	Mar-17-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	follow up call from Ellen Roseman to advise that Contingency Fund has decided to pay out claimants, after all.
	Mar-20-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	review of Toronto Star article on Contingency Fund, as prepared by Ellen Roseman; exchange of voice mails with Cheryl Ficker of CIBC Mellon, to offer receiver's assistance to help with the distribution.
	Mar-20-06	Cerrato, Gary	INSV-Receiverships	2.00 \	\$300.00	\$600.00	reviewing and filing of correspondence in mail file;
	Mar-21-06	Cerrato, Gary	INSV-Receiverships	1.20 \	\$300.00	\$360.00	reviewing update article from the Toronto Star re Contingency Fund; dealing with customer calls re same; review of correspondence received;

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Mar-21-06	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call to hershel Solomon, in appreciation of his success in involving the press in the Contingency Fund issue; call to Contingency fund to again offer assistance; call with kevin McElcheran to request him to call Bob Hutchinson of Borden Ladner, counsel to CIBC Mellon.
	Mar-23-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	inquiry from a customer, re the contingency fund payout, and re progress with the lawsuits.
	Mar-24-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call from Eugenia petryla of CIBC Mellon advising they'll be in touch shortly as to how to proceed; email exchanges with Michael McGraw re proposed mtg on Milleer bernstein lawsuits.
	Mar-27-06	Cerrato, Gary	INSV-Other	3.50 \	\$300.00	\$1,050.00	discussion with U. Manski re updating the website; working on update report;
	Mar-27-06	Dula, Lourdes	INSV-Receiverships	0.60 \	\$120.00	\$72.00	
	Mar-28-06	Dula, Lourdes	INSV-Receiverships	0.50 \	\$120.00	\$60.00	phone rbc to open new trust US acct, faxed letter,
	Mar-28-06	Cerrato, Gary	INSV-Other	3.00 \	\$300.00	\$900.00	Finalize report and prepare R&D and reconcile trial balances; call from customer re status of administration;
	Mar-29-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Mar-29-06	Cerrato, Gary	INSV-Receiverships	2.50 \	\$300.00	\$750.00	discussion with M. McGraw re moving forward with litigation against the auditors; discussions re stock certificates and receiver's 245 Report; review of Howard Ferguson's account to determine whether he held CSB's and was paid a dividend; review of stock certificates and review pricing of same from July 6, 2001 values;
	Mar-30-06	Cerrato, Gary	INSV-Receiverships	3.80 \	\$300.00	\$1,140.00	review of securities file and review power of attorneys signed; attendance at a meeting at Blakes with U. Manski, K. McElcheran, M. McGraw, J. Feldman and D. Armstrong to discuss moving forward with the actions against the auditors; discussions re Receiver's S. 245 Report; discussions re issues surrounding dealing with the physical stock certificates in the receiver's possession;
	Mar-30-06	Manski, Uwe	INSV-Receiverships	2.50 \	\$450.00	\$1,125.00	mtg at Blakes with kevin McElcheran and Michael McGraw, and with Jerry Feldman and dave Armstrong, together with Gary cerrato, to review developments in Class Action lawsuit, and with Contingency Fund, and to review miscellaneous share certificates to determine which, if any, should be returned to customers.
	Mar-31-06	Cerrato, Gary	INSV-Receiverships	1.00 \	\$300.00	\$300.00	call from R. Roche re update on status of OCF claims process; call to Hersh Tencer to provide him with an update on the status of the administration; make changes to receiver's report;
	Apr-03-06	Cerrato, Gary	INSV-Receiverships	1.00 \	\$300.00	\$300.00	attend to call from M. McGraw; assist him in obtaining figures; calls from creditors re issues related to filing claims with the Contingency Fund;
	Apr-03-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Apr-04-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	update call from kevin McElcheran re hearing before Mme Justice Hoy; review of email report from Michael McGraw
	Apr-05-06	Dula, Lourdes	INSV-Receiverships	0.50 \	\$120.00	\$60.00	

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Apr-06-06	Dula, Lourdes	INSV-Receiverships	0.50	\$120.00	\$60.00	chq. dep
	Apr-06-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review Receiver's updated statutory report, as prepared by Gary cerrato
	Apr-07-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Apr-10-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	Apr-10-06	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	call with Kevin McElcheran to review claim form sent to some investors by Contingency Fund; review of status of challenge to Blake's representation of the receiver in the Miller Bernstein lawsuit. Suggested retaining Terry O'Sullivan to represent Blakes in opposing the dismissal motion.
	Apr-12-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	call from kevin McElcheran re his contact with linda Whitfield of CIBC mellon re our offer to assist in contacting the customers.
	Apr-12-06	Cerrato, Gary	INSV-Other	1.00	\$300.00	\$300.00	review of correspondence re OCF position; finalize S. 245 Report and forward to OR; calls from customers re update on the status of receivership and discussions re OCF position re insurance payments;
	Apr-13-06	D'Sa, Apolonia	INSV-Receiverships	0.30	\$335.00	\$100.50	Telephone discussion with Cathy Papaconstantino re any recovery.
	Apr-17-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	call with kevin McElcheran and review email of Q&A as drafted by Contingency Fund to deal with customer claimants
	Apr-19-06	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	
	Apr-25-06	Cerrato, Gary	INSV-Receiverships	1.30	\$300.00	\$390.00	lengthy conversations with Mr. Fanuta re whether he should submit his claim with the Contingency Fund; call from Mr. Papaconstantinou re the Contingency Fund and filing a claim and discussions re status of lawsuit against the auditors and tax reporting issues related to Buckingham; review of correspondence received;
	Apr-28-06	Cerrato, Gary	INSV-Receiverships	0.50	\$300.00	\$150.00	call from M. Mcgraw from Blakes to confirm various figures in his affidavit; updating website for problems;
	May-02-06	Cerrato, Gary	INSV-Receiverships	1.50	\$300.00	\$450.00	attend to correspondence received; call from M. Mcgraw at Blakes re outstanding issues; call from Mike Wright at CIBC Mellon Trust to discuss claims of various parties;
	May-03-06	Cerrato, Gary	INSV-Receiverships	1.00	\$300.00	\$300.00	review of draft letter of K. Mckelcheran to OSC; discussions with K. McElcheran and U. Manski re same;
	May-03-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	May-03-06	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	review of Blakes' draft letter to OSC, seeking release of transcripts of Mark Kornblum, re Miller Bernstein disciplinary action by OSC, discuss with Gary Cerrato, and call to Kevin McElcheran to discuss.
	May-04-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	May-08-06	Cerrato, Gary	INSV-Receiverships	0.20	\$300.00	\$60.00	call to Buckingham Customer;
	May-15-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	May-19-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	call from creditor re update on status of administration and discussions re filing claim with the OCF.

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	May-22-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	call from M. Wright from Ontario Contingency Fund re information on creditor accounts; review of file inventory to provide information;
	May-23-06	Cerrato, Gary	INSV-Receiverships	2.50	\$300.00	\$750.00	reviewing materials Court materials re Miller Bernstein action;
	May-24-06	Cerrato, Gary	INSV-Other	2.00	\$300.00	\$600.00	return creditor calls; review of materials from Blake Cassels re D. Bromberg action; discussions with M. McGraw re same and discussions re strategy to bring a motion to settle the Bear Stearns issues regarding the sharing of the liquidation proceeds;
	May-29-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	May-30-06	Cerrato, Gary	INSV-Other	1.50	\$300.00	\$450.00	review of correspondence from Blake Cassels; discussions with M. McGraw re outstanding issues to be resolved; review of correspondence received; update file; return customer call;
	May-31-06	Cerrato, Gary	INSV-Receiverships	0.20	\$300.00	\$60.00	conversation with creditor and provide him with information to contact OCF;
	Jun-01-06	Cerrato, Gary	INSV-Receiverships	2.50	\$300.00	\$750.00	discussions with M. McGraw re Certificate of Pending Litigation on Bromberg; review of draft report re Bears Stearns; review of Bear Stearns liquidation figures and discuss same with M. McGraw;
	Jun-02-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jun-03-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	update reports from Michael McGraw re Bromberg and Miller bernstein matters, and review of draft 19th report, re Bear Stearns issue, and suggest amendments.
	Jun-05-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	mtg with Gary cerrato re BEAR STEARNS REALIZATION FIGURES AS SET OUT IN DRAFT 19TH REPORT.
	Jun-05-06	Dula, Lourdes	INSV-Receiverships	0.30	\$120.00	\$36.00	
	Jun-05-06	Cerrato, Gary	INSV-Receiverships	0.50	\$300.00	\$150.00	meeting with U. Manski re Bear Stearns Realization figures;
	Jun-06-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	review of correspondence received; creditor call;
	Jun-08-06	Cerrato, Gary	INSV-Receiverships	1.00	\$300.00	\$300.00	working on updating web site; customer call;
	Jun-09-06	Cerrato, Gary	INSV-Receiverships	1.00	\$300.00	\$300.00	conference call with U. Manski, K. McElcheran and M. McGraw re various issues related to Bear Stearns, Contingency Fund and the report;
	Jun-09-06	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	conference call with kevin McElcheran and Mike McGraw, together with Gary cerrato, to finalize 19th report re Bear Stearns issue, and updates on Miller Bernstein lawsuit, bromberg action, and Contingency Fund issues.
	Jun-12-06	Cerrato, Gary	INSV-Receiverships	1.00	\$300.00	\$300.00	review and comment on report;
	Jun-14-06	Chiasson, Bridget	INSV-Receiverships	0.80	\$100.00	\$80.00	Printing report, PDF material for Uwe and photocopying matering for G. Cerrato.
	Jun-14-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	finalize and sign Receiver's 19th report, and return to Blakes.
	Jun-14-06	Cerrato, Gary	INSV-Other	1.50	\$300.00	\$450.00	reviewing correspondence from Blakes re stock certificates and review customer distributions;
	Jun-14-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	Jun-19-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jun-19-06	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	call from herchel Solomon, on e of the customers, advising he had submitted his claim to the Contingency Fund, and been paid \$5,000; email to Kevin McElcheran , and discussion with gary cerrato, to consider communicating with customers to advise them of the Funds willingness to pay claims;l decided to first have McElcheran contact Borden Ladner, the lawyers for CIBC Mellon, to seek their concurrence with our proposed message to the customers; review of emails from mike McGraw re staus of Miller bernstein lawsuit matters, and re Bear Stearns settlement or motion to be brought.
	Jun-19-06	Cerrato, Gary	INSV-Receiverships	1.00	\$300.00	\$300.00	discussions with U. Manski re OCF and communications with them; creditor calls; call from M. Wright of OCF re client account; updating file;
	Jun-20-06	Cerrato, Gary	INSV-Receiverships	3.50	\$300.00	\$1,050.00	Lengthy conversation with M. McGraw re claim against auditors and the various ways to calculate the losses suffered by Buckingham and the customers; reviewing loss calculations;
	Jun-21-06	Tumminieri, Joseph	INSV-Receiverships	0.20	\$150.00	\$30.00	review gst correspondence
	Jun-22-06	Cerrato, Gary	INSV-Receiverships	3.00	\$300.00	\$900.00	lengthy conference call with M. McGraw and K. McElcheran re how to calculate losses suffered by Buckingham and its customers in the action against the auditors; reviewing former client account calculations to determine if they would satisfy the criteria outlined by K. McElcheran;
	Jun-28-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jul-05-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jul-06-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	
	Jul-14-06	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review of motion materials circulated by Blakes re Bear Stearns motion to settle claim
	Jul-17-06	Dula, Lourdes	INSV-Receiverships	0.20	\$120.00	\$24.00	
	Jul-19-06	Cerrato, Gary	INSV-Receiverships	0.40	\$300.00	\$120.00	Lengthy calls from two creditors re updates and info for the contingency fund;
	Jul-21-06	Cerrato, Gary	INSV-Receiverships	0.80	\$300.00	\$240.00	discussions with 3 creditors re status of receivership; review of email correspondence;
	Jul-24-06	Cerrato, Gary	INSV-Receiverships	5.50	\$300.00	\$1,650.00	reviewing security realization from Latimer and compare with settlement; R&D; working on calculating losses to Buckingham re Auditor negligence; reviewing payouts and claims of customers; attend to correspondence received; respond to email from Blakes; customer call; update file;
	Jul-24-06	Tumminieri, Joseph	INSV-Receiverships	0.20	\$150.00	\$30.00	review gst correspondence
	Jul-25-06	Cerrato, Gary	INSV-Receiverships	5.00	\$300.00	\$1,500.00	reviewing status of security realization from Bear Stearns and Latimer; prepare R&D schedule; preparing schedule of estimated losses suffered by Buckingham from negligence of Auditors;
	Aug-03-06	D'Sa, Apolonia	INSV-Receiverships	0.20	\$335.00	\$67.00	Discussion with creditor re payout by Fund.
	Aug-08-06	Dula, Lourdes	INSV-Receiverships	0.10	\$120.00	\$12.00	

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Aug-11-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Aug-11-06	Cerrato, Gary	INSV-Receiverships	4.50 \	\$300.00	\$1,350.00	reconciling security sales with settlement agreements of Latimer and Bear Stearns;
	Aug-15-06	Cerrato, Gary	INSV-Other	3.50 \	\$300.00	\$1,050.00	working on Buckingham company loss schedule re auditor lawsuit;
	Aug-16-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Aug-21-06	Manski, Uwe	INSV-Receiverships	1.00 \	\$450.00	\$450.00	call with Kevin McElcheran and detailed review of submission to OSC requesting release of certain transcripts of examination of Mr. Kornblum of Miller Bernstein, in relation with disciplinary proceedings of OSC.
	Aug-22-06	Cerrato, Gary	INSV-Receiverships	0.50 \	\$300.00	\$150.00	field creditor calls;
	Aug-23-06	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	evaluate request by Feldman to lodge a complaint with ICAO re Miller Bernstein, and email exchanges in connection therewith.
	Aug-31-06	Cerrato, Gary	INSV-Receiverships	0.80 \	\$300.00	\$240.00	draft letter to KPMG re estate of Mr. Melissa a buckingham investor;
	Aug-31-06	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$100.00	\$30.00	Letter/fax
	Sep-05-06	Cerrato, Gary	INSV-Receiverships	0.90 \	\$300.00	\$270.00	attend to creditor calls;
	Sep-05-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Sep-06-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Sep-06-06	Cerrato, Gary	INSV-Receiverships	0.80 \	\$300.00	\$240.00	respond to creditor calls;
	Sep-07-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$120.00	\$24.00	
	Sep-08-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Sep-12-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$120.00	\$12.00	
	Sep-12-06	Cerrato, Gary	INSV-Receiverships	1.30 \	\$300.00	\$390.00	attend to correspondence received; draft letter to creditor; attend to creditor calls and lengthy discussion re status of receivership;
	Sep-13-06	Cerrato, Gary	INSV-Receiverships	0.30 \	\$300.00	\$90.00	creditor calls;
	Sep-14-06	Cerrato, Gary	INSV-Receiverships	0.40 \	\$300.00	\$120.00	creditor calls;
	Sep-20-06	Manski, Uwe	INSV-Receiverships	2.00 \	\$450.00	\$900.00	mtg with Kevin McElcheran and Michael McGraw, together with gary cerrato, to review progress of Miller bernstein action in view of setback at ODC hearing; decided to retain O'Sullivan's firm to pursue examinations of Kornblum of Miller bernstein, on behalf of both legal actions (Receiver's, and Customers')
	Sep-20-06	Cerrato, Gary	INSV-Other	3.50 \	\$300.00	\$1,050.00	prepare schedules for meeting with Blakes re potential losses suffered by Buckingham from auditor negligence; attend meeting with U. Manski, K. Mcelcheran and M. McGraw re status update on recent developments on the litigation against auditors and effect of OSC not releasing transcripts from its lawsuit; discussions also concerning S. 38 claim against D. Bromberg;
	Oct-05-06	Dula, Lourdes	INSV-Receiverships	0.20 \	\$125.00	\$25.00	
	Oct-11-06	Chiasson, Bridget	INSV-Receiverships	0.30 \	\$115.00	\$34.50	Letter
	Oct-11-06	Lem, Matthew	INSV-Receiverships	0.50 \	\$400.00	\$200.00	Organize and arrange for Affidavit to be sent to M. MCGraw of Blakes;
	Oct-16-06	Dula, Lourdes	INSV-Receiverships	0.10 \	\$125.00	\$12.50	
	Oct-19-06	House(Insol), Toronto	Postage & Couri-ON			\$25.00	Courier to Blakes on October 12/06

WIP Detail for Invoice #10354925

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Oct-26-06	Manski, Uwe	INSV-Receiverships	1.00	\$475.00	\$475.00	re Bromwell matter - review of writ of possession; call to John Creba of Colliers re potential listing of property for sale; calls with Mike mcGraw re mortgage debt - max. \$216k on house estimated by realtor drive- by to be worth around \$400k max.
	Nov-03-06	Dula, Lourdes	INSV-Receiverships	0.10	\$125.00	\$12.50	
	Nov-07-06	Dula, Lourdes	INSV-Receiverships	0.50	\$125.00	\$62.50	term deposit, dep interest, bank charges, bank rec (rec'ship, trust us acct)
	Nov-15-06	Cerrato, Gary	INSV-Other	2.50	\$350.00	\$875.00	reviewing OSC public transcripts re Miller Bernstein settlement; reviewing Form 9 reporting for deficiencies in reporting in preparation for meeting with Blakes and new counsel to proceed with the Miller Bernstein litigation;
	Nov-16-06	Cerrato, Gary	INSV-Receiverships	2.50	\$350.00	\$875.00	attend meeting at Blakes with K. Mcelcheran, M. McGraw, and counsel from Lax O'Sullivan to discuss problems with the Form 9 Reports certified by Miller Bernstein and the auditor's negligence in general;
	Nov-21-06	Cerrato, Gary	INSV-Receiverships	3.50	\$350.00	\$1,225.00	meeting with U. Manski to discuss deficiencies with Form 9 reports certified by Miller Bernstein; calls to S. Collins at the OSC to understand how they arrived at their figures in the Form 9 reports in thier action against Miller Bernstein; reviewing OSC transcripts;
	Nov-21-06	Manski, Uwe	INSV-Receiverships	1.00	\$475.00	\$475.00	review of Form 9 for March 2000, in preparation for mtg with investigator from ICAO.
	Nov-22-06	Manski, Uwe	INSV-Receiverships	3.50	\$475.00	\$1,662.50	mtg with Ray Harris, FCA, ICXAO investigator under a professional complaint laid against Miller bernstein by OSC, together with Gary cerrato and Jerry Feldman - 2hrs; email from david Armstrong re Contingency Fund payout, call with kevin McElcheran and Mike McGraw, to respond thereto, and respond by email - 1.5hrs.
	Nov-22-06	Cerrato, Gary	INSV-Receiverships	3.50	\$350.00	\$1,225.00	prepare for meeting with R. Harris of CICA re issuing a complaint against Miller Bernstein; attend meeting with U. Manski, R. Harris and G. Feldman;
	Nov-23-06	Manski, Uwe	INSV-Receiverships	0.50	\$475.00	\$237.50	emails re finalization of Bear Stearns settlement.
	Nov-24-06	Manski, Uwe	INSV-Receiverships	1.50	\$475.00	\$712.50	review of emails related to Contingency Fund, and to Bear Stearns settlement; email to Blakes for guidance on response to Millert bernstein settlement offer of \$250K, and lengthy call from Kevin McElcheran in response thereto.
	Nov-29-06	Manski, Uwe	INSV-Receiverships	0.50	\$475.00	\$237.50	review of appraisal of bromberg home, and call from customer, re claim to be made to Contingency Fund.
	Dec-05-06	Dula, Lourdes	INSV-Receiverships	0.10	\$125.00	\$12.50	dep interest-us trust acct
	Dec-06-06	Dula, Lourdes	INSV-Receiverships	0.40	\$125.00	\$50.00	term deposit-phone bank to renew td, posted entry, processed chq
	Dec-06-06	Manski, Uwe	INSV-Receiverships	0.50	\$475.00	\$237.50	review and finalize letter to Customers re claims to Contingency Fund.
	Dec-06-06	Cerrato, Gary	INSV-Receiverships	0.50	\$350.00	\$175.00	changes to correspondence from the Receiver to the Buckingham customers re Contingency Fund payouts;
	Dec-07-06	Cerrato, Gary	INSV-Receiverships	0.50	\$350.00	\$175.00	review of correspondence received; updating files;

WIP Detail for Invoice #10354925

Invoice - Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Dec-08-06	McCreath, Janice	INSV-Receiverships	0.50	\$115.00	\$57.50	draft letter to customers
	Dec-08-06	Dula, Lourdes	INSV-Receiverships	0.20	\$125.00	\$25.00	posted dep interest, bank charges, bank rec
	Dec-08-06	Montesano, Tony	INSV-Receiverships	1.00	\$175.00	\$175.00	discussion with G. Cerrato and A. D'Sa regarding mailing -Print Labels, review distribution list to creditors.
	Dec-11-06	Diaz-Lee, Nigel	INSV-Receiverships	3.00	\$115.00	\$345.00	Prepare envelopes for mailing
	Dec-11-06	McCreath, Janice	INSV-Receiverships	4.00	\$115.00	\$460.00	photocopy 1,000 copies of customer letter, mailout to customers
	Dec-12-06	McCreath, Janice	INSV-Receiverships	1.00	\$115.00	\$115.00	mailout to customers
	Dec-12-06	Diaz-Lee, Nigel	INSV-Receiverships	3.00	\$115.00	\$345.00	Stuff letters for mailing.
	Dec-13-06	McCreath, Janice	INSV-Receiverships	2.00	\$115.00	\$230.00	customer mail out
	Dec-18-06	Cerrato, Gary	INSV-Receiverships	1.00	\$350.00	\$350.00	review of email from R. Harris; reviewing documentation re his inquiries;
	Dec-18-06	Cerrato, Gary	Travel Other-ON			\$26.42	Meeting with Blakes re auditor claim - 16/11/06
	Dec-19-06	Dula, Lourdes	INSV-Receiverships	0.20	\$125.00	\$25.00	processed chq
			Line 1 Total:	747.55		\$167,533.31	
2	Apr-19-05		Interim Invoice			(\$100,000.00)	
	Feb-19-07		Interim Invoice			(\$73,836.31)	Interim Billing
			Line 2 Total:	0.00		(\$173,836.31)	
			Invoice Total:	747.55		(\$6,303.00)	

Open WIP for Bucking-Post-06 as of Jun-16-09

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Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-07							
<i>Time Charges</i>							
Feb-06-07	Cerrato, Gary	INSV-Receiverships	1.30 \	\$350.00	\$455.00	\$455.00	attend to correspondence received; creditor call re update on status of receivership; call from CIBC Mellon;
Mar-05-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$692.50	review of email from Michael McGraw re "settlemet offer" of Bromberg, rehis house; discussed with Kevin McElcheran; rejected \$20K offer as too low.
Mar-06-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$930.00	email response to Bromwell offer of settlement; arrangements to meet with Terry O'Sullivan re Miller Bernstein lawsuit.
Mar-06-07	Cerrato, Gary	INSV-Receiverships	0.80 \	\$350.00	\$280.00	\$1,210.00	discussions with customer re status of lawsuit against auditors; review of correspondence;
Mar-07-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$1,447.50	email exchanges re Bromberg offer.
Mar-08-07	Manski, Uwe	INSV-Receiverships	1.50 \	\$475.00	\$712.50	\$2,160.00	mtg at O'Sullivan Scott with terry O'Sullivan and Amy Salyzyn. Kevin McElcheran, Gerry Feldman and david Armstrong, with gary cerrato, to review status of Miller bernstein lawsuit, reasons for Blakes' withdrawal, and strategy of O'Sullivan, going forward.
Mar-08-07	Cerrato, Gary	INSV-Receiverships	2.50 \	\$350.00	\$875.00	\$3,035.00	discussions with U. Manski re upcoming meeting with Lax O'Sullivan and K. McElcheran; prepare materials for meeting; attend meeting at Lax O'Sullivan with U. Manski, G. Feldman; D. Armstrong; T. O'Sullivan and K. McElcheran to discuss Blakes withdrawl from the auditor lawsuit and strategize on moving the lawsuits forward against the auditors;
Mar-09-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$350.00	\$175.00	\$3,210.00	creditor call; review of emails re Bromberg;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	1.50 \	\$350.00	\$525.00	\$3,735.00	Transf. from Cerrato, Gary 01/04/07 working on Buckingham1R-4 (Receivership-2001) -reviewing correspondence; updating files;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	1.20 \	\$350.00	\$420.00	\$4,155.00	Transf. from Cerrato, Gary 01/10/07 working on Buckingham1R-4 (Receivership-2001) -reviewing questions posed by R. Harris re his disciplinary action against Miller Bernstein; reviewing Form 9 reports and other ISM reports in preparation for answering his questions;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	2.00 \	\$350.00	\$700.00	\$4,855.00	Transf. from Cerrato, Gary 01/11/07 working on Buckingham1R-4 (Receivership-2001) -meeting with R. Harris from CICA to assist him with his disciplinary action against Miller Bernstein;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	1.00 \	\$350.00	\$350.00	\$5,205.00	Transf. from Cerrato, Gary 01/18/07 working on Buckingham1R-4 (Receivership-2001) -review of correspondence received; updating files; meet with L. Fulton to review updating the Buckingham website with the Court Orders and generally making the website more user friendly;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	2.00 \	\$350.00	\$700.00	\$5,905.00	Transf. from Cerrato, Gary 01/25/07 working on Buckingham1R-4 (Receivership-2001) -review of previous s. 240 reports to OR start to draft updated report;
Mar-15-07	Cerrato, Gary	INSV-Receiverships	0.60 \	\$350.00	\$210.00	\$6,115.00	Transf. from Cerrato, Gary 02/01/07 working on Buckingham1R-4 (Receivership-2001) -creditor call and lengthy discussion re update of lawsuit;

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-07							
<i>Time Charges</i>							
Mar-15-07	Cerrato, Gary	INSV-Receiverships	2.00 \	\$350.00	\$700.00	\$6,815.00	Transf. from Cerrato, Gary 02/02/07 working on Buckingham1R-4 (Receivership-2001) -meeting at Blakes with K. McElcheran, M. McGraw and U. Manski to discuss status of lawsuit against the auditors and strategize on moving forward;
Mar-15-07	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$165.00	\$33.00	\$6,848.00	Transf. from Tumminieri, Joseph 01/11/07 working on Buckingham1R-4 (Receivership-2001) -review gst correspondence
Mar-15-07	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$165.00	\$33.00	\$6,881.00	Transf. from Tumminieri, Joseph 02/09/07 working on Buckingham1R-4 (Receivership-2001) -deposits
Mar-15-07	McCreath, Jan	INSV-Receiverships	0.30 \	\$115.00	\$34.50	\$6,915.50	Transf. from McCreath, Jan 02/19/07 working on Buckingham1R-4 (Receivership-2001) -letter to S. Grundy/cheque
Mar-15-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$7,153.00	Transf. from Manski, Uwe 01/16/07 working on Buckingham1R-4 (Receivership-2001) -call from customer Cecilia Lee., and review of Contingency Fund documentation, as forwarded by her. Email to Blakes to fwd docs. to them.
Mar-15-07	Manski, Uwe	INSV-Receiverships	0.30 \	\$475.00	\$142.50	\$7,295.50	Transf. from Manski, Uwe 01/24/07 working on Buckingham1R-4 (Receivership-2001) -call from customer Terry Findley, advising he had never been paid a dividend (turned out to be incorrect)
Mar-15-07	Manski, Uwe	INSV-Receiverships	2.00 \	\$475.00	\$950.00	\$8,245.50	Transf. from Manski, Uwe 02/02/07 working on Buckingham1R-4 (Receivership-2001) -mtg at Blakes' with Kevin McElcheran and Michael McGraw, together with Gary cerrato, to be advised of Blake's withdrawl from the receiver's lawsuit, so as to remove an irritant preventing moving forward, or settling the Miller bernstein action.
Mar-15-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$8,483.00	Transf. from Manski, Uwe 02/05/07 working on Buckingham1R-4 (Receivership-2001) -email inquiry from greg Armstrong, a customer, and response thereto.
Mar-15-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$8,720.50	Transf. from Manski, Uwe 02/26/07 working on Buckingham1R-4 (Receivership-2001) -review and approve draft report to Court on Bear Stearns settlement, as drafted by Blakes.
Mar-15-07	Manski, Uwe	INSV-Receiverships	1.00 \	\$475.00	\$475.00	\$9,195.50	Transf. from Manski, Uwe 02/27/07 working on Buckingham1R-4 (Receivership-2001) -email report to Gerry Feldman and davbe armstrong re Kevin McElcheran's departure from Blakes, and to request meeting; review of emails re Bromberg matter.
Mar-15-07	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$165.00	\$33.00	\$9,228.50	Transf. from Tumminieri, Joseph 01/02/07 working on Buckingham1R-4 (Receivership-2001) -obtain & fax client statement for r. parker as requested
Mar-15-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$9,253.50	Transf. from Dula, Lou 01/05/07 working on Buckingham1R-4 (Receivership-2001) -phone bank & renew the term deposit, posted entry
Mar-15-07	Dula, Lou	INSV-Receiverships	0.30 \	\$125.00	\$37.50	\$9,291.00	Transf. from Dula, Lou 01/10/07 working on Buckingham1R-4 (Receivership-2001) -phone bank to redeem term deposit, posted entry

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-07							
<i>Time Charges</i>							
Mar-15-07	Dula, Lou	INSV-Receiverships	1.30 \	\$125.00	\$162.50	\$9,453.50	Transf. from Dula, Lou 02/19/07 working on Buckingham1R-4 (Receivership-2001) -posted dep interest, bank charges per Dec/06 & Jan/07 bank stmts, processed chqs, bank rec, filing
Mar-15-07	Dula, Lou	INSV-Receiverships	0.10 \	\$125.00	\$12.50	\$9,466.00	Transf. from Dula, Lou 03/05/07 working on Buckingham1R-4 (Receivership-2001) -dep interest-(US trust acct)
Mar-15-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$9,491.00	Transf. from Dula, Lou 03/12/07 working on Buckingham1R-4 (Receivership-2001) -phoned bank & renewed term deposit, posted td interest
Mar-15-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$9,516.00	Transf. from Dula, Lou 03/14/07 working on Buckingham1R-4 (Receivership-2001) -posted entires from bank stmt-(bank charges, dep interest), bank rec
Mar-15-07	Montesano, Tony	INSV-Receiverships	0.30 \	\$175.00	\$52.50	\$9,568.50	Transf. from Montesano, Tony 01/25/07 working on Buckingham1R-4 (Receivership-2001) -Discuss the client statement of Terry Findley with U. Manski.
Mar-15-07	Chiasson, Bridget	INSV-Receiverships	0.40 \	\$115.00	\$46.00	\$9,614.50	Transf. from Chiasson, Bridget 01/26/07 working on Buckingham1R-4 (Receivership-2001) -Letter
Mar-15-07	Montesano, Tony	INSV-Receiverships	0.30 \	\$175.00	\$52.50	\$9,667.00	Transf. from Montesano, Tony 01/26/07 working on Buckingham1R-4 (Receivership-2001) -Discuss the file of Terry Findley, review client file statments
Mar-30-07	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$165.00	\$33.00	\$9,700.00	review gst/eht correspondence
		<i>Time Charges for Mar-07:</i>	27.60		\$9,700.00		
<i>Recoverables</i>							
Mar-15-07	House(Insol), Toronto	Photocopies			\$1,028.00	\$10,728.00	Transf. from House(Insol), Toronto 01/08/07 working on Buckingham1R-4 (Receivership-2001) -Letters to the customers in December 2006
		<i>Recoverables for Mar-07:</i>			\$1,028.00		
		<i>Total for Mar-07:</i>	27.60		\$10,728.00		
GL Month: Apr-07							
<i>Time Charges</i>							
Apr-04-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$350.00	\$175.00	\$10,903.00	creditor call and discussion;
Apr-11-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$10,928.00	phoned bank to renew term deposit, posted td interest
Apr-11-07	Cerrato, Gary	INSV-Receiverships	1.50 \	\$350.00	\$525.00	\$11,453.00	reviewing report and revised report;
Apr-13-07	Cerrato, Gary	INSV-Receiverships	2.80 \	\$350.00	\$980.00	\$12,433.00	attend to correspondence recieved; reviewing security statement received from B. Stearns and Latimer and compare with settlement spreadsheets;
Apr-16-07	Cerrato, Gary	INSV-Receiverships	0.90 \	\$350.00	\$315.00	\$12,748.00	review of various correspondence from Blakes re Bromberg matter;
Apr-19-07	Cerrato, Gary	INSV-Admin	3.50 \	\$350.00	\$1,225.00	\$13,973.00	reviewing and amending affidavit; reviewing various attachments; discussions with M. Mcgraw;

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Apr-07							
<i>Time Charges</i>							
Apr-20-07	Cerrato, Gary	INSV-Closed Estates	0.90 \	\$350.00	\$315.00	\$14,288.00	call from E. Saba - lengthy discussion re status of lawusit against auditors;
Apr-24-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$350.00	\$175.00	\$14,463.00	creditor calls;
Apr-25-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$14,700.50	review of affidavit re Bromberg lawsuit - time spent on April 19
Apr-25-07	Manski, Uwe	INSV-Receiverships	1.00 \	\$475.00	\$475.00	\$15,175.50	emails re settlement of claim against Bromberg for \$50,000 re house. time spent on April 20
<i>Time Charges for Apr-07:</i>			12.30		\$4,447.50		
<i>Total for Apr-07:</i>			12.30		\$4,447.50		
GL Month: May-07							
<i>Time Charges</i>							
May-01-07	Manski, Uwe	INSV-Receiverships	1.00 \	\$475.00	\$475.00	\$15,650.50	emails re progress of lawsuit with auditprs; Kornblum to be finally examined -.5hrs; emails re Bromberg settlement at \$50,000 - .5hrs.
May-02-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$15,888.00	review and sign receiver's report to Court re Bear Stearns settlement.
May-02-07	Cerrato, Gary	INSV-Bankruptcies	0.60 \	\$350.00	\$210.00	\$16,098.00	creditor calls; email response;
May-07-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$350.00	\$175.00	\$16,273.00	review of correspondence;
May-15-07	Cerrato, Gary	INSV-Receiverships	0.60 \	\$350.00	\$210.00	\$16,483.00	review of correspondence received; creditor call;
May-15-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$16,720.50	email exchanges re finalization of bear Stearn settlement and approval of same by Court; arrange for payment of funds to Gowlings for Bear Stearns..
May-16-07	Cerrato, Gary	INSV-Bankruptcies	0.70 \	\$350.00	\$245.00	\$16,965.50	creditor call and update on status of law suit against auditors; review of correspondence received; filing;
May-16-07	Dula, Lou	INSV-Receiverships	0.80 \	\$125.00	\$100.00	\$17,065.50	processed chqs, dep
May-22-07	Cerrato, Gary	INSV-Bankruptcies	0.60 \	\$350.00	\$210.00	\$17,275.50	lengthy update discussions with creditor;
<i>Time Charges for May-07:</i>			5.80		\$2,100.00		
<i>Total for May-07:</i>			5.80		\$2,100.00		
GL Month: Jun-07							
<i>Time Charges</i>							
Jun-05-07	Cerrato, Gary	INSV-Receiverships	0.30 \	\$350.00	\$105.00	\$17,380.50	creditor call;
Jun-07-07	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$17,618.00	review of further delays in finalizing settlement with bromberg; inquiry from Armstrong re progress with litigation against auditors.
Jun-11-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$350.00	\$175.00	\$17,793.00	attend to correspondence received; filing;
Jun-11-07	Dula, Lou	INSV-Receiverships	0.10 \	\$125.00	\$12.50	\$17,805.50	renewal of term deposit, td interest posted
Jun-12-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$17,830.50	dep interest,bank charges, bank rec
Jun-14-07	Cerrato, Gary	INSV-Receiverships	0.30 \	\$350.00	\$105.00	\$17,935.50	call from creditor;

Open WIP for Bucking-Post-06 as of Jun-16-09

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jun-07							
<i>Time Charges</i>							
Jun-26-07	D'Sa, Apolonia	INSV-Receiverships	0.30 \	\$365.00	\$109.50	\$18,045.00	Telephone discussion with Howard Landau, trustee of David Bromberg re Sec 38 action.
<i>Time Charges for Jun-07:</i>			2.20		\$769.50		
<i>Total for Jun-07:</i>			2.20		\$769.50		
GL Month: Jul-07							
<i>Time Charges</i>							
Jul-11-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$18,070.00	term dep
Jul-13-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$18,095.00	posted service charges/dep interest, bank rec
Jul-16-07	Cerrato, Gary	INSV-Proposals Corr	0.50 \	\$350.00	\$175.00	\$18,270.00	creditor call;
Jul-30-07	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$350.00	\$175.00	\$18,445.00	review of correspondence received; filing;
Jul-31-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$18,470.00	processed chq
<i>Time Charges for Jul-07:</i>			1.60		\$425.00		
<i>Total for Jul-07:</i>			1.60		\$425.00		
GL Month: Aug-07							
<i>Time Charges</i>							
Aug-10-07	Dula, Lou	INSV-Receiverships	0.10 \	\$125.00	\$12.50	\$18,482.50	term deposit
Aug-13-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$18,507.50	posted dep interest/service charges, bank rec
Aug-22-07	D'Sa, Apolonia	INSV-Proposals Corr	0.30 \	\$365.00	\$109.50	\$18,617.00	Discussion with Howard Landau re David Bromberg Section 38 and settlement.
Aug-23-07	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$350.00	\$175.00	\$18,792.00	creditor update call;
<i>Time Charges for Aug-07:</i>			1.10		\$322.00		
<i>Recoverables</i>							
Aug-01-07	House(Insol), Toronto	Courier/Postage			\$25.00	\$18,817.00	courier sent to Blake Cassels & Graydon LLP on July 25, 2007
<i>Recoverables for Aug-07:</i>					\$25.00		
<i>Total for Aug-07:</i>			1.10		\$347.00		
GL Month: Sep-07							
<i>Time Charges</i>							
Sep-05-07	Dula, Lou	INSV-Receiverships	1.20 \	\$125.00	\$150.00	\$18,967.00	sorted/organized accts file
Sep-06-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$18,992.00	processed dep
Sep-10-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$19,017.00	phoned bank to confirm td interest & renew, posted interest
Sep-14-07	Cerrato, Gary	INSV-Proposals Corr	0.90 \	\$350.00	\$315.00	\$19,332.00	creditor call; review of correspondence received; update files;
Sep-17-07	Cerrato, Gary	INSV-Receiverships	0.80 \	\$350.00	\$280.00	\$19,612.00	lengthy call with buckingham customer re status of administration;

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Sep-07							
<i>Time Charges</i>							
Sep-17-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$19,637.00	posted dep interest, bank charges, bank rec
Sep-25-07	Cerrato, Gary	INSV-Proposals Corr	0.50 \	\$350.00	\$175.00	\$19,812.00	creditor follow up call;
<i>Time Charges for Sep-07:</i>			4.00		\$995.00		
<i>Total for Sep-07:</i>			4.00		\$995.00		
GL Month: Oct-07							
<i>Time Charges</i>							
Sep-20-07	Cerrato, Gary	INSV-Proposals Corr	0.70 \	\$350.00	\$245.00	\$20,057.00	attend to correspondence received;
Oct-02-07	D'Sa, Apolonia	INSV-Receiverships	0.20 \	\$365.00	\$73.00	\$20,130.00	Letter to H. Landau (Killen) re settlement of law suit against D. Bromberg.
Oct-09-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$20,155.00	posted bank charges, dep interest, bank rec
Oct-10-07	Dula, Lou	INSV-Receiverships	0.10 \	\$125.00	\$12.50	\$20,167.50	term deposit
Oct-11-07	Cerrato, Gary	INSV-Receiverships	0.80 \	\$375.00	\$300.00	\$20,467.50	attend to correspondence received; creditor call; respond to creditor email inquiry;
Oct-22-07	Cerrato, Gary	INSV-Proposals Corr	0.50 \	\$375.00	\$187.50	\$20,655.00	creditor call and review of claims information re status of claim against OCF;
Oct-23-07	Cerrato, Gary	INSV-Receiverships	3.00 \	\$375.00	\$1,125.00	\$21,780.00	review of Form 8 report for meeting with Lax O'Sullivan; attend meeting with U. Manski, K. McElcheran and T. O'Sullivan re update on status of legal action against auditors;
Oct-23-07	Montesano, Tony	INSV-Receiverships	1.00 \	\$175.00	\$175.00	\$21,955.00	Discussion with E. Manski and G. Cerrato regarding the claim of Dominic Marciano. Review client statment and payment issued.
Oct-23-07	Manski, Uwe	INSV-Receiverships	1.50 \	\$550.00	\$825.00	\$22,780.00	meeting at Lax O'Sullivan with Terry O'Sullivan, Amy Salyzyn, Kevin McElcheran and gary cerrato to consider next step in Miller Bernstein lawsuit; decided to seek admissability of OSC settlement.
Oct-26-07	Cerrato, Gary	INSV-Receiverships	0.50 \	\$375.00	\$187.50	\$22,967.50	draft letter re Dominic Marciano;
Oct-29-07	Cerrato, Gary	INSV-Receiverships	0.30 \	\$375.00	\$112.50	\$23,080.00	creditor call re update on status of lawsuit;
<i>Time Charges for Oct-07:</i>			8.80		\$3,268.00		
<i>Total for Oct-07:</i>			8.80		\$3,268.00		
GL Month: Nov-07							
<i>Time Charges</i>							
Nov-01-07	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$375.00	\$187.50	\$23,267.50	creditor call; correspondence;
Nov-06-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$23,292.50	posted bank charges, dep interest, bank rec
Nov-09-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$23,317.50	phone bank to renew term deposit, post td interest
Nov-12-07	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$375.00	\$187.50	\$23,505.00	creditor call; review of correspondence and filing of same;

Open WIP for Bucking-Post-06 as of Jun-16-09

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Nov-07							
<i>Time Charges</i>							
Nov-26-07	Cerrato, Gary	INSV-Receiverships	0.60 \	\$375.00	\$225.00	\$23,730.00	creditor call; draft email response;
<i>Time Charges for Nov-07:</i>			2.00		\$650.00		
<i>Total for Nov-07:</i>			2.00		\$650.00		
GL Month: Dec-07							
<i>Time Charges</i>							
Dec-04-07	Dula, Lou	INSV-Receiverships	0.40 \	\$125.00	\$50.00	\$23,780.00	processed chqs
Dec-07-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$23,805.00	posted dep interest & bank charges, bank rec
Dec-11-07	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$23,830.00	recieved call fr td bank & renewed term deposit, posted td interest
<i>Time Charges for Dec-07:</i>			0.80		\$100.00		
<i>Total for Dec-07:</i>			0.80		\$100.00		
GL Month: Jan-08							
<i>Time Charges</i>							
Jan-03-08	Cerrato, Gary	INSV-Proposals Corr	0.90 \	\$375.00	\$337.50	\$24,167.50	attend to creditor call; respond to inquiry from Trustee in bankruptcy of one investor and advise of the ability to make a claim with OCF;
Jan-03-08	Tumminieri, Joseph	INSV-Receiverships	0.20 \	\$165.00	\$33.00	\$24,200.50	cheques
Jan-10-08	Cerrato, Gary	INSV-Prospectives	1.00 \	\$375.00	\$375.00	\$24,575.50	two creditor inquiries; attend to correspondence received; update files;
Jan-17-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$24,600.50	posted bank charges, dep interest, bank rec
<i>Time Charges for Jan-08:</i>			2.30		\$770.50		
<i>Total for Jan-08:</i>			2.30		\$770.50		
GL Month: Feb-08							
<i>Time Charges</i>							
Feb-05-08	Cerrato, Gary	INSV-Receiverships	0.90 \	\$375.00	\$337.50	\$24,938.00	attend to correspondence received; filing; creditor call;
Feb-11-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$24,963.00	term deposit-phone discussion w/ bank to renew & posted the entries
Feb-22-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$24,988.00	posted bankcharges, dep interest, bank rec
<i>Time Charges for Feb-08:</i>			1.30		\$387.50		
<i>Total for Feb-08:</i>			1.30		\$387.50		

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-08							
<i>Time Charges</i>							
Mar-07-08	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$25,225.50	review of draft motion record and affidavit prepared by Amy Salyzyn in the Miller Bernstein lawsuit matter, and email Kevin McElcheran and Michael McGraw for advice.
Mar-10-08	Manski, Uwe	INSV-Receiverships	0.50 \	\$550.00	\$275.00	\$25,500.50	call with kevin McElcheran and emails re requested affidavit in Miller bernstein action.
Mar-12-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$25,525.50	phone bank to renew term dep, posted entry
Mar-18-08	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$375.00	\$187.50	\$25,713.00	creditor call and verbal update on status of litigation;
Mar-25-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$25,738.00	processed chq, bank rec
<i>Time Charges for Mar-08:</i>			1.90		\$750.00		
<i>Total for Mar-08:</i>			1.90		\$750.00		
GL Month: Apr-08							
<i>Time Charges</i>							
Apr-10-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$25,763.00	processed chq
Apr-11-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$25,788.00	phone discussion w/ bank to renew term deposit, posted entries
Apr-17-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$25,813.00	processed chq
Apr-17-08	Cerrato, Gary	INSV-Bankruptcies	1.50 \	\$375.00	\$562.50	\$26,375.50	looking into the realization of the securities from Bear Stearns to determine if any further monies should come from the settlement;
Apr-21-08	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$375.00	\$187.50	\$26,563.00	attend to correspondence received and filing;
Apr-21-08	Dula, Lou	INSV-Receiverships	0.50 \	\$125.00	\$62.50	\$26,625.50	faxed/requested td bank to fax march/08 bank stmt, received fax fr bank, posted bank charges & dep interest, bank rec
Apr-29-08	Cerrato, Gary	INSV-Admin	0.50 \	\$375.00	\$187.50	\$26,813.00	attend to correspondence received;
<i>Time Charges for Apr-08:</i>			3.60		\$1,075.00		
<i>Total for Apr-08:</i>			3.60		\$1,075.00		
GL Month: May-08							
<i>Time Charges</i>							
May-07-08	Cerrato, Gary	INSV-Receiverships	0.30 \	\$375.00	\$112.50	\$26,925.50	customer update inquiry;
May-12-08	Dula, Lou	INSV-Receiverships	0.20 \	\$125.00	\$25.00	\$26,950.50	phoned bank to renew term deposit, posted the td interest
<i>Time Charges for May-08:</i>			0.50		\$137.50		
<i>Total for May-08:</i>			0.50		\$137.50		
GL Month: Jun-08							
<i>Time Charges</i>							
Jun-04-08	Dula, Lou	INSV-Receiverships	0.60 \	\$125.00	\$75.00	\$27,025.50	prepare chq reqs, processed chqs
Jun-06-08	Cerrato, Gary	INSV-Other	0.40 \	\$375.00	\$150.00	\$27,175.50	creditor call re Contingency Fund;

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jun-08							
<i>Time Charges</i>							
Jun-11-08	Dula, Lou	INSV-Receiverships	0.40 ↵	\$125.00	\$50.00	\$27,225.50	received call fr bank & renew term deposit, posted partial redemption & interests earned, processed chq
Jun-12-08	Cerrato, Gary	INSV-Bankruptcies	0.90 ↵	\$375.00	\$337.50	\$27,563.00	creditor call; review of presonal account information;
Jun-17-08	Cerrato, Gary	INSV-Receiverships	2.50 ↵	\$375.00	\$937.50	\$28,500.50	reviewing emails; filing correspondence; meeting at Lax O'Sullivan with U. Manski re update on moving forward with class action claim and receiver's claim against auditors;
Jun-17-08	Manski, Uwe	INSV-Receiverships	1.00 ↵	\$475.00	\$475.00	\$28,975.50	mtg at Lax O'Sullivan with Amy Salyzin, Terry O'Sullivan, Dave Armstrong and Gary cerrato, with Kevin McElcheran joining by phone, to consider moving forward with the Class Action by finding a new firm, and by heading towards a mediation if possible.
Jun-19-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,000.50	dep interest, bank charges, bank rec
<i>Time Charges for Jun-08:</i>			6.00		\$2,050.00		
<i>Total for Jun-08:</i>			6.00		\$2,050.00		
GL Month: Jul-08							
<i>Time Charges</i>							
Jun-24-08	Cerrato, Gary	INSV-Receiverships	0.60 ↵	\$375.00	\$225.00	\$29,225.50	creditor call and update; call from CIBC mellon re client information;
Jul-10-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,250.50	dep interest, bank charges, bank rec
Jul-11-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,275.50	phoned bank re term deposit, posted td interest
<i>Time Charges for Jul-08:</i>			1.00		\$275.00		
<i>Total for Jul-08:</i>			1.00		\$275.00		
GL Month: Aug-08							
<i>Time Charges</i>							
Aug-11-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,300.50	term deposit
Aug-18-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,325.50	processed chq
Aug-18-08	Fulton, Les	INSV-Receiverships	0.30 ↵	\$200.00	\$60.00	\$29,385.50	prepare cheque requisitions for payment of legal fees; filing;
<i>Time Charges for Aug-08:</i>			0.70		\$110.00		
<i>Total for Aug-08:</i>			0.70		\$110.00		
GL Month: Sep-08							
<i>Time Charges</i>							
Jul-09-08	Cerrato, Gary	INSV-Receiverships	0.60 ↵	\$375.00	\$225.00	\$29,610.50	creditor call; review of correspondence received;
Jul-14-08	Cerrato, Gary	INSV-Receiverships	0.70 ↵	\$375.00	\$262.50	\$29,873.00	creditor calls; attend to correspondence received;
Sep-19-08	Dula, Lou	INSV-Receiverships	0.20 ↵	\$125.00	\$25.00	\$29,898.00	dep interest, bank charges, bank rec

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Sep-08							
<i>Time Charges</i>							
Sep-29-08	Montesano, Tony	INSV-Receiverships	0.50	\$175.00	\$87.50	\$29,985.50	Spoke with Catherine Waxman regarding dividend payment, stocks held with buckingham. review clients positions and dividend payments.
<i>Time Charges for Sep-08:</i>			2.00		\$600.00		
<i>Total for Sep-08:</i>			2.00		\$600.00		
GL Month: Oct-08							
<i>Time Charges</i>							
Oct-01-08	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$30,011.50	processed chq
Oct-02-08	Montesano, Tony	INSV-Receiverships	0.30	\$175.00	\$52.50	\$30,064.00	pull client statements, search for statement for Catherine Waxman, review statement portfolio.
Oct-09-08	Dula, Lou	INSV-Receiverships	0.30	\$130.00	\$39.00	\$30,103.00	posted interest, bank charges, bank rec
Oct-10-08	Dula, Lou	INSV-Receiverships	0.30	\$130.00	\$39.00	\$30,142.00	recieved phone call fr td bank, renewed term dep, posted the entries
Oct-16-08	Cerrato, Gary	INSV-Receiverships	0.50	\$400.00	\$200.00	\$30,342.00	lengthy discussion with M. Pike re update on status of lawsuit against auditors and walk him through how to file a claim with the contingency fund;
<i>Time Charges for Oct-08:</i>			1.60		\$356.50		
<i>Total for Oct-08:</i>			1.60		\$356.50		
GL Month: Nov-08							
<i>Time Charges</i>							
Nov-10-08	Dula, Lou	INSV-Receiverships	0.40	\$130.00	\$52.00	\$30,394.00	term deposit, processed chq
Nov-13-08	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$30,420.00	posted dep interest/bank charges, bank rec
Nov-14-08	Cerrato, Gary	INSV-Receiverships	0.40	\$400.00	\$160.00	\$30,580.00	update creditor on lawsuit; review and file correspondence received;
Nov-21-08	Cerrato, Gary	INSV-Other	0.50	\$400.00	\$200.00	\$30,780.00	update creditor on status of lawsuit; file correspondence received;
Nov-28-08	Cerrato, Gary	INSV-Other	1.50	\$400.00	\$600.00	\$31,380.00	attendance at Meeting with Lax O'Sullivan, K. Mckelcheran, Siskinds and G. Feldman and D. Armstrong to discuss moving forward with the class action claim and strategize on the legal maneouvering going forward;
<i>Time Charges for Nov-08:</i>			3.00		\$1,038.00		
<i>Total for Nov-08:</i>			3.00		\$1,038.00		

Open WIP for Bucking-Post-06 as of Jun-16-09

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Dec-08							
<i>Time Charges</i>							
Dec-10-08	Dula, Lou	INSV-Receiverships	0.30 \	\$130.00	\$39.00	\$31,419.00	term deposit, posted bank charges entries, dep interest, bank rec
			<i>Time Charges for Dec-08:</i>		\$39.00		
			<i>Total for Dec-08:</i>		\$39.00		
GL Month: Jan-09							
<i>Time Charges</i>							
Jan-09-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$31,445.00	phone discussion w/ bank re term deposit, posted td interest.
Jan-16-09	Dula, Lou	INSV-Receiverships	0.40 \	\$130.00	\$52.00	\$31,497.00	posted stop pmnt entry, processed chqs
Jan-16-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$31,734.50	review of paid accounts and arrange to re-issue July 2008 legal bill payment to Lax O'Sullivan, original payment having made in error to MCarthy's, but never cashed.
Jan-16-09	Cerrato, Gary	INSV-Prospectives	1.00 \	\$400.00	\$400.00	\$32,134.50	reviewing correspondence re information requested from counsel;
			<i>Time Charges for Jan-09:</i>		\$715.50		
			<i>Total for Jan-09:</i>		\$715.50		
GL Month: Feb-09							
<i>Time Charges</i>							
Feb-09-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$32,160.50	term deposit
Feb-11-09	Cerrato, Gary	INSV-Receiverships	0.30 \	\$400.00	\$120.00	\$32,280.50	call from M. Pike re update on status of lawsuit against auditors;
Feb-19-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$32,518.00	inquiry from david ASrmstrong re status of transfer of legal action to Siskinds; inquiry from customer Stephen Simms re claiming against Contingency Fund.
Feb-20-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$32,544.00	posted bank charges, dep interest, bank rec
			<i>Time Charges for Feb-09:</i>		\$409.50		
			<i>Total for Feb-09:</i>		\$409.50		
GL Month: Mar-09							
<i>Time Charges</i>							
Mar-05-09	Cerrato, Gary	INSV-Receiverships	0.40 \	\$400.00	\$160.00	\$32,704.00	creditor update call;
Mar-06-09	Cerrato, Gary	INSV-Receiverships	0.50 \	\$400.00	\$200.00	\$32,904.00	conference call with U. Manski and K. McElcheran;
Mar-06-09	Cerrato, Gary	INSV-Proposals Corr	0.40 \	\$400.00	\$160.00	\$33,064.00	conference call with U. Manski and K. McElcheran re developments with class action lawsuit;

Open WIP for Bucking-Post-06 as of Jun-16-09

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-09							
<i>Time Charges</i>							
Mar-06-09	Manski, Uwe	INSV-Receiverships	1.00 \	\$475.00	\$475.00	\$33,539.00	call with kevin McElcheran and Gary cerrato to review the memo from Amy Salyzyn re pre-trial conference with Cullity J>, and questions arising therefrom;
Mar-10-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$33,565.00	left message for Amy; subsequent discussion with Amy and provided requested informatiopn as to alternatives for continuing with the receiver's action, and/or the class action.
Mar-11-09	Dula, Lou	INSV-Receiverships	0.30 \	\$130.00	\$39.00	\$33,604.00	posted bank charges, dep interest, bank rec
Mar-27-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$475.00	\$237.50	\$33,841.50	phone discussion w/ td bank to renew term deposit, posted the term interest earned
							conference call with Lax O'Sullivan and Kevin McElcheran re class action, and whether or not we should end the Receiver's action - decided to keep both actions in place, at least until the certification of the class action has taken place.
		<i>Time Charges for Mar-09:</i>	3.30		\$1,297.50		
		<i>Total for Mar-09:</i>	3.30		\$1,297.50		
GL Month: Apr-09							
<i>Time Charges</i>							
Apr-01-09	Cerrato, Gary	INSV-Receiverships	0.20 \	\$400.00	\$80.00	\$33,921.50	update call from creditor on lawsuit and recent developments;
Apr-08-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$33,947.50	posted bank charges, dep interest, bank rec
Apr-13-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$33,973.50	phone discussion w/ td bank re term deposit, posted the interest earned
Apr-13-09	Saini, Inderjit	INSV-Receiverships	0.50 \	\$225.00	\$112.50	\$34,086.00	Writing letter to Howard Landau regarding \$1,500 cheque for legal fees forward from Blakes to H. Landau on BDO's behalf. The cheque was stale dated upon arrival and BDO could not cash it. Draft a letter to this effect and requested a new cheque be issued in this matter.
Apr-14-09	Montesano, Tony	INSV-Receiverships	0.50 \	\$175.00	\$87.50	\$34,173.50	Discuss stale dated dividend with investor, prepare requisition to re-issue dividend
Apr-14-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$34,199.50	processed chq
Apr-20-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$34,225.50	processed chq
Apr-21-09	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$400.00	\$200.00	\$34,425.50	creditor call; call from contingency fund;
		<i>Time Charges for Apr-09:</i>	2.50		\$584.00		
		<i>Total for Apr-09:</i>	2.50		\$584.00		
GL Month: May-09							
<i>Time Charges</i>							
May-04-09	Cerrato, Gary	INSV-Bankruptcies	0.50 \	\$400.00	\$200.00	\$34,625.50	review of correspondenc received update files;
May-13-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$34,651.50	term deposit
May-25-09	Dula, Lou	INSV-Receiverships	0.20 \	\$130.00	\$26.00	\$34,677.50	posted bank charges, dep interest, bank rec

Open WIP for Bucking-Post-06 as of Jun-16-09

Receivership

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: May-09							
<i>Time Charges</i>							
May-27-09	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$34,703.50	processed dep
<i>Time Charges for May-09:</i>			1.10		\$278.00		
<i>Total for May-09:</i>			1.10		\$278.00		
GL Month: Jun-09							
<i>Time Charges</i>							
Jun-03-09	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$34,729.50	processed chq
Jun-12-09	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$34,755.50	phone discussion w/bank, posted entries
Jun-15-09	Dula, Lou	INSV-Receiverships	0.20	\$130.00	\$26.00	\$34,781.50	posted bank charges, dep interest, bank rec
<i>Time Charges for Jun-09:</i>			0.60		\$78.00		
<i>Total for Jun-09:</i>			0.60		\$78.00		
<i>Total for Receivership:</i>			101.20		\$34,781.50		
Total Open WIP:			101.20		\$34,781.50		

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WIP Detail for Invoice #87005992

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
Jun-17-09	D'Sa, Apolonia	INSV-Receiverships	0.20 \	\$375.00	\$75.00	Review and sign R&D for Bromberg bankruptcy. Dividend payable to BDO/Buckingham is approx \$4,000.	
Jun-18-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	processed chq	
Jul-09-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	posted dep interest, bank charges, bank rec	
Jul-16-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$495.00	\$247.50	email exchanges with Lax O` Sullivan and Kevin McElcheran re document disclosure to lawyers for Miller Bernstein.	
Jul-20-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	term deposit	
Aug-19-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	journal entries	
Aug-21-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	posted monthly bank charges, dep interest, bank rec	
Aug-27-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$130.00	\$26.00	processed chq	
Sep-01-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$495.00	\$247.50	email exchange with Siskinds, and supplied customer list and list of amounts claimed, and dividend paid.	
Sep-17-09	Dula, Lourdes	INSV-Prospectives	0.20 \	\$130.00	\$26.00	posted bank charges, dep interest, bank rec	
Sep-18-09	Dula, Lourdes	INSV-Receiverships	0.30 \	\$130.00	\$39.00	phone discusion w/ bank re term dep to renew, post td interest.	
Sep-21-09	Cerrato, Gary	INSV-Receiverships	0.50 \	\$400.00	\$200.00	call from Sisikinds re form 9 reports;	
Oct-16-09	Cerrato, Gary	INSV-Receiverships	0.40 \	\$435.00	\$174.00	call from creditor re update on status of lawsuits;	
Oct-19-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$495.00	\$247.50	customer inquiry, and inquiry from Dave Armstrong re status of certification of class action lawsuit; emailed Amy Salyzyn re same.	
Oct-20-09	Dula, Lourdes	INSV-Receiverships	0.40 \	\$132.00	\$52.80	term deposit renewal, posted bank charges, dep interest, bank rec	
Oct-27-09	Cerrato, Gary	INSV-Receiverships	0.20 \	\$435.00	\$87.00	call from counsel for class action lawsuit re questions;	
Oct-30-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$132.00	\$26.40	processed dep	
Nov-09-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$132.00	\$26.40	posted service charges, dep interest, bank rec	
Nov-19-09	Dula, Lourdes	INSV-Receiverships	0.20 \	\$132.00	\$26.40	phone discussion w/ bank re term deposit, posted entries	
Nov-19-09	Cerrato, Gary	INSV-Receiverships	0.80 \	\$435.00	\$348.00	review of affidavit for customer lawsuit; discussions with D. Bach re same; discussion with Manski re same; discussion with L. Corne re same;	
Nov-26-09	Manski, Uwe	INSV-Receiverships	0.50 \	\$495.00	\$247.50	email inquiries from Greg Armstrong, brother of David armstrong	

WIP Detail for Invoice #87005992

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Nov-27-09	Cerrato, Gary	INSV-Receiverships	0.20	\$435.00	\$87.00	creditor call re status of lawsuit;
	Jan-05-10	Cerrato, Gary	INSV-Receiverships	0.60	\$435.00	\$261.00	call and email exchange with Mr. Armstrong;
	Jan-05-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted interest, bank charges, bank rec
	Jan-22-10	Dula, Lourdes	INSV-Receiverships	0.10	\$132.00	\$13.20	bank rec
	Jan-22-10	Cerrato, Gary	INSV-Consulting	0.30	\$435.00	\$130.50	call from former customer re status of lawsuit and class action claim;
	Jan-28-10	Cerrato, Gary	INSV-Receiverships	0.90	\$435.00	\$391.50	creditor call; reivew of correspondence received; filing;
	Feb-11-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, interest, bank rec
	Feb-18-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	phone discussion w/ bank to renew term deposit, posted entries
	Mar-04-10	Cerrato, Gary	INSV-Consulting	0.80	\$435.00	\$348.00	creditor call; review of claims and reprot back on amount to be claimed from OCF;
	Mar-10-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, dep interest, bank
	Mar-22-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	phone discussion w/ bank re matured term deposit, posted entries
	Apr-15-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, dep interest, bank rec
	Apr-21-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	phone discussion w/ bank re term deposit, posted entries.
	Apr-23-10	Cerrato, Gary	INSV-Receiverships	1.50	\$435.00	\$652.50	call from creditor re distribution and the fact that she did not get a distribution; reviewing records to determine whether she is entitled to distribution;
	May-10-10	Manski, Uwe	INSV-Receiverships	2.00	\$495.00	\$990.00	call from daniel Bach re mediation planned for June 1; review of files re interm distribution made, and email info to daniel Bach.
	May-12-10	Manski, Uwe	INSV-Receiverships	4.00	\$495.00	\$1,980.00	extensive review of files, partially together with gary cerrato, to re-familiarize ourselves with the calculations of customer accounts as at 6 July 2001; obtain copy of preliminary list of accounts attached to 17th report, as Exhibit "F", and copy of final summary of accounts, dated Feb. 10, 2005; call with daniel Bach; make copies of reports for bennett Jones, as requested by Amy Salyzyn, and send to her and daniel Bach; lengthy email report to her and daniel bach about the matter.:
	May-12-10	Cerrato, Gary	INSV-Receiverships	4.50	\$435.00	\$1,957.50	meeting with U. Manski re request from D. Bach and explanation re claims totals; reviewing calculations and files to determine what the various changes to the figures related to; discussions with L. Corne re records; review of records we have on file;
	May-17-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, deposit interest, bank rec
	May-18-10	Cerrato, Gary	INSV-Proposals Comm	3.00	\$435.00	\$1,305.00	review of accounting and review of reports to reconcile distributions;
	May-19-10	Cerrato, Gary	INSV-Receiverships	0.50	\$435.00	\$217.50	creditor correspondence; filing;
	May-21-10	Dula, Lourdes	INSV-Receiverships	0.10	\$132.00	\$13.20	term deposit
	Jun-01-10	Manski, Uwe	INSV-Receiverships	1.50	\$495.00	\$742.50	received call from Siskinds re mediation with Bennett Jones; review of files with Gary Cerrato, re calculation of losses sugffered by customers.
	Jun-01-10	Cerrato, Gary	INSV-Receiverships	3.00	\$435.00	\$1,305.00	call from Siskinds re information required for settlement discussions with auditors;

WIP Detail for Invoice #87005992

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jun-07-10	Cerrato, Gary	INSV-Closed Estates	0.50	\$435.00	\$217.50	correspondence from investor re update on status of class action lawsuit;
	Jun-15-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, dep interest, bank rec
	Jun-28-10	House(Insol), Toronto	Postage & Couri-ON			\$25.00	Courier to Siskinds LLP - 05/13/2010
	Jun-28-10	House(Insol), Toronto	Postage & Couri-ON			\$25.00	Courier to Lax O'Sullivan Scott LLP - 05/13/2010
	Aug-05-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges, dep interest, bank rec
	Aug-13-10	Dula, Lourdes	INSV-Receiverships	0.10	\$132.00	\$13.20	bank rec
	Sep-03-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	phone call fr bank re term deposit, posted entries
	Sep-08-10	Dula, Lourdes	INSV-Receiverships	0.20	\$132.00	\$26.40	posted bank charges & deposit interest, bank rec
	Oct-14-10	Manski, Uwe	INSV-Receiverships	0.50	\$495.00	\$247.50	inquiries from Glenn Armstrong, and from son of Herschel Solomon, deceased.
	Oct-15-10	Manski, Uwe	INSV-Receiverships	0.50	\$495.00	\$247.50	call to Daniel Bach re Armstrong inquiry; email report to Richard Solomon;
	Oct-18-10	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	update record of Richard Solomon, re Herschel Solomon, deceased; email to Kevin McElcheran to consider finalizing receivership
	Oct-22-10	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges & interest, bank rec
	Nov-03-10	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	phone discussion w/ bank re matured term deposit, posted interest
	Nov-15-10	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted interest, bank charges, bank rec
	Nov-22-10	Manski, Uwe	INSV-Receiverships	1.50	\$450.00	\$675.00	review of files in preparation for mtg with kevin mcElcheran re finalizing the receivership.
	Nov-23-10	Manski, Uwe	INSV-Receiverships	2.00	\$450.00	\$900.00	mtg with Kevin McElcheran and gary Cerrato re potentially closing file, preparing for taxation of fees, and distributing remaining funds. - 1hr; review of Class Action Certification Order, and review of R&D to date - 1hr.
	Nov-24-10	Manski, Uwe	INSV-Receiverships	2.00	\$450.00	\$900.00	review of R&D to November 3, 2004, and start to reconcile post- Nov. 04 transactions.
	Nov-24-10	Cerrato, Gary	INSV-Receiverships	1.00	\$440.00	\$440.00	November 23, 2010 - meeting with K. McElcheran and U. Manski to strategize on finalizing the receivership administration and obtaining our discharge;
	Nov-26-10	Cerrato, Gary	INSV-Receiverships	1.50	\$440.00	\$660.00	discussions with U. Manski re reconciling R&D; review of previous R&D's and discuss with U. Manski as well as discussing finalizing the receivership;
	Nov-26-10	Manski, Uwe	INSV-Receiverships	2.50	\$450.00	\$1,125.00	track and reconcile banking transactions since November 3, 2004
	Dec-06-10	Cerrato, Gary	INSV-Bank Ord Ind	1.00	\$440.00	\$440.00	review of R&D's and reconcile bank;
	Dec-14-10	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges, dep interest, bank rec
	Jan-24-11	Dula, Lourdes	INSV-Receiverships	0.10	\$134.00	\$13.40	bank rec
			Line 1 Total:	46.7		\$19,199.50	
2	Jul-27-11	Cerrato, Gary	INSV-Receiverships	1.50	\$440.00	\$660.00	meeting with U. Manski re reconciling R&D;
			Line 2 Total:	1.50		\$660.00	

Invoice Total: 48.2

\$19,859.50

WIP Detail for Invoice #86174010

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Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jul-28-11	Cerrato, Gary	INSV-Receiverships	2.50	\$440.00	\$1,100.00	working with U. Manki to reconcile receivership amounts; discussions re issues with non issued dividends and the reconciliation of same; review of file records; attend to correspondence received.
Line 1 Total:				2.50		\$1,100.00	
2	Mar-17-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges, dep interest, bank rec
	Apr-07-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	term deposit
	Apr-18-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges & dep interest, bank rec
	May-25-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted interest & bank charges, bank rec
	Jun-07-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges & dep interest, bank rec
	Jul-08-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	term deposit
	Jul-18-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges & dep interest, bank rec
	Aug-12-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted bank charges, dep interest, bank rec
	Sep-07-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	term dep
	Sep-22-11	Dula, Lourdes	INSV-Receiverships	0.20	\$134.00	\$26.80	posted interest, bank charges, bank rec
	Oct-07-11	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	term deposit
	Oct-19-11	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	posted bank charges, dep interest, bank rec
	Nov-07-11	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	term deposit
	Nov-16-11	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	posted interest, bank charges & bank rec
Line 2 Total:				2.80		\$376.00	
3	Jun-01-11	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	brief Chris Porter on file, and speak with Kevin McElcheran about keeping file open, as a back-stop to the class action lawsuit, but to go for taxation re fees to date.
	Jun-21-11	Manski, Uwe	INSV-Receiverships	0.50	\$450.00	\$225.00	review of files to determine last taxation date, being 30 November 2004, as per Receiver's Court Report #17
	Jul-20-11	Manski, Uwe	INSV-Receiverships	2.50	\$450.00	\$1,125.00	summarize cash receipts and disbursements from November 4, 2004 to June 30, 2011, to reconcile with R&D done at last taxation.
	Jul-27-11	Manski, Uwe	INSV-Receiverships	1.00	\$450.00	\$450.00	prepare R&D to date, from November 4, 2004, after reconciling and balancing account
	Jul-28-11	Manski, Uwe	INSV-Receiverships	3.00	\$450.00	\$1,350.00	review of dividends paid, and prepare lists of returned cheques, as well as items not paid due to a lack of address of the customer.
	Aug-03-11	Manski, Uwe	INSV-Receiverships	3.00	\$450.00	\$1,350.00	finalize and send email status report, to Kevin McElcheran and Michale McGraw, in preparation for drafting Report to Court, and taxation to date.
Line 3 Total:				10.50		\$4,725.00	
4	Jun-06-11	Porter, Chris	INSV-Receiverships	0.50	\$460.00	\$230.00	telecon w. K. McElcheran re: status of file, approval of fees, report to court; review file status w. U. Manski.

WIP Detail for Invoice #86174010

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
4	Jun-07-11	Porter, Chris	INSV-Receiverships	0.60	\$460.00	\$276.00	Review files for reports; instruct B. Chiasson re: invoice, most recent reports, invoices not yet approved.
Line 4 Total:				1.10		\$506.00	
Invoice Total:				16.90		\$6,707.00	

WIP Detail for Invoice #87308991

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Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Feb-03-11	Dula, Lourdes	INSV-Receiverships	0.20 \	\$134.00	\$26.80	term deposit
	Feb-11-11	Dula, Lourdes	INSV-Receiverships	0.20 \	\$134.00	\$26.80	processed chq
	Feb-17-11	Dula, Lourdes	INSV-Receiverships	0.20 \	\$134.00	\$26.80	posted bank charges, dep interest, bank rec
	Mar-15-11	Dula, Lourdes	INSV-Receiverships	0.20 \	\$134.00	\$26.80	processed chq
	May-31-11	Porter, Chris	INSV-Receiverships	0.50 \	\$460.00	\$230.00	Briefing and strategy w. U. Manski; v-mail to K. McElcheran re: status, class action suite, matters for final report.
	Jul-04-11	Manski, Uwe	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	review of all WIP since last fee taxation as at October 31, 2004, in preparation for a Court report and updated taxation of fees to date.
	Jul-05-11	Manski, Uwe	INSV-Receiverships	2.50 \	\$450.00	\$1,125.00	further review of WIP since October 2004, and summarize tyime charges for preparation of invoice and affidavit
	Jul-06-11	Manski, Uwe	INSV-Receiverships	2.00 \	\$450.00	\$900.00	review of Court reports # 19 and 21 re bear Stearns settlement and Court approval therof, as part of review of work done since October 2004, so as to prepare a Report to Court, and an affidavit of time.
	Sep-16-11	Manski, Uwe	INSV-Receiverships	0.50 \	\$450.00	\$225.00	call with kevin McElcheran to request guidance on finalization of file.
	Dec-02-11	Cerrato, Gary	INSV-Receiverships	1.50 \	\$450.00	\$675.00	review of court materials received from investor suing principals of Buckingham; attend to other correspondence received and update files;
	Dec-07-11	Cerrato, Gary	INSV-Receiverships	0.40 \	\$450.00	\$180.00	attend to correspondence received;
	Oct-11-12	Manski, Uwe	INSV-Receiverships	1.50 \	\$460.00	\$690.00	Attended downtown to review the files of Buckingham as requested by counsel of the auditors, via Daniel Naymark.
	Oct-12-12	Manski, Uwe	Travel Other-ON			\$10.62	parking downtown, to review files.
	Oct-12-12	Manski, Uwe	Mileage-ON			\$60.78	home to downtown office to review files, and back.
	Oct-12-12	Manski, Uwe	INSV-Receiverships	4.00 \	\$460.00	\$1,840.00	attendance at downtown office to continue review of files re questions asked by lawyers for auditors.
	Oct-26-12	Manski, Uwe	INSV-Receiverships	0.50 \	\$460.00	\$230.00	email response to Daniel Bach and daniel naymark, re questions posed by lawyers for auditors.
Line 1 Total:				17.20		\$7,623.60	
Invoice Total:				17.20		\$7,623.60	

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WIP Detail for Invoice #87308987

Invoice Line	Date	Employee	Work Type / Expense	Hours	Rate	Amount	Comments
1	Jan-09-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	Jan-17-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted dep, bank charges, bank rec
	Feb-06-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term deposit
	Feb-22-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	Mar-07-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term dep
	Mar-22-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	Apr-09-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term dep
	Apr-16-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	May-08-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted bank charges, bank rec
	Jun-07-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted monthly bank charges, bank rec
	Jun-08-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term dep
	Jul-09-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term deposit
	Aug-01-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted bank charges, bank rec
	Aug-08-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term dep
	Aug-14-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	Sep-19-12	Dula, Lourdes	INSV-Receiverships	0.10\	\$135.00	\$13.50	bank rec
	Oct-09-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term deposit
	Oct-15-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted bank charges, bank rec
	Oct-23-12	Manski, Uwe	INSV-Receiverships	1.00	\$460.00	\$460.00	conference call with daniel Naymark, and Daniel Bach, to review requests for information, by lawyers for the auditors - .5hrs; review of files re communications between BDO and CIBC mellon, as trustees of the Contingency Fund. - .5hrs.
	Nov-08-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term dep
	Nov-16-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	posted bank charges, bank rec
	Dec-10-12	Dula, Lourdes	INSV-Receiverships	0.20\	\$135.00	\$27.00	term deposit
			Line 1 Total:	4.60		\$946.00	
			Invoice Total:	4.60		\$946.00	

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Interim Billing

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jul-16							
<i>Time Charges</i>							
Jul-20-16		Interim Invoice			(\$34,310.60)	(\$34,310.60)	
		<i>Time Charges for Jul-16:</i>			(\$34,310.60)		
		<i>Total for Jul-16:</i>			(\$34,310.60)		
		<i>Total for Interim Billing:</i>			(\$34,310.60)		

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jan-13							
<i>Time Charges</i>							
Jan-04-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$34,283.60)	posted bank charges, bank rec
Jan-09-13	Dula, Lourdes	INSV-Receiverships	0.40	\$135.00	\$54.00	(\$34,229.60)	term deposit & processed chq
Jan-15-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$34,202.60)	posted bank charges, bank rec
		<i>Time Charges for Jan-13:</i>	0.80		\$108.00		
		<i>Total for Jan-13:</i>	0.80		\$108.00		
GL Month: Feb-13							
<i>Time Charges</i>							
Feb-08-13	Dula, Lourdes	INSV-Receiverships	0.60	\$135.00	\$81.00	(\$34,121.60)	term deposit, processed chq, posted bank charges, bank rec
		<i>Time Charges for Feb-13:</i>	0.60		\$81.00		
		<i>Total for Feb-13:</i>	0.60		\$81.00		
GL Month: Mar-13							
<i>Time Charges</i>							
Mar-12-13	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	(\$34,081.10)	term deposit, posted bank charges & bank rec
Mar-27-13	Manski, Uwe	INSV-Receiverships	0.50	\$460.00	\$230.00	(\$33,851.10)	conference call with Daniel Bach of siskinds and Sherie mann, forensic accountant, to consider mtg with gary cerrato to review our file on the Form 9 calculations, and supporting backup, for the 2000 year;
Mar-28-13	Cerrato, Gary	INSV-Receiverships	1.50	\$450.00	\$675.00	(\$33,176.10)	email to Gary cerrato to ask about availability for a meeting. March 27, 2013 - review of email from U. Manski; call with U. Manski re Form 9 reporting; review of personal files and review of calculations and reports;
		<i>Time Charges for Mar-13:</i>	2.30		\$945.50		
		<i>Total for Mar-13:</i>	2.30		\$945.50		

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Apr-13							
<i>Time Charges</i>							
Apr-03-13	Cerrato, Gary	INSV-Receiverships	1.00 \	\$450.00	\$450.00	(\$32,726.10)	further review of issues with Form 9 reporting in anticipation of future meeting with D. Bach;
Apr-11-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$32,699.10)	term dep
Apr-17-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$32,672.10)	posted bank charges, bank rec
Apr-22-13	Cerrato, Gary	INSV-Receiverships	3.00 \	\$450.00	\$1,350.00	(\$31,322.10)	prepare for meeting with D. Bach; attend meeting to review Form 9 accounting and other issues;
<i>Time Charges for Apr-13:</i>			4.40		\$1,854.00		
<i>Total for Apr-13:</i>			4.40		\$1,854.00		
GL Month: May-13							
<i>Time Charges</i>							
Apr-26-13	Cerrato, Gary	INSV-Receiverships	1.00 \	\$450.00	\$450.00	(\$30,872.10)	responding to inquiry re Form 9; reviewing file re closing;
May-13-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,845.10)	term deposit
May-17-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,818.10)	posted bank charges, bank rec
<i>Time Charges for May-13:</i>			1.40		\$504.00		
<i>Total for May-13:</i>			1.40		\$504.00		
GL Month: Jun-13							
<i>Time Charges</i>							
Jun-12-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,791.10)	term dep
Jun-17-13	Dula, Lourdes	INSV-Receiverships	0.10 \	\$135.00	\$13.50	(\$30,777.60)	bank rec
<i>Time Charges for Jun-13:</i>			0.30		\$40.50		
<i>Total for Jun-13:</i>			0.30		\$40.50		
GL Month: Jul-13							
<i>Time Charges</i>							
Jul-11-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,750.60)	posted monthly bank charges, bank rec
Jul-12-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,723.60)	term dep
<i>Time Charges for Jul-13:</i>			0.40		\$54.00		
<i>Total for Jul-13:</i>			0.40		\$54.00		
GL Month: Aug-13							
<i>Time Charges</i>							
Aug-13-13	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$30,696.60)	term deposit

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Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Aug-13							
<i>Time Charges</i>							
Aug-14-13	Dula, Lourdes	INSV-Prospectives	0.10	\$135.00	\$13.50	(\$30,683.10)	posted bank charges, bank rec
<i>Time Charges for Aug-13:</i>			0.30		\$40.50		
<i>Total for Aug-13:</i>			0.30		\$40.50		
GL Month: Sep-13							
<i>Time Charges</i>							
Sep-13-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,656.10)	posted monthly bank charges, bank rec
Sep-16-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,629.10)	term dep
<i>Time Charges for Sep-13:</i>			0.40		\$54.00		
<i>Total for Sep-13:</i>			0.40		\$54.00		
GL Month: Oct-13							
<i>Time Charges</i>							
Oct-11-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,602.10)	posted bank charges, bank rec
Oct-28-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,575.10)	term dep
<i>Time Charges for Oct-13:</i>			0.40		\$54.00		
<i>Total for Oct-13:</i>			0.40		\$54.00		
GL Month: Nov-13							
<i>Time Charges</i>							
Nov-25-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,548.10)	posted bank charges, bank rec
Nov-27-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,521.10)	term dep
<i>Time Charges for Nov-13:</i>			0.40		\$54.00		
<i>Total for Nov-13:</i>			0.40		\$54.00		
GL Month: Dec-13							
<i>Time Charges</i>							
Dec-13-13	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,494.10)	posted bank charges, bank rec
<i>Time Charges for Dec-13:</i>			0.20		\$27.00		
<i>Total for Dec-13:</i>			0.20		\$27.00		
GL Month: Jan-14							
<i>Time Charges</i>							
Jan-06-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$30,467.10)	term deposit
Jan-09-14	Cerrato, Gary	INSV-Receiverships	0.70	\$450.00	\$315.00	(\$30,152.10)	dealing with information request from counsel for contingency fund;

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jan-14							
<i>Time Charges</i>							
Jan-10-14	Cerrato, Gary	INSV-Receiverships	0.50	\$450.00	\$225.00	(\$29,927.10)	correspondence with E. Lamek re customer information required to send letters re wind down of the contingency fund;
Jan-16-14	Cerrato, Gary	INSV-Bankruptcies	0.70	\$450.00	\$315.00	(\$29,612.10)	correspondence with E. Lamek re customer information required to send letters re wind down of the contingency fund;
Jan-23-14	Dula, Lourdes	INSV-Receiverships	0.40	\$135.00	\$54.00	(\$29,558.10)	emailed bank & requested activity of acct, dec bank stmt not generated due to non activity (per td), reconciled Dec/13 w/ the same balance of last month (Nov/13)
<i>Time Charges for Jan-14:</i>			2.50		\$936.00		
<i>Total for Jan-14:</i>			2.50		\$936.00		
GL Month: Feb-14							
<i>Time Charges</i>							
Feb-05-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,531.10)	term dep
Feb-14-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,504.10)	posted bank charges, bank rec
<i>Time Charges for Feb-14:</i>			0.40		\$54.00		
<i>Total for Feb-14:</i>			0.40		\$54.00		
GL Month: Mar-14							
<i>Time Charges</i>							
Mar-14-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,477.10)	posted bank charges, bank rec
Mar-25-14	Manski, Uwe	INSV-Receiverships	0.50	\$330.00	\$165.00	(\$29,312.10)	call with Gary Cerrato re status of file, and follow-up call with Kevin McElcheran to consider options to bring receivership to an end.
Mar-28-14	Cerrato, Gary	INSV-Receiverships	0.50	\$450.00	\$225.00	(\$29,087.10)	discussions with U. Manski re administration; review correspondence from K. McElcheran;
<i>Time Charges for Mar-14:</i>			1.20		\$417.00		
<i>Total for Mar-14:</i>			1.20		\$417.00		
GL Month: Apr-14							
<i>Time Charges</i>							
Apr-09-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,060.10)	term dep
Apr-22-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,033.10)	posted bank charges, bank rec
<i>Time Charges for Apr-14:</i>			0.40		\$54.00		
<i>Total for Apr-14:</i>			0.40		\$54.00		
GL Month: May-14							
<i>Time Charges</i>							
May-09-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$29,006.10)	term deposit

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: May-14							
<i>Time Charges</i>							
May-12-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,979.10)	posted bank charges, bank rec
<i>Time Charges for May-14:</i>			0.40		\$54.00		
<i>Total for May-14:</i>			0.40		\$54.00		
GL Month: Jun-14							
<i>Time Charges</i>							
Jun-09-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,952.10)	term deposit
Jun-11-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,925.10)	posted bank charges, bank rec
<i>Time Charges for Jun-14:</i>			0.40		\$54.00		
<i>Total for Jun-14:</i>			0.40		\$54.00		
GL Month: Jul-14							
<i>Time Charges</i>							
Jul-09-14	Dula, Lourdes	INSV-Receiverships	0.30 \	\$135.00	\$40.50	(\$28,884.60)	term deposit, posted bank charges, bank rec
<i>Time Charges for Jul-14:</i>			0.30		\$40.50		
<i>Total for Jul-14:</i>			0.30		\$40.50		
GL Month: Aug-14							
<i>Time Charges</i>							
Aug-13-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,857.60)	posted bank charges, bank rec
<i>Time Charges for Aug-14:</i>			0.20		\$27.00		
<i>Total for Aug-14:</i>			0.20		\$27.00		
GL Month: Sep-14							
<i>Time Charges</i>							
Sep-08-14	Dula, Lourdes	INSV-Prop Div I Ind	0.20 \	\$135.00	\$27.00	(\$28,830.60)	term deposit
Sep-12-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,803.60)	posted bank charges, bank rec
<i>Time Charges for Sep-14:</i>			0.40		\$54.00		
<i>Total for Sep-14:</i>			0.40		\$54.00		
GL Month: Oct-14							
<i>Time Charges</i>							
Oct-06-14	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	(\$28,776.60)	posted bank charges, bank rec

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Oct-14							
<i>Time Charges</i>							
Oct-08-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,749.60)	term deposit
		<i>Time Charges for Oct-14:</i>	0.40		\$54.00		
		<i>Total for Oct-14:</i>	0.40		\$54.00		
GL Month: Nov-14							
<i>Time Charges</i>							
Nov-11-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,722.60)	posted bank charges, bank rec
Nov-19-14	Manski, Uwe	INSV-Receiverships	0.50	\$330.00	\$165.00	(\$28,557.60)	conference call with Daniel Bach and Serge Kalloghlian of Siskinds, together with Gary Cerrato, to receive update on their legal steps in coming to a trial in spring 2015.
Nov-27-14	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,530.60)	term deposit
		<i>Time Charges for Nov-14:</i>	0.90		\$219.00		
		<i>Total for Nov-14:</i>	0.90		\$219.00		
GL Month: Jan-15							
<i>Time Charges</i>							
Jan-26-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,503.60)	term deposit
Jan-27-15	Dula, Lourdes	INSV-Receiverships	0.10	\$135.00	\$13.50	(\$28,490.10)	bank rec
		<i>Time Charges for Jan-15:</i>	0.30		\$40.50		
		<i>Total for Jan-15:</i>	0.30		\$40.50		
GL Month: Feb-15							
<i>Time Charges</i>							
Feb-11-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,463.10)	posted monthly bank charges, bank rec
		<i>Time Charges for Feb-15:</i>	0.20		\$27.00		
		<i>Total for Feb-15:</i>	0.20		\$27.00		
GL Month: Mar-15							
<i>Time Charges</i>							
Mar-31-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,436.10)	term deposit
		<i>Time Charges for Mar-15:</i>	0.20		\$27.00		
		<i>Total for Mar-15:</i>	0.20		\$27.00		

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Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Apr-15							
<i>Time Charges</i>							
Apr-10-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,409.10)	posted bank charges, bank rec
<i>Time Charges for Apr-15:</i>			0.20		\$27.00		
<i>Total for Apr-15:</i>			0.20		\$27.00		
GL Month: May-15							
<i>Time Charges</i>							
May-04-15	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	(\$28,368.60)	phonme discussion w/ bank re term deposit, posted entries.
May-13-15	Dula, Lourdes	INSV-Receiverships	0.10	\$135.00	\$13.50	(\$28,355.10)	bank rec
<i>Time Charges for May-15:</i>			0.40		\$54.00		
<i>Total for May-15:</i>			0.40		\$54.00		
GL Month: Jul-15							
<i>Time Charges</i>							
Jul-08-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$28,328.10)	term deposit
Jul-15-15	Dula, Lourdes	INSV-Prop Div I Ind	0.20	\$135.00	\$27.00	(\$28,301.10)	posted bank charges, bank rec
Jul-30-15	Cerrato, Gary	INSV-Receiverships	1.50	\$450.00	\$675.00	(\$27,626.10)	call with S. Kalloghlian from Siskinds to discuss class action lawsuit and to provide information on customer loss claims;
<i>Time Charges for Jul-15:</i>			1.90		\$729.00		
<i>Total for Jul-15:</i>			1.90		\$729.00		
GL Month: Aug-15							
<i>Time Charges</i>							
Aug-12-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$27,599.10)	posted bank charges, bank rec
<i>Time Charges for Aug-15:</i>			0.20		\$27.00		
<i>Total for Aug-15:</i>			0.20		\$27.00		
GL Month: Sep-15							
<i>Time Charges</i>							
Sep-15-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$27,572.10)	posted monthly bank charges, bank rec
Sep-17-15	Cerrato, Gary	INSV-Receiverships	2.70	\$450.00	\$1,215.00	(\$26,357.10)	reviewing various court reports in preparation for meeting with counsel for class action lawsuit;
Sep-23-15	Cerrato, Gary	INSV-Consulting	1.70	\$450.00	\$765.00	(\$25,592.10)	review of various reports to determine which is the latest estimate of customer losses;

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Sep-15							
<i>Time Charges</i>							
Sep-25-15	Cerrato, Gary	INSV-Receiverships	2.00	\$450.00	\$900.00	(\$24,692.10)	further review of various reports in support of class action lawsuit;
<i>Time Charges for Sep-15:</i>			6.60		\$2,907.00		
<i>Total for Sep-15:</i>			6.60		\$2,907.00		
GL Month: Oct-15							
<i>Time Charges</i>							
Oct-02-15	Cerrato, Gary	INSV-Receiverships	2.00	\$465.00	\$930.00	(\$23,762.10)	reviewing previous court reports to familiarize myself with various issues related to the customer losses;
Oct-05-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$23,735.10)	posted monthly bank charges, bank rec
<i>Time Charges for Oct-15:</i>			2.20		\$957.00		
<i>Total for Oct-15:</i>			2.20		\$957.00		
GL Month: Nov-15							
<i>Time Charges</i>							
Oct-29-15	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$23,037.60)	review of customer loss reports;
Oct-29-15	Cerrato, Gary	INSV-Receiverships	2.50	\$465.00	\$1,162.50	(\$21,875.10)	dealing with freezer equipment removal issues; dealing with sale issues; attend to correspondence received;
Nov-16-15	Dula, Lourdes	INSV-Receiverships	0.50	\$135.00	\$67.50	(\$21,807.60)	phone discussion w/ td bank re term deposit & posted interest entry, posted monthly bank charges, bank rec
Nov-27-15	Cerrato, Gary	INSV-Receiverships	0.70	\$465.00	\$325.50	(\$21,482.10)	review of files re distribution information;
<i>Time Charges for Nov-15:</i>			5.20		\$2,253.00		
<i>Total for Nov-15:</i>			5.20		\$2,253.00		
GL Month: Dec-15							
<i>Time Charges</i>							
Dec-15-15	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$21,455.10)	posted bank charges, bank rec
<i>Time Charges for Dec-15:</i>			0.20		\$27.00		
<i>Total for Dec-15:</i>			0.20		\$27.00		
GL Month: Jan-16							
<i>Time Charges</i>							
Jan-06-16	Cerrato, Gary	INSV-Receiverships	1.30	\$465.00	\$604.50	(\$20,850.60)	update call with counsel s to discuss class action lawsuit;
Jan-14-16	Dula, Lourdes	INSV-Receiverships	0.10	\$135.00	\$13.50	(\$20,837.10)	bank rec

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jan-16							
<i>Time Charges</i>							
Jan-15-16	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	(\$20,796.60)	phone discussion w/ bank re term deposit, posted term interests.
<i>Time Charges for Jan-16:</i>			1.70		\$658.50		
<i>Total for Jan-16:</i>			1.70		\$658.50		
GL Month: Feb-16							
<i>Time Charges</i>							
Feb-11-16	Cerrato, Gary	INSV-Receiverships	0.80	\$465.00	\$372.00	(\$20,424.60)	review of correspondence from Siskinds and review other information for proposed meeting;
Feb-19-16	Cerrato, Gary	INSV-Receiverships	2.50	\$465.00	\$1,162.50	(\$19,262.10)	meeting with D. Bach and S. Kalloghlian from Siskinds re class action lawsuit, discuss progress and requirements from the court appointed receiver;
Feb-22-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$19,235.10)	posted bank monthly bank charges, bank rec
Feb-24-16	Cerrato, Gary	INSV-Receiverships	1.00	\$465.00	\$465.00	(\$18,770.10)	review of summary judgement materials;
Feb-26-16	Cerrato, Gary	INSV-Receiverships	2.00	\$465.00	\$930.00	(\$17,840.10)	review of previous court reports;
Feb-29-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$17,142.60)	reviewing material from previous reports in view of pending affidavit;
<i>Time Charges for Feb-16:</i>			8.00		\$3,654.00		
<i>Total for Feb-16:</i>			8.00		\$3,654.00		
GL Month: Mar-16							
<i>Time Charges</i>							
Mar-01-16	Cerrato, Gary	INSV-Receiverships	3.50	\$465.00	\$1,627.50	(\$15,515.10)	conference call with S. Kalloghlian re affidavit in support of motion for summary judgment in the Buckingham class action lawsuit; reviewing former segregation reports;
Mar-08-16	Cerrato, Gary	INSV-Receiverships	1.00	\$465.00	\$465.00	(\$15,050.10)	reviewing previous court report;
Mar-14-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$14,352.60)	reviewing segregation calculations and notes re same;
Mar-16-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$14,325.60)	posted monthly bank charges, bank rec
Mar-17-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$14,298.60)	term deposit
Mar-17-16	Cerrato, Gary	INSV-Receiverships	2.00	\$465.00	\$930.00	(\$13,368.60)	further review of segregation calculations and notes re affidavit in summary judgement lawsuit;
Mar-23-16	Cerrato, Gary	INSV-Receiverships	1.00	\$465.00	\$465.00	(\$12,903.60)	reviewing file to complete affidavit/ possible future court report re customer losses and claims on the contingency fund;
Mar-25-16	Cerrato, Gary	INSV-Receiverships	2.30	\$465.00	\$1,069.50	(\$11,834.10)	conference call with M. McGraw to review affidavit in summary judgement motion; discussions re records required; strategize in general re assisting class action lawsuit; review of accounting; further review of historical records to determine what segregation records the receiver has possession of;
Mar-29-16	Cerrato, Gary	INSV-Receiverships	0.20	\$465.00	\$93.00	(\$11,741.10)	review of correspondence received from counsel;

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Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Mar-16							
<i>Time Charges</i>							
Mar-31-16	Cerrato, Gary	INSV-Receiverships	1.00	\$465.00	\$465.00	(\$11,276.10)	attend conference call with M. McGraw and S. Kalloghlian and D. Bach to discuss records required from Receiver to support the summary judgement motion in the class action lawsuit and discuss issues with the Receiver providing affidavit evidence as opposed to introducing evidence by way of a court report;
<i>Time Charges for Mar-16:</i>			12.90		\$5,866.50		
<i>Total for Mar-16:</i>			12.90		\$5,866.50		
GL Month: Apr-16							
<i>Time Charges</i>							
Mar-07-16	Cerrato, Gary	INSV-Receiverships	2.50	\$465.00	\$1,162.50	(\$10,113.60)	meeting and review of informaiton required for lawsuit;
Apr-06-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$10,086.60)	posted monthly bank charges, bank rec
Apr-18-16	Dula, Lourdes	INSV-Receiverships	0.50	\$135.00	\$67.50	(\$10,019.10)	term dep-phone discussion w/ bank to renew & posted term interests, journal entry
Apr-29-16	Cerrato, Gary	INSV-Receiverships	0.50	\$465.00	\$232.50	(\$9,786.60)	review of correspondence received; responding to informaiton request;
<i>Time Charges for Apr-16:</i>			3.70		\$1,489.50		
<i>Total for Apr-16:</i>			3.70		\$1,489.50		
GL Month: May-16							
<i>Time Charges</i>							
May-12-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$9,089.10)	conference call with M. McGraw and Siskinds to discuss assistance required from the Receiver in the class action motion for summary judgement;
May-13-16	Cerrato, Gary	INSV-Receiverships	1.00	\$465.00	\$465.00	(\$8,624.10)	review of correspondence from Siskinds re information requests; review of file for response;
May-16-16	Cerrato, Gary	INSV-Receiverships	0.90	\$465.00	\$418.50	(\$8,205.60)	review of customer loss calcuation spreadsheet;
May-18-16	Cerrato, Gary	INSV-Consulting	0.20	\$465.00	\$93.00	(\$8,112.60)	review of email correspondence from Siskinds;
May-18-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$8,085.60)	posted monthly bank chrges, bank rec
May-24-16	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	(\$8,045.10)	phone discussion w/ bank re term dep, to renew & posted entries.
May-26-16	Cerrato, Gary	INSV-Prospectives	1.50	\$465.00	\$697.50	(\$7,347.60)	reviewing and trying to reconcile creditor distributions;
May-31-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$6,650.10)	reviewing losses schedule and comparing with records;
<i>Time Charges for May-16:</i>			7.10		\$3,136.50		
<i>Total for May-16:</i>			7.10		\$3,136.50		

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jun-16							
<i>Time Charges</i>							
Jun-07-16	Cerrato, Gary	INSV-Receiverships	0.20	\$465.00	\$93.00	(\$6,557.10)	discussion re status of file with J. Parisi;
Jun-09-16	Cerrato, Gary	INSV-Receiverships	0.90	\$465.00	\$418.50	(\$6,138.60)	review of correspondence from M. McGraw; review of contingency fund correspondence;
Jun-15-16	Cerrato, Gary	INSV-Receiverships	3.50	\$465.00	\$1,627.50	(\$4,511.10)	reconciling dividends to compare with losses report;
Jun-15-16	Montesano, Tony	INSV-Receiverships	0.70	\$198.00	\$138.60	(\$4,372.50)	Meet with G. Cerrato to review and reconcile dividend payments.
Jun-16-16	Cerrato, Gary	INSV-Consulting	1.00	\$465.00	\$465.00	(\$3,907.50)	respond to call from former Buckingham customer and advise of current status of lawsuit and receivership; call with M. McGraw;
Jun-20-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	(\$3,210.00)	reviewing reports to determine whether receiver reported and received approval of its distribution to creditors;
Jun-20-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	(\$3,183.00)	posted monthly bank charges, bank rec
Jun-22-16	Cerrato, Gary	INSV-Receiverships	0.50	\$465.00	\$232.50	(\$2,950.50)	call with counsel re report issues;
Jun-27-16	Dula, Lourdes	INSV-Receiverships	0.40	\$135.00	\$54.00	(\$2,896.50)	matured term dep, phone discussion w/ td, partila redemption & posted entries.
Jun-29-16	Cerrato, Gary	INSV-Receiverships	2.20	\$465.00	\$1,023.00	(\$1,873.50)	further reconciliation of losses with receiver's distribution to reserve appropriate funds;
Jun-30-16	Cerrato, Gary	INSV-Receiverships	4.00	\$465.00	\$1,860.00	(\$13.50)	call with Siskinds re update on report status and issues; meeting with with E. Lamek to discuss status of Contingency Fund wind up and impact on possible distribution to receiver and impact on the receiver's calculated loss schedule; drafting court report;
<i>Time Charges for Jun-16:</i>			15.10		\$6,636.60		
<i>Total for Jun-16:</i>			15.10		\$6,636.60		
GL Month: Jul-16							
<i>Time Charges</i>							
Jul-14-16	Dula, Lourdes	INSV-Receiverships	0.10	\$135.00	\$13.50	\$0.00	bank rec
Jul-15-16	Cerrato, Gary	INSV-Prospectives	0.60	\$465.00	\$279.00	\$279.00	review of emails of missing receiver's reports from counsel;
Jul-19-16	Cerrato, Gary	INSV-Prospectives	1.10	\$465.00	\$511.50	\$790.50	review of previous missing court reports to determine whether the receiver disclosed the distribution schedule to the court and what comments if any were made by the receiver with regard to stock prices used;
Jul-21-16	Montesano, Tony	INSV-Receiverships	0.10	\$198.00	\$19.80	\$810.30	Process cheques
Jul-26-16	Cerrato, Gary	INSV-Bankruptcies	1.50	\$465.00	\$697.50	\$1,507.80	further review of court documents to determine approval of distributions made by the Receiver;
<i>Time Charges for Jul-16:</i>			3.40		\$1,521.30		
<i>Total for Jul-16:</i>			3.40		\$1,521.30		
GL Month: Aug-16							
<i>Time Charges</i>							
Aug-02-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	\$1,534.80	phonediscussion w/ bnak matured term dep & renewed.

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Aug-16							
<i>Time Charges</i>							
Aug-23-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	\$1,561.80	posted monthly bank charges, bank rec
<i>Time Charges for Aug-16:</i>			0.40		\$54.00		
<i>Total for Aug-16:</i>			0.40		\$54.00		
GL Month: Sep-16							
<i>Time Charges</i>							
Jul-05-16	Cerrato, Gary	INSV-Receiverships	3.50	\$465.00	\$1,627.50	\$3,189.30	reviewing investor account positions and reconciling them to statements;
Jul-08-16	Cerrato, Gary	INSV-Closed Estates	3.50	\$465.00	\$1,627.50	\$4,816.80	reconciling client accounts to losses schedule and statements;
Sep-06-16	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	\$4,857.30	phone discussion w/ bank re term dep to renew, posted term interest.
Sep-16-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	\$4,884.30	posted bank charges, bank rec
<i>Time Charges for Sep-16:</i>			7.50		\$3,322.50		
<i>Total for Sep-16:</i>			7.50		\$3,322.50		
GL Month: Oct-16							
<i>Time Charges</i>							
Oct-11-16	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	\$4,924.80	term dep renewal.-phone discussion w/ bank, posted term interests
Oct-11-16	Cerrato, Gary	INSV-Receiverships	1.50	\$465.00	\$697.50	\$5,622.30	conference call with Siskinds re various issues together with M. McGraw; review of information received;
Oct-14-16	Cerrato, Gary	INSV-Consulting	1.50	\$465.00	\$697.50	\$6,319.80	review of correspondence received from Bennet Jones re request of information required in class action lawsuit; reviewing records re certain information;
Oct-28-16	Cerrato, Gary	INSV-Receiverships	0.50	\$465.00	\$232.50	\$6,552.30	conference call with M. McGraw re information requests from litigants in class action claim and strategize;
Oct-28-16	Dula, Lourdes	INSV-Receiverships	0.20	\$135.00	\$27.00	\$6,579.30	posted monthly bank charges, bank rec
Oct-31-16	Cerrato, Gary	INSV-Receiverships	1.20	\$465.00	\$558.00	\$7,137.30	review of correspondence received from M. McGraw; review of file re documentation request;
<i>Time Charges for Oct-16:</i>			5.20		\$2,253.00		
<i>Total for Oct-16:</i>			5.20		\$2,253.00		
GL Month: Nov-16							
<i>Time Charges</i>							
Nov-10-16	Dula, Lourdes	INSV-Receiverships	0.30	\$135.00	\$40.50	\$7,177.80	phone discussion w/ bank re term dep renewal, posted interest

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Nov-16							
<i>Time Charges</i>							
Nov-25-16	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$7,204.80	posted bank monthly bank charges, bank rec
<i>Time Charges for Nov-16:</i>			0.50		\$67.50		
<i>Total for Nov-16:</i>			0.50		\$67.50		
GL Month: Dec-16							
<i>Time Charges</i>							
Nov-04-16	Cerrato, Gary	INSV-Bankruptcies	3.50 \	\$465.00	\$1,627.50	\$8,832.30	call with counsel; review of correspondence from class action litigants; review of distributions made by contingency fund; review of spreadsheet calculating distributions;
<i>Time Charges for Dec-16:</i>			3.50		\$1,627.50		
<i>Total for Dec-16:</i>			3.50		\$1,627.50		
GL Month: Jan-17							
<i>Time Charges</i>							
Jan-05-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$8,859.30	posted monthly bank charges, bank rec
Jan-10-17	Cerrato, Gary	INSV-Receiverships	2.50 \	\$465.00	\$1,162.50	\$10,021.80	review of response by M. McGaw and research files for information requested;
Jan-16-17	Dula, Lourdes	INSV-Receiverships	0.30 \	\$135.00	\$40.50	\$10,062.30	phone discusson w/ bank re term dep & renewed P + I, posted entries
<i>Time Charges for Jan-17:</i>			3.00		\$1,230.00		
<i>Total for Jan-17:</i>			3.00		\$1,230.00		
GL Month: Feb-17							
<i>Time Charges</i>							
Feb-24-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$10,089.30	posted monthly service fee, bank rec
<i>Time Charges for Feb-17:</i>			0.20		\$27.00		
<i>Total for Feb-17:</i>			0.20		\$27.00		
GL Month: Mar-17							
<i>Time Charges</i>							
Mar-24-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$10,116.30	posted monthly service fee, bank rec
Mar-27-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$10,143.30	renewal of term dep, posted interest
<i>Time Charges for Mar-17:</i>			0.40		\$54.00		
<i>Total for Mar-17:</i>			0.40		\$54.00		

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Apr-17							
<i>Time Charges</i>							
Apr-25-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$10,170.30	posted monthly service fee, bank rec
		<i>Time Charges for Apr-17:</i>	0.20		\$27.00		
		<i>Total for Apr-17:</i>	0.20		\$27.00		
GL Month: May-17							
<i>Time Charges</i>							
May-01-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$10,197.30	term deposit renewal, posted dep interests
May-18-17	Dula, Lourdes	INSV-Receiverships	0.10 \	\$135.00	\$13.50	\$10,210.80	bank rec
		<i>Time Charges for May-17:</i>	0.30		\$40.50		
		<i>Total for May-17:</i>	0.30		\$40.50		
GL Month: Jun-17							
<i>Time Charges</i>							
Jun-02-17	Cerrato, Gary	INSV-Receiverships	1.50 \	\$465.00	\$697.50	\$10,908.30	reviewing file for missing customer account information re distribution;
Jun-05-17	Dula, Lourdes	INSV-Receiverships	0.30 \	\$135.00	\$40.50	\$10,948.80	term dep renewal & posted term interest
Jun-21-17	Cerrato, Gary	INSV-Receiverships	2.00 \	\$465.00	\$930.00	\$11,878.80	conference call with C. Burr to discuss financial requests from Siskinds; provide and discuss loss calculation schedule; review of correspondence from Siskinds;
Jun-21-17	Montesano, Tony	INSV-Receiverships	2.00 \	\$198.00	\$396.00	\$12,274.80	Meet with G. Cerrato to discuss dividend payment schedule; review of dividend issued and dividends not issued; need to calculate and reconcile dividends not issued for report; started working on reconciliation of dividends not issued.
Jun-22-17	Montesano, Tony	INSV-Receiverships	2.00 \	\$198.00	\$396.00	\$12,670.80	Meet with G. Cerrato to discuss dividend payment schedule; review of dividend issued and dividends not issued; need to calculate and reconcile dividends not issued for report; started working on reconciliation of dividends not issued.
Jun-23-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$12,697.80	posted bank charges, bank rec
		<i>Time Charges for Jun-17:</i>	8.00		\$2,487.00		
		<i>Total for Jun-17:</i>	8.00		\$2,487.00		
GL Month: Jul-17							
<i>Time Charges</i>							
Jul-04-17	Cerrato, Gary	INSV-Consulting	1.00 \	\$465.00	\$465.00	\$13,162.80	July 5, 2017 - conference call with C. Burr and S. Kalloghlian re requirements from the Receiver in the class action damages assessment;
Jul-10-17	Dula, Lourdes	INSV-Receiverships	0.30 \	\$135.00	\$40.50	\$13,203.30	term deposit renewal re phone discussion w/ td bank, posted dep interest.

Open WIP for Buckingham Securities Corporation as of Sep-25-17

Receivership-2001

Slip Date	Employee	Work Type / Expense	Hours	Rate	Amount	Cumulative	Comments
GL Month: Jul-17							
<i>Time Charges</i>							
Jul-12-17	Dula, Lourdes	INSV-Receiverships	0.20 \	\$135.00	\$27.00	\$13,230.30	posted monthly bank charges, bank rec
<i>Time Charges for Jul-17:</i>			1.50		\$532.50		
<i>Total for Jul-17:</i>			1.50		\$532.50		
GL Month: Aug-17							
<i>Time Charges</i>							
Aug-08-17	Cerrato, Gary	INSV-Consulting	1.60 \	\$465.00	\$744.00	\$13,974.30	review of 22nd draft report and investigate queries raised;
Aug-15-17	Dula, Lourdes	INSV-Receiverships	0.40 \	\$135.00	\$54.00	\$14,028.30	term deposit renewal, posted term interest, posted monthly charges, bank rec
<i>Time Charges for Aug-17:</i>			2.00		\$798.00		
<i>Total for Aug-17:</i>			2.00		\$798.00		
GL Month: Sep-17							
<i>Time Charges</i>							
Sep-12-17	Migus, Eugene	INSV-Receiverships	0.20 \	\$565.00	\$113.00	\$14,141.30	Update from Uwe Manski on newest mandate in receivership administration.
Sep-18-17	Dula, Lourdes	INSV-Receiverships	0.30 \	\$135.00	\$40.50	\$14,181.80	phone discussion bank re term dep renewal, posted term interest.
Sep-18-17	Cerrato, Gary	INSV-Receiverships	1.50 \	\$465.00	\$697.50	\$14,879.30	call with U. Manski to strategize on moving file forward; conference call with U. Manski, K. McElcheran and C. Burr to strategize on file administration and preparation of court report;
<i>Time Charges for Sep-17:</i>			2.00		\$851.00		
<i>Total for Sep-17:</i>			2.00		\$851.00		
<i>Total for Receivership-2001:</i>			123.60		\$49,189.90		←
<i>Total Open WIP:</i>			123.60		\$14,879.30		



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**In the Matter of the Receivership of
 Buckingham Securities Corporation
 Of the City of Toronto, in the Province of Ontario**

Receivers' Fees for the period of 19 September 2017 to 31 December 2018, as per below:

Date	Professional	Work Type	Hours	Rate	Amount	Comments
25-Sep-17	Cerrato, Gary	Receivership	3.0	\$ 465.00	\$ 1,395.00	Meeting with U. Manski to discuss various issues related to the preparation of a court report with regard to the calculation of client's net equity position; review of court report; discussions with J. Parisi re file;
26-Sep-17	Cerrato, Gary	Receivership	1.0	\$ 465.00	\$ 465.00	Further review of report; call with U. Manski re same.
2-Oct-17	Cerrato, Gary	Receivership	0.5	\$ 465.00	\$ 232.50	Call with U. Manski.
13-Oct-17	Cerrato, Gary	Receivership	0.5	\$ 465.00	\$ 232.50	Review of correspondence received; review amendments to report from C. Burr and forward email re same;
21-Oct-17	Cerrato, Gary	Receivership	2.0	\$ 465.00	\$ 930.00	Review report; make amendments to report; discussions with Manski re same; review of background information;
26-Oct-17	Cerrato, Gary	Receivership	2.0	\$ 465.00	\$ 930.00	Review of correspondence from counsel to Miller Bernstein in class action lawsuit; review of past correspondence re information requests; conference call with U. Manski re various issues;
27-Oct-17	Cerrato, Gary	Receivership	0.3	\$ 465.00	\$ 139.50	Review of correspondence received;
3-Nov-17	Cerrato, Gary	Receivership	1.0	\$ 465.00	\$ 465.00	Conference call with U. Manski re funds not distributed by Receiver and discuss court approval of fees;



Date	Professional	Work Type	Hours	Rate	Amount	Comments
20-Nov-17	Cerrato, Gary	Receivership	0.5	\$ 465.00	\$ 232.50	Call with C. Burr to discuss utilizing the unclaimed and undistributed claim funds to fund the receivership costs without first obtaining an order from the court; draft email re same.
2-Aug-18	Cerrato, Gary	Receivership	1.5	\$ 465.00	\$ 697.50	Reviewing status of file; attend to correspondence received; review of last report;
18-Sep-18	Cerrato, Gary	Receivership	0.5	\$ 465.00	\$ 232.50	Review of correspondence received re update on court case; read court decision;
19-Sep-18	Cerrato, Gary	Receivership	0.3	\$ 465.00	\$ 139.50	Email correspondence with U. Manski re Receiver's claim against auditors and issues with same;
16-Oct-18	Cerrato, Gary	Receivership	0.2	\$ 465.00	\$ 93.00	Review of email from Manski and respond; discussion with J. Parisi re same;
	Cerrato, Gary Total		13.3		\$ 6,184.50	
25-Sep-17	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted monthly service fee, bank rec
3-Oct-17	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Help on the file for U. Manski.
4-Oct-17	Dula, Lourdes	Receivership	0.4	\$ 135.00	\$ 54.00	Assist U. Manski to figure out re fees taken, scanned /emailed reports as well old gl listing from system.
17-Oct-17	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted bank charge, bank reconciliation.
23-Oct-17	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Phone discussion with TD Bank re term deposit renewal, posted term interests.
16-Nov-17	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted bank charges, bank reconciliation.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
27-Nov-17	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Term deposit renewal.
5-Dec-17	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Processed cheque.
5-Jan-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted bank charges, bank reconciliation.
8-Jan-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Phone discussion with bank re term deposit renewal, posted interests.
12-Jan-18	Dula, Lourdes	Receivership	0.1	\$ 135.00	\$ 13.50	Bank reconciliation.
12-Feb-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Phone discussion with bank re renewal of term deposit and posted term interest.
15-Feb-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Bank reconciliation.
19-Mar-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Term dep renewal.
17-Apr-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Posted monthly bank charges, bank reconciliation.
23-Apr-18	Dula, Lourdes	Receivership	0.4	\$ 135.00	\$ 54.00	Phone discussion with bank re renewal of term deposit, posted term interests.
23-May-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted bank charges, bank reconciliation.
29-May-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Phone discussion with bank re term deposit renewal, posted interest.
15-Jun-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted monthly bank charges, bank reconciliation.
4-Jul-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Term deposit.
12-Jul-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted monthly service fee, bank rec.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
7-Aug-18	Dula, Lourdes	Receivership	0.4	\$ 135.00	\$ 54.00	Term deposit renewal-phone discussion w/ td bank & posted term interest.
20-Aug-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted bank charges, bank reconciliation.
10-Sep-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Phone discussion with TD Bank re term deposit; posted interest.
14-Sep-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted monthly bank charges, bank reconciliation.
15-Oct-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Phone discussion with bank re term deposit renewal, posted term interests.
22-Oct-18	Dula, Lourdes	Receivership	0.2	\$ 135.00	\$ 27.00	Posted monthly bank charges, bank rec.
19-Nov-18	Dula, Lourdes	Receivership	0.4	\$ 135.00	\$ 54.00	Phone discussion w/ bank re renewal of term dep, posted interests earned.
21-Nov-18	Dula, Lourdes	Receivership	0.4	\$ 135.00	\$ 54.00	Received Oct 31 balance, posted bank charges, bank rec.
22-Nov-18	Dula, Lourdes	Receivership	0.3	\$ 135.00	\$ 40.50	Posted bank charges, bank rec.
	Dula, Lourdes Total		7.9		\$ 1,066.50	
13-Feb-18	Lopatina, Svetlana	Receivership	0.6	\$ 175.00	\$ 105.00	Draft to date statement of receipts and disbursements.
	Lopatina, Svetlana Total		0.6		\$ 105.00	



Date	Professional	Work Type	Hours	Rate	Amount	Comments
11-Sep-17	Manski, Uwe	Receivership	6.0	\$ 330.00	\$ 1,980.00	Review of Court decision of 12 July 2017, in class action lawsuit; findings in favor of claimant against Miller Bernstein; call with Gary Cerrato to determine steps to assist Siskind in establishing the value of customers` losses, net of dividend paid by BDO; conference call with serge Kalioghlin and Daniel Bach of Siskinds, together with Kevin McElcheran; commenced review of draft 22nd report to Court, as drafted by Blakes.
12-Sep-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Review of BDO`s electronic files and records to commence analysis of what was done in 2004 and earlier, to establish the value of customer`s stock portfolio, and in determining status of Court approvals of activities and fees and costs.
13-Sep-17	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Attended downtown to meet with Gary Cerrato and obtain additional information for Court Report to be prepared.
14-Sep-17	Manski, Uwe	Receivership	8.0	\$ 330.00	\$ 2,640.00	Continued review of court reports, orders and other documents. review of schedules of customer account values; email exchanges with Kevin McElcheran and Chris Burr, to arrange for a call to discuss file.
15-Sep-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Further review of electronic records re litigation against auditors. arranged for conference call with Blakes, Gary Cerrato and Kevin McElcheran



Date	Professional	Work Type	Hours	Rate	Amount	Comments
18-Sep-17	Manski, Uwe	Receivership	5.0	\$ 330.00	\$ 1,650.00	Continued review of file records in preparation for drafting of a report to court on the valuation of customer accounts, and the payment of a dividend of about \$2.2MM by the Receiver, in February 2005; conference call with Chris Burr and Ilia Kravtsov of Blakes, Gary Cerrato and Kevin McElcheran, to consider issues related to the drafting of a valuations report, and a subsequent report outlining all of the Receiver's activities since last taxation in October 2004.
19-Sep-17	Manski, Uwe	Receivership	6.0	\$ 330.00	\$ 1,980.00	Prepared for drafting a report; checked all Court reports and orders made; verified dividend paid, per banking records, and reconciled cheques not issued as we had no addresses for the customers; call with Serge Kalloghlian and Daniel Bach of Siskinds, to advise of preparing a report to deal with the valuation effort, and payment of the interim dividend.
20-Sep-17	Manski, Uwe	Receivership	8.0	\$ 330.00	\$ 2,640.00	Commenced drafting 22nd report to Court.
21-Sep-17	Manski, Uwe	Receivership	7.0	\$ 330.00	\$ 2,310.00	Completed drafting of 22nd report.
22-Sep-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Review of draft report, and preparations for meeting with G. Cerrato and T. Montesano to obtain further information.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
25-Sep-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Meeting downtown to brief J. Parisi on issues, to meet with G. Cerrato to review reasons for last-minute dividend change re David Michael LLC, and meet with T. Montesano to make adjustments to Final Financial Summary, being the customer accounts, to delete nil balances, delete accounts under \$25, delete some debit balance accounts still being shown, and add back dividends not paid because addresses were not available, or cheques were returned in the mail, or not cashed; forwarded electronic version of draft 22nd report to Gary Cerrato and Chris Burr, for comment.
27-Sep-17	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Final amendments to draft report, and arrange meeting at Blakes to consider their comments, and issues to be put in the next report.
28-Sep-17	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Preparations for meeting with Blakes to review report in detail.
3-Oct-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Attended downtown office to meet with L. Dula to trace Buckingham fee payments since 2001; review General file - 1hr; meeting at Blakes with Chris Burr and Kevin McElcheran to review draft 22nd Report and issues in the file, generally - 2hrs.
4-Oct-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Review of time charges and WIP, to reconcile fees drawn. review of amendments to 22nd report, as suggested by Chris Burr - 1hr.
5-Oct-17	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Call from serge kagholian of Siskinds, asking about status of report. Review of WIP details to identify missing timeframes; and call with Tony Montesano to arrange to meet to review requested amendments to Financial Summary - 1.5hrs.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
10-Oct-17	Manski, Uwe	Receivership	7.5	\$ 330.00	\$ 2,475.00	Attendance at downtown office to reconcile WIP time and billings from November 2004 to date; commenced preparation of Statement of receipts and Disbursements for same period; call with Chris Burr of Blakes to discuss details of finalization of 22nd Report; review final version of Amended Financial Summary of customer accounts, as updated by Tony Montesano.
11-Oct-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Worked on report revisions, and copied the appendices to be attached thereto.
12-Oct-17	Manski, Uwe	Receivership	5.0	\$ 330.00	\$ 1,650.00	Finalized 22nd Report and sent to G. Cerrato for review and signature;also sent appendices to Gary Cerrato and Blakes;continued to work on Statement of receipts and disbursements for period from 4 November 2004 to date.
17-Oct-17	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Prepared to update website with Court reports and Court orders to date; arranged to submit electronic copies of reports and orders to National office for adding to website.
18-Oct-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Sent national Office updates, consisting of 6 Court Orders and 3 Court reports, and provided dates for all listed Court reports.
23-Oct-17	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Reviewed WIP for January and February 2007 to identify missing time. Reviewed website updates and added two more Court Orders (re. latimer matter), deleted obsolete "updates". - 1hr.
24-Oct-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Worked on reconciliation of receipts and disbursements in receivership from 2004 to present.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
25-Oct-17	Manski, Uwe	Receivership	6.0	\$ 330.00	\$ 1,980.00	Finalized Statement of receipts and disbursements for period from 4 Nov. 2004 to 15 Sept. 2017, and reconciled all receipts and disbursements. Email to Chris Burr and Kevin McElcheran in response to Bennett Jones email seeking to cross-examine receiver on its report - 1hr. Review of valuation documents of share portfolio, and arranged with Tony Montesano to retrieve boxes or records containing customer statements at Nov. 2004 - 2hrs.
26-Oct-17	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Call with G. Cerrato re valuation records available to substantiate work done by Receiver and re \$120,000 payment to Bear Stearns as part of settlement in 2005, and corrected R&D accordingly. email exchanges with Chris Burr and Kevin McElcheran re drafting a 23rd report, for future use.- 1hr.
1-Nov-17	Manski, Uwe	Receivership	0.5	\$ 330.00	\$ 165.00	Drafted invoice for period from 15 July 2016 to 31 October 2017.
2-Nov-17	Manski, Uwe	Receivership	0.5	\$ 330.00	\$ 165.00	Prepared email summary of Blakes` untaxed legal fees and sent to Chris Burr for reconbciliation with Blakes records and dockets.
23-Nov-17	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Continued to draft 23rd report.
29-Nov-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Commenced to draft 23rd report.
30-Nov-17	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Continued to draft 23rd report.
14-Dec-17	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Review of emails and electronically retained documentation re Miller Bernstein lawsuit, for reference in 23rd report.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
19-Dec-17	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Further review of receiver`s efforts from 2005 to date. Reviewed electronic records re lawsuit against auditors, for commentary for 23rd report.
20-Dec-17	Manski, Uwe	Receivership	4.0	\$ 330.00	\$ 1,320.00	Continued to draft 23rd report.
1-Feb-18	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Continued drafting of 23rd report.
6-Feb-18	Manski, Uwe	Receivership	1.5	\$ 330.00	\$ 495.00	Review of email from Chris Burr for response to Gavin Finlayson, wanting to cross-examine receiver on valuation of stocks. Further work on 23rd report - 1.7hrs.
8-Feb-18	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Completed draft of 23rd report.
12-Feb-18	Manski, Uwe	Receivership	1.0	\$ 330.00	\$ 330.00	Proofread draft, to finalize report, and put appendices together.
13-Feb-18	Manski, Uwe	Receivership	2.0	\$ 330.00	\$ 660.00	Copied draft of 23rd report, and all appendices, and sent to Gary Cerrato and Chris Burr for comment, with copies to J. Parisi and E. Mingus, for future reference.
17-Oct-18	Manski, Uwe	Receivership	0.5	\$ 330.00	\$ 165.00	Conference call with Josie Parisi and Gary Cerrato to decide to now finalize receivership and proceed to taxation.
18-Oct-18	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Review of electronic records re receiver`s lawsuit against auditors, to determine status thereof - at least postponed to Class Action lawsuit, and possibly discontinued years ago; done in preparation for conference call with lawyers to discuss next steps in view of adverse decision in Class Action lawsuit appeal. Work done on 9 October 2018. - 2hrs. Conference call on 10 October 2018 with Daniel Bach and serge Kalloghlian of Siskinds, Chris Burr of Blakes, and Kevin McElcheran, as well as Uwe Manski, to consider Siskinds



Date	Professional	Work Type	Hours	Rate	Amount	Comments
						next steps (they will appeal to Supreme Court of Canada, if Court agrees), and status of receiver`s lawsuit. Receiver has no funds to pursue a lawsuit against the auditors. -work done on 10 October 2018 - 1 hr.
25-Oct-18	Manski, Uwe	Receivership	3.0	\$ 330.00	\$ 990.00	Email exchanges with K.McElcheran re proposed finalization of file, and his reasons for not yet doing so.
29/26/2017	Manski, Uwe	Receivership	1.5	\$ 330.00	\$ 495.00	Review of list of claims paid by OCF, for amendment to report; review Final version of Amended Financial Summary, as updated by Tony Montesano; email exchange with Gary Cerrato re his agreement with the report as drafted
	Manski, Uwe Total		130.0		\$ 42,900.00	
12-Sep-17	Migus, Eugene	Receivership	0.2	\$ 565.00	\$ 113.00	Update from U. Manski on newest mandate in receivership administration.
	Migus, Eugene Total		0.2		\$ 113.00	
13-Sep-17	Montesano, Tony	Receivership	1.0	\$ 198.00	\$ 198.00	Numerous discussions with U. Manski re: dividend spreadsheet and calculations.
25-Sep-17	Montesano, Tony	Receivership	3.0	\$ 198.00	\$ 594.00	Meet with E. Manski to review and discuss Buckingham Securities dividend spreadsheet, discuss changes; need to delete of certain customers from spreadsheet. Start working on changes to spreadsheet.
26-Sep-17	Montesano, Tony	Receivership	3.0	\$ 198.00	\$ 594.00	Discuss dividend spreadsheet with U. Manski, make necessary changes re-send to same for review.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
5-Oct-17	Montesano, Tony	Receivership	0.9	\$ 198.00	\$ 178.20	Work on changes to Amended Financial Summary
10-Oct-17	Montesano, Tony	Receivership	0.5	\$ 198.00	\$ 99.00	Meet with E. Manski to discuss and review information on Amended Financial Summary.
11-Oct-17	Montesano, Tony	Receivership	0.2	\$ 198.00	\$ 39.60	Make changes to Financial Summary spreadsheets resend to U. Manski for review.
25-Oct-17	Montesano, Tony	Receivership	0.5	\$ 198.00	\$ 99.00	Discussion with U. Manski regarding locating copies of the customer account statements sent to the customers as part of the claims bar process; discuss same with N. Diaz-lee; search iron mountain inventory listing; search data base and file room for letter referencing claims bar process.
1-Nov-17	Montesano, Tony	Receivership	0.3	\$ 198.00	\$ 59.40	Review of client's statements received from iron mountain.
14-Nov-17	Montesano, Tony	Receivership	0.5	\$ 198.00	\$ 99.00	Assist U. Manski re: calculation of dividend payments and reconfigure spreadsheet.
	Montesano, Tony Total		9.9		\$ 1,960.20	
20-Nov-17	Parisi, Josie	Receivership	0.2	\$ 495.00	\$ 99.00	Discussions with G. Cerrato re report, payment and go forward.
31-Oct-18	Parisi, Josie	Receivership	0.2	\$ 495.00	\$ 99.00	Review email from Uwe re status of file.
	Parisi, Josie Total		0.4		\$ 198.00	
			162.3			



WIP Total: **\$ 52,527.20**

**Expenses, as
per below:** **322.06**

Invoice Total: **\$ 52, 849.26**

Date	Professional	Expenses	Hours	Rate	Amount	Comments
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 82.86	Mileage from home downtown to meet with Gary Cerrato re report to Court to be prepared, to Mississauga office, and home
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 15.93	Parking at downtown office, for meeting with Gary Cerrato
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 82.86	Travel - home to downtown office for meeting re Buckingham report to Court, back to Mississauga office, and home
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 15.93	Parking at downtown office, during meetings to discuss issues re 22nd report to Court being drafted.
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 34.12	Travel - from Mississauga office to downtown, and return, for meetings
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 15.93	Parking downtown, while at meetings at office, and at Blakes
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 58.50	Travel - from home to downtown office, and return
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 15.93	Parking at downtown office
20-Dec-18	Manski, Uwe	Receivership	0.0	\$ -	\$ 82.86	Mileage from home downtown to meet with Gary Cerrato re report to Court to be prepared, to Mississauga office, and home
Total:					\$ 322.06	





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**In the Matter of the Receivership of
 Buckingham Securities Corporation
 Of the City of Toronto, in the Province of Ontario**

Receivers' Fees for the period of 1 January 2019 to 31 July 2020, as per below:

Date	Professional	Work Type	Hours	Rate	Amount	Comments
14-May-19	Gary Cerrato	Buckingham1R-4 - Receivership-2001	0.5	\$ 465.00	\$ 232.50	Review of email from U. Manski re receiver's litigation; review of term deposit reconciliation; respond to U. Manski email;
19-Jun-19	Gary Cerrato	Buckingham1R-4 - Receivership-2001	1.0	\$ 465.00	\$ 465.00	Review of report.
	Gary Cerrato Total		1.5		\$ 697.50	
8-Jan-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Phone discussion w/ TD Bank re term dep renewal & posted term interests.
22-Jan-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.2	\$ 200.00	\$ 40.00	Posted monthly bank charges, bank rec
11-Feb-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Phone discussion with TD Bank re renewal of term deposit, posted term interests.
25-Feb-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Posted monthly bank charges, bank rec
18-Mar-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Phone discussion with TD bank re renewal of term deposit. posted term interests
20-Mar-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.2	\$ 200.00	\$ 40.00	Posted monthly bank charges, bank reconciliation



Date	Professional	Work Type	Hours	Rate	Amount	Comments
18-Apr-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges, bank reconciliation
22-Apr-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Pone discussion with bank re term deposit renewal, entered & posted entries
16-May-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.2	\$ 200.00	\$ 40.00	Entered, posted monthly bank charges, bank reconciliation
27-May-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Phone discussion with bank, renewed term deposit & transfer some funds into the current account to cover monthly bank charges, entered, posted interest & the funds transferred.
20-Jun-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges, bank reconciliation
2-Jul-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Pone discussion with TD Bank re term deposit renewal, entered, posted term entries
29-Jul-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.1	\$ 200.00	\$ 20.00	Bank reconciliation
1-Oct-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted bank charges entries, bank reconciliation
16-Oct-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Phone discussion with bank to renew term deposit, entered, posted term interests.
28-Oct-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges , bank reconciliation



Date	Professional	Work Type	Hours	Rate	Amount	Comments
22-Nov-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges , bank reconciliation
25-Nov-19	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Phone discussion with TD Bank re renewal of term deposit. entered, posted term interests
17-Jan-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted bank charge, bank reconciliations(Nov & Dec 2019)
11-Feb-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges, bank reconciliation
24-Mar-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.1	\$ 200.00	\$ 20.00	Bank reconciliation
6-Apr-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.4	\$ 200.00	\$ 80.00	Phone discussion with TD Bank to renew the term deposit , entered, posted term interests entries
3-Jul-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Entered, posted monthly bank charges, bank reconciliation-May/20
21-Jul-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.1	\$ 200.00	\$ 20.00	Bank reconciliation - Jun 2020
4-Aug-20	Lourdes Dula	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Phone discussion with to renew the term deposit, entered, posted term interest entries.
	Lourdes Dula Total		7.3		\$ 1,460.00	
18-Jun-19	Svetlana Lopatina	Buckingham1R-4 - Receivership-2001	0.3	\$ 200.00	\$ 60.00	Formatting changes to the report.



Date	Professional	Work Type	Hours	Rate	Amount	Comments
	Svetlana Lopatina Total		0.3		\$ 60.00	
11-Jun-19	Uwe Manski	Buckingham1R-4 - Receivership-2001	2.0	\$ 350.00	\$ 700.00	Review of 23rd report, to commence update into Final report, for taxation and discharge
12-Jun-19	Uwe Manski	Buckingham1R-4 - Receivership-2001	6.0	\$ 350.00	\$ 2,100.00	Update 23rd report to Court, and update WIP and Receipts & Disbursements to June 11, 2019
17-Jun-19	Uwe Manski	Buckingham1R-4 - Receivership-2001	3.0	\$ 350.00	\$ 1,050.00	Completed re-write of draft of 23rd report; prepared draft of time affidavit
18-Jun-19	Uwe Manski	Buckingham1R-4 - Receivership-2001	1.5	\$ 350.00	\$ 525.00	Discussion with L. Svetlana to format report and created covering email; sent report and email to Chris Burr, Kevin McElcheran, Josie Parisi and Gary Cerrato for comment
3-Feb-20	Uwe Manski	Buckingham1R-4 - Receivership-2001	1.0	\$ 350.00	\$ 350.00	Amended BDO`s R&D to 31.1.2020, and updated BDO`s time charges from WIP to 2.2.2020
	Uwe Manski Total		13.5		\$ 4,725.00	
	Invoice Total:		22.6		\$ 6,942.50	

EXHIBIT "B"

To the affidavit of

Uwe Manski

Sworn September 1, 2020



Vince Franco Siciliano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP and BDO
Canada Limited and their subsidiaries, associated
companies and affiliates.
Expires November 13, 2021.



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**In the Matter of the Receivership of
 Buckingham Securities Corporation
 Of the City of Toronto, in the Province of Ontario**

**Summary of Receiver's Time Charges
 From 1 November 2004 to 31 July 2020
 (by BDO Canada Limited Staff Member)**

<u>Name</u>	<u>Function</u>	<u>Hours</u>	<u>Year</u>	<u>Rate</u>	<u>Total</u>
Uwe Manski	President to end of 2009, then consultant	119.5	2004-2006	450	53,775.00
		17.8	2007-2009	475	8,455.00
		10.5	2009-2010	495	5,197.50
		27.0	2010-2011	450	12,150.00
		7.5	2012-2013	460	3,450.00
		131.0	2014-2018	330	43,230.00
		13.5	2019-2020	350	4,725.00
		<u>326.8</u>		<u>400.8</u>	<u>130,982.50</u>
Gary Cerrato	Senior Manager	53.0	2004-2005	250	13,250.00
		113.6	2005-2006	300	34,080.00
		34.5	2006-2007	350	12,075.00
		18.5	2007-2008	375	6,937.50
		7.2	2008-2009	400	2,880.00
		17.2	2009-2010	435	7,482.00
		7.5	2010-2011	440	3,300.00
		18.7	2011-2015	450	8,415.00
		95.0	2015-2020	465	44,175.00
		<u>365.2</u>		<u>363.1</u>	<u>132,594.50</u>
Peter Aykroyd	Partner	<u>0.4</u>	2005	<u>450</u>	<u>180.00</u>
Mark Chow	Partner	<u>1.3</u>	2005	<u>450</u>	<u>585.00</u>
Eugene Migus	Partner	<u>0.4</u>	2017	<u>565</u>	<u>226.00</u>
Josie Parisi	Partner	<u>0.4</u>	2018	<u>495</u>	<u>198.00</u>
Apolonia D'sa	Senior Manager	14.9	2005	325	4,842.50
		0.5	2006	335	167.50
		0.8	2007	365	292.00
		0.2	2009	375	75.00
		<u>16.4</u>		<u>327.8</u>	<u>5,377.00</u>



Chris Porter	Senior Manager	<u>1.6</u>	2011	<u>460</u>	<u>736.00</u>
Matthew Lem	Senior Manager	1.7	2005	350	595.00
		0.5	2006	400	200.00
		<u>2.2</u>		<u>361.3</u>	<u>795.00</u>
Mark Morgan	Manager	<u>7.7</u>	2006	<u>225</u>	<u>1,732.50</u>
Tony Montesano	Senior Administrator	131.7	2005-2006	150	19,747.50
		3.9	2006-2008	175	682.50
		14.7	2016-2018	198	2,910.60
		<u>150.3</u>		<u>155.3</u>	<u>23,340.60</u>
Joseph Tumminieri	Administrator	81.9	2005-2006	140	11,466.00
		1.2	2006-2007	150	180.00
		1.0	2007-2008	165	165.00
		<u>84.1</u>		<u>140.4</u>	<u>11,811.00</u>
Nigel Diaz-Lee	Junior Administrator	68.0	2005-2006	90	6,120.00
		6.0	2006-2007	115	690.00
		<u>74.0</u>		<u>92</u>	<u>6,810.00</u>
Lou Dula	Bookkeeper	50.9	2005-2006	120	6,108.00
		14.1	2007-2008	125	1,762.50
		6.9	2008	130	897.00
		3.7	2009	132	488.40
		3.7	2010-2011	134	495.80
		32.4	2011-2018	135	4,374.00
		7.3	2019-2020	200	1,460.00
<u>119.0</u>		<u>130.9</u>	<u>15,585.70</u>		
Various Clerical Personnel		<u>92.1</u>		<u>117.1</u>	<u>10,787.00</u>
		<u>1241.9</u>	Average Rate:	<u>\$275.18</u>	<u>\$341,740.80</u>

ONTARIO SECURITIES COMMISSION - and - BUCKINGHAM SECURITIES CORPORATION

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

Proceeding Commenced at Toronto

AFFIDAVIT OF UWE MANSKI
Sworn September 1, 2020

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
Box 25, Commerce Court West
Toronto, Ontario M5L 1A9

Christopher Burr
Tel: (416) 863-3261
Fax: (416) 863-2653

Solicitors for BDO Canada Limited

TAB B

Court File No: 01-CL-4192

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

**IN THE MATTER OF THE *SECURITIES ACT*,
R.S.O. 1990, C. s.5, As Amended**

BETWEEN:

ONTARIO SECURITIES COMMISSION

Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION

Respondent

AFFIDAVIT OF PAMELA L.J. HUFF

I, PAMELA L.J. HUFF, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Partner at the law firm of Blake, Cassels & Graydon LLP ("**Blakes**"), and as such have knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Madame Justice Swinton dated July 26, 2001 (the "**Appointment Order**"), BDO Dunwoody Limited, now known as BDO Canada Limited ("**BDO**"), was appointed Receiver and Manager (the "**Receiver**") of Buckingham Securities Corporation.
3. Pursuant to the terms of the Appointment Order, the Receiver retained Blakes to advise it with regards to the matters related to its appointment and the performance of its duties and powers.

- 2 -

4. Blakes' fees and disbursements have been approved by the Court from time to time and most recently for the period ending September 30, 2004 by Order of Mr. Justice Cameron dated November 22, 2004.

5. Blakes' fees and disbursements for the current fee period, from October 1, 2004 to July 31, 2020, are summarized in the invoices rendered to the Receiver (the "**Invoices**"). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Blakes, and are calculated based on Blakes' standard rates and charges. The Invoices contain information and advice over which privilege is asserted, and which privilege is not waived. As a result, redacted copies of the Invoices and a summary of the Invoices are attached hereto and marked as **Exhibit "A"**. Copies of the complete Invoices have been provided to the Receiver.

6. The Invoices are rendered in connection with the following matters:

<u>No.</u>	<u>Description</u>
/29	Buckingham Securities Inc.
/43	Miller Bernstein LLP

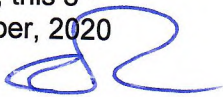
7. As set out in the summary included at Exhibit "A", Blakes expended a total of 1,348 hours at a combined average hourly rate for both matters of \$445.81.

8. Attached hereto and marked as **Exhibit "B"** is a summary of the timekeepers whose services are reflected in the Invoices, including year of call, hourly rate and the total fees and hours billed.

9. The total amount being claimed for the work performed by Blakes for the period from October 1, 2004 to July 31, 2020 is \$708,811.52, including \$600,956.67 for fees, \$61,394.86 for disbursements and \$46,459.99 for GST/HST.

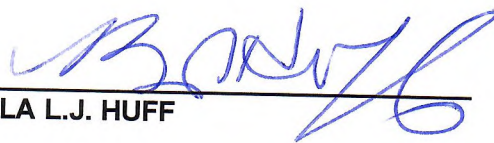
10. This affidavit is sworn in support of the Receiver's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other purpose.

SWORN BEFORE ME at the
City of Toronto, this 8th
day of September, 2020



A Commissioner for Taking Affidavits, etc.

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)
)
)
)
)



PAMELA L.J. HUFF

This is **Exhibit "A"** referred to in the

Affidavit of Pamela L.J. Huff

sworn before me
this 8th day of September, 2020



A Commissioner, etc.

SUMMARY OF INVOICES OF BLAKE, CASSELS & GRAYDON LLP
(Period from October 1, 2004 to July 31, 2020)

/29 - Buckingham Securities Inc.

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	GST/HST	Total	Hours
October 31, 2004	\$959.50	\$12.75	\$0.00	\$972.25	\$68.06	\$1,040.31	1.9
December 31, 2004	\$32,428.50	\$35,160.92	\$2,407.29	\$69,996.71	\$4,731.26	\$74,727.97	65.8
July 31, 2005	\$14,813.50	\$308.73	\$0.00	\$15,122.23	\$1,058.57	\$16,180.80	46.6
November 30, 2005	\$7,875.00	\$0.00	\$0.00	\$7,875.00	\$551.25	\$8,426.25	15.0
October 31, 2006	\$80,010.50	\$1,984.22	\$797.00	\$82,791.72	\$4,919.69	\$87,711.41	172.2
September 30, 2007	\$45,080.17	\$1,648.76	\$364.00	\$47,092.93	\$2,803.74	\$49,896.67	131.7
December 31, 2019	\$59,281.00	\$7.50	\$0.00	\$59,288.50	\$7,707.51	\$66,996.01	124.9
January 31, 2020	\$3,983.00	\$35.25	\$0.00	\$4,018.25	\$522.37	\$4,540.62	8.9
July 31, 2020	\$6,438.00	\$0.00	\$0.00	\$6,438.00	\$836.94	\$7,274.94	10.8
Totals:	\$250,869.17	\$39,158.13	\$3,568.29	\$293,595.59	\$23,199.39	\$316,794.98	577.8

Average Hourly Rate: \$434.18

/43 - Miller Bernstein LLP

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	GST/HST	Total	Hours
December 31, 2004	\$9,097.50	\$46.75	\$0.00	\$9,144.25	\$640.10	\$9,784.35	19.7
February 28, 2005	\$19,327.50	\$4,965.80	\$0.00	\$24,293.30	\$1,700.54	\$25,993.84	57.5
May 31, 2005	\$19,438.50	\$224.48	\$0.56	\$19,663.54	\$1,376.42	\$21,039.96	39.8
July 31, 2005	\$19,471.00	\$259.15	\$0.00	\$19,730.15	\$1,381.12	\$21,111.27	41.1
December 31, 2005	\$41,782.50	\$1,118.42	\$310.56	\$43,211.48	\$3,003.07	\$46,214.55	110.9
October 31, 2006	\$222,927.00	\$11,664.53	\$106.66	\$234,698.19	\$14,075.49	\$248,773.68	468.3
December 31, 2006	\$11,859.50	\$20.75	\$0.78	\$11,881.03	\$712.82	\$12,593.85	21.7
August 31, 2007	\$6,184.00	(\$50.00)	\$0.00	\$6,134.00	\$371.04	\$6,505.04	11.2
Totals:	\$350,087.50	\$18,249.88	\$418.56	\$368,755.94	\$23,260.60	\$392,016.54	770.2

Average Hourly Rate: \$454.54

Combinded Totals for All Matters:

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	HST	Total	Hours
Totals:	\$600,956.67	\$57,408.01	\$3,986.85	\$662,351.53	\$46,459.99	\$708,811.52	1,348.0

Combined Average Hourly Rate: \$445.81



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

COPY

INVOICE

Please write invoice
 number(s) on cheque

November 30, 2004

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice: 1132325
 Billing Lawyer: McElcheran, Kevin
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2004, as follows:

	Total Fees	\$ 959.50
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 12.75	
		<hr/> \$ 12.75
	Goods and Services Tax (7.0%)	68.06
		<hr/> \$ 1,040.31 CAD
TOTAL DUE IN CANADIAN CURRENCY		



Invoice: 1132325
 Date: November 30, 2004
 Page: 2

Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/08/04	Corne, Lisa	Telephone call to H. Whiteley regarding [REDACTED]	0.5	505.00	252.50
10/12/04	Corne, Lisa	Telephone call from two Ontario Securities Commission clients regarding status.	0.4	505.00	202.00
10/25/04	Corne, Lisa	Telephone call with G. Cerrato regarding [REDACTED]; telephone call with H. Whiteley regarding same.	0.5	505.00	252.50
10/26/04	Corne, Lisa	Writ of Execution/postponement; e-mail from H. Seidel regarding discharge of same and respond.	0.5	505.00	252.50
Total Fees for this Matter					\$ 959.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	1.9	505.00	959.50
Total		1.9		\$ 959.50

Taxable Disbursement(s)

Duplicating

\$ 12.75

\$ 12.75

Goods and Services Tax (7.0%)

68.06

Total Due for this Matter in Canadian Currency

\$ 1,040.31 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

COPY

INVOICE

Please write invoice
 number(s) on cheque

January 31, 2005

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1142761
 McElcheran, Kevin
 R119396778
 00019299
 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2004, as follows:

	Total Fees	\$ 32,428.50
<u>Taxable Disbursement(s)</u>		
Courier	\$ 272.45	
Duplicating	27,662.91	
Postage	7,191.37	
Telephone/Facsimile	24.52	
Transportation	9.67	
		\$ 35,160.92
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ 220.00	
Provincial Tax on Disbursements	2,187.29	
		\$ 2,407.29
	Goods and Services Tax (7.0%)	4,731.26
	TOTAL DUE IN CANADIAN CURRENCY	\$ 74,727.97 CAD



Invoice:	1142761
Date:	January 31, 2005
Page:	2

Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/01/04	Corne, Lisa	E-mail with H. Whiteley and [REDACTED] regarding distribution of proceeds.	0.5	505.00	252.50
11/01/04	Corne, Lisa	Review [REDACTED] and Miller Bernstein's audit working paper files.	4.0	505.00	2,020.00
11/02/04	Corne, Lisa	Review Miller Bernstein's audit working papers; e-mail with counsel, [REDACTED] and U. Manski regarding [REDACTED]; finalize material regarding accounts and motion to approve same and Receiver's Seventeenth Report.	4.0	505.00	2,020.00
11/02/04	Thompson, Nancy	Receiving instructions from L. Corne regarding passing of accounts; reviewing previous motion materials; assembling copies of accounts; calculating total fees, hours and average hourly rate; drafting affidavit of K. McElcheran; drafting affidavit of U. Manski.	2.0	215.00	430.00
11/03/04	Corne, Lisa	Preparing motion to approve interim distribution.	1.0	505.00	505.00
11/03/04	Thompson, Nancy	Reviewing draft affidavits; drafting covering letter to U. Manski; revising seventeenth report and notice of motion to include passing of accounts; memorandum to L. Corne; finalizing letter to U. Manski; telephone call from A. Lamanna regarding status; note to file; e-mail message to L. Corne.	2.0	215.00	430.00
11/08/04	Corne, Lisa	E-mail and telephone call from G. Cerrato regarding [REDACTED].	1.0	505.00	505.00
11/09/04	Corne, Lisa	Letter to U. Manski; e-mail and telephone call to and from U. Manski regarding [REDACTED]; review case management Order regarding Miller Bernstein Litigation timetable and forward to client.	2.0	505.00	1,010.00
11/09/04	Thompson, Nancy	Reviewing executed affidavit of U. Manski; arranging for affidavit of K. McElcheran to be executed; discussion with L. Corne.	0.3	215.00	64.50
11/10/04	Corne, Lisa	Telephone call and e-mail to and from U. Manski; finalizing Motion Record and Seventeenth Report; telephone call and letter	2.5	505.00	1,262.50



Invoice: 1142761
 Date: January 31, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		to B. Woloshyn and U. Manski regarding same.			
11/11/04	McElcheran, Kevin	Completion of report for distribution.	1.0	715.00	715.00
11/12/04	Corne, Lisa	Attending to service of Motion Record regarding Seventeenth Report.	0.5	505.00	252.50
11/16/04	Corne, Lisa	Review e-mail and correspondence from H. Whiteley; letter to U. Manski regarding [REDACTED]; telephone call from [REDACTED] and numerous other customers regarding status of claims process and distribution.	3.5	505.00	1,767.50
11/17/04	Brown, Alan	Office conference with L. Corne regarding [REDACTED]	0.1	595.00	59.50
11/17/04	Corne, Lisa	Receiving and responding to numerous calls from Buckingham's customers regarding motion and Seventeenth Report; letter to U. Manski regarding Motion and Seventeenth Report; telephone call with U. Manski regarding [REDACTED]; telephone call to Crosbie & Company and TSX regarding same.	4.0	505.00	2,020.00
11/17/04	Thompson, Nancy	Reviewing motion record for motion returnable November 22, 2004; drafting order with respect to approval of accounts; memorandum to L. Corne.	0.5	215.00	107.50
11/18/04	Corne, Lisa	Return numerous telephone calls from Buckingham customers; e-mail and telephone calls from U. Manski regarding [REDACTED]	3.0	505.00	1,515.00
11/19/04	Corne, Lisa	Returning numerous telephone calls to Buckingham customers' inquiring about status and claims process issues; telephone call with U. Manski regarding same; e-mail with G. Armstrong regarding same.	3.5	505.00	1,767.50
11/22/04	Corne, Lisa	Attend in court on motion for approval of Receiver's Seventeenth Report and claims bar process; numerous telephone calls and e-mails with Buckingham's customers regarding same; obtain issued and entered Orders; telephone call with U. Manski regarding [REDACTED]	3.5	505.00	1,767.50



Invoice: 1142761
 Date: January 31, 2005
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
11/23/04	Corne, Lisa	Telephone call from U. Manski regarding various issues arising in relation to claims process; respond to telephone calls and e-mails from Buckingham's customers regarding same; review file regarding Miller Bernstein claim and prepare for [REDACTED]	3.5	505.00	1,767.50
11/23/04	McElcheran, Kevin	Engaged re distribution issues.	2.0	715.00	1,430.00
11/24/04	Corne, Lisa	Telephone call from [REDACTED] and various issues regarding same; respond to numerous telephone calls from customers regarding status inquiries; meeting with U. Manski and K. McElcheran to review Receiver's Eighteenth Report and revise same; telephone call to [REDACTED]	4.0	505.00	2,020.00
11/24/04	McElcheran, Kevin	Meeting with U. Manski and L. Corne regarding [REDACTED]	1.6	715.00	1,144.00
11/25/04	Corne, Lisa	Respond to telephone call from several Buckingham customers regarding status of claims process; telephone call and letter to arrange court date regarding ex-parte motion to amend claims Order; review [REDACTED]; telephone call with [REDACTED] regarding same.	2.0	505.00	1,010.00
11/26/04	Corne, Lisa	Attend to finalizing Receiver's Report and filing same at court; telephone call from court regarding Order amending claims process; telephone call from U. Manski regarding same; respond to telephone call from numerous Buckingham customers regarding Motion Record relating to claims process.	2.5	505.00	1,262.50
11/26/04	Litigation Services	Filed Motion Record.			15.00
11/29/04	Corne, Lisa	Review and comments on draft letter to customers to explain status; attend at [REDACTED] regarding [REDACTED] and scheduling regarding same; attend to issuance of Order amending	2.0	505.00	1,010.00



Invoice: 1142761
 Date: January 31, 2005
 Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Claims Bar Process and e-mail with U. Manski regarding same.			
11/29/04	Levine, Alexis	Attending at 393 University Avenue to get order issued and entered.	0.7	160.00	112.00
11/30/04	Corne, Lisa	Attend to various telephone calls from Buckingham's customers and respond to inquiries regarding claims process.	1.0	505.00	505.00
12/01/04	Corne, Lisa	Telephone call from various customers regarding status.	0.5	505.00	252.50
12/03/04	Corne, Lisa	Returning numerous telephone calls from former Buckingham Securities Corporation's customers regarding status of claims process.	1.0	505.00	505.00
12/03/04	Thompson, Nancy	Telephone call from A. Lamanna; discussion with L. Corne; telephone call to A. Lamanna; note to file.	0.4	215.00	86.00
12/06/04	Corne, Lisa	Responding to customer inquiries regarding status.	0.8	505.00	404.00
12/08/04	Corne, Lisa	Returning calls from various former customers regarding status.	1.0	505.00	505.00
12/14/04	Corne, Lisa	Letter to B. Woloshyn regarding Claims Bar Order and revisions to same; telephone call from U. Manski regarding [REDACTED] telephone call from customers regarding status.	1.0	505.00	505.00
12/16/04	Corne, Lisa	Letter and e-mail to U. Manski regarding [REDACTED] and e-mail to H. Whitely regarding [REDACTED].	0.5	505.00	252.50
12/17/04	Corne, Lisa	Attend on Case Management Conference call with Master Polika regarding revised timetable and third party action.	2.2	505.00	1,111.00
12/21/04	McGraw, M. P.	Corresponding with U. Manski regarding schedules to order dated November 29 and discussing same with U. Manski.	0.2	300.00	60.00
Total Fees for this Matter					\$ 32,428.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Brown, Alan	AFB	0.1	595.00	59.50



Invoice: 1142761
 Date: January 31, 2005
 Page: 6

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	55.0	505.00	27,775.00
Levine, Alexis	LEV	0.7	160.00	112.00
Litigation Services	LITG	0.0	0.00	15.00
McElcheran, Kevin	KPM	4.6	715.00	3,289.00
McGraw, M. P.	MQM	0.2	300.00	60.00
Thompson, Nancy	NAB	5.2	215.00	1,118.00
Total		65.8		\$ 32,428.50

Taxable Disbursement(s)

Courier	\$ 272.45	
Duplicating	27,662.91	
Postage	7,191.37	
Telephone/Facsimile	24.52	
Transportation	9.67	
		\$ 35,160.92

Non-taxable Disbursement(s)

Court Fees	\$ 220.00	
Provincial Tax on Disbursements	2,187.29	
		\$ 2,407.29

Goods and Services Tax (7.0%) 4,731.26

Total Due for this Matter in Canadian Currency \$ 74,727.97 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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Please write invoice
 number(s) on cheque

August 22, 2005

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1178212
 McElcheran, Kevin
 R119396778
 00019299
 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2005, as follows:

	Total Fees	\$ 14,813.50
<u>Taxable Disbursement(s)</u>		
Computer Research	\$ 106.98	
Courier	7.50	
Duplicating	166.50	
Telephone/Facsimile	27.75	
		\$ 308.73
	Goods and Services Tax (7.0%)	1,058.57
	TOTAL DUE IN CANADIAN CURRENCY	\$ 16,180.80 CAD



Invoice: 1178212
 Date: August 22, 2005
 Page: 2

Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/19/05	Thompson, Nancy	Meeting with L. Corne; reviewing additional documents provided by BDO Dunwoody Limited; reviewing and revising affidavit of documents.	3.6	225.00	810.00
04/01/05	McElcheran, Kevin	Discussion with L. Corne re status of claim and process re class proceeding.	1.0	745.00	745.00
04/11/05	McGraw, M. P.	Meeting with L. Corne and W. Vernon regarding [REDACTED] of same; reviewing pleadings brief regarding same; discussing research regarding same with W. Vernon.	1.6	350.00	560.00
04/11/05	Vernon, Waleska	Researching [REDACTED]; discussions with L. Corne and M. McGraw regarding same.	2.7	270.00	729.00
04/12/05	McGraw, M. P.	Reviewing memorandum by W. Vernon regarding [REDACTED] and discussing same with W. Vernon; discussing options for [REDACTED]; reviewing statutes and Rules regarding [REDACTED].	2.0	350.00	700.00
04/12/05	Vernon, Waleska	Drafting memo to L. Corne regarding [REDACTED]; telephone conversations with R. Linley, J. Lawrie and J. Chan regarding [REDACTED]; Quicklaw research regarding same; meeting with L. Corne and M. McGraw regarding next steps; drafting [REDACTED].	5.3	270.00	1,431.00
04/13/05	McGraw, M. P.	Drafting, reviewing and revising notice of motion, affidavit and draft order in support of motion for approval of [REDACTED] and [REDACTED] and discussing same with L. Corne and W. Vernon; reviewing and revising [REDACTED] and discussing same with W. Vernon.	4.9	350.00	1,715.00
04/13/05	Vernon, Waleska	Drafting [REDACTED]	6.7	270.00	1,809.00



Invoice: 1178212
 Date: August 22, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and [REDACTED].			
04/14/05	McGraw, M. P.	Drafting, reviewing and revising notice of motion, affidavit and draft order in support of motion to [REDACTED] and discussing same with W. Vernon; reviewing [REDACTED] and discussing same with W. Vernon; meeting with L. Corne and W. Vernon regarding same and options moving forward; drafting, reviewing and revising notice of motion, affidavit and draft order and reviewing law regarding same; drafting, reviewing and revising letter to G. Finlayson regarding same.	7.0	350.00	2,450.00
04/14/05	Vernon, Waleska	Drafting [REDACTED] and [REDACTED]; discussing same with L. Corne and M. McGraw.	4.1	270.00	1,107.00
04/15/05	McGraw, M. P.	Drafting, reviewing and revising notice of motion, affidavit of M. McGraw and draft order for motion for [REDACTED] and [REDACTED]; drafting, reviewing and revising letter to G. Finlayson regarding same; discussing same with L. Corne and W. Vernon.	2.4	350.00	840.00
04/18/05	McGraw, M. P.	Reviewing and revising motion materials for motion to [REDACTED] and letter to G. Finlayson regarding same; discussing same with L. Corne and W. Vernon.	1.0	350.00	350.00
04/18/05	Vernon, Waleska	Drafting amended Statement of Claim incorporating class claims.	0.7	270.00	189.00
04/25/05	McGraw, M. P.	Discussing status of motion for [REDACTED] with L. Corne.	0.1	350.00	35.00
04/29/05	McGraw, M. P.	Discussing motion for [REDACTED] with L. Corne.	0.1	350.00	35.00
05/02/05	McGraw, M. P.	Discussing motion for [REDACTED] with W. Vernon.	0.1	350.00	35.00
05/02/05	Vernon, Waleska	Drafting alternative relief for motion and order.	1.8	270.00	486.00
05/26/05	Corne, Lisa	Letter to counsel for Miller Bernstein.	0.5	525.00	262.50
05/27/05	Corne, Lisa	Letter to court regarding amendment of	1.0	525.00	525.00



Invoice: 1178212
 Date: August 22, 2005
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Statement of Claim; telephone call to and from counsel for Miller Bernstein regarding same; e-mail from [REDACTED] regarding [REDACTED].			
Total Fees for this Matter					\$ 14,813.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	1.5	525.00	787.50
McElcheran, Kevin	KPM	1.0	745.00	745.00
McGraw, M. P.	MQM	19.2	350.00	6,720.00
Thompson, Nancy	NAB	3.6	225.00	810.00
Vernon, Waleska	WAV	21.3	270.00	5,751.00
Total		46.6		\$ 14,813.50

Taxable Disbursement(s)

Computer Research	\$ 106.98
Courier	7.50
Duplicating	166.50
Telephone/Facsimile	27.75

\$ 308.73

Goods and Services Tax (7.0%)

1,058.57

Total Due for this Matter in Canadian Currency

\$ 16,180.80 CAD



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 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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INVOICE

Please write invoice
 number(s) on cheque

December 30, 2005

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1202191
 McElcheran, Kevin
 R119396778
 00019299
 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2005, as follows:

Total Fees	\$ 7,875.00
Goods and Services Tax (7.0%)	551.25
TOTAL DUE IN CANADIAN CURRENCY	\$ 8,426.25 CAD



Invoice: 1202191
 Date: December 30, 2005
 Page: 2

Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/21/05	Corne, Lisa	E-mail to counsel for [REDACTED] regarding [REDACTED].	0.5	525.00	262.50
06/29/05	Corne, Lisa	Review further correspondence from U.S. counsel regarding receivership of David Wolfson and assets of David Michael LLC; letter to G. Cerrato regarding [REDACTED]; review Notice of Discharge Hearing; letter from G. Cerrato regarding [REDACTED]; e-mail to H. Whiteley regarding status of proposal to [REDACTED].	3.0	525.00	1,575.00
07/06/05	Corne, Lisa	Prepare for David Bromberg's application for Discharge and reviewing material regarding same.	2.0	525.00	1,050.00
07/07/05	Corne, Lisa	Prepare for and attend in court on David Bromberg's application for Discharge from Bankruptcy.	7.5	525.00	3,937.50
08/10/05	Corne, Lisa	Telephone call from counsel for Contingency Trust Fund regarding wind up of fund and reserve; telephone call to BDO Dunwoody and responding to same.	1.0	525.00	525.00
08/17/05	Corne, Lisa	Letter to counsel for Contingency Trust fund regarding status of distributions and administration.	0.5	525.00	262.50
09/14/05	Corne, Lisa	Review e-mail from [REDACTED] regarding [REDACTED] and e-mail to U. Manski regarding same.	0.5	525.00	262.50
Total Fees for this Matter					\$ 7,875.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	15.0	525.00	7,875.00
Total		15.0		\$ 7,875.00

Goods and Services Tax (7.0%)

551.25

Total Due for this Matter in Canadian Currency

\$ 8,426.25 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

COPY

INVOICE

Please write invoice
 number(s) on cheque

November 24, 2006

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1257678
 McElcheran, Kevin
 R119396778
 00019299
 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2006, as follows:

	Total Fees	\$ 80,010.50
<u>Taxable Disbursement(s)</u>		
Civil Lit. Levy Surcharge	\$ 46.73	
Courier	35.70	
Duplicating	1,605.35	
On-Line Service Fee	20.00	
Search Fees	115.50	
Service of Documents	135.40	
Telephone/Facsimile	11.25	
Transportation	14.29	
		\$ 1,984.22
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ 550.00	
Filing Fee	127.00	
Registration	120.00	
		\$ 797.00
	Goods and Services Tax (6.0%)	4,919.69
	TOTAL DUE IN CANADIAN CURRENCY	\$ 87,711.41 CAD



Invoice: 1257678
 Date: November 24, 2006
 Page: 2

Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/11/06	McElcheran, Kevin	Discussionw with M. McGraw regarding [REDACTED]	0.2	775.00	155.00
01/11/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and reviewing same; reviewing correspondence from K. McElcheran regarding same; reviewing file regarding discharge hearing.	0.7	400.00	280.00
01/12/06	McElcheran, Kevin	Draft order.	0.4	775.00	310.00
01/12/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and regarding same.	0.4	400.00	160.00
01/13/06	McGraw, M. P.	Reviewing reasons of Registrar Nettie from discharge hearing of D. Bromberg; reviewing and revising form order provided by M. O'Reilly.	1.5	400.00	600.00
01/16/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED]	0.2	775.00	155.00
01/16/06	McGraw, M. P.	Discussing [REDACTED]	0.2	400.00	80.00
01/17/06	McGraw, M. P.	Reviewing and revising draft Order from discharge hearing of D. Bromberg.	0.4	400.00	160.00
01/18/06	McElcheran, Kevin	Review and revise draft discharge order.	0.1	775.00	77.50
01/18/06	McGraw, M. P.	Reviewing revisions to conditional discharge order of D. Bromberg from K. McElcheran and finalizing order.	0.2	400.00	80.00
01/19/06	McGraw, M. P.	Finalizing draft Order from discharge hearing of D. Bromberg and drafting, revising and finalizing letter to M. O'Reilly for forwarding of same.	1.0	400.00	400.00
03/03/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED]	0.5	775.00	387.50
03/03/06	McGraw, M. P.	Reviewing voicemail message from U. Manski regarding [REDACTED], discussing same with K. McElcheran and participating in conference call with U. Manski and K. McElcheran regarding same.	0.6	400.00	240.00



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 Date: November 24, 2006
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/06/06	McGraw, M. P.	Drafting letter to Trustee to [REDACTED]; [REDACTED]; reviewing files regarding same.	0.9	400.00	360.00
03/07/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
03/07/06	McGraw, M. P.	Drafting letter to Trustee of D. Bromberg regarding [REDACTED]; drafting [REDACTED] and reviewing precedents regarding same; discussing same with K. McElcheran.	2.2	400.00	880.00
03/08/06	McElcheran, Kevin	Discussion with M. McGraw; review draft e-mail.	0.3	775.00	232.50
03/08/06	McGraw, M. P.	Reviewing and revising letter to Trustee, consent and Order regarding [REDACTED], drafting e.mail message for forwarding of same to K. McElcheran, and discussing same with K. McElcheran.	1.1	400.00	440.00
03/13/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
03/13/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.2	400.00	80.00
03/17/06	McElcheran, Kevin	E-mail correspondence regarding potential pay out from contingency fund; discussion with M. McGraw.	0.6	775.00	465.00
03/17/06	McGraw, M. P.	Reviewing e.mail messages from U. Manski and K. McElcheran regarding proposed payments by Contingency Fund and discussing same, effect on strategy moving forward and status meeting with K. McElcheran; reviewing e.mail messages from G. Finlayson and G. Cerrato regarding Receiver's Reports and reviewing files regarding same and drafting reply to G. Cerrato; drafting e.mail message to U. Manski, G. Cerrato and other clients regarding [REDACTED] discussing status of actions and Contingency Fund with R. Roche.	1.5	400.00	600.00
03/20/06	McElcheran, Kevin	Review materials for court; telephone	1.2	775.00	930.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		conference with client.			
03/20/06	McElcheran, Kevin	Meeting with M. McGraw regarding [REDACTED] and outstanding realization issues.	1.0	775.00	775.00
03/20/06	McElcheran, Kevin	Review materials regarding contingency fund.	0.2	775.00	155.00
03/20/06	McGraw, M. P.	Reviewing and compiling Receiver's Reports requested by G. Cerrato and G. Finlayson and corresponding with G. Cerrato regarding same; reviewing e.mail messages from U. Manski and G. Cerrato regarding status meeting for motions in BDO and class action; discussing [REDACTED] with K. McElcheran and drafting e.mail message to K. McElcheran and clients regarding same.	0.8	400.00	320.00
03/21/06	McElcheran, Kevin	Conference call with M. McGraw and U. Manski regarding contingency fund.	0.5	775.00	387.50
03/21/06	McGraw, M. P.	Participating in conference call with U. Manski and K. McElcheran regarding [REDACTED].	0.6	400.00	240.00
03/27/06	McElcheran, Kevin	Review motion record and comment; discussion with M. McGraw regarding same.	0.4	775.00	310.00
03/27/06	McGraw, M. P.	Discussing Receiver's report to Superintendent with G. Cerrato; discussing [REDACTED] with G. Cerrato and K. McElcheran; discussing [REDACTED] with G. Cerrato and K. McElcheran; discussing [REDACTED] with G. Cerrato and K. McElcheran and reviewing previous correspondence regarding same.	1.4	400.00	560.00
03/28/06	McGraw, M. P.	Reviewing revisions to consent and form of Order for [REDACTED] and [REDACTED] from K. McElcheran and discussing same with K. McElcheran; reviewing documents regarding motion for payment of funds in trust regarding [REDACTED]; discussing property search regarding D. Bromberg with N. Thompson.	0.4	400.00	160.00



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 Date: November 24, 2006
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/28/06	Thompson, Nancy	Receiving instructions from M. McGraw; arranging for title search.	0.2	240.00	48.00
03/29/06	Ismond, Betty Lou	Attending to conducting a search of the Teraview data base for the Toronto Land Registry Office; determining the legal description, ownership and encumbrances for [REDACTED]; obtaining copies of the parcel register and relevant registered documents; conducting a name search for David Bromberg in the automated land registry system and reporting to N. Thompson.	1.4	140.00	196.00
03/29/06	McGraw, M. P.	Reviewing and revising letter to Trustee, Consent and Order for [REDACTED] and discussing [REDACTED] regarding same with N. Thompson; drafting e.mail message for forwarding of same to U. Manski and G. Cerrato; discussing documents regarding [REDACTED] with N. Arvaj; discussing [REDACTED] with G. Cerrato; reviewing voicemail message from R. Hutchison regarding payments by contingency fund.	1.2	400.00	480.00
03/29/06	Thompson, Nancy	E-mail messages to and from title search clerk; reviewing results of title search; discussion with M. McGraw.	0.2	240.00	48.00
03/30/06	McElcheran, Kevin	Prepare and participate in meeting with Receiver re action against auditor and other issues.	1.0	775.00	775.00
03/30/06	McGraw, M. P.	Meeting with U. Manski, G. Cerrato and K. McElcheran to discuss [REDACTED] and other issues related to Receivership.	1.5	400.00	600.00
04/03/06	McGraw, M. P.	Contacting H. Landau regarding assignment of claim against D. Bromberg and contacting H. Landau regarding same; discussing documentation regarding [REDACTED] with N. Arvaj.	0.2	400.00	80.00
04/04/06	McGraw, M. P.	Reviewing and responding to voicemail message from H. Landau regarding [REDACTED]	0.1	400.00	40.00



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 Date: November 24, 2006
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		██████████			
04/05/06	McGraw, M. P.	Drafting e.mail message to H. Landau regarding ██████████	0.3	400.00	120.00
04/06/06	McElcheran, Kevin	Email exchange with M. McGraw re ██████████	0.7	775.00	542.50
04/06/06	McGraw, M. P.	Discussing correspondence sent to investors by Contingency Fund for assignment of claims with G. Cerrato and corresponding with K. McElcheran regarding same; reviewing and responding to e.mail message from H. Landau regarding ██████████	1.0	400.00	400.00
04/07/06	McElcheran, Kevin	Telephone discussion with M. McGraw re ██████████	0.8	775.00	620.00
04/07/06	McGraw, M. P.	Drafting e.mail messages to U. Manski and G. Cerrato regarding ██████████ and response to same; reviewing assignment package sent to investors by CIBC Mellon and discussing same and letter to R. Hutchison with K. McElcheran; drafting letter to R. Hutchison; corresponding with U. Manski regarding conference call to discuss same.	1.5	400.00	600.00
04/08/06	McGraw, M. P.	Revising letter from K. McElcheran to R. Hutchison regarding communication by CIBC Mellon with investors.	0.1	400.00	40.00
04/10/06	McElcheran, Kevin	Review and finalize letter to CIBC Mellon; telephone conference with client; discussion with M. McGraw.	1.5	775.00	1,162.50
04/10/06	McElcheran, Kevin	Instructions to Student regarding ██████████	0.6	775.00	465.00
04/10/06	McGraw, M. P.	Participating in conference call with U. Manski, K. McElcheran and G. Cerrato regarding correspondence sent by CIBC Mellon and draft reply letter to R. Hutchison regarding same; reviewing and revising letter to R. Hutchison regarding correspondence of CIBC Mellon with investors and discussing same with K. McElcheran.	0.5	400.00	200.00
04/10/06	Noseworthy, David	Receiving instructions from K. McElcheran;	1.5	170.00	255.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		organising powers of attorney and share certificates.			
04/11/06	McElcheran, Kevin	Telephone discussion with client re [REDACTED]	0.7	775.00	542.50
04/11/06	Noseworthy, David	Organising powers of attorney and share certificates.	0.6	170.00	102.00
04/12/06	McElcheran, Kevin	Discussions with CIBC Mellon re [REDACTED]; email report; telephone discussion with U. Manski.	2.1	775.00	1,627.50
04/12/06	McGraw, M. P.	Discussing conversations with in-house counsel for CIBC Mellon regarding correspondence with Buckingham investors and process for distribution of funds with K. McElcheran and reviewing e.mail messages from K. McElcheran and others regarding same.	0.2	400.00	80.00
04/13/06	McElcheran, Kevin	Conference call with BLG and CIBC Mellon re [REDACTED]; report.	2.1	775.00	1,627.50
04/13/06	McGraw, M. P.	Discussing conversations with representative of CIBC Mellon regarding [REDACTED] and reviewing e.mail messages from K. McElcheran and CIBC Mellon regarding same.	0.2	400.00	80.00
04/17/06	McElcheran, Kevin	Engaged re CIBC Mellon.	0.5	775.00	387.50
04/25/06	McGraw, M. P.	Reviewing correspondence, assignment agreement, motion records and order regarding [REDACTED]; reviewing draft motion materials for motion for [REDACTED].	0.9	400.00	360.00
04/26/06	McGraw, M. P.	Reviewing documents regarding assignment of action against D. Bromberg and discussing same with N. Arvaj; meeting with K. McElcheran regarding [REDACTED]	0.5	400.00	200.00
04/27/06	Litigation Services	Conducted litigation search.			25.00
04/28/06	McGraw, M. P.	Reviewing law regarding [REDACTED]; reviewing draft motion materials and [REDACTED]	1.2	400.00	480.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Statement of Claim regarding same.			
04/28/06	Noseworthy, David	Organizing and filing share certificates and powers of attorney.	0.9	170.00	153.00
05/12/06	McGraw, M. P.	Reviewing materials in support of motion for [REDACTED]; discussing process for same with S. Weisz and reviewing law and reasons from discharge hearing regarding same.	1.7	400.00	680.00
05/16/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
05/16/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.2	400.00	80.00
05/17/06	McGraw, M. P.	Discussing [REDACTED] with S. Weisz; drafting, reviewing and revising notice of motion, order, certificate and statement of claim.	1.0	400.00	400.00
05/18/06	Ismond, Betty Lou	Attending to conducting a search of the Teraview data base for the Toronto Land Registry Office; conducting a subsearch of title for [REDACTED] at request of N. Thompson; obtaining on-line copy of relevant parcel and register and forwarding same.	0.3	140.00	42.00
05/18/06	McGraw, M. P.	Drafting, reviewing and revising notice of motion, certificate of pending litigation, order, affidavit and statement of claim in support of proceedings [REDACTED].	2.8	400.00	1,120.00
05/18/06	Thompson, Nancy	Receiving instructions from M. McGraw; reviewing old title search results; arranging for update; e-mail messages to and from search clerk; reviewing results of updated title search; forwarding same to M. McGraw.	0.3	240.00	72.00
05/19/06	McGraw, M. P.	Drafting, reviewing and revising notice of motion, order, certificate of pending litigation, affidavit and Statement of Claim in support of motion for [REDACTED] and drafting e.mail message to K. McElcheran regarding same.	2.7	400.00	1,080.00
05/23/06	McGraw, M. P.	Reviewing, revising and finalizing drafts of	3.0	400.00	1,200.00



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 Date: November 24, 2006
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		notice of motion, order, [REDACTED], affidavit of U. Manski and Statement of Claim in support of motion for [REDACTED] and drafting e.mail message to U. Manski for review of same; reviewing reply e.mail message from U. Manski regarding same; reviewing correspondence and materials regarding [REDACTED] and drafting outline of materials for motion regarding same.			
05/24/06	McElcheran, Kevin	Meeting with M. McGraw regarding [REDACTED]; meeting with M. McGraw regarding [REDACTED].	1.2	775.00	930.00
05/24/06	McGraw, M. P.	Reviewing and responding to voicemail message from G. Cerrato regarding materials in support of motion and action regarding [REDACTED]; meeting with K. McElcheran regarding same and revising Statement of Claim and drafting e.mail message to K. McElcheran regarding same; meeting with K. McElcheran to discuss and review documentation regarding [REDACTED] and drafting of Receiver's Report in support of motion regarding same; drafting Receiver's Report.			
05/25/06	McGraw, M. P.	Discussing motion for certificate of pending litigation and commencement of proceedings regarding transfer of property [REDACTED] and finalization of affidavit and other materials regarding same with G. Cerrato; revising affidavit of G. Cerrato, Statement of Claim, Order, Notice and Certificate of Pending Litigation for same; compiling exhibits for affidavit; discussing motion regarding disputed amount related to [REDACTED] accounts with G. Cerrato; drafting, reviewing and revising Receiver's Report in support of motion regarding [REDACTED].			
05/26/06	McElcheran, Kevin	Review and revise draft Statement of Claim against [REDACTED] and affidavit material; discussion with M. McGraw regarding [REDACTED].	2.5	775.00	1,937.50
05/26/06	McGraw, M. P.	Reviewing voicemail message from [REDACTED]	3.8	400.00	1,520.00



Invoice: 1257678
 Date: November 24, 2006
 Page: 10

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Bankruptcy Court office regarding scheduling of [REDACTED] motion; drafting, reviewing and revising letter to court office regarding same; reviewing revisions to Statement of Claim and affidavit of G. Cerrato from K. McElcheran and discussing same and motion with K. McElcheran; drafting, reviewing and revising affidavit and Statement of Claim, compiling exhibits and drafting e.mail message for forwarding of same to G. Cerrato for review and swearing; reviewing and revising Receiver's report in support of motion regarding [REDACTED] and discussing same with K. McElcheran; discussing status of discussions with [REDACTED] with K. McElcheran.			
05/29/06	McGraw, M. P.	Compiling motion record for motion returnable June 1 against [REDACTED] for [REDACTED] and reviewing and finalizing same; drafting letter to Bankruptcy Court office for filing of same and confirmation of motion time; coordinating filing of same; reviewing and revising Statement of Claim for commencement of proceedings against D. Bromberg and S. Bromberg, finalizing same and coordinating filing of same; reviewing and revising Receiver's Report in support of motion regarding [REDACTED] and reviewing documentation from [REDACTED] and Receiver regarding same.	2.3	400.00	920.00
05/30/06	Litigation Services	Issued claim.			25.00
05/30/06	Litigation Services	Filed motion record.			25.00
05/30/06	McElcheran, Kevin	Review draft report and comment regarding [REDACTED].	0.5	775.00	387.50
05/30/06	McGraw, M. P.	Confirming filing of motion materials in support of motion for certificate of pending litigation regarding D. Bromberg and Statement of Claim for commencement of action against D. Bromberg and S. Bromberg; reviewing documents regarding [REDACTED], meeting with K. McElcheran to discuss same and Receiver's Report in support of motion regarding same and revising Receiver's Report.	1.8	400.00	720.00
05/31/06	McGraw, M. P.	Contacting Bankruptcy Court regarding	4.7	400.00	1,880.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		<p>motion returnable June 1 for [REDACTED] [REDACTED] and reviewing reply voicemail message regarding same; preparing for appearance on motion including reviewing all materials, coordinating copies of Orders and certificates, preparing oral submissions and reviewing and preparing case law in support of same; reviewing and revising Receiver's Report in support of motion in respect of [REDACTED] and drafting e.mail message to K. McElcheran for review of same.</p>			
06/01/06	McElcheran, Kevin	<p>Correspondence re Bromberg litigation; review and comment on draft report [REDACTED].</p>	1.0	775.00	775.00
06/01/06	McGraw, M. P.	<p>Attending at Bankruptcy Court on motion for leave to obtain [REDACTED]; attending at court office to have Order issued and entered; discussing registration of CPL on title to property with N. Thompson and coordinating same; reviewing confirmation of registration on title; drafting, reviewing and revising letter to M. O'Reilly for delivery and service of Order, CPL, Statement of Claim, Motion Record and confirmation of registration; drafting e.mail message to U. Manski and G. Cerrato for forwarding of Order, CPL, confirmation and letter and reporting on attendance on motion; reviewing e.mail message from K. McElcheran regarding revisions to Receiver's Report in support of motion related to [REDACTED]; reviewing and revising Report and drafting e.mail message to U. Manski and G. Cerrato for review of same.</p>	5.5	400.00	2,200.00
06/01/06	Thompson, Nancy	<p>Discussion with M. McGraw; reviewing Order and CPL; discussion with D. Smith regarding registering CPL on title to [REDACTED]; reviewing draft registration documents; obtaining address and names of signing officers; discussion with D. Smith regarding final registration of CPL.</p>	0.8	240.00	192.00
06/02/06	McElcheran, Kevin	<p>Prepare and participate in conference call with clients re [REDACTED] and other</p>	1.2	775.00	930.00



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 Date: November 24, 2006
 Page: 12

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		receivership issues.			
06/02/06	McGraw, M. P.	Reviewing letter from M. O'Reilly regarding acceptance of service of documents for D. Bromberg and S. Bromberg; drafting, reviewing and revising letters to D. Bromberg and S. Bromberg for personal service of documents and coordinating service of same; drafting e.mail message to U. Manski and G. Cerrato for forwarding of letters and reporting regarding service.	1.4	400.00	560.00
06/05/06	McElcheran, Kevin	Email correspondence with H. Whitley re [REDACTED]; discussion with student re [REDACTED].	1.0	775.00	775.00
06/05/06	McGraw, M. P.	Reviewing voicemail message from process server regarding service of D. Bromberg and S. Bromberg, reviewing Rules regarding same and discussing same with L. Themelis; exchanging voicemail messages with G. Cerrato regarding revisions to Receiver's Report in support of motion regarding [REDACTED] and reviewing e.mail message from U. Manski regarding revisions to same; reviewing e.mail messages from H. Whitley and K. McElcheran regarding settlement discussions and possible motion related to [REDACTED], reviewing account agreement regarding [REDACTED] and discussing same with K. McElcheran.	1.0	400.00	400.00
06/06/06	Litigation Services	Obtained a copy of an endorsement.			25.00
06/06/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.5	775.00	387.50
06/06/06	McGraw, M. P.	Participating in conference call with G. Cerrato to discuss, review and revise Receiver's Report in support of motion regarding [REDACTED]; reviewing and revising Report; discussing [REDACTED] with K. McElcheran; discussing service of D. Bromberg with G. Cerrato, K. McElcheran and L. Themelis and coordinating mailing of documents to complete same; discussing [REDACTED] with K. McElcheran.	1.9	400.00	760.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/07/06	McGraw, M. P.	Reviewing and revising Receiver's Report in support of motion in support of motion regarding [REDACTED] and drafting e.mail message for forwarding of same to U. Manski and G. Cerrato for review and reporting [REDACTED]; drafting notice of motion and draft order in support of [REDACTED] motion; reviewing affidavits of service regarding service of materials on D. Bromberg and S. Bromberg; drafting letter to G. Cerrato for forwarding of [REDACTED]; reviewing law regarding same.	4.8	400.00	1,920.00
06/08/06	McElcheran, Kevin	Reviewing and commenting on receiver's report.	0.6	775.00	465.00
06/08/06	McGraw, M. P.	Reviewing, revising and finalizing letter to G. Cerrato for forwarding of securities certificates; reviewing and responding to e.mail message from U. Manski regarding Receiver's Report in support of motion regarding [REDACTED] and conference call regarding same and discussing same with K. McElcheran.	0.5	400.00	200.00
06/09/06	McElcheran, Kevin	Conference call re outstanding matters.	1.0	775.00	775.00
06/09/06	McGraw, M. P.	Participating in conference call with U. Manski, G. Cerrato and K. McElcheran regarding [REDACTED], Bromberg motion, action and service of materials [REDACTED] and discussing same with K. McElcheran; reviewing, revising and finalizing Receiver's Report and exhibits and draft Order and drafting e.mail message to U. Manski for review and execution of same; drafting letter to H. Whiteley regarding service of same and [REDACTED].	5.2	400.00	2,080.00
06/12/06	McElcheran, Kevin	Review and comment on draft order; discussion with M. McGraw.	0.3	775.00	232.50
06/12/06	McGraw, M. P.	Reviewing and revising notice of motion, order and service letter in support of motion regarding dispute with [REDACTED], discussing same with K. McElcheran and corresponding with K. McElcheran regarding same; corresponding with G. Cerrato regarding status of proceedings against D.	0.8	400.00	320.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Bromberg and S. Bromberg; discussing [REDACTED] with G. Cerrato.			
06/13/06	McGraw, M. P.	Reviewing and compiling exhibits for Receiver's Report in support of motion regarding [REDACTED]; revising notice of motion and reviewing service list; contacting G. Cerrato regarding execution of Receiver's Report.	0.6	400.00	240.00
06/14/06	McGraw, M. P.	Reviewing and responding to e.mail messages from U. Manski and G. Cerrato regarding revisions to and execution of Receiver's Report in support of [REDACTED], compiling same and discussing same with K. McElcheran.	0.4	400.00	160.00
06/15/06	McElcheran, Kevin	Review and revised correspondence and motion material re [REDACTED]; discussion with M. McGraw.	0.8	775.00	620.00
06/15/06	McGraw, M. P.	Discussing service letter, notice of motion, service list and order with K. McElcheran and reviewing revisions from K. McElcheran to letter and order; reviewing, revising and finalizing same.	1.2	400.00	480.00
06/16/06	McGraw, M. P.	Reviewing voicemail message from G. Cerrato regarding provision of all Orders in Receivership for updating of website and discussing same with G. Cerrato; reviewing files for Orders and reviewing Orders; reviewing, revising and finalizing Motion Record in support of [REDACTED], letters regarding same, compiling same and coordinating service of same.	1.2	400.00	480.00
06/19/06	McGraw, M. P.	Reviewing e.mail messages from U. Manski and K. McElcheran regarding [REDACTED] and corresponding with K. McElcheran regarding same; reviewing Orders for updating of website.	0.2	400.00	80.00
06/20/06	McElcheran, Kevin	Discussion with M. McGraw.	0.2	775.00	155.00
06/20/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.2	400.00	80.00
06/21/06	McGraw, M. P.	Reviewing Orders from receivership proceedings for updating of receiver's website.	0.3	400.00	120.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/22/06	McGraw, M. P.	Reviewing Orders and receiver's reports for updating of website.	0.6	400.00	240.00
06/23/06	McGraw, M. P.	Reviewing Orders for updating of website, discussing same with L. Themelis and contacting G. Cerrato regarding same.	0.9	400.00	360.00
06/26/06	McElcheran, Kevin	Correspondence and discussion re scheduling of [REDACTED].	0.4	775.00	310.00
06/26/06	McGraw, M. P.	Reviewing orders for updating of website; reviewing website regarding same; discussing status of discussions with counsel for [REDACTED] with K. McElcheran; drafting e.mail message to H. Whiteley regarding [REDACTED] and proposed motion and reviewing reply e.mail.	1.0	400.00	400.00
07/04/06	McGraw, M. P.	Discussing review of Orders for updating of website and forwarding of same to G. Cerrato with L. Themelis; drafting notice of motion and draft Order for motion for default judgment against Brombergs.	1.9	405.00	769.50
07/06/06	McGraw, M. P.	Discussing review of Orders for updating of website and review of court records with L. Themelis; drafting, reviewing and revising affidavit and Judgment in support of motion for judgment in action against Brombergs.	0.5	405.00	202.50
07/10/06	Litigation Services	Ordered file (5 boxes) from Cooksville.			25.00
07/13/06	McGraw, M. P.	Reviewing e.mail message from L. Themelis regarding status update of search of court files for additional Orders for updating of website.	0.1	405.00	40.50
07/17/06	McGraw, M. P.	Drafting e.mail message to G. Cerrato regarding status of review of Orders for updating website, calculation of damages, [REDACTED].	0.6	405.00	243.00
07/20/06	McElcheran, Kevin	Discussion with M. McGraw.	0.3	775.00	232.50
07/20/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and contacting Commercial List office regarding dates for same; discussing motion for Judgment including affidavit, Order and other issues regarding action against Brombergs	0.6	405.00	243.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		with K. McElcheran.			
07/21/06	McGraw, M. P.	Reviewing and revising affidavit of G. Cerrato and draft Order in support of motion for default judgment against Brombergs; reviewing voicemail message from Commercial List office regarding dates for [REDACTED] and drafting e.mail message to H. Whiteley regarding same [REDACTED].	0.6	405.00	243.00
07/24/06	McGraw, M. P.	Drafting affidavit of G. Cerrato in support of motion for judgment in action against Brombergs.	0.1	405.00	40.50
07/25/06	McGraw, M. P.	Drafting affidavit of G. Cerrato in support of motion for judgment against Brombergs; reviewing law regarding [REDACTED].	2.3	405.00	931.50
08/01/06	McElcheran, Kevin	Discussion with M. McGraw.	0.1	775.00	77.50
08/01/06	McGraw, M. P.	Discussing motion regarding [REDACTED] with K. McElcheran.	0.1	405.00	40.50
08/02/06	McGraw, M. P.	Reviewing and responding to e.mail message from H. Whiteley regarding return date for [REDACTED] and drafting Commercial List request form for same.	0.3	405.00	121.50
08/03/06	McGraw, M. P.	Finalizing and submitting request form to book motion time for [REDACTED].	0.1	405.00	40.50
08/04/06	McElcheran, Kevin	Review material; discussion with M. McGraw re [REDACTED]	0.7	775.00	542.50
08/04/06	McGraw, M. P.	Reviewing voicemail message from Commercial List office confirming time for [REDACTED] and drafting e.mail message to H. Whiteley regarding same and status of responding materials.	0.2	405.00	81.00
08/17/06	Litigation Services	Filed motion record with commercial court.			25.00
08/20/06	McGraw, M. P.	Drafting e.mail message to H. Whiteley regarding status of responding motion materials for [REDACTED] returnable August 28.	0.1	405.00	40.50
08/22/06	McElcheran, Kevin	Conference call with H. Whiteley.	0.2	775.00	155.00
08/22/06	McGraw, M. P.	Contacting H. Whiteley regarding status of responding materials for motion returnable August 28 and reviewing voicemail message	0.3	405.00	121.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		from H. Whiteley regarding same; participating in conference call with H. Whiteley and K. McElcheran regarding same and [REDACTED].			
08/23/06	McElcheran, Kevin	Review [REDACTED]; discussion with M. McGraw.	0.3	775.00	232.50
08/23/06	McGraw, M. P.	Reviewing and responding to e.mail message from H. Whiteley regarding [REDACTED]; drafting, reviewing and revising letter to Commercial List office cancelling time for motion; discussing [REDACTED] with K. McElcheran.	0.7	405.00	283.50
08/31/06	McGraw, M. P.	Reviewing and responding to e.mail message from G. Cerrato regarding [REDACTED] and other issues.	0.2	405.00	81.00
09/06/06	McGraw, M. P.	Reviewing and responding to voicemail message from litigation clerks regarding status of court file for review of Orders; drafting e.mail message to G. Cerrato regarding same and updating of website.	0.2	405.00	81.00
09/12/06	McGraw, M. P.	Reviewing and revising affidavit of G. Cerrato and draft Order for motion for Judgment and partition and sale against D. Bromberg and S. Bromberg.	0.3	405.00	121.50
09/13/06	McGraw, M. P.	Drafting, reviewing and revising affidavit of G. Cerrato and draft Order in support of motion for default Judgment and partition and sale against D. Bromberg and S. Bromberg; researching [REDACTED].	3.5	405.00	1,417.50
09/14/06	McGraw, M. P.	Reviewing and revising affidavit of G. Cerrato and draft Judgment in support of motion for Judgment and partition and sale; discussing [REDACTED] regarding same with J. Dube.	0.4	405.00	162.00
09/15/06	McElcheran, Kevin	Follow up re claim against Bromberg.	0.4	775.00	310.00
09/15/06	McGraw, M. P.	Corresponding with G. Cerrato regarding [REDACTED].	0.1	405.00	40.50
09/19/06	McElcheran, Kevin	Meeting with M. McGraw.	0.5	775.00	387.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
09/19/06	McGraw, M. P.	Meeting with K. McElcheran to discuss [REDACTED]; drafting e.mail message to N. Thompson with instructions for noting of Brombergs in default.	0.7	405.00	283.50
09/20/06	Litigation Services	Noted defendants in default.			25.00
09/20/06	McGraw, M. P.	Discussing [REDACTED] and options regarding same with U. Manski, G. Cerrato and K. McElcheran; discussing motion for approval of fees, [REDACTED] and other relief; discussing updating of Orders on website.	0.2	405.00	81.00
09/20/06	Thompson, Nancy	Receiving instructions from M. McGraw; assembling materials and arranging for David and Sherie Bromberg to be noted in default.	0.4	240.00	96.00
09/25/06	McGraw, M. P.	Drafting, reviewing and revising affidavit of G. Cerrato and draft Order in support of motion for default Judgment and partition and sale regarding Brombergs.	0.7	405.00	283.50
09/25/06	Thompson, Nancy	E-mail message to M. McGraw confirming noting in default of David and Sherie Bromberg.	0.3	240.00	72.00
09/26/06	Litigation Services	Review court file and make copies.			25.00
09/26/06	McGraw, M. P.	Drafting, reviewing and revising affidavit of G. Cerrato and draft Order in support of motion for default Judgment against Brombergs; reviewing law regarding same.	2.1	405.00	850.50
09/27/06	McElcheran, Kevin	Email correspondence regarding Bromberg action.	0.2	775.00	155.00
09/27/06	McGraw, M. P.	Drafting, reviewing and revising affidavit of G. Cerrato and draft Order in support of motion for default Judgment and partition and sale against Brombergs, drafting e.mail message to K. McElcheran for review of same and corresponding with K. McElcheran regarding same.	1.5	405.00	607.50
09/28/06	McElcheran, Kevin	Review affidavit and Judgment against Brombergs.	1.0	775.00	775.00
09/29/06	McElcheran, Kevin	Review relevant rules; final comments on judgment.	0.5	775.00	387.50
10/04/06	McElcheran, Kevin	Meeting with M .McGraw re [REDACTED]	0.5	775.00	387.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
10/04/06	McGraw, M. P.	Meeting with K. McElcheran to discuss [REDACTED] [REDACTED] and discuss [REDACTED] [REDACTED]; reviewing and revising Order and Judgment and drafting e.mail message to G. Cerrato regarding same and process for motion and reference; reviewing Rules regarding [REDACTED].	1.3	405.00	526.50
10/05/06	McGraw, M. P.	Drafting, reviewing and revising notice of motion, affidavit of G. Cerrato and draft Judgment and Writ of Possession; reviewing and responding to e.mail message from G. Cerrato regarding [REDACTED]; drafting letter to Commercial List office for booking of court time and motion request form.	3.2	405.00	1,296.00
10/06/06	McGraw, M. P.	Reviewing and revising Notice of Motion, draft Judgment, Writ of Possession, affidavit of G. Cerrato and letter to Commercial List office in support of motion for Judgment and partition and sale.	0.4	405.00	162.00
10/10/06	Ismond, Betty Lou	Conducting a search of the Teranet data bank for the Toronto Land Titles Office; obtaining on-line copy of parcel register for [REDACTED] and forwarding to N. Thompson.	0.2	140.00	28.00
10/10/06	McGraw, M. P.	Reviewing, revising and finalizing affidavit of G. Cerrato in support of motion for default Judgment and partition and sale; coordinating ordering of title search and reviewing same; compiling and reviewing exhibits; reviewing voicemail message from Commercial List office regarding scheduling of motion for October 13 and drafting e.mail message to G. Cerrato regarding same, filing of Motion Record and swearing of affidavit; corresponding with G. Cerrato regarding same; drafting e.mail message to G. Cerrato for forwarding and execution of final affidavit; corresponding with G. Cerrato regarding updating Orders on website.	2.3	405.00	931.50
10/10/06	Thompson, Nancy	Receiving instructions from M. McGraw; arranging for updated title search for [REDACTED]; reviewing results of same;	0.3	240.00	72.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		e-mail message to M. McGraw forwarding search results.			
10/11/06	McGraw, M. P.	Reviewing and revising affidavit of G. Cerrato, Notice of Motion and Judgment in support of motion for Judgment and partition and sale; reviewing and responding to e.mail and voicemail messages from M. Lem regarding same and discussing conversation with G. Cerrato with N. Arvaj; coordinating filing and compilation of Motion Record; discussing orders for updating of website with N. Arvaj and reviewing same.	1.2	405.00	486.00
10/12/06	Litigation Services	Final review of missing box file.			25.00
10/12/06	McGraw, M. P.	Reviewing correspondence from litigation clerks regarding summary of court orders for updating of website; preparing for attendance in court on motion for Judgment and partition and sale in action against Brombergs and reviewing documents regarding same.	2.2	405.00	891.00
10/13/06	Litigation Services	Order entered and returned.			25.00
10/13/06	McElcheran, Kevin	Discussion with M. McGraw re [REDACTED]	0.5	775.00	387.50
10/13/06	McGraw, M. P.	Attending in court on motion for Judgment and partition and sale; attending at Commercial List office to have Judgment issued and entered; coordinating filing of same; discussing [REDACTED] with K. McElcheran; drafting e.mail message to U. Manski and G. Cerrato regarding [REDACTED]; discussing Buckingham Orders for updating of website with N. Arvaj.	2.2	405.00	891.00
10/16/06	McGraw, M. P.	Reviewing Judgment against Brombergs as issued and entered and drafting e.mail message to G. Cerrato regarding same, scheduling of reference and identity of listing agent; drafting affidavit of G. Cerrato in support of reference and reviewing Rules regarding same; discussing Orders for updating of website with N. Arvaj.	0.6	405.00	243.00
10/17/06	McGraw, M. P.	Reviewing and responding to e.mail message from U. Manski regarding [REDACTED]; reviewing Rules regarding [REDACTED]	1.3	405.00	526.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]; drafting, reviewing and revising affidavit of G. Cerrato in support of reference; reviewing Orders for updating of website.			
10/18/06	D'Alimonte, Silvana	Reviewing e-mail from N. Thompson and court order; telephone call to N. Thompson and M. McGraw to discuss.	0.5	545.00	272.50
10/18/06	McElcheran, Kevin	Email correspondence and discussion with M. McGraw.	0.2	775.00	155.00
10/18/06	McGraw, M. P.	Reviewing and revising affidavit of G. Cerrato in support of reference; discussing [REDACTED] with S. D'Alimonte, N. Thompson and D. Smith; discussing [REDACTED] with S. D'Alimonte; discussing same and [REDACTED] with K. McElcheran and corresponding with K. McElcheran regarding same.	0.6	405.00	243.00
10/18/06	Smith, David	Engaged re request from N. Thompson; discussions with S. D'Alimonte re [REDACTED]	0.6	240.00	144.00
10/18/06	Thompson, Nancy	Discussion with M. McGraw regarding [REDACTED]; reviewing same; e-mail message to D. Smith forwarding [REDACTED]; conference call with S. D'Alimonte and M. McGraw.	0.8	240.00	192.00
10/19/06	Thompson, Nancy	Discussion with M. McGraw regarding [REDACTED]	0.6	240.00	144.00
10/20/06	McGraw, M. P.	Discussing [REDACTED] regarding [REDACTED] with D. Smith.	0.2	405.00	81.00
10/23/06	McElcheran, Kevin	Email correspondence with M. McGraw re [REDACTED]	0.3	775.00	232.50
10/23/06	McGraw, M. P.	Reviewing memo and Acknowledgement and Direction from D. Smith regarding registration of Judgment against Brombergs on title; drafting e.mail message to U. Manski and G. Cerrato regarding [REDACTED]; drafting letter to Bankruptcy Court regarding scheduling of Reference; drafting e.mail message to K. McElcheran regarding [REDACTED]	2.3	405.00	931.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]; reviewing and revising affidavit of G. Cerrato in support of reference.			
10/23/06	Smith, David	Engaged preparing e-reg documents re registration of Court Order and memo re saame	0.7	240.00	168.00
10/24/06	McElcheran, Kevin	Discussion with M. McGraw re [REDACTED] [REDACTED].	0.4	775.00	310.00
10/24/06	McGraw, M. P.	Reviewing voicemail message from U. Manski regarding [REDACTED] [REDACTED]; discussing same and scheduling of Reference and drafting of materials with K. McElcheran; reviewing and revising letter to Bankruptcy Court office for scheduling of Reference; reviewing and revising affidavit in support of Reference.	1.2	405.00	486.00
10/25/06	McGraw, M. P.	Reviewing and finalizing letter for booking of court time for Reference; reviewing and responding to e.mail message from U. Manski regarding [REDACTED] [REDACTED]; reviewing direction and acknowledgement and meeting with D. Smith regarding registration of same on title; revising affidavit in support of Reference.	0.8	405.00	324.00
10/25/06	Smith, David	Engaged subsearch and preparing e-reg document re Court Order; discussions with S. D'Alimonte re same	1.1	240.00	264.00
10/25/06	Thompson, Nancy	Discussion with D. Smith; e-mail message to D. Smith.	0.2	240.00	48.00
10/26/06	D'Alimonte, Silvana	Registration of court order with D. Smith.	0.2	545.00	109.00
10/26/06	Litigation Services	Filed copy of signed and entered judgment with the court.			25.00
10/26/06	McElcheran, Kevin	Discussion with M. McGraw re sale process.	0.4	775.00	310.00
10/26/06	McGraw, M. P.	Discussing [REDACTED] [REDACTED] with U. Manski; discussing [REDACTED] [REDACTED] with S. Seguin and K. McElcheran; discussing [REDACTED] [REDACTED] with K. McElcheran;	1.9	405.00	769.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		contacting U. Manski regarding same and reviewing voicemail message from U. Manski regarding same; drafting letter to Brombergs regarding default Judgment, Reference and appraisal.			
10/27/06	McGraw, M. P.	Reviewing, revising and finalizing letters to D. Bromberg and S. Bromberg regarding default Judgment, Reference and proposed sale process; reviewing memo from D. Smith regarding registration of Judgment on title.	0.2	405.00	81.00
10/30/06	McGraw, M. P.	Finalizing letters to Brombergs regarding default Judgment and Reference; coordinating service of same; drafting e.mail message to U. Manski for forwarding of copies of letters and discussion of steps moving forward.	0.4	405.00	162.00
10/30/06	Thompson, Nancy	Reviewing memorandum from D. Smith regarding registration of Judgment against Brombergs on title.	0.1	240.00	24.00
10/31/06	McElcheran, Kevin	Discussion with M. McGraw re [REDACTED]	0.2	775.00	155.00
10/31/06	McGraw, M. P.	Reviewing voicemail message from M. O'Reilly regarding motion to set aside default Judgment, forwarding same with comments to K. McElcheran and reviewing Rules and law regarding same; contacting M. O'Reilly regarding same and drafting e.mail message to U. Manski and G. Cerrato regarding same.	0.6	405.00	243.00
Total Fees for this Matter					\$ 80,010.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
D'Alimonte, Silvana	SMDA	0.7	545.00	381.50
Ismond, Betty Lou	IB	1.9	140.00	266.00
Litigation Services	LITG	0.0	0.00	275.00
McElcheran, Kevin	KPM	34.1	775.00	26,427.50
McGraw, M. P.	MQM	41.3	405.00	16,726.50
McGraw, M. P.	MQM	84.6	400.00	33,840.00
Noseworthy, David	NOS	3.0	170.00	510.00
Smith, David	DBS	2.4	240.00	576.00
Thompson, Nancy	NAB	4.2	240.00	1,008.00



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Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
	Total	172.2		\$ 80,010.50

Taxable Disbursement(s)

Civil Lit. Levy Surcharge	\$ 46.73	
Courier	35.70	
Duplicating	1,605.35	
On-Line Service Fee	20.00	
Search Fees	115.50	
Service of Documents	135.40	
Telephone/Facsimile	11.25	
Transportation	14.29	
		<u>\$ 1,984.22</u>

Non-taxable Disbursement(s)

Court Fees	\$ 550.00	
Filing Fee	127.00	
Registration	120.00	
		<u>\$ 797.00</u>

Goods and Services Tax (6.0%)

4,919.69

Total Due for this Matter in Canadian Currency

\$ 87,711.41 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

REVISED

October 31, 2007

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1317902
 Firm
 R119396778
 00019299
 000029

Attention: Peter Akroyd
 Senior Vice President

Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2007, as follows:

Total Actual Fees	\$ 53,035.50
Less 15% Discount	-7,955.33
Total Fees	\$ 45,080.17

Taxable Disbursement(s)

Courier	\$ 500.20	
Duplicating	1,065.60	
On-Line Service Fee	10.00	
Search Fees	41.00	
Telephone/Facsimile	11.00	
Transportation	20.96	
		\$ 1,648.76

Non-taxable Disbursement(s)

Court Fees	\$ 304.00	
Registration	60.00	
		\$ 364.00

Goods and Services Tax (6.0%) 2,803.74

TOTAL DUE IN CANADIAN CURRENCY

\$ 49,896.67 CAD



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Re: **Buckingham Securities Inc.** (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/01/06	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding discussions with M. O'Reilly; discussing [REDACTED] with K. McElcheran; discussing motion, defence, potential settlement and appraisal with M. O'Reilly, discussing same with K. McElcheran and drafting e.mail message to U. Manski and G. Cerrato regarding same.	1.3	405.00	526.50
11/02/06	McGraw, M. P.	Reviewing e.mail messages from U. Manski to real estate agent regarding [REDACTED]; reviewing e.mail message from U. Manski including [REDACTED]; drafting e.mail messages to K. McElcheran regarding same.	0.3	405.00	121.50
11/14/06	McGraw, M. P.	Discussing status of [REDACTED] with M. O'Reilly; drafting e.mail message to U. Manski and G. Cerrato regarding same; contacting Bankruptcy Court regarding scheduling of reference.	0.4	405.00	162.00
11/16/06	McGraw, M. P.	Reviewing voicemail message from M. O'Reilly regarding [REDACTED] and drafting e.mail message to U. Manski regarding same; discussing [REDACTED] with G. Cerrato and K. McElcheran; discussing orders for updating of website with G. Cerrato; drafting Receiver's Report in support of motion regarding same, reviewing previous Reports and orders regarding same and reviewing accounts regarding same.	4.0	405.00	1,620.00
11/17/06	McGraw, M. P.	Reviewing e.mail message from G. Cerrato regarding [REDACTED], discussing same with office of M. O'Reilly and drafting e.mail message to G. Cerrato regarding same, updating website and Receiver's Report in support of motion to [REDACTED]; discussing documentation for [REDACTED] with K. McElcheran; drafting [REDACTED]; drafting Receiver's Report; revising letter to G.	3.5	405.00	1,417.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Cerrato regarding Orders for website and reviewing Orders.			
11/20/06	McGraw, M. P.	Reviewing and responding to voicemail messages from M. O'Reilly regarding [REDACTED] and contacting G. Cerrato regarding same and drafting e.mail messages to G. Cerrato regarding same; drafting, reviewing and revising Receiver's Report for motion to approve fees and [REDACTED] and reviewing documents regarding same; drafting, reviewing and revising [REDACTED].	4.3	405.00	1,741.50
11/21/06	McGraw, M. P.	Drafting, reviewing and revising Receiver's Report in support of motion to approve [REDACTED] fees; drafting, reviewing and revising [REDACTED]; reviewing documents regarding same.	2.6	405.00	1,053.00
11/22/06	McElcheran, Kevin	Email from D. Anderson; telephone discussion with U. Manski; review file re contingency fund; draft email response to D. Anderson.	1.0	775.00	775.00
11/22/06	McGraw, M. P.	Reviewing e.mail message from D. Armstrong regarding claims on Contingency Fund; participating in conference call with U. Manski and K. McElcheran to discuss same, response to same, status of discussions with Contingency Fund and letter to investors regarding claims against Contingency Fund; reviewing files and correspondence regarding discussions with Contingency Fund; meeting with K. McElcheran to discuss same and revise and draft response to D. Armstrong and others; drafting, reviewing and revising [REDACTED] and drafting e.mail message to K. McElcheran for review of same; drafting, reviewing and revising Receiver's Report in support of motion for approval of [REDACTED].	4.8	405.00	1,944.00
11/23/06	McElcheran, Kevin	Review and comment on [REDACTED]s.	0.3	775.00	232.50
11/23/06	McGraw, M. P.	Reviewing e.mail messages from U. Manski	3.9	405.00	1,579.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and K. McElcheran regarding letter to investors regarding claims from Contingency Fund; discussing same with K. McElcheran; drafting letter and reviewing documents for preparation of same; corresponding with K. McElcheran regarding [REDACTED]; drafting e.mail message to U. Manski and G. Cerrato regarding [REDACTED] and corresponding with U. Manski and G. Cerrato regarding same; drafting, reviewing and revising Receiver's Report in support of motion to approve [REDACTED].			
11/24/06	McElcheran, Kevin	Review and amend draft letter to Buckingham clients re Contingency fund process.	0.8	775.00	620.00
11/24/06	McGraw, M. P.	Drafting, reviewing and revising letter to investors regarding Contingency Fund; discussing same with U. Manski and K. McElcheran; reviewing and revising [REDACTED] and drafting e.mail message for forwarding of same to H. Whiteley; drafting, reviewing and revising Receiver's Report in support of motion for approval of [REDACTED] accounts.	4.4	405.00	1,782.00
11/27/06	McGraw, M. P.	Reviewing and responding to e.mail message from H. Whiteley regarding revisions to [REDACTED].	0.1	405.00	40.50
11/29/06	McGraw, M. P.	Reviewing [REDACTED] from G. Cerrato; reviewing revised letter to investors regarding Contingency Fund from U. Manski and discussing same with K. McElcheran; reviewing voicemail message from [REDACTED] regarding [REDACTED].	0.5	405.00	202.50
11/30/06	McElcheran, Kevin	Telephone discussion with U. Manski re [REDACTED]; review and comment on letter to customers.	1.0	775.00	775.00
11/30/06	McGraw, M. P.	Reviewing revised letter to investors, discussing same with K. McElcheran and corresponding with U. Manski regarding finalization of same; drafting e.mail message to G. Cerrato regarding [REDACTED]; reviewing [REDACTED].	1.5	405.00	607.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		██████████, discussing same with K. McElcheran and M. O'Reilly; drafting e.mail messages regarding appraisal ██████████ ██████████ to M. O'Reilly and G. Cerrato.			
12/01/06	McGraw, M. P.	Drafting, reviewing and revising Receiver's Report in support of motion for approval of fees ██████████.	1.3	405.00	526.50
12/11/06	McGraw, M. P.	Reviewing and responding to e.mail message from U. Manski regarding update for website and status of Receiver's Report.	0.1	405.00	40.50
12/12/06	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding Receiver's Report and updating of website; reviewing and revising Receiver's Report.	0.8	405.00	324.00
12/13/06	McGraw, M. P.	Reviewing and revising Receiver's Report in support of motion for approval of ██████████ ██████████ and fees and drafting e.mail message to K. McElcheran regarding same and Miller Bernstein update for website.	0.8	405.00	324.00
12/14/06	McGraw, M. P.	Discussing appraisal of Bromberg property, ██████████, motion to set aside default Judgment and Defence with M. O'Reilly; discussing same with K. McElcheran; drafting e.mail message to U. Manski and G. Cerrato regarding same.	0.5	405.00	202.50
12/19/06	McGraw, M. P.	Reviewing and responding to e.mail message from H. Whiteley regarding execution of ██████████ and status of motion to approve same.	0.2	405.00	81.00
12/21/06	McGraw, M. P.	Reviewing e.mail messages from B. Lavender and U. Manski regarding ██████████ ██████████.	0.1	405.00	40.50
12/27/06	McGraw, M. P.	Reviewing e.mail message from U. Manski to B. Lavender regarding ██████████ ██████████.	0.1	405.00	40.50
01/05/07	McGraw, M. P.	Reviewing and responding to e.mail message from H. Whiteley regarding ██████████ ██████████ and motion for approval of same.	0.2	445.00	89.00
01/22/07	McGraw, M. P.	Discussing ██████████ with U.	0.2	445.00	89.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Manski and drafting e.mail message to K. McElcheran regarding same.			
01/24/07	McGraw, M. P.	Discussing issues related to [REDACTED] with K. McElcheran.	0.1	445.00	44.50
02/02/07	McGraw, M. P.	Meeting with U. Manski, G. Cerrato and K. McElcheran to [REDACTED]; reviewing [REDACTED] for execution by U. Manski.	0.3	445.00	133.50
02/05/07	McGraw, M. P.	Discussing [REDACTED] and motion regarding Bromberg property with M. O'Reilly and K. McElcheran; reviewing and finalizing [REDACTED] and drafting e.mail message for forwarding of same to H. Whiteley and discussion of motion for approval of same; drafting Receiver's Report in support of approval of same.	0.6	445.00	267.00
02/07/07	McGraw, M. P.	Reviewing and revising Receiver's Report in support of motion to approve [REDACTED].	0.2	445.00	89.00
02/12/07	McGraw, M. P.	Contacting M. O'Reilly regarding [REDACTED] or scheduling of motions; reviewing and revising Receiver's Report in support of motion to approve [REDACTED] and drafting e.mail message to K. McElcheran for review and discussion of same.	0.5	445.00	222.50
02/15/07	McGraw, M. P.	Discussing status of [REDACTED] matter with M. O'Reilly and drafting e.mail message to U. Manski and G. Cerrato regarding same; corresponding with K. McElcheran regarding Receiver's Report in support of motion to [REDACTED] and drafting e.mail message for forwarding same to U. Manski and G. Cerrato for review.	0.8	445.00	356.00
02/23/07	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; discussing [REDACTED] with [REDACTED]	0.3	445.00	133.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		M. O'Reilly.			
02/26/07	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding review of Receiver's Report in support of motion for [REDACTED]; drafting e.mail message to K. McElcheran regarding same and corresponding with K. McElcheran regarding revisions to Report and [REDACTED]; drafting letter to M. O'Reilly regarding [REDACTED].	0.8	445.00	356.00
02/27/07	McGraw, M. P.	Reviewing, revising and finalizing letter to M. O'Reilly regarding [REDACTED] and Reference regarding same; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding [REDACTED] and discussions and corresponding with U. Manski regarding same.	1.5	445.00	667.50
02/28/07	McGraw, M. P.	Reviewing e.mail message from K. McElcheran regarding [REDACTED].	0.1	445.00	44.50
03/02/07	McGraw, M. P.	Reviewing voicemail message from D. Bromberg regarding [REDACTED]; reviewing letter from M. O'Reilly regarding [REDACTED]; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran for forwarding and discussion of [REDACTED].	0.9	445.00	400.50
03/06/07	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding [REDACTED].	0.1	445.00	44.50
03/07/07	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding [REDACTED]; drafting e.mail message in response to e.mail from U. Manski regarding [REDACTED]; reviewing and responding to e.mail and voicemail messages from U. Manski and K. McElcheran regarding same including provisions in Judgment and strategies and options moving forward.	1.3	445.00	578.50
03/09/07	McGraw, M. P.	Drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding options	0.4	445.00	178.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and strategy moving forward regarding [REDACTED]; reviewing and responding to e.mail messages from U. Manski and K. McElcheran regarding same and regarding letter to M. O'Reilly regarding same.			
03/12/07	McGraw, M. P.	Drafting e.mail message to Bankruptcy Court office for canvassing of dates and booking of time for [REDACTED]; drafting letter to M. O'Reilly regarding [REDACTED]; reviewing and responding to e.mail message from H. Whiteley regarding status of motion to [REDACTED].	1.0	445.00	445.00
03/13/07	McGraw, M. P.	Reviewing and responding to e.mail messages from Bankruptcy Court office regarding booking of time for [REDACTED]; reviewing, revising and finalizing letter to M. O'Reilly regarding [REDACTED] and date for Reference; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran for forwarding of letter; reviewing voicemail message from M. O'Reilly regarding same.	1.0	445.00	445.00
03/14/07	McGraw, M. P.	Reviewing voicemail message from M. O'Reilly regarding [REDACTED].	0.1	445.00	44.50
03/15/07	McGraw, M. P.	Discussing [REDACTED] with M. O'Reilly; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding same and options moving forward.	0.8	445.00	356.00
03/20/07	McGraw, M. P.	Reviewing voicemail messages from records management and L. Bruce regarding documents.	0.1	445.00	44.50
03/21/07	McGraw, M. P.	Reviewing Request for Status Hearing from L. Bruce; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding same and [REDACTED].	0.2	445.00	89.00
03/28/07	McGraw, M. P.	Reviewing and responding to email message from U. Manski regarding status hearing request by L. Bruce and [REDACTED].	0.2	445.00	89.00
03/29/07	McGraw, M. P.	Reviewing and responding to email message	0.2	445.00	89.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		from U. Manski regarding L. Bruce and Bromberg litigation.			
04/03/07	McGraw, M. P.	Reviewing and responding to e.mail messages from U. Manski and K. McElcheran regarding [REDACTED]; discussing [REDACTED] with M. O'Reilly and drafting e.mail message to U. Manski and K. McElcheran regarding discussions and reviewing reply from U. Manski regarding same.	0.9	445.00	400.50
04/04/07	McGraw, M. P.	Drafting Receiver's Report in support of position on [REDACTED].	1.3	445.00	578.50
04/05/07	McGraw, M. P.	Drafting, reviewing and revising Receiver's Report in support of Reference, reviewing documents regarding same and drafting e.mail message for forwarding to K. McElcheran for review and discussion of same.	2.8	445.00	1,246.00
04/09/07	McGraw, M. P.	Reviewing e.mail message from K. McElcheran regarding revisions to Receiver's Report in support of Reference and drafting e.mail message to U. Manski and G. Cerrato regarding same.	0.2	445.00	89.00
04/10/07	McGraw, M. P.	Reviewing revised Receiver's Report from K. McElcheran and revising same; discussing same with G. Cerrato; drafting e.mail message to U. Manski and G. Cerrato for review of Report and execution and service of same and reviewing e.mail message from U. Manski regarding same.	1.8	445.00	801.00
04/11/07	McGraw, M. P.	Reviewing and responding to e.mail message from G. Cerrato regarding revisions to Receiver's Report in support of Reference; reviewing revisions and circulating revised draft for service and filing; drafting, reviewing and revising Notice of Hearing; discussing date for motion to [REDACTED] with M. O'Reilly and adjournment of Reference and drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding same and [REDACTED]; drafting letter for service of	2.5	445.00	1,112.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Reference materials and discussion of adjournment.			
04/12/07	McGraw, M. P.	Reviewing e.mail message from G. Cerrato regarding executed Receiver's Report in support of Reference; reviewing, revising and finalizing service letter and Receiver's Report and coordinating service of same.	0.8	445.00	356.00
04/13/07	Litigation Services	Filed Notice of Directions for Hearing.			25.00
04/13/07	McGraw, M. P.	Reviewing Motion Record of Brombergs in support of motion to [REDACTED] and drafting e.mail message for circulation of same.	0.5	445.00	222.50
04/16/07	McGraw, M. P.	Reviewing Brombergs' Motion Record for motion to set aside default Judgment; drafting responding affidavit; drafting e.mail message to A. Sum regarding research for factum; reviewing and responding to e.mail messages from U. Manski and K. McElcheran regarding [REDACTED] and drafting, reviewing and revising letter to M. O'Reilly regarding same and redaction of affidavit paragraph; discussing [REDACTED] with M. O'Reilly.	3.0	445.00	1,335.00
04/17/07	McGraw, M. P.	Meeting with A. Sum to provide instructions regarding research for factum in response to motion to [REDACTED] reviewing Brombergs' motion record; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding [REDACTED]; drafting affidavit of G. Cerrato.	1.6	445.00	712.00
04/17/07	Sum, Adrienne	Research on [REDACTED].	1.5	175.00	262.50
04/18/07	McGraw, M. P.	Drafting, reviewing and revising affidavit of G. Cerrato in support of response to motion by Brombergs to set aside default Judgment; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding same and corresponding regarding same; reviewing case law and e.mail message from A. Sum for factum; drafting factum and contacting A. Sum regarding additional research.	4.5	445.00	2,002.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/19/07	McGraw, M. P.	Attending at Bankruptcy Court to obtain adjournment of Reference; corresponding with G. Cerrato and K. McElcheran regarding [REDACTED]; reviewing and revising affidavit and drafting e.mail message to G. Cerrato for review and swearing of same; compiling and reviewing exhibits and forwarding same to G. Cerrato; coordinating and compiling Motion Record and drafting e.mail message for service of same on M. O'Reilly; discussing additional research for factum with A. Sum; drafting, reviewing and revising factum, reviewing research regarding same and drafting e.mail messages to K. McElcheran for review of same and to A. Sum for review of same, compilation of Book of Authorities and case citations.	8.1	445.00	3,604.50
04/19/07	Sum, Adrienne	Research on [REDACTED].	1.2	175.00	210.00
04/20/07	Litigation Services	Filed Respondent's Record, Factum and Authorities.			25.00
04/20/07	McGraw, M. P.	Corresponding with K. McElcheran regarding factum; meeting with A. Sum regarding revisions to factum and Book of Authorities; revising and finalizing factum and drafting e.mail message for service of same on M. O'Reilly; reviewing and finalizing Book of Authorities; coordinating service and filing of materials; drafting, reviewing and revising letter to M. O'Reilly for service of materials; discussing filing of materials with litigation clerk; preparing submissions for appearance on motion on April 23; discussing [REDACTED] with M. O'Reilly, reviewing letter regarding same and drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding same and reviewing e.mail message from K. McElcheran regarding same.	3.9	445.00	1,735.50
04/20/07	Sum, Adrienne	Proofreading factum and preparing book of authorities.	1.5	175.00	262.50
04/21/07	McGraw, M. P.	Corresponding with U. Manski and K. McElcheran regarding [REDACTED]; discussing [REDACTED] with M. O'Reilly.	0.3	445.00	133.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/22/07	McGraw, M. P.	Discussing [REDACTED] with M. O'Reilly and corresponding with U. Manski and K. McElcheran regarding same.	0.3	445.00	133.50
04/23/07	McGraw, M. P.	Drafting [REDACTED].	1.4	445.00	623.00
04/24/07	Litigation Services	Obtained copy of endorsment.			25.00
04/24/07	McGraw, M. P.	Reviewing and revising [REDACTED] and drafting e.mail message to U. Manski, K. McElcheran and G. Cerrato for review of same; reviewing reply e.mail message from U. Manski.	0.7	445.00	311.50
04/25/07	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED].	0.3	445.00	133.50
04/30/07	McGraw, M. P.	Reviewing and responding to e.mail message from U. Manski regarding [REDACTED], revising documentation and drafting e.mail message to M. O'Reilly for review of same.	0.3	445.00	133.50
05/01/07	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED]; reviewing and revising Receiver's Report in support of approval motion and drafting e.mail message for circulation of same to U. Manski, G. Cerrato and K. McElcheran; reviewing voicemail message from M. O'Reilly regarding [REDACTED] and drafting e.mail message to M. O'Reilly regarding same.	1.6	445.00	712.00
05/02/07	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding Receiver's Report in support of motion to approve [REDACTED] and corresponding with U. Manski regarding same; finalizing Receiver's Report and compiling exhibits; drafting Order for motion; corresponding with H. Whiteley regarding booking of time for motion; drafting continuing matter request form for booking of court time; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran for execution of Report and review of draft Order and reviewing reply from U. Manski; drafting Notice of Motion.	3.8	445.00	1,691.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/03/07	McGraw, M. P.	Drafting notice of motion for motion to approve [REDACTED]; reviewing voicemail message from Commercial List office for court time for same and responding to same.	0.4	445.00	178.00
05/04/07	McGraw, M. P.	Drafting e.mail message to K. McElcheran regarding review of Order for approval of [REDACTED]; discussing booking of court time for motion for [REDACTED] with Commercial List office and revising request form regarding same; reviewing and revising Motion Record and service letter.	1.6	445.00	712.00
05/07/07	McGraw, M. P.	Reviewing voicemail message from Commercial List office confirming motion returnable May 15 and drafting e.mail message to H. Whiteley regarding same and forwarding copy of draft Order for review.	0.2	445.00	89.00
05/09/07	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED]; reviewing, revising and finalizing Motion Record in support of same and service letter; drafting e.mail message to H. Whiteley regarding draft Order and Motion Record; drafting e.mail message to M. O'Reilly regarding [REDACTED].	1.0	445.00	445.00
05/10/07	McGraw, M. P.	Reviewing voicemail message from Commercial List office confirming motion time for May 15; reviewing voicemail message from M. O'Reilly regarding [REDACTED] and drafting e.mail message to M. O'Reilly regarding same and steps moving forward; reviewing and revising [REDACTED]; drafting letter to M. O'Reilly for forwarding and execution for [REDACTED]; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran for forwarding of Motion Record for motion returnable May 15 and discussion of [REDACTED].	1.8	445.00	801.00
05/11/07	Litigation Services	Filed Motion Record.			25.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/11/07	McGraw, M. P.	Revising letter to M. O'Reilly for forwarding of copies of [REDACTED]; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran for forwarding of same.	0.3	445.00	133.50
05/14/07	McGraw, M. P.	Reviewing e.mail message from H. Whiteley regarding revisions to draft Order regarding [REDACTED]; drafting e.mail message regarding same and options regarding same to U. Manski, G. Cerrato and K. McElcheran and reviewing reply e.mail message regarding same and [REDACTED]; drafting e.mail messages to H. Whiteley regarding [REDACTED], revisions to [REDACTED] and draft Order, options regarding same and motion returnable May 15; revising draft Order; reviewing motion materials and preparing for appearance on motion.	2.4	445.00	1,068.00
05/15/07	Litigation Services	Had a court order entered.			25.00
05/15/07	McGraw, M. P.	Reviewing voicemail message from H. Whiteley regarding revisions to Order and [REDACTED] and discussing same with H. Whiteley; revising Order, [REDACTED] and preparing for attendance on motion; attending in Court on motion for approval of [REDACTED]; revising Order and coordinating issuing and entering of same; drafting e.mail message to U. Manski, G. Cerrato and K. McElcheran regarding attendance in court, Order, endorsement and [REDACTED]; drafting e.mail message to H. Whiteley regarding same.	3.3	445.00	1,468.50
05/16/07	McGraw, M. P.	Drafting e.mail message to H. Whiteley for forwarding of Order approving settlement as issued and entered; drafting e.mail message to M. O'Reilly regarding [REDACTED].	0.3	445.00	133.50
05/17/07	McGraw, M. P.	Reviewing and responding to e.mail message from M. O'Reilly regarding [REDACTED]	0.1	445.00	44.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED] [REDACTED].			
05/22/07	McGraw, M. P.	Reviewing correspondence from M. O'Reilly regarding [REDACTED], drafting e.mail message to U. Manski, K. McElcheran and G. Cerrato regarding same.	0.2	445.00	89.00
05/25/07	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED].	0.3	445.00	133.50
05/28/07	McGraw, M. P.	Contacting K. McElcheran regarding [REDACTED].	0.1	445.00	44.50
05/29/07	McGraw, M. P.	Discussing status of [REDACTED] with G. Cerrato.	0.1	445.00	44.50
06/06/07	McGraw, M. P.	Drafting e.mail message to K. McElcheran regarding [REDACTED].	0.1	445.00	44.50
07/16/07	D'Alimonte, Silvana	Telephone call from M.L. Walker regarding release of certificate of pending litigation.	0.1	575.00	57.50
07/16/07	McGraw, M. P.	Reviewing e.mail message from N. Arvaj regarding discussions with M. O'Reilly regarding [REDACTED] and corresponding with N. Thompson and N. Arvaj regarding [REDACTED].	0.4	445.00	178.00
07/16/07	Thompson, Nancy	Discussion with N. Arvaj; reviewing transcript of voice mail message from M. O'Reilly; reviewing file and [REDACTED]; reviewing title abstract and registered court order; discussion with M.L. Walker; telephone call to M. O'Reilly; note to file; telephone call to M. Weisberg; note to file.	1.6	255.00	408.00
07/16/07	Walker, Mary Louise	Conducting several telephone conferences with N. Thompson to receive instructions with respect to Bromberg property; conducting title subsearch through the electronic teraview system and obtaining registered document copies; reporting findings to N. Thompson.	2.8	180.00	504.00
07/17/07	Thompson, Nancy	Reviewing voice mail message from M. Weisberg; telephone call to M. Weisberg (left message); note to file.	0.3	255.00	76.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/18/07	Thompson, Nancy	Reviewing file; [REDACTED]; drafting letter to M. Weisberg regarding undertaking to delete instruments from title; drafting satisfaction piece; drafting affidavit in support of motion to delete instruments.	1.7	255.00	433.50
07/19/07	McGraw, M. P.	Corresponding with N. Thompson regarding [REDACTED].	0.2	445.00	89.00
07/19/07	Thompson, Nancy	Reviewing and revising draft letter to M. Weisberg and satisfaction piece; reviewing and revising draft supporting affidavit; e-mail message to M. McGraw.	1.0	255.00	255.00
07/23/07	McGraw, M. P.	Reviewing e-mail messages from N. Thompson and others regarding [REDACTED] and discussing same with N. Thompson; reviewing and revising letter to opposing counsel regarding same.	0.2	445.00	89.00
07/23/07	Thompson, Nancy	Reviewing mortgage commitment forwarded by M. Weisberg; e-mail message to M. McGraw; telephone call from M. Weisberg; finalizing letter to M. Weisberg.	0.5	255.00	127.50
07/24/07	McGraw, M. P.	Reviewing voicemail messages from M. O'Reilly regarding [REDACTED]; discussing same and execution of [REDACTED] with N. Thompson and other documentation; corresponding with U. Manski and M. O'Reilly regarding [REDACTED].	0.5	445.00	222.50
07/24/07	Thompson, Nancy	Reviewing e-mail message from M. McGraw; e-mail message to M. McGraw and reviewing response; telephone call to assistant to M. O'Reilly; note to file; reviewing voice mail message from M. Weisberg; letter to M. Weisberg forwarding [REDACTED]; e-mail message to U. Manski and G. Cerrato forwarding [REDACTED]; reviewing response from U. Manski; various discussions with M. McGraw and assistant to M. O'Reilly.	1.3	255.00	331.50
07/25/07	McGraw, M. P.	Reviewing executed [REDACTED], correspondence regarding [REDACTED].	0.2	445.00	89.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and providing same to N. Thompson and discussing same with N. Thompson and discussing [REDACTED] with N. Thompson.			
07/25/07	Thompson, Nancy	Reviewing various e-mail messages; reviewing and revising draft supporting affidavit for order deleting CPL and Judgment from title to the Brombergs' property; drafting notice of motion and order; e-mail message to M.L. Walker forwarding draft order for review; reviewing and revising consent; reviewing and revising motion materials; preparing cover pages and assembling motion record.	2.5	255.00	637.50
07/26/07	McGraw, M. P.	Reviewing [REDACTED] and discussing [REDACTED] with N. Thompson.	0.1	445.00	44.50
07/26/07	Thompson, Nancy	Arranging for [REDACTED]; reviewing and updating satisfaction piece; assembling materials and arranging for satisfaction piece to be filed.	0.4	255.00	102.00
07/27/07	Litigation Services	Filed satisfaction piece at commercial court.			25.00
07/27/07	McGraw, M. P.	Discussing [REDACTED] with M. O'Reilly and forwarding copies of [REDACTED] to M. O'Reilly.	0.2	445.00	89.00
07/30/07	Thompson, Nancy	Reviewing copy of Satisfaction Piece filed with the court and voice mail message from the filing clerks.	0.2	255.00	51.00
07/30/07	Walker, Mary Louise	Reviewing and revising draft Court Order for N. Thompson; obtaining document copy through the teraview system.	0.7	180.00	126.00
07/31/07	McGraw, M. P.	Reviewing and revising letter to opposing counsel regarding Satisfaction Piece, Consent, Order and Motion Record; reviewing and revising Consent, Order, affidavit of N. Thompson and Notice of Motion for removal of CPL and Judgment from title to Bromberg property.	0.4	445.00	178.00
07/31/07	Thompson, Nancy	Reviewing and revising draft order; drafting letter to other counsel forwarding consent and	1.2	255.00	306.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		order for review; memorandum to M. McGraw regarding same; assembling motion record; memorandum to M. McGraw forwarding same for review.			
08/01/07	McGraw, M. P.	Reviewing correspondence from M. O'Reilly regarding [REDACTED] and consent to form of Order; discussing same and [REDACTED] with N. Thompson.	0.4	445.00	178.00
08/01/07	Thompson, Nancy	Finalizing letter to M. Weisberg and M. O'Reilly forwarding consent and order; reviewing draft motion record and comments of M. McGraw; reviewing and revising notice of motion and supporting affidavit.	1.0	255.00	255.00
08/14/07	McGraw, M. P.	Corresponding with N. Thompson regarding filing of [REDACTED] and discussing same with N. Thompson.	0.2	445.00	89.00
08/14/07	Thompson, Nancy	E-mail message to M. McGraw regarding consents; revising consent; reviewing and revising motion materials; finalizing same.	0.6	255.00	153.00
08/15/07	Litigation Services	Filed motion in writing with draft orders for signing.			25.00
08/15/07	Thompson, Nancy	Finalizing motion record; finalizing draft orders; assembling materials and arranging for motion record to be filed.	0.7	255.00	178.50
08/29/07	Litigation Services	Obtained entered Order.			25.00
08/29/07	McGraw, M. P.	Reviewing e.mail message from N. Thompson regarding issued and entered order directing removal of CPL and filing of same; corresponding with N. Thompson regarding [REDACTED] and forwarding of documentation to opposing counsel; reviewing and revising letter from N. Thompson to opposing counsel and corresponding with N. Thompson regarding same.	0.4	445.00	178.00
08/29/07	Thompson, Nancy	Reviewing issued and entered Order for deletion of CPL and Judgment from title to Brombergs' property; e-mail message to M.L. Walker forwarding same for registration; reviewing file; e-mail message to M. McGraw confirming funds may be released to BDO; drafting letter to M. O'Reilly forwarding copy	1.0	255.00	255.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		of Order and original Release; e-mail message to M. McGraw regarding same.			
08/30/07	McGraw, M. P.	Reviewing letter from N. Thompson to M. O'Reilly for forwarding of Order and other documents and confirming [REDACTED] to Receiver and discussing same with N. Thompson; drafting e.mail message to U. Manski for forwarding of same.	0.3	445.00	133.50
08/30/07	Thompson, Nancy	Reviewing e-mail message from M. McGraw; reviewing and revising letter to M. O'Reilly forwarding copy of Order and original Release; e-mail message to M. O'Reilly and M. Weisberg forwarding letter; arranging for [REDACTED]; drafting letter to U. Manski; memorandum to M. McGraw.	0.8	255.00	204.00
08/31/07	McGraw, M. P.	Finalizing letter to U. Manski for [REDACTED].	0.1	445.00	44.50
09/04/07	D'Alimonte, Silvana	Meeting with M. Walker to review application to register court order.	0.1	575.00	57.50
09/04/07	Thompson, Nancy	Telephone call from M.L. Walker regarding status of registration of order for Bromberg property; reviewing e-mail message from M.L. Walker forwarding copy of Application to Amend registered on title to Brombergs' property; e-mail message to M. O'Reilly and M. Weisberg forwarding copy of same.	0.4	255.00	102.00
09/04/07	Walker, Mary Louise	Preparing electronic form of Application to Amend Based on Court Order for execution and registration by S. D'Alimonte; reporting on final registration to N. Thompson.	1.7	180.00	306.00
Total Fees for this Matter					\$ 53,035.50

Taxable Disbursement(s)

Courier

\$ 500.20



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Duplicating	1,065.60
On-Line Service Fee	10.00
Search Fees	41.00
Telephone/Facsimile	11.00
Transportation	20.96

\$ 1,648.76

Non-taxable Disbursement(s)

Court Fees	\$ 304.00
Registration	60.00

\$ 364.00

Less 15% Discount

-7,955.33

Goods and Services Tax (6.0%)

2,803.74

Total Due for this Matter in Canadian Currency

\$ 49,896.67 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

December 31, 2019

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2T6
 Canada

Invoice: 2162637
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000029

Attention: Peter Akroyd

Client: BDO CANADA LIMITED
Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2019, as follows:

	Total Fees	\$ 59,281.00
<u>Taxable Disbursement(s)</u>		
Courier	\$ 7.50	_____
		\$ 7.50
	Harmonized Sales Tax (13.0%)	7,707.51
	TOTAL DUE IN CANADIAN CURRENCY	\$ 66,996.01 CAD <i>mn</i>



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Re: Buckingham Securities Inc. (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/16/15	Thompson, Nancy	Reviewing system for lists of files and reviewing same to determine [REDACTED]; discussion with M. McGraw.	1.5	340.00	510.00
08/31/15	Thompson, Nancy	Receiving instructions from M. McGraw; reviewing [REDACTED]; discussion with M. McGraw.	0.3	340.00	102.00
09/01/15	Thompson, Nancy	Finalizing review of box provided by M. McGraw; email message to M. McGraw regarding same.	0.7	340.00	238.00
02/23/16	Thompson, Nancy	Reviewing email message from M. McGraw and attached email message from S. Kalloghlian.	0.3	355.00	106.50
02/24/16	Thompson, Nancy	Reviewing archived email messages for results of previous search for [REDACTED].	0.7	355.00	248.50
02/25/16	Thompson, Nancy	Reviewing list of files provided by records management; identifying certain documents using key word search; email message to M. McGraw regarding same.	0.6	355.00	213.00
02/26/16	McGraw, M. P.	Reviewing and responding to letter from class action plaintiffs' counsel regarding request for documents in support of summary judgment motion and discussing same with N. Thompson.	1.0	695.00	695.00
03/08/16	McGraw, M. P.	Meeting with A. Kushnir to discuss issues with respect to [REDACTED].	0.6	695.00	417.00
03/21/16	McGraw, M. P.	Corresponding with G. Cerrato regarding request for documents by class action plaintiffs' counsel and request for Receiver's affidavit.	0.2	695.00	139.00
03/24/16	McGraw, M. P.	Corresponding with G. Cerrato regarding request for documents and draft affidavit from counsel for class action plaintiffs; reviewing draft affidavit; discussing request for documents, issues regarding same including [REDACTED], affidavit, [REDACTED] and [REDACTED].	2.6	695.00	1,807.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		potential for receiver's report; drafting email message to counsel for class action plaintiffs regarding request for documents and affidavit and issues regarding same.			
03/31/16	McGraw, M. P.	Participating in call with counsel for class action plaintiffs, G. Cerrato and N. Thompson regarding [REDACTED] regarding same and options and next steps moving forward; meeting with N. Thompson regarding review of files and documents.	1.0	695.00	695.00
03/31/16	Thompson, Nancy	Attending conference call with M. McGraw and S. Kalloghian et al.	0.5	355.00	177.50
04/05/16	Thompson, Nancy	Reviewing archived email messages for reference to and copies of the Receiver's reports.	0.5	355.00	177.50
04/12/16	Thompson, Nancy	Reviewing electronic files; arranging for all boxes and files to be retrieved from deadsuit.	0.6	355.00	213.00
04/13/16	Thompson, Nancy	Arranging for review of the boxes and files.	0.1	355.00	35.50
04/14/16	McGraw, M. P.	Discussing review of files for Receiver's Reports and other documentation for class action plaintiffs with N. Thompson.	0.1	695.00	69.50
04/14/16	Thompson, Nancy	Reviewing numerous boxes and files for information requested by S. Kalloghian.	4.2	355.00	1,491.00
04/15/16	Thompson, Nancy	Reviewing numerous boxes and files; arranging for copies of the Receiver Report Nos. 19, 20 and 21; email messages to S. Kalloghian et al. forwarding same.	4.0	355.00	1,420.00
04/21/16	Thompson, Nancy	Completing final review of the last boxes; drafting reporting email message to M. McGraw.	0.7	355.00	248.50
04/22/16	McGraw, M. P.	Reviewing email message from N. Thompson regarding review of files with respect to request for documents by class action plaintiffs' counsel, additional documentation and production of same.	0.3	695.00	208.50
04/22/16	Thompson, Nancy	Finalizing review of remaining boxes; finalizing reporting email message to M. McGraw; preparing master index of deadsuted files.	1.8	355.00	639.00
04/25/16	McGraw, M. P.	Reviewing and revising email message from	0.5	695.00	347.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		N. Thompson regarding review of documentation in storage and request for documentation by counsel for class action plaintiffs and corresponding with N. Thompson regarding same.			
04/26/16	McGraw, M. P.	Meeting with N. Thompson to discuss review of files, documents requested by counsel for class action plaintiffs and further production and review of same.	0.3	695.00	208.50
04/27/16	McGraw, M. P.	Reviewing draft email message from N. Thompson to G. Cerrato regarding additional documents and production as requested by counsel for class action plaintiffs.	0.3	695.00	208.50
04/27/16	Thompson, Nancy	Reviewing comments from M. McGraw; drafting email message to G. Cerrato forwarding list of possible materials for review by S. Kalloghlian; preparing master index of files.	3.2	355.00	1,136.00
04/28/16	McGraw, M. P.	Discussing request for documents by counsel for class action plaintiffs and review of documents with N. Thompson.	0.2	695.00	139.00
04/28/16	Thompson, Nancy	Reviewing and revising master file index; reviewing email message from S. Kalloghlian; email message to M. McGraw with proposed response.	2.5	355.00	887.50
04/29/16	McGraw, M. P.	Reviewing and revising draft email messages to G. Ceratto and class action plaintiffs' counsel regarding review of documents and potential production.	0.3	695.00	208.50
04/29/16	Thompson, Nancy	Discussion with M. McGraw; finalizing email message to S. Kalloghlian regarding [REDACTED]; finalizing email message to G. Cerrato with [REDACTED].	0.5	355.00	177.50
05/10/16	McGraw, M. P.	Meeting with N. Thompson to review list of additional files for potential production to class action plaintiffs and [REDACTED] related to same.	0.4	695.00	278.00
05/10/16	Thompson, Nancy	Reviewing boxes of materials for copy of requested [REDACTED]; email message to H. Cho, S. Kalloghlian's assistant, forwarding cover pages to the motion record and confirming that our copy does not include the missing exhibits; follow-up email message	1.5	355.00	532.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		to G. Cerato regarding documents to be reviewed by S. Kalloghlian; finalizing email message to S. Kalloghlian setting out [REDACTED].			
05/12/16	McGraw, M. P.	Participating in conference call with G. Cerrato, counsel for class action plaintiffs and N. Thompson regarding request for documents by class action plaintiffs and defendants, Receiver's Report and related issues; discussing same with N. Thompson.	0.7	695.00	486.50
05/12/16	Thompson, Nancy	Attending a portion of the conference call between M. McGraw and S. Kalloghlian et al.	0.4	355.00	142.00
05/13/16	Thompson, Nancy	Assembling box of documents to be reviewed by S. Kalloghlian; email messages to and from S. Kalloghlian setting up a time for his review.	0.8	355.00	284.00
05/17/16	McGraw, M. P.	Corresponding with G. Cerrato regarding Receiver's Report; discussing document requests by class action plaintiff's counsel with N. Thompson.	0.2	695.00	139.00
05/17/16	Thompson, Nancy	Meeting with S. Kalloghlian and assisting with his review of certain documents.	0.6	355.00	213.00
05/18/16	Thompson, Nancy	Reviewing email message from S. Kalloghlian and noting documents referred to.	0.2	355.00	71.00
05/20/16	McGraw, M. P.	Reviewing email message from counsel for class action plaintiffs regarding document requests and Receiver's Report; discussing same with N. Thompson and corresponding with G. Cerrato regarding same.	0.2	695.00	139.00
05/20/16	Thompson, Nancy	Telephone call and email message from H. Cho regarding request for copy of the Receiver's Eleventh Report; reviewing archived email messages and system for an electronic copy; arranging for deadsuited files to be returned; email message to H. Cho confirming that electronic copy is not available and that the deadsuited file should be returned next week.	0.8	355.00	284.00
05/24/16	McGraw, M. P.	Corresponding with N. Thompson regarding Receiver's Report and additional request by counsel for class action plaintiffs.	0.2	695.00	139.00
05/24/16	Thompson, Nancy	Reviewing file retrieved from deadsuit; reviewing motion materials and 11th Report;	0.7	355.00	248.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		email message to M. McGraw regarding the request from S. Kalloghlian's office for a copy of the 11th Report and [REDACTED]			
05/25/16	McGraw, M. P.	Corresponding with G. Cerrato and N. Thompson regarding Receiver's Report and requests by counsel for class action plaintiffs.	0.2	695.00	139.00
05/26/16	Thompson, Nancy	Reviewing email message from M. McGraw; email message to G. Cerrato forwarding [REDACTED]	0.5	355.00	177.50
05/31/16	McGraw, M. P.	Reviewing email message from G. Cerrato including schedule regarding payments and corresponding and exchanging voicemail messages regarding same.	0.2	695.00	139.00
05/31/16	Thompson, Nancy	Email message to M. McGraw regarding status of discussions with G. Cerrato.	0.1	355.00	35.50
06/08/16	McGraw, M. P.	Reviewing email message from E. Lamek regarding contingency fund wind-up and drafting email message to G. Cerrato for forwarding and discussion of same.	0.2	695.00	139.00
07/04/16	McGraw, M. P.	Discussing [REDACTED] and next steps regarding same with G. Cerrato.	0.5	695.00	347.50
07/07/16	Thompson, Nancy	Reviewing materials for copies of receiver's reports; arranging for box to be retrieved from deadsuit; arranging for pdf copies of various receiver reports.	1.0	355.00	355.00
07/08/16	Thompson, Nancy	Arranging for pdf copies of additional receiver reports.	0.3	355.00	106.50
07/14/16	Thompson, Nancy	Assembling all receiver reports; numerous email messages to G. Cerrato forwarding pdf copies of all reports.	1.8	355.00	639.00
10/17/16	McGraw, M. P.	Corresponding with G. Cerrato regarding [REDACTED] and next steps.	0.3	695.00	208.50
10/18/16	McGraw, M. P.	Corresponding with C. Gerrato regarding [REDACTED]	0.4	695.00	278.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
10/21/16	McGraw, M. P.	Corresponding with counsel for class action plaintiffs regarding document and information request from class action plaintiffs and Miller Bernstein.	0.3	695.00	208.50
10/25/16	McGraw, M. P.	Drafting email message to G. Cerrato regarding [REDACTED]; reviewing documentation from class action plaintiffs and G. Cerrato regarding same.	1.8	695.00	1,251.00
10/26/16	McGraw, M. P.	Reviewing letter from counsel for Miller Bernstein regarding request for documents and information; drafting email message to G. Cerrato for forwarding and discussion of [REDACTED].	1.4	695.00	973.00
10/27/16	McGraw, M. P.	Discussing [REDACTED] with G. Cerrato; drafting, reviewing and revising letter to counsel in class proceedings regarding same.	2.3	695.00	1,598.50
10/28/16	McGraw, M. P.	Drafting, reviewing and revising letter to counsel in class proceedings regarding discharge motion and production of documents and drafting email message to G. Cerrato for forwarding and discussion of same.	3.1	695.00	2,154.50
10/31/16	McGraw, M. P.	Corresponding with G. Cerrato regarding [REDACTED]; discussing same with [REDACTED] finalizing letter and drafting email message for forwarding of same.	1.6	695.00	1,112.00
11/01/16	McGraw, M. P.	Corresponding with counsel for OTCF regarding discharge motion and information requests and corresponding with other counsel regarding same; reviewing email message from counsel for plaintiffs regarding same.	0.4	695.00	278.00
11/11/16	McGraw, M. P.	Drafting email message to G. Cerrato regarding [REDACTED].	0.2	695.00	139.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/15/16	McGraw, M. P.	Corresponding with G. Cerrato regarding [REDACTED] and discussing same with N. Thompson.	0.7	695.00	486.50
11/17/16	McGraw, M. P.	Reviewing and responding to email message from [REDACTED] and discussing same and review of same with N. Thompson.	0.4	695.00	278.00
11/17/16	Thompson, Nancy	Discussion with M. McGraw; reviewing email messages from M. McGraw and request received for additional documents; brief review of previous requests and responses.	1.0	355.00	355.00
11/24/16	Thompson, Nancy	Reviewing request for additional documents; creating chart to note our response; reviewing previous requests and responses provided; reviewing master file index for additional possible documents; adding information to the chart for our response including responses to previous requests and possible additional documents; email message to M. McGraw regarding same.	3.1	355.00	1,100.50
11/28/16	McGraw, M. P.	Reviewing and revising draft schedule from N. Thompson responding to document and information request by Miller Bernstein.	0.4	695.00	278.00
11/30/16	McGraw, M. P.	Reviewing and revising schedule from N. Thompson in response to document and information request from Miller Bernstein and discussing same with N. Thompson.	1.1	695.00	764.50
12/07/16	McGraw, M. P.	Drafting, reviewing and revising responses to requests for additional information and documentation from Miller Bernstein and drafting email message to G. Cerrato for [REDACTED].	1.3	695.00	903.50
12/16/16	Thompson, Nancy	Reviewing retained boxes for clearer copy of Exhibit "F" to the First Report; email message to M. McGraw confirming better copy not included in the boxes retained from deadsuit.	0.7	355.00	248.50
01/09/17	McGraw, M. P.	Drafting email message to G. Cerrato regarding status of response to document request by class action plaintiff's counsel and Receiver's Report.	0.2	725.00	145.00
01/26/17	McGraw, M. P.	Drafting email message to G. Cerrato	0.2	725.00	145.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding s [REDACTED] [REDACTED]			
01/27/17	McGraw, M. P.	Reviewing voicemail message from counsel for class action plaintiffs regarding document and information request and Receiver's Report and corresponding with G. Cerrato regarding same.	0.2	725.00	145.00
05/11/17	Burr, Chris	Exchanging voicemail messages regarding status of report.	0.1	705.00	70.50
06/21/17	Burr, Chris	Call with G. Cerrato regarding [REDACTED] f [REDACTED].	1.2	705.00	846.00
06/28/17	Burr, Chris	Engaged regarding [REDACTED].	0.5	705.00	352.50
06/28/17	Kravtsov, Ilia	Phone call with C. Burr to receive instructions on the drafting of the Receiver's Report; reviewing the First Report of the Receiver in view of drafting the background section of the new Receiver's Report, in support of the Receiver's discharge.	1.2	295.00	354.00
06/29/17	Kravtsov, Ilia	Correspondence with C. Burr regarding the Receiver's reports.	0.3	295.00	88.50
07/05/17	Burr, Chris	Engaged regarding [REDACTED].	0.8	705.00	564.00
07/07/17	Thompson, Nancy	Reviewing email message from C. Burr; email message to C. Burr and I. Kravtsov regarding copy of the 19th report.	0.3	370.00	111.00
07/12/17	Burr, Chris	Discussions with BDO regarding [REDACTED].	0.3	705.00	211.50
07/12/17	Kravtsov, Ilia	Email correspondence with C. Burr regarding [REDACTED]; reviewing the summary judgment; email correspondence with C. Burr regarding the drafting of the receiver's report.	0.4	295.00	118.00
07/13/17	Burr, Chris	Exchanging email messages regarding [REDACTED].	0.1	705.00	70.50
07/17/17	Kravtsov, Ilia	Reviewing previous reports of the receiver in view of drafting the 22nd report for the discharge; drafting the 22nd report for discharge of the receiver.	2.9	295.00	855.50
07/18/17	Kravtsov, Ilia	Reviewing previous reports of the receiver in view of drafting the 22nd report for the	1.7	295.00	501.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		discharge; drafting the 22nd report for discharge of the receiver.			
07/21/17	Burr, Chris	Exchanging email messages regarding [REDACTED].	0.1	705.00	70.50
07/25/17	Kravtsov, Iliia	Drafting the Receiver's report for the discharge of the receiver in completion of the receivership.	1.1	295.00	324.50
07/26/17	Kravtsov, Iliia	Drafting the Receiver's 22nd report in combination of the Receivership Proceedings and the release of the Receiver.	1.6	295.00	472.00
07/27/17	Kravtsov, Iliia	Drafting the Receiver's 22nd report for the termination of the Receivership Proceedings and the release of the Receiver.	3.8	295.00	1,121.00
07/28/17	Kravtsov, Iliia	Drafting the Receiver's 22nd report for the termination of the Receivership Proceedings and the release of the Receiver.	4.6	295.00	1,357.00
07/29/17	Kravtsov, Iliia	Drafting the Receiver's 22nd report for the termination of the Receivership Proceedings and the release of the Receiver; email correspondence with C. Burr regarding the report.	2.7	295.00	796.50
07/31/17	Kravtsov, Iliia	Phone call with C. Burr to discuss the first draft of the Receiver's 22nd report; work meeting with L. Guay in order to provide instructions for the formatting review and proofreading of the draft report.	0.4	295.00	118.00
08/01/17	Burr, Chris	Reviewing revised report with comments from I. Kravtsov; revising same.	2.1	705.00	1,480.50
08/01/17	Kravtsov, Iliia	Reviewing and amending the draft 22nd report of the Receiver and correspondence with C. Burr regarding same.	1.4	295.00	413.00
08/02/17	Burr, Chris	Engaged regarding preparing [REDACTED].	0.4	705.00	282.00
08/04/17	Kravtsov, Iliia	Email correspondence with C. Burr regarding the 22nd report of the Receiver; work meeting with C. Burr to discuss same; reviewing correspondence between C. Burr and G. Cerrato regarding the review of the draft 22nd report.	0.3	295.00	88.50
08/08/17	Kravtsov, Iliia	Reviewing and amending the draft 22nd report of the Receiver and correspondence with C. Burr regarding same.	1.6	295.00	472.00



Invoice: 2162637
 Date: December 31, 2019
 Page: 11

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/09/17	Burr, Chris	Exchanging email messages regarding [REDACTED]	0.1	705.00	70.50
09/05/17	Kravtsov, Ilia	Email correspondence with C. Burr to receive an update on the file and on the next steps.	0.1	295.00	29.50
09/18/17	Burr, Chris	Preparing for and participating on call with G. Cerrato, U. Manski, K. McElcheran and I. Kravtsov.	1.2	705.00	846.00
09/18/17	Kravtsov, Ilia	Reviewing correspondence between C. Burr, U. Manski and K. McElcheran regarding the [REDACTED]; conference call with C. Burr, U. Manski, K. McElcheran and G. Cerrato to discuss the [REDACTED].	1.2	295.00	354.00
09/26/17	Burr, Chris	Exchanging email messages regarding revised report.	0.1	705.00	70.50
09/26/17	Kravtsov, Ilia	Email correspondence with C. Burr regarding the draft receiver's report prepared by U. Manski; reviewing the draft receiver's report and the schedules thereto.	1.8	295.00	531.00
09/27/17	Kravtsov, Ilia	Email correspondence with C. Burr regarding comments to the draft receiver's report prepared by U. Manski.	0.3	295.00	88.50
09/28/17	Burr, Chris	Engaged regarding revised report, including discussions with I. Kravtsov.	0.4	705.00	282.00
09/28/17	Kravtsov, Ilia	Reviewing the draft report prepared by U. Manski; drafting comments regarding same.	0.5	295.00	147.50
09/29/17	Burr, Chris	Engaged regarding new report.	0.4	705.00	282.00
09/29/17	Kravtsov, Ilia	Phone call with C. Burr to discuss the draft 22nd receiver's report circulated by U. Manski.	0.4	295.00	118.00
10/01/17	Kravtsov, Ilia	Reviewing and amending the draft 22nd report circulated by U. Manski; drafting the comments on same and email correspondence with C. Burr regarding same.	1.2	295.00	354.00
10/03/17	Burr, Chris	Revising and editing draft report; preparing for and attending meeting with U. Manski and K. McElcheran; revising report to reflect conversation.	4.2	705.00	2,961.00
10/04/17	Burr, Chris	Discussions with I. Kravtsov regarding revisions to report; reviewing correspondence	0.8	705.00	564.00



Invoice: 2162637
 Date: December 31, 2019
 Page: 12

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		from U. Manski regarding same.			
10/04/17	Kravtsov, Ilia	Phone call with C. Burr to receive an update following a meeting with U. Manski and K. McElcheran; reviewing updated version of the report circulated by C. Burr; reviewing email correspondence with U. Manski regarding the comments on the updated report.	0.9	295.00	265.50
10/10/17	Burr, Chris	Telephone call with U. Manski regarding outstanding matters on report.	0.4	705.00	282.00
10/11/17	Burr, Chris	Exchanging email messages with BDO team regarding report.	0.2	705.00	141.00
10/12/17	Burr, Chris	Corresponding with BDO team regarding report.	0.3	705.00	211.50
10/12/17	Kravtsov, Ilia	Reviewing updated versions of the reports and providing comments on same; email correspondence with U. Manski and C. Burr regarding the updated report.	1.1	295.00	324.50
10/13/17	Burr, Chris	Finalizing report with comments from BDO; coordinating service of same.	1.6	705.00	1,128.00
10/13/17	Kravtsov, Ilia	Email correspondence with U. Manski, C. Burr and G. Ceratto regarding the draft 22nd report of the receiver and the final changes thereto.	0.3	295.00	88.50
10/17/17	Burr, Chris	Exchanging email messages with U. Manski regarding [REDACTED]; reviewing same.	0.3	705.00	211.50
10/17/17	Thompson, Nancy	Receiving instructions from C. Burr; reviewing report; preparing service list; drafting letter for service.	0.7	370.00	259.00
10/18/17	Burr, Chris	Discussion with N. Thompson regarding letter to service list.	0.1	705.00	70.50
10/18/17	Thompson, Nancy	Reviewing and revising draft service list; reviewing and revising draft letter forwarding the link for the report; email message to C. Burr forwarding drafts for review and comment.	2.0	370.00	740.00
10/19/17	Burr, Chris	Exchanging email messages with U. Manski regarding [REDACTED].	0.1	705.00	70.50
10/26/17	Burr, Chris	Exchanging email messages with BDO group and K. McElcheran regarding [REDACTED] and strategic considerations going	0.6	705.00	423.00



Invoice:	2162637
Date:	December 31, 2019
Page:	13

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		forward.			
10/26/17	Thompson, Nancy	Email messages to and from C. Burr confirming ready for service; preparing email message to the email service list and serving the link to the receiver's report; finalizing letter to the service list by facsimile and mail; arranging for copies for delivery by mail; arranging for service.	1.6	370.00	592.00
10/27/17	Thompson, Nancy	Reviewing email message from the fax department regarding undeliverable copies; considering same.	0.4	370.00	148.00
11/03/17	Burr, Chris	Coordinating service of Report with N. Thompson.	0.5	705.00	352.50
11/03/17	Thompson, Nancy	Telephone call from A. Lamanna requesting copy of the Report and advising of family members to be added to the service list; email message to C. Burr; arranging for a copy of the Report; letter to A. Lamanna forwarding same.	0.5	370.00	185.00
11/07/17	Thompson, Nancy	Reviewing the delivery reports for copies of the letter to the service list sent by facsimile; making various inquiries to obtain current contact information; email message to Dundee Securities; locating current contact information for counsel for G. Feldman and email messages to and from K. Kraft and C. Amsterdam; email message to Borden Ladner as counsel for CIBC Mellon to obtain current contact information; forwarding certain copies by regular mail; reviewing email message from J. Meier; updating service list to include email address.	1.3	370.00	481.00
11/14/17	Thompson, Nancy	Reviewing email message from A. Heydon of the OSC; arranging for a printed copy of the Receiver's Report.	0.2	370.00	74.00
11/15/17	Thompson, Nancy	Letter to A. Heydon at the OSC forwarding printed copy of Receiver's Report, as requested; email message to A. Heydon confirming same and requesting confirmation of contact information for additional OSC contact.	0.4	370.00	148.00
11/20/17	Burr, Chris	Discussions with G. Cerrato regarding [REDACTED]	0.2	705.00	141.00
12/12/17	Burr, Chris	Call with Siskinds regarding [REDACTED]	0.3	705.00	211.50



Invoice: 2162637
 Date: December 31, 2019
 Page: 14

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		[REDACTED]			
12/22/17	Thompson, Nancy	Finalizing affidavit of service for Monitor's Report; arranging for filing of same.	0.8	370.00	296.00
12/27/17	Riviglia, Anna	Filed Receiver's 22nd report.			25.00
02/06/18	Burr, Chris	Call with S. Kalloghlian regarding [REDACTED] [REDACTED] drafting and sending same.	0.6	740.00	444.00
10/10/18	Burr, Chris	Call with U. Mansky regarding [REDACTED] [REDACTED].	0.4	740.00	296.00
10/25/18	Burr, Chris	Reviewing correspondence from U. Mansky regarding [REDACTED].	0.5	740.00	370.00
10/30/18	Burr, Chris	Reviewing email messages regarding [REDACTED] [REDACTED].	0.2	740.00	148.00
11/02/18	Thompson, Nancy	Reviewing file for past passing of accounts; reviewing previous reports.	0.9	390.00	351.00
06/04/19	Burr, Chris	Exchanging email messages with U. Mansky regarding [REDACTED].	0.4	780.00	312.00
06/05/19	Burr, Chris	Preparing for and participating on call regarding discharge motion.	1.5	780.00	1,170.00
06/10/19	Burr, Chris	Call with U. Manski regarding [REDACTED]	0.1	780.00	78.00
06/11/19	Burr, Chris	Exchanging email messages with working group regarding discharge.	0.2	780.00	156.00
Total Fees for this Matter					\$ 59,281.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	2.2	780.00	1,716.00
Burr, Chris	BUR	1.7	740.00	1,258.00
Burr, Chris	BUR	17.4	705.00	12,267.00
Kravtsov, Ilia	IKR	31.8	295.00	9,381.00
McGraw, M. P.	MQM	0.6	725.00	435.00
McGraw, M. P.	MQM	25.9	695.00	18,000.50
Riviglia, Anna	ANR	0.0	0.00	25.00
Thompson, Nancy	NAB	0.9	390.00	351.00
Thompson, Nancy	NAB	8.2	370.00	3,034.00
Thompson, Nancy	NAB	33.7	355.00	11,963.50



Invoice:	2162637
Date:	December 31, 2019
Page:	15

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Thompson, Nancy	NAB	2.5	340.00	850.00
Total		124.9		\$ 59,281.00

Taxable Disbursement(s)

Courier

\$ 7.50

\$ 7.50

Harmonized Sales Tax (13.0%)

7,707.51

Total Due for this Matter in Canadian Currency

=====

\$ 66,996.01 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
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 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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 number(s) on cheque

February 18, 2020

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2T6
 Canada

Invoice: 2166198
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000029

Attention: Peter Akroyd

Client: BDO CANADA LIMITED
Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended January 31, 2020, as follows:

	Total Fees	\$ 3,983.00
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 35.25	\$ 35.25
		522.37
	Harmonized Sales Tax (13.0%)	522.37
	TOTAL DUE IN CANADIAN CURRENCY	\$ 4,540.62 CAD



Invoice: 2166198
 Date: February 18, 2020
 Page: 2

Re: **Buckingham Securities Inc. (000029)**

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/16/20	Thompson, Nancy	Reviewing email message from C. Burr regarding preparation of fee approval affidavit; reviewing file and determining current fee approval period; arranging for copies of all invoices for the current fee approval period; email messages to and from Finance regarding same; drafting summary of invoices for the current fee approval period.	1.0	430.00	430.00
01/17/20	Burr, Chris	Coordinating fee affidavit; reviewing draft report.	0.2	820.00	164.00
01/20/20	Thompson, Nancy	Reviewing copies of all invoices; drafting summary of invoices and total hours for each timekeeper; drafting fee approval affidavit.	2.5	430.00	1,075.00
01/21/20	Thompson, Nancy	Reviewing and revising summary of invoices; updating to include December invoice; reviewing and revising draft affidavit; email message to C. Burr forwarding draft materials for court approval of our invoices.	3.1	430.00	1,333.00
01/22/20	Burr, Chris	Reviewing and revising report.	0.2	820.00	164.00
01/22/20	Thompson, Nancy	Reviewing invoices for privileged or sensitive information.	0.7	430.00	301.00
01/23/20	Thompson, Nancy	Reviewing invoices for privileged or sensitive information.	0.6	430.00	258.00
01/24/20	Thompson, Nancy	Reviewing invoices for privileged or sensitive information.	0.6	430.00	258.00
Total Fees for this Matter					\$ 3,983.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	0.4	820.00	328.00
Thompson, Nancy	NAB	8.5	430.00	3,655.00
Total		8.9		\$ 3,983.00

Taxable Disbursement(s)

Duplicating \$ 35.25

\$ 35.25

Harmonized Sales Tax (13.0%)

522.37

Total Due for this Matter in Canadian Currency

\$ 4,540.62 CAD



Blake, Cassels & Graydon LLP
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 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
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 number(s) on cheque

August 11, 2020

BDO Dunwoody
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2T6
 Canada

Invoice: 2197197
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000029

Attention: Peter Akroyd

Client: BDO CANADA LIMITED
Re: Buckingham Securities Inc.

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2020, as follows:

Total Fees	\$ 6,438.00
Harmonized Sales Tax (13.0%)	836.94
TOTAL DUE IN CANADIAN CURRENCY	\$ 7,274.94 CAD



Invoice: 2197197
 Date: August 11, 2020
 Page: 2

Re: **Buckingham Securities Inc.** (000029)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/03/20	Thompson, Nancy	Reviewing invoices for privileged or sensitive information.	1.0	430.00	430.00
02/04/20	Thompson, Nancy	Continuing review of invoices for privileged or sensitive information.	3.0	430.00	1,290.00
02/05/20	Thompson, Nancy	Completing review of invoices and assembling draft fee approval affidavit.	0.8	430.00	344.00
02/20/20	Thompson, Nancy	Reviewing draft affidavit and schedule of invoice amounts and revising same to include January invoice; email message to C. Burr forwarding updated fee approval materials.	0.6	430.00	258.00
07/14/20	Burr, Chris	Exchanging email messages with P. Huff regarding status of motion materials; exchanging email messages with N. Thompson regarding fee affidavits.	0.3	820.00	246.00
07/15/20	Burr, Chris	Exchanging email messages with P. Huff and K. McElcheran regarding [REDACTED]; discussions with P. Huff regarding same.	0.5	820.00	410.00
07/16/20	Burr, Chris	Exchanging email messages with K. McElcheran regarding comments on draft report; reviewing comments on draft report.	0.4	820.00	328.00
07/31/20	Burr, Chris	Drafting and revising 23rd Report; reviewing historical correspondence and records in connection with same; exchanging email messages with Blakes team regarding supporting materials; drafting email to BDO team regarding 23rd Report and outstanding tasks.	3.4	820.00	2,788.00
07/31/20	Thompson, Nancy	Reviewing email message from C. Burr and attached message from U. Manski with [REDACTED]; reviewing [REDACTED].	0.8	430.00	344.00
Total Fees for this Matter					\$ 6,438.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	4.6	820.00	3,772.00
Thompson, Nancy	NAB	6.2	430.00	2,666.00



Invoice: 2197197
Date: August 11, 2020
Page: 3

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Total		10.8		\$ 6,438.00

Harmonized Sales Tax (13.0%)

836.94

Total Due for this Matter in Canadian Currency

836.94
\$ 7,274.94 CAD



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 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
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INVOICE

Please write invoice
 number(s) on cheque

COPY

January 31, 2005

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Attention: Uwe Manski
 President

Invoice: 1142713
 Billing Lawyer Corne, Lisa
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000043

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2004, as follows:

	Total Fees	\$ 9,097.50
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 22.25	
Telephone/Facsimile	24.50	
		<hr/> \$ 46.75
	Goods and Services Tax (7.0%)	640.10
	TOTAL DUE IN CANADIAN CURRENCY	<hr/> \$ 9,784.35 CAD



Invoice:	1142713
Date:	January 31, 2005
Page:	2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/08/04	McGraw, M. P.	Discussing [REDACTED] with L. Corne; reviewing law regarding same and discussing same with L. Corne.	0.2	300.00	60.00
10/12/04	McGraw, M. P.	Reviewing correspondence and file regarding [REDACTED]; researching rules regarding [REDACTED]; discussing same with Registrar for Master Polika; drafting, reviewing and revising letter to Registrar outlining [REDACTED]; discussing same with L. Corne.	3.2	300.00	960.00
10/13/04	McGraw, M. P.	Finalizing letter to Registrar for Master Polika regarding [REDACTED].	0.2	300.00	60.00
10/14/04	Corne, Lisa	Office consultation with M. McGraw regarding [REDACTED].	0.5	505.00	252.50
10/15/04	Corne, Lisa	Review correspondence from Osler ADR Centre and Bennett Jones regarding mediation; office consultation with M. McGraw regarding [REDACTED].	0.5	505.00	252.50
10/15/04	McGraw, M. P.	Reviewing letter from E. Saunders regarding mediation session.	0.1	300.00	30.00
10/18/04	McGraw, M. P.	Drafting, reviewing and revising letter to E. Saunders regarding date for mandatory mediation and request for case conference.	0.5	300.00	150.00
10/20/04	McElcheran, Kevin	Engaged re negligence claim.	2.0	715.00	1,430.00
10/22/04	McGraw, M. P.	Reviewing correspondence from Master Polika regarding case conference; drafting e.mail message to L. Corne and U. Manski regarding same and reviewing reply from L. Corne; drafting letter to A. Farrell regarding case conference.	0.3	300.00	90.00
10/25/04	McGraw, M. P.	Finalizing letter to A. Farrell regarding case conference; discussing same with L. Corne.	0.1	300.00	30.00
10/26/04	McGraw, M. P.	Reviewing letter from A. Farrell regarding case conference.	0.1	300.00	30.00



Invoice: 1142713
 Date: January 31, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/28/04	Corne, Lisa	Telephone call from Ontario Securities Commission customer regarding status; telephone call from Bennett Jones regarding case conference to timetable litigation and other housekeeping issues; reviewing [REDACTED]	4.0	505.00	2,020.00
10/28/04	McGraw, M. P.	Participating in conference with D. Bell and L. Corne regarding case conference and case timetable and discussing same with L. Corne.	0.4	300.00	120.00
10/29/04	Corne, Lisa	Telephone call from counsel for Miller Bernstein regarding timetable; attend on case conference with Master Polika regarding same; review file and [REDACTED]; review [REDACTED] and conduct working papers; telephone call from Buckingham; telephone call to G. Cerrato and U. Manski regarding same; review e-mail from Bennett Jones regarding same; review endorsement regarding same.	6.0	505.00	3,030.00
10/29/04	McGraw, M. P.	Discussing potential dates for mediation with office of E. Saunders; contacting U. Manski regarding same; participating in case conference with Master Polika, L. Corne and opposing counsel.	1.1	300.00	330.00
12/10/04	Corne, Lisa	Review correspondence from counsel for defendants regarding status of litigation and third party proceeding and case conference regarding same.	0.5	505.00	252.50
Total Fees for this Matter					\$ 9,097.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	11.5	505.00	5,807.50
McElcheran, Kevin	KPM	2.0	715.00	1,430.00
McGraw, M. P.	MQM	6.2	300.00	1,860.00
Total		19.7		\$ 9,097.50

Taxable Disbursement(s)

Duplicating \$ 22.25
 Telephone/Facsimile 24.50



Invoice:	1142713
Date:	January 31, 2005
Page:	4

Goods and Services Tax (7.0%)
Total Due for this Matter in Canadian Currency

<hr/>	\$ 46.75
	640.10
<hr/>	\$ 9,784.35 CAD



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 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
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March 16, 2005

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Attention: Uwe Manski
 President

Invoice: 1150645
 Billing Lawyer Corne, Lisa
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000043

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 28, 2005, as follows:

	Total Fees	\$ 19,327.50
<u>Taxable Disbursement(s)</u>		
Courier	\$ 37.50	
Duplicating	4,895.30	
Telephone/Facsimile	33.00	
		\$ 4,965.80
	Goods and Services Tax (7.0%)	1,700.54
	TOTAL DUE IN CANADIAN CURRENCY	\$ 25,993.84 CAD



Invoice:	1150645
Date:	March 16, 2005
Page:	2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/06/05	Corne, Lisa	Review files and records regarding preparation of affidavits of documents; telephone call from former Buckingham clients regarding status.	4.0	525.00	2,100.00
01/11/05	Corne, Lisa	Telephone call with client; review of records and file; preparation of affidavit of documents; telephone call from former customers regarding status.	2.0	525.00	1,050.00
01/12/05	Corne, Lisa	Preparing affidavit of documents and reviewing records and files regarding same.	2.5	525.00	1,312.50
01/12/05	Thompson, Nancy	Discussion with L. Corne regarding preparation of affidavit of documents; reviewing pleadings; reviewing documents; drafting affidavit of documents.	2.3	225.00	517.50
01/13/05	Corne, Lisa	Review third party defence and counterclaim; letter to L. Bruce in response to same; review documents and records; attend to preparation of affidavit of documents.	2.5	525.00	1,312.50
01/13/05	Thompson, Nancy	Reviewing documents and preparing affidavit of documents.	2.0	225.00	450.00
01/14/05	Thompson, Nancy	Reviewing documents; preparing affidavit of documents; various discussions with L. Corne; reviewing and revising affidavit of documents; memorandum to L. Corne.	4.6	225.00	1,035.00
01/18/05	Corne, Lisa	Review [REDACTED]	1.8	525.00	945.00
01/18/05	Thompson, Nancy	Discussion with L. Corne; reviewing additional documents; reviewing and revising draft affidavit of documents.	1.3	225.00	292.50
01/19/05	Corne, Lisa	Telephone call with BDO and attend to preparation of affidavit of documents.	2.5	525.00	1,312.50
01/20/05	Thompson, Nancy	Reviewing and revising affidavit of documents.	1.0	225.00	225.00
01/21/05	Thompson, Nancy	Reviewing additional documents; reviewing and revising affidavit of documents.	1.5	225.00	337.50
01/25/05	Corne, Lisa	E-mail and letter to U. Manski regarding [REDACTED]; review and comment on	0.5	525.00	262.50



Invoice: 1150645
 Date: March 16, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Notice of Disallowance and Notice of Dispute.			
01/25/05	Thompson, Nancy	Reviewing additional documents; reviewing and revising affidavit of documents; assembling productions.	7.0	225.00	1,575.00
01/26/05	Corne, Lisa	Review draft affidavit of documents and revise same.	1.0	525.00	525.00
01/26/05	Thompson, Nancy	Finalizing affidavit of documents; memorandum to L. Corne; discussion with L. Corne.	1.0	225.00	225.00
01/31/05	Thompson, Nancy	Discussion with L. Corne; reviewing and revising affidavit of documents; assembling productions.	7.0	225.00	1,575.00
02/01/05	Corne, Lisa	Review documents produced by Miller Bernstein; letter to counsel for Miller Bernstein regarding [REDACTED].	1.0	525.00	525.00
02/01/05	Thompson, Nancy	Finalizing affidavit of documents; discussion with L. Corne.	1.0	225.00	225.00
02/02/05	Corne, Lisa	Letter to counsel for Miller Bernstein regarding discovery schedule.	0.5	525.00	262.50
02/03/05	Corne, Lisa	Letter to defendants' counsel regarding discovery of documents.	0.5	525.00	262.50
02/07/05	Corne, Lisa	Prepare for and attend at meeting with U. Manski, G. Feldman and D. Armstrong to discuss status of litigation.	2.5	525.00	1,312.50
02/08/05	Thompson, Nancy	Arranging for copies of productions.	0.2	225.00	45.00
02/10/05	Thompson, Nancy	Reviewing letter to other counsel serving first three volumes of productions.	0.2	225.00	45.00
02/14/05	Thompson, Nancy	Assembling copies of productions.	2.5	225.00	562.50
02/17/05	Thompson, Nancy	Assembling productions; drafting letter to other counsel forwarding remaining volumes of productions.	4.6	225.00	1,035.00
Total Fees for this Matter					\$ 19,327.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	21.3	525.00	11,182.50
Thompson, Nancy	NAB	36.2	225.00	8,145.00



Invoice:	1150645
Date:	March 16, 2005
Page:	4

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Total		57.5		\$ 19,327.50

Taxable Disbursement(s)

Courier	\$ 37.50
Duplicating	4,895.30
Telephone/Facsimile	33.00

\$ 4,965.80

Goods and Services Tax (7.0%)

1,700.54

Total Due for this Matter in Canadian Currency

\$ 25,993.84 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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 number(s) on cheque

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June 15, 2005

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Attention: Uwe Manski
 President

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1165669
 Come, Lisa
 R119396778
 00019299
 000043

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2005, as follows:

	Total Fees	\$ 19,438.50
<u>Taxable Disbursement(s)</u>		
Catering, Meals etc.	\$ 19.08	
Duplicating	170.05	
Telephone/Facsimile	28.75	
Transportation	6.60	
		\$ 224.48
<u>Non-taxable Disbursement(s)</u>		
Provincial Tax on Disbursements	\$ 0.56	
		\$ 0.56
	Goods and Services Tax (7.0%)	1,376.42
	TOTAL DUE IN CANADIAN CURRENCY	\$ 21,039.96 CAD



Invoice: 1165669
 Date: June 15, 2005
 Page: 2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/07/05	Corne, Lisa	Several e-mail to and from former Buckingham clients regarding status of litigation against Miller Bernstein.	0.8	525.00	420.00
03/07/05	Thompson, Nancy	Assembling productions.	0.8	225.00	180.00
03/10/05	Thompson, Nancy	Assembling productions.	2.3	225.00	517.50
03/23/05	Corne, Lisa	Review issues and law regarding [REDACTED].	1.0	525.00	525.00
03/29/05	Corne, Lisa	Telephone call with representative plaintiffs; telephone call and e-mail with D. Armstrong regarding class proceedings; review [REDACTED].	1.0	525.00	525.00
03/31/05	Corne, Lisa	Telephone call with G. Finlayson; telephone call with B. Lavender and H. Ferguson; letter to Bennett Jones regarding class action; review correspondence from [REDACTED] regarding [REDACTED]; telephone call with [REDACTED] regarding [REDACTED]; telephone call with U. Manski and G. Cerrato regarding same and review file.	3.0	525.00	1,575.00
04/04/05	Corne, Lisa	Correspondence with counsel for Miller Bernstein regarding revival of class proceedings and discovery.	1.5	525.00	787.50
04/05/05	Corne, Lisa	Review correspondence from Ontario Securities Commission regarding regulatory proceeding against Miller Bernstein; letter to counsel for [REDACTED] regarding [REDACTED].	1.2	525.00	630.00
04/11/05	Thompson, Nancy	Assembling productions.	0.3	225.00	67.50
04/12/05	Corne, Lisa	Office consultation with student and M. McGraw; review law and prepare for meeting with Messrs. Lavender and Ferguson; finalize Retainer Agreement; review [REDACTED]; review productions.	2.8	525.00	1,470.00
04/13/05	Corne, Lisa	Meeting with B. Lavender and H. Ferguson regarding class action.	2.0	525.00	1,050.00
04/14/05	Corne, Lisa	Review law and office consultation with M. McGraw; review motion to revive class action.	2.0	525.00	1,050.00



Invoice: 1165669
 Date: June 15, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/15/05	Corne, Lisa	Review and revise draft motion record; letter to counsel for Miller Bernstein regarding revival of class action; review [REDACTED]	1.0	525.00	525.00
04/19/05	Thompson, Nancy	Receiving instructions from L. Corne; reviewing draft motion materials; telephone call to motion scheduling office; note to L. Corne.	0.6	225.00	135.00
04/21/05	Corne, Lisa	Review correspondence from counsel for Miller Bernstein and respond to same regarding class proceeding.	1.0	525.00	525.00
04/26/05	Thompson, Nancy	Receiving instructions from L. Corne; telephone call to motions scheduling office; discussion with L. Corne.	0.3	225.00	67.50
04/29/05	Corne, Lisa	Review correspondence from counsel for Miller Bernstein and consider motion to respond; telephone call to [REDACTED] and review Supplementary Expert Report.	1.0	525.00	525.00
05/05/05	Corne, Lisa	Telephone call with G. Cerrato regarding [REDACTED] and consider issues raised; review issues regarding [REDACTED] and status of same.	2.5	525.00	1,312.50
05/05/05	Thompson, Nancy	Meeting with L. Corne; reviewing [REDACTED]	0.6	225.00	135.00
05/06/05	Corne, Lisa	Telephone call and correspondence with counsel for Miller Bernstein regarding issues relating to civil action; telephone call with [REDACTED]	1.0	525.00	525.00
05/12/05	Corne, Lisa	Provide update to class action clients regarding status; telephone call with [REDACTED] regarding [REDACTED]	1.5	525.00	787.50
05/16/05	Corne, Lisa	Letter to counsel for Miller Bernstein regarding appointment of Case Management Judge and amendment of pleading; telephone call with [REDACTED] and consider [REDACTED]; review [REDACTED] and letter to U. Manski regarding same.	2.0	525.00	1,050.00



Invoice: 1165669
 Date: June 15, 2005
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/19/05	Campbell, Nigel	Telephone call from L. Corne regarding [REDACTED]	0.1	660.00	66.00
05/19/05	Corne, Lisa	Review issues regarding [REDACTED]	2.0	525.00	1,050.00
05/20/05	Corne, Lisa	E-mail and telephone call from D. Armstrong regarding status; reviewing issues regarding [REDACTED] and status.	2.0	525.00	1,050.00
05/25/05	Corne, Lisa	Draft letter to Justice Winkler and letter to Bennett Jones regarding class proceeding and case management judge and motion.	2.0	525.00	1,050.00
05/30/05	Corne, Lisa	Telephone call and letter to counsel in the U.S. for Receiver of David Weber regarding David Michael LLC; telephone call to counsel for Bennett Jones and consider [REDACTED]	1.5	525.00	787.50
05/31/05	Corne, Lisa	Review correspondence from Miller Bernstein regarding class action and consider same; telephone call and review e-mail from [REDACTED] regarding [REDACTED] and respond to same.	2.0	525.00	1,050.00
Total Fees for this Matter					\$ 19,438.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Campbell, Nigel	TNMC	0.1	660.00	66.00
Corne, Lisa	LSC	34.8	525.00	18,270.00
Thompson, Nancy	NAB	4.9	225.00	1,102.50
Total		39.8		\$ 19,438.50

Taxable Disbursement(s)

Catering, Meals etc.	\$ 19.08
Duplicating	170.05
Telephone/Facsimile	28.75
Transportation	6.60

\$ 224.48

Non-taxable Disbursement(s)

Provincial Tax on Disbursements	\$ 0.56
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Invoice:	1165669
Date:	June 15, 2005
Page:	5

\$ 0.56

Goods and Services Tax (7.0%)

1,376.42

Total Due for this Matter in Canadian Currency

\$ 21,039.96 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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 number(s) on cheque

August 17, 2005

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Attention: Uwe Manski
 President

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1176949
 Corne, Lisa
 R119396778
 00019299
 000043

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2005, as follows:

	Total Fees	\$ 19,471.00
<u>Taxable Disbursement(s)</u>		
Courier	\$ 85.90	
Duplicating	167.00	
Telephone/Facsimile	6.25	
		<u>\$ 259.15</u>
	Goods and Services Tax (7.0%)	1,381.12
		<u>\$ 21,111.27 CAD</u>
	TOTAL DUE IN CANADIAN CURRENCY	



Invoice: 1176949
 Date: August 17, 2005
 Page: 2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/19/05	Vernon, Waleska	Reviewing memo regarding potential claims against Miller Bernstein.	0.8	270.00	216.00
06/01/05	Corne, Lisa	Research and motion preparation on action against Miller Bernstein.	4.0	525.00	2,100.00
06/03/05	Corne, Lisa	Review issues and motion regarding Miller Bernstein's litigation; telephone call and review e-mail and correspondence from U. Manski regarding [REDACTED]; review draft report and comment on same; telephone call with [REDACTED] regarding same.	6.5	525.00	3,412.50
06/06/05	Corne, Lisa	Attend to issues in the class action.	3.0	525.00	1,575.00
06/07/05	McGraw, M. P.	Meeting with L. Corne to discuss [REDACTED] and participating in conference call with G. Finlayson and L. Corne regarding same; discussing revisions to Notice of Motion for continuance and certification; drafting and revising Notice of Motion.	2.6	350.00	910.00
06/08/05	Corne, Lisa	Research and motion preparation on action against Miller Bernstein.	4.0	525.00	2,100.00
06/08/05	McGraw, M. P.	Drafting, reviewing and revising Notice of Motion for continuance and certification of class action; discussing same and requirements for certification motion with K. Manning, R. Linley, L. Corne and S. Evans.	1.7	350.00	595.00
06/09/05	Litigation Services	Reviewed file and copied Claim.			15.00
06/09/05	McGraw, M. P.	Reviewing and revising notice of motion for continuation and certification of class action and discussing same with L. Corne; discussing form of notice of motion and order with L. Corne, R. Linley and S. Evans; discussing strategy for motion with L. Corne.	3.1	350.00	1,085.00
06/10/05	Corne, Lisa	Review [REDACTED].	3.5	525.00	1,837.50
06/10/05	McGraw, M. P.	Discussing revisions to notice of motion for continuation and certification of class action with L. Corne and revising same.	0.7	350.00	245.00
06/13/05	Corne, Lisa	Letter to counsel for Miller Bernstein; letter to	3.0	525.00	1,575.00



Invoice: 1176949
 Date: August 17, 2005
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		court regarding motion to appoint Case Management Judge, amend pleading and certify class.			
06/24/05	Corne, Lisa	Review correspondence from the Honourable Mr. Justice Winkler regarding case management request.	0.5	525.00	262.50
07/05/05	Corne, Lisa	Reviewing law regarding creditors' claim against auditors and third party motion.	2.0	525.00	1,050.00
07/14/05	Corne, Lisa	Case conference with Master Polika regarding timetable for discovery and motion to amend Claim.	1.5	525.00	787.50
07/14/05	McGraw, M. P.	Participating in case conference with Master Polika, other parties and L. Corne regarding motion to amend pleadings to proceed with class action; meeting with L. Corne regarding motion record and strategy moving forward.	1.4	350.00	490.00
07/18/05	Thompson, Nancy	Discussion with L. Corne; reviewing affidavit; swearing same; note to L. Corne.	0.5	225.00	112.50
07/19/05	Corne, Lisa	Finalize and serve Motion to amend claim to include class action.	1.5	525.00	787.50
07/20/05	Corne, Lisa	Letter to other counsel to co-ordinate case conference with Master Polika.	0.2	525.00	105.00
07/20/05	McGraw, M. P.	Discussing service and filing of motion record and revisions to notice of motion/case management motion form with L. Corne and N. Arvaj.	0.2	350.00	70.00
07/21/05	McGraw, M. P.	Reviewing and revising notice of motion for motion for leave to add class action and withdraw discontinuance.	0.4	350.00	140.00
Total Fees for this Matter					\$ 19,471.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Corne, Lisa	LSC	29.7	525.00	15,592.50
Litigation Services	LITG	0.0	0.00	15.00
McGraw, M. P.	MQM	10.1	350.00	3,535.00
Thompson, Nancy	NAB	0.5	225.00	112.50
Vernon, Waleska	WAV	0.8	270.00	216.00
Total		41.1		\$ 19,471.00



Invoice:	1176949
Date:	August 17, 2005
Page:	4

Taxable Disbursement(s)

Courier	\$ 85.90
Duplicating	167.00
Telephone/Facsimile	6.25

\$ 259.15

Goods and Services Tax (7.0%)

1,381.12

Total Due for this Matter in Canadian Currency

\$ 21,111.27 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
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 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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January 31, 2006

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice: 1208076
 Billing Lawyer Corne, Lisa
 HST/GST No.: R119396778
 Client: 00019299
 Matter: 000043

Attention: Uwe Manski
 President

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2005, as follows:

	Total Fees	\$ 41,782.50
<u>Taxable Disbursement(s)</u>		
Catering, Meals etc.	\$ 32.65	
Civil Lit. Levy Surcharge	46.73	
Courier	232.70	
Duplicating	754.80	
Telephone/Facsimile	31.73	
Transportation	19.81	
		\$ 1,118.42
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ 308.00	
Provincial Tax on Disbursements	2.56	
		\$ 310.56
	Goods and Services Tax (7.0%)	3,003.07
	TOTAL DUE IN CANADIAN CURRENCY	\$ 46,214.55 CAD



Invoice: 1208076
 Date: January 31, 2006
 Page: 2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/04/05	Corne, Lisa	Respond to e-mail and telephone call from former clients of Buckingham regarding status.	1.0	525.00	525.00
01/10/05	Corne, Lisa	Respond to telephone calls from former customers regarding claims process.	0.6	525.00	315.00
05/24/05	Corne, Lisa	Telephone call with [REDACTED]; review and comment on draft [REDACTED]; review issues in litigation against Miller Bernstein LLP.	2.2	525.00	1,155.00
05/26/05	Corne, Lisa	Review and e-mail from counsel for [REDACTED].	0.5	525.00	262.50
06/02/05	Corne, Lisa	Revise [REDACTED] letter to [REDACTED] regarding same.	2.0	525.00	1,050.00
06/06/05	Corne, Lisa	Review correspondence from [REDACTED] and provide input, revisions and comments regarding same regarding [REDACTED].	1.5	525.00	787.50
06/07/05	Corne, Lisa	Prepare for and attend at [REDACTED] to [REDACTED]; telephone call with [REDACTED] and U. Manski regarding same; meeting with U. Manski regarding same and regarding status of litigation against Miller Brenstein; review correspondence from Holland & Hart regarding David Michael LLC and receivership of Wolfson; telephone call with same; follow-up on status of [REDACTED].	5.8	525.00	3,045.00
06/29/05	Corne, Lisa	Review correspondence from Master Polika regarding litigation against Miller Bernstein; letter to all counsel regarding case conference.	0.5	525.00	262.50
08/09/05	Corne, Lisa	Reporting to client regarding status of litigation.	0.5	525.00	262.50
08/11/05	Corne, Lisa	E-mail from D. Armstrong reporting on status of class action; e-mail to and from counsel for Miller Bernstein regarding same; telephone call to and from counsel for Seidel regarding status of motion to strike third party claim and	1.5	525.00	787.50



Invoice: 1208076
 Date: January 31, 2006
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		reason for adjournment.			
08/11/05	McGraw, M. P.	Meeting with L. Corne regarding [REDACTED] [REDACTED]; reviewing e.mail messages from L. Corne and opposing counsel regarding adjournment of motion to strike; drafting affidavit of C. McEwan outlining delay and discussing same with C. McEwan; reviewing file regarding [REDACTED] and discussing same with L. Corne.	3.1	350.00	1,085.00
08/12/05	Corne, Lisa	Finalize and serve reply motion regarding revival of class action.	1.0	525.00	525.00
08/12/05	McEwan, Cynthia	Telephone call from L. Corne's assistant; reviewing Affidavit and exhibits and swearing Affidavit.	0.3	145.00	43.50
08/12/05	McGraw, M. P.	Reviewing and revising affidavit of C. McEwan.	0.1	350.00	35.00
08/15/05	Corne, Lisa	Teleconference with Master Polika regarding Miller Bernstein litigation and circulating order regarding same; further telephone calls from G. Finlayson regarding same.	2.0	525.00	1,050.00
08/15/05	McGraw, M. P.	Participating in case conference with Master Polika, L. Corne and opposing counsel regarding motion to amend Statement of Claim to include class action; discussing same, factum and steps moving forward with L. Corne.	0.6	350.00	210.00
09/06/05	McGraw, M. P.	Discussing factum in support of motion to amend pleadings to continue class action with L. Corne; researching law regarding same.	0.7	350.00	245.00
09/07/05	McGraw, M. P.	Meeting with L. Corne regarding motion to amend pleadings and factum in support of same; reviewing law for factum.	1.0	350.00	350.00
09/10/05	McGraw, M. P.	Researching law for factum in support of motion to amend pleadings; drafting factum.	3.1	350.00	1,085.00
09/11/05	McGraw, M. P.	Drafting factum in support of motion for amendment of pleading to continue class proceeding.	3.5	350.00	1,225.00
09/12/05	McGraw, M. P.	Reviewing and revising factum in support of motion to amend pleadings to continue class	0.4	350.00	140.00



Invoice: 1208076
 Date: January 31, 2006
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		action and discssing same with L. Corne.			
09/13/05	McGraw, M. P.	Drafting, reviewing and revising factum in support of motion to amend pleadings to continue class action and conducting additional research regarding same.	6.4	350.00	2,240.00
09/14/05	Corne, Lisa	Review draft Factum and Case Law and consider need to amend Claim; review same with M. McGraw.	4.0	525.00	2,100.00
09/14/05	McGraw, M. P.	Drafting, reviewing and revising factum in support of motion to amend pleadings and discussing same with L. Corne; drafting e.mail message to L. Corne regarding same.	4.8	350.00	1,680.00
09/15/05	Corne, Lisa	Telephone call with M. McGraw and revise Factum and Amended Statement of Claim.	3.0	525.00	1,575.00
09/15/05	McGraw, M. P.	Meeting with L. Corne to [REDACTED]; reviewing and revising factum; reviewing amended statement of claim regarding [REDACTED]; drafting e.mail message to L. Corne regarding same.	2.5	350.00	875.00
09/16/05	McGraw, M. P.	Discussing [REDACTED] with L. Corne; reviewing, revising and finalizing Statement of Claim and factum; reviewing and revising service letter; coordinating service of same.	2.5	350.00	875.00
09/20/05	Corne, Lisa	Review and respond to e-mail from counsel for Miller Bernstein regarding law on motion for Joinder/Amendment; telephone call to G. Cerrato regarding [REDACTED]; telephone call with U. Manski and e-mail to counsel for [REDACTED] regarding [REDACTED].	2.5	525.00	1,312.50
09/20/05	McGraw, M. P.	Reviewing e.mail messages from G. Finlayson and L. Corne regarding finalization and service of book of authorities and drafting e.mail message to G. Finlayson regarding same.	0.1	350.00	35.00
09/21/05	Ashford, Allan	Instructions from M. McGraw; serving Book of Authorities on G. Finlayson.	0.3	165.00	49.50
09/21/05	McGraw, M. P.	Compiling, reviewing Book of Authorities in support of motion returnable October 5 and	1.8	350.00	630.00



Invoice: 1208076
 Date: January 31, 2006
 Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		coordinating service of same; reviewing and revising service letter.			
09/23/05	McGraw, M. P.	Discussing preparations for motion returnable October 5 with L. Corne.	0.1	350.00	35.00
09/27/05	McGraw, M. P.	Discussing motion returnable October 5 and responding motion materials with L. Corne.	0.1	350.00	35.00
09/28/05	Corne, Lisa	Telephone call with counsel for Contingency Trust Fund and letter to same.	1.0	525.00	525.00
09/28/05	McGraw, M. P.	Coordinating filing of motion materials and factum and review of responding motion materials.	0.1	350.00	35.00
09/30/05	McGraw, M. P.	Reviewing respondents' factum for motion returnable October 5.	0.5	350.00	175.00
10/01/05	McGraw, M. P.	Reviewing respondents' factum for motion returnable October 5 and discussing same with L. Corne.	0.7	350.00	245.00
10/03/05	Ashford, Allan	Instructions from L. Corne; corresponding with G. Finlayson regarding Book of Authorities for Motion in Miller Bernstein LLP matter; retrieving cases regarding same.	0.8	165.00	132.00
10/03/05	Corne, Lisa	Review Factum and cases filed by Miller Bernstein LLP in response to Plaintiffs' motion to amend claim and consider response.	2.0	525.00	1,050.00
10/03/05	McGraw, M. P.	Corresponding with L. Corne regarding review of motion materials and preparation for motion returnable October 5.	0.1	350.00	35.00
10/04/05	Ashford, Allan	Instructions from M. McGraw; reviewing respondent Book of Authorities to determine [REDACTED]	3.0	165.00	495.00
10/04/05	Litigation Services	Filed plaintiff's motion record, plaintiff's reply motion record, factum and book of authorities with Master Polika's registrar.			0.00
10/04/05	McGraw, M. P.	Reviewing respondents' factum and book of authorities and discussing same and [REDACTED] with L. Corne and A. Ashford for motion returnable October 5; discussing [REDACTED] with L. Corne and A. Ashford; discussing case conference with L. Corne; preparing for appearance on	7.0	350.00	2,450.00



Invoice: 1208076
 Date: January 31, 2006
 Page: 6

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		motion.			
10/05/05	Ashford, Allan	Reviewing pleadings and factums regarding Miller Bernstein Motion; attending court with M. McGraw for Motion.	7.8	165.00	1,287.00
10/05/05	McGraw, M. P.	Preparing for attendance on motion to amend pleadings; attending at motion; discussing same with L. Corne and K. McElcheran.	6.1	350.00	2,135.00
10/11/05	McGraw, M. P.	Reviewing notes from motion returnable October 5; reviewing and responding to e.mail message from L. Corne regarding status report regarding motion for client; drafting status report.	3.2	350.00	1,120.00
10/12/05	McGraw, M. P.	Discussing report to clients, drafting of class action claim and strategy moving forward with L. Corne; drafting class action claim.	2.3	350.00	805.00
10/13/05	McGraw, M. P.	Reviewing and revising draft class action claim; drafting e.mail message to L. Corne for review of same.	1.5	350.00	525.00
10/14/05	Corne, Lisa	Review and revise [REDACTED]; review and revise new claim.	1.0	525.00	525.00
10/17/05	McGraw, M. P.	Discussing draft class action claim and [REDACTED] with L. Corne and W. Vernon.	0.4	350.00	140.00
10/17/05	Vernon, Waleska	Researching [REDACTED].	1.1	270.00	297.00
10/18/05	McGraw, M. P.	Meeting with W. Vernon to discuss and provide instructions regarding research of case law related to claim in class action claim under [REDACTED]; reviewing case law regarding same; drafting e.mail message to L. Corne regarding same and discussing same with L. Corne.	0.9	350.00	315.00
10/18/05	Vernon, Waleska	Researching [REDACTED]; discussion with M. McGraw regarding same.	0.8	270.00	216.00
10/24/05	McGraw, M. P.	Discussing [REDACTED] with L. Corne.	0.1	350.00	35.00
10/27/05	McGraw, M. P.	Discussing [REDACTED]	0.2	350.00	70.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		██████████ with L. Corne.			
10/28/05	Corne, Lisa	E-mail to client to report on ██████████ ██████████.	1.0	525.00	525.00
11/02/05	McGraw, M. P.	Corresponding with L. Corne regarding ██████████.	0.2	350.00	70.00
11/07/05	McGraw, M. P.	Meeting with L. Corne, H. Ferguson, B. Lavender, G. Feldman and G. Cerrato regarding ██████████ ██████████; meeting with L. Corne and G. Cerrato regarding same; meeting with L. Corne regarding ██████████ ██████████.	2.2	350.00	770.00
11/14/05	McGraw, M. P.	Reviewing e.mail message from L. Corne to various parties regarding ██████████ ██████████.	0.1	350.00	35.00
11/15/05	McGraw, M. P.	Discussing filing of class action claim with L. Corne and reviewing same.	0.3	350.00	105.00
11/16/05	Litigation Services	Had a statement of claim issued.			15.00
11/16/05	McGraw, M. P.	Discussing issuance and service of class action claim with L. Corne.	0.1	350.00	35.00
11/21/05	McGraw, M. P.	Reviewing letter from G. Finlayson regarding ██████████.	0.1	350.00	35.00
11/24/05	Thompson, Nancy	Assembling productions from affidavit of documents.	1.8	225.00	405.00
11/30/05	Thompson, Nancy	Assembling binders of productions.	2.3	225.00	517.50
12/21/05	McGraw, M. P.	Reviewing reasons for Judgment of Master Polika regarding motion returnable October 5 to join class action with Receiver's action; discussing ██████████ ██████████ with K. McElcheran.	0.8	350.00	280.00
12/22/05	McGraw, M. P.	Discussing ██████████ ██████████ with K. McElcheran.	0.4	350.00	140.00
12/30/05	McGraw, M. P.	Reviewing transfer memo from L. Corne; reviewing correspondence and endorsements	0.8	350.00	280.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		of Master Dash regarding status of service of class action claim and mediation and discussing same and corresponding with K. McElcheran regarding same.			
12/31/05	McGraw, M. P.	Reviewing and responding to e.mail message from K. McElcheran regarding service of class action claim.	0.2	350.00	70.00
Total Fees for this Matter					\$ 41,782.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Ashford, Allan	LAN	11.9	165.00	1,963.50
Corne, Lisa	LSC	33.6	525.00	17,640.00
Litigation Services	LITG	0.0	0.00	15.00
McEwan, Cynthia	CMC	0.3	145.00	43.50
McGraw, M. P.	MQM	59.1	350.00	20,685.00
Thompson, Nancy	NAB	4.1	225.00	922.50
Vernon, Waleska	WAV	1.9	270.00	513.00
Total		110.9		\$ 41,782.50

Taxable Disbursement(s)

Catering, Meals etc.	\$ 32.65	
Civil Lit. Levy Surcharge	46.73	
Courier	232.70	
Duplicating	754.80	
Telephone/Facsimile	31.73	
Transportation	19.81	
		\$ 1,118.42

Non-taxable Disbursement(s)

Court Fees	\$ 308.00	
Provincial Tax on Disbursements	2.56	
		\$ 310.56

Goods and Services Tax (7.0%) 3,003.07

Total Due for this Matter in Canadian Currency **\$ 46,214.55 CAD**



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

COPY

November 24, 2006

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1257680
 McElcheran, Kevin
 R119396778
 00019299
 000043

Attention: Uwe Manski
 President

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2006, as follows:

	Total Fees	\$ 222,927.00
<u>Taxable Disbursement(s)</u>		
Catering, Meals etc.	\$ 162.61	
Computer Research	186.21	
Courier	641.30	
Duplicating	8,951.80	
Parking	11.22	
Search Fees	1,377.47	
Service of Documents	226.80	
Telephone/Facsimile	92.03	
Transportation	15.09	
		\$ 11,664.53
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ 94.00	
Provincial Tax on Disbursements	12.66	
		\$ 106.66
	Goods and Services Tax (6.0%)	14,075.49
	TOTAL DUE IN CANADIAN CURRENCY	\$ 248,773.68 CAD



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Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/21/05	Huff, Pamela	Discussion with K. McElcheran regarding status of proceedings.	0.5	595.00	297.50
12/21/05	McElcheran, Kevin	Discussion with P. Huff.	0.5	745.00	372.50
01/03/06	McGraw, M. P.	Drafting letter to G. Finlayson regarding service of class action claim and amended BDO claim.	0.4	400.00	160.00
01/04/06	McElcheran, Kevin	Review letter to G. Finlayson regarding service; meeting with M. McGraw.	1.0	775.00	775.00
01/04/06	McGraw, M. P.	Revising and finalizing letter to G. Finlayson for service of class action claim and discussing same with K. McElcheran; meeting with K. McElcheran regarding [REDACTED]; reviewing files regarding [REDACTED]; reviewing [REDACTED].	3.3	400.00	1,320.00
01/05/06	Huff, Pamela	Discussion with M. McGraw regarding background and review of pleadings.	0.7	620.00	434.00
01/05/06	McGraw, M. P.	Meeting with P. Huff regarding [REDACTED]; compiling material for review by P. Huff; researching [REDACTED] and discussing same with P. Huff; revising amended BDO claim; drafting order from leave motion.	5.0	400.00	2,000.00
01/06/06	McGraw, M. P.	Reviewing, revising and finalizing amended BDO claim and draft order from leave motion and drafting e.mail message to P. Huff for review of same.	1.3	400.00	520.00
01/09/06	McGraw, M. P.	Reviewing letter from G. Finlayson regarding acceptance of service of class action claim and drafting e.mail message for forwarding of same and strategy moving forward to P. Huff; reviewing and researching case law	1.5	400.00	600.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding [REDACTED] and drafting e.mail message to P. Huff and K. McElcheran regarding same.			
01/10/06	McElcheran, Kevin	Discussion with M. McGraw.	0.1	775.00	77.50
01/10/06	McGraw, M. P.	Reviewing letter and costs submissions from G. Finlayson and drafting e.mail message for forwarding of same to P. Huff; discussing same with P. Huff; corresponding with K. McElcheran regarding [REDACTED].	0.6	400.00	240.00
01/11/06	McGraw, M. P.	Discussing [REDACTED] with P. Huff.	0.2	400.00	80.00
01/12/06	McElcheran, Kevin	Discussion with M. McGraw; review email correspondence, draft letter to Bennett Jones.	0.3	775.00	232.50
01/12/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and reviewing e.mail messages from K. McElcheran regarding same; drafting, reviewing and revising letter to G. Finlayson regarding same, and meeting with K. McElcheran to review same and draft Order for leave motion; drafting e.mail message to U. Manski regarding letter.	0.7	400.00	280.00
01/16/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
01/16/06	McGraw, M. P.	Reviewing costs submissions of Miller Bernstein from leave motion; drafting e.mail message for forwarding of same to K. McElcheran and P. Huff and discussing same with K. McElcheran; discussing [REDACTED] with K. McElcheran; reviewing file regarding [REDACTED].	0.5	400.00	200.00
01/17/06	McGraw, M. P.	Reviewing costs submissions of Miller Bernstein from leave motion; drafting responding costs submissions; reviewing [REDACTED].	3.2	400.00	1,280.00
01/18/06	Litigation Services	Filed service of an amended statement of claim.			15.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/18/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
01/18/06	McGraw, M. P.	Reviewing and responding to voicemail message from L. James regarding [REDACTED]; reviewing [REDACTED] and discussing same with K. McElcheran; discussing draft Order from leave motion with K. McElcheran.	0.3	400.00	120.00
01/19/06	McGraw, M. P.	Reviewing letter from G. Finlayson regarding service of class action claim, defence of same and draft order from leave motion and drafting e.mail message to K. McElcheran regarding same; finalizing order from leave motion and coordinating filing of same; drafting, reviewing and revising costs submissions from leave motion and reviewing research regarding same.	3.0	400.00	1,200.00
01/20/06	McGraw, M. P.	Corresponding with K. McElcheran regarding letter from G. Finlayson regarding service of class action claim and deferral of Statement of Defence; Meeting with K. McElcheran to discuss [REDACTED] regarding same; drafting reply to letter from G. Finlayson.	2.0	400.00	800.00
01/23/06	McGraw, M. P.	Reviewing and revising reply letter to G. Finlayson regarding service of class action and BDO claims, defence and conflict and drafting e.mail message to K. McElcheran regarding same.	1.4	400.00	560.00
01/24/06	McElcheran, Kevin	Review draft cost submissions; e-mail correspondence with M. McGraw; review amended claim.	1.5	775.00	1,162.50
01/24/06	McGraw, M. P.	Reviewing and revising responding costs submissions from leave motion and drafting e.mail message to K. McElcheran regarding same; reviewing e.mail message from K. McElcheran regarding reply to letter from G. Finlayson and amended BDO claim; coordinating issuing and entering of Order of Master Dash from leave motion and discussing same with litigation clerks; contacting Registrar regarding revisions to	1.0	400.00	400.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Order.			
01/25/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED]; meeting with M. McGraw to discuss and finalize amended claim in BDO Action.	0.7	775.00	542.50
01/25/06	McGraw, M. P.	Reviewing e.mail message from K. McElcheran regarding [REDACTED] and discussing same with K. McElcheran; reviewing [REDACTED] and drafting e.mail message to K. McElcheran for review and discussing same with K. McElcheran; revising draft Order from leave motion based on feedback from registrar and drafting and finalizing letter to G. Finlayson for approval of same as to form and content and reviewing reply from G. Finlayson regarding same; coordinating re-filing of Order; meeting with K. McElcheran to review amended BDO claim, revising same and coordinating filing of same.	1.8	400.00	720.00
01/26/06	Litigation Services	Order entered and returned.			15.00
01/26/06	McGraw, M. P.	Finalizing letter to G. Finlayson regarding fresh as amended claim, defence and class action claim and drafting e.mail message for forwarding of same to U. Manski.	0.5	400.00	200.00
01/27/06	McGraw, M. P.	Reviewing, revising and finalizing costs submissions for leave motion and compiling cases for same.	2.0	400.00	800.00
01/30/06	McGraw, M. P.	Reviewing [REDACTED] and revising same.	0.7	400.00	280.00
01/31/06	McElcheran, Kevin	Discussion with M. McGraw regarding BDO claim.	0.2	775.00	155.00
01/31/06	McGraw, M. P.	Meeting with K. McElcheran regarding [REDACTED]; drafting letter for service of amended BDO claim on third parties and coordinating same; drafting letter for filing of responding costs submissions.	0.7	400.00	280.00
02/07/06	McElcheran, Kevin	Review status of claim in class action; discussion with M. McGraw re report to	1.0	775.00	775.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		clients; review draft reporting letter and comment; e-mail correspondence.			
02/07/06	McGraw, M. P.	Finalizing letter to G. Finlayson regarding acceptance of service of class action claim and reviewing reply correspondence from G. Finlayson; drafting e.mail message to U. Manski and G. Cerrato for forwarding of same; drafting, reviewing and revising status report letter to clients regarding class action and BDO claims and drafting e.mail message to K. McElcheran for review of same; reviewing and responding to e.mail message from G. Feldman regarding status of class action and BDO action; drafting, reviewing and revising affidavits of H. Ferguson, B. Lavender and M. McGraw in support of certification motion and drafting e.mail message to K. McElcheran regarding same; drafting litigation plan.	3.2	400.00	1,280.00
02/08/06	McGraw, M. P.	Reviewing correspondence and Notice of Intent to Defend BDO Claim from G. Finlayson.	0.2	400.00	80.00
02/10/06	McGraw, M. P.	Corresponding with U. Manski regarding [REDACTED]; reviewing and responding to e.mail message from D. Armstrong regarding distribution of draft materials and corresponding with K. McElcheran regarding same; discussing [REDACTED]; corresponding with B. Lavender regarding review of affidavits and meeting to discuss status moving forward; discussing case conference scheduled for March 1 with office of Master Sproat.	1.4	400.00	560.00
02/13/06	McElcheran, Kevin	Discussion with M. McGraw re meeting with clients and outstanding issues.	0.3	775.00	232.50
02/13/06	McGraw, M. P.	Reviewing and responding to e.mail messages from B. Lavender, H. Ferguson and D. Armstrong regarding scheduling of meeting to discuss BDO action and class action and strategy moving forward; reviewing e.mail message from De. Armstrong regarding distribution of correspondence and drafting e.mail messages for forwarding of same; reviewing and responding to e.mail message from G. Armstrong regarding provision of materials.	0.3	400.00	120.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/14/06	McElcheran, Kevin	Discussion with M. McGraw regarding upcoming case conference.	0.3	775.00	232.50
02/14/06	McGraw, M. P.	Reviewing and responding to e.mail messages from D. Armstrong, U. Manski, H. Ferguson and B. Lavender regarding meeting to discuss certification motion and motion for Judgment and strategy moving forward and revisions and information for supporting affidavits; discussing [REDACTED] with K. McElcheran; drafting e.mail message regarding confirmation of meeting on February 22.	0.9	400.00	360.00
02/15/06	McElcheran, Kevin	Review draft motion material; discussion with M. McGraw.	0.5	775.00	387.50
02/15/06	McGraw, M. P.	Reviewing and responding to e.mail messages from H. Ferguson, U. Manski, G. Cerrato and J. Armstrong regarding meeting on February 16, evidence and affidavits in support of certification motion and information required for same.	0.3	400.00	120.00
02/16/06	McElcheran, Kevin	Discussion with M. McGraw regarding court materials.	0.2	775.00	155.00
02/16/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; reviewing and responding to e.mail message from H. Ferguson regarding information in support of affidavit; drafting e.mail message to G. Cerrato regarding [REDACTED]; reviewing [REDACTED]; revising affidavits of H. Ferguson and B. Lavender.	0.5	400.00	200.00
02/17/06	McElcheran, Kevin	Engaged re finalization of material for meeting on Wednesday.	0.8	775.00	620.00
02/18/06	McGraw, M. P.	Compiling [REDACTED]	0.2	400.00	80.00
02/21/06	McElcheran, Kevin	Prepare for meeting with clients.	0.5	775.00	387.50
02/21/06	McGraw, M. P.	Reviewing and revising affidavits of B. Lavender, H. Ferguson and M. McGraw, and	2.9	400.00	1,160.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		litigation plan and notice in support of motion for certification and judgment; drafting e.mail messages to B. Lavender and H. Ferguson for review of affidavits; drafting e.mail message to U. Manski and G. Ceratto for review of [REDACTED]; drafting notice of motion and certification order; reviewing [REDACTED]; discussing [REDACTED] with K. McElcheran; preparing for meeting.			
02/22/06	McElcheran, Kevin	Prepare and participate in client meeting to settle motion documentation.	1.5	775.00	1,162.50
02/22/06	McGraw, M. P.	Meeting with G. Feldman, D. Armstrong, U. Manski, G. Cerrato, H. Ferguson and B. Lavender regarding motion for certification and Judgment, affidavits in support of of motion, litigation plan, notice and other issues related to class action; reviewing and revising affidavits of H. Ferguson and B. Lavender, finalizing same and commissioning same; drafting, reviewing and revising notice of motion and order for motion; discussing [REDACTED] with K. McElcheran.	2.4	400.00	960.00
02/23/06	McGraw, M. P.	Reviewing and revising Notice of Motion and Order for motion for certification and Judgment in class action and affidavit of M. McGraw in support of motion for Judgment in BDO action and drafting e.mail message to K. McElcheran for review of same; reviewing and revising affidavit of M. McGraw in support of motion for certification and Judgment in class action and drafting e.mail message for forwarding of same to U. Manski and G. Cerrato for review; compiling exhibits for affidavits.	2.1	400.00	840.00
02/24/06	McElcheran, Kevin	Meeting with M. McGraw regarding case conference.	0.3	775.00	232.50
02/24/06	McGraw, M. P.	Meeting with K. McElcheran to discuss case conference on March 1 and motion materials for BDO Action and class action; reviewing Notice of Telephone Case Conference from Master Sproat and drafting letter for distribution of same to other parties; drafting,	2.3	400.00	920.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		reviewing and revising Notice of Motion and Order for motion for Judgment in BDO Action; meeting with D. Noseworthy to provide instructions regarding research related to [REDACTED]; reviewing and revising affidavits of M. McGraw in support of motions in BDO Action and class action; drafting letters for delivery of motion materials to Master Sproat and other parties; coordinating compilation of motion records.			
02/27/06	McElcheran, Kevin	Review motion materials; final comments and discussion with M. McGraw re service.	1.2	775.00	930.00
02/27/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; reviewing and revising affidavits, notices and orders; drafting Judgment in class action; reviewing and revising letters for delivery of materials to Master Sproat and opposing counsel and parties; reviewing motion records and coordinating compilation and delivery.	3.9	400.00	1,560.00
02/28/06	McElcheran, Kevin	Review motion material and prepare for scheduling issues.	1.2	775.00	930.00
02/28/06	McGraw, M. P.	Meeting with D. Noseworthy to provide instructions regarding research related to [REDACTED]; discussing case conference on March 1 with K. McElcheran; coordinating delivery of motion materials.	0.5	400.00	200.00
02/28/06	Noseworthy, David	Delivering reference materials to Master for case conference; conduction research on [REDACTED].	5.0	170.00	850.00
03/01/06	McElcheran, Kevin	Prepare and participate in case conference.	1.2	775.00	930.00
03/01/06	McGraw, M. P.	Participating in telephone case conference with Master Sproat and opposing counsel and discussing same with K. McElcheran; discussing strategy moving forward including letter to Justice Winkler regarding motion for certification and Judgment with K. McElcheran; reviewing and responding to e.mail messages from K. McElcheran and D.	2.6	400.00	1,040.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Noseworthy regarding research related to [REDACTED]; discussing response to requests for information from counsel for investors with K. McElcheran and drafting reply letter to D. Weisman.			
03/02/06	McGraw, M. P.	Discussing request for case conference with assistant to Justice Winkler; drafting letter to Justice Winkler regarding request for case conference to schedule motion for certification and Judgment; discussing research regarding motion with D. Noseworthy.	0.9	400.00	360.00
03/03/06	McElcheran, Kevin	Discussion with M. McGraw regarding case conference result and next steps.	0.4	775.00	310.00
03/03/06	McGraw, M. P.	Reviewing and responding to voicemail messages from G. Finlayson regarding correspondence with Justice Winkler; discussing [REDACTED] with K. Richard and K. McElcheran; discussing status of motions for Judgment and certification with K. McElcheran and U. Manski; reviewing and revising letter to Justice Winkler and discussing same with K. McElcheran; reviewing endorsement of Master Sproat from case conference and discussing same with K. McElcheran; drafting e.mail message to various parties regarding case conference, letter to Justice Winkler and status of motions.	4.0	400.00	1,600.00
03/03/06	Noseworthy, David	Discussing further research with M. McGraw.	0.2	170.00	34.00
03/09/06	McElcheran, Kevin	Consider [REDACTED].	0.5	775.00	387.50
03/09/06	McGraw, M. P.	Discussing [REDACTED] with G. Finlayson and K. McElcheran; reviewing [REDACTED] and K. McElcheran; providing instructions to D. Noseworthy regarding additional research related to [REDACTED].	2.4	400.00	960.00
03/09/06	Noseworthy, David	Receiving instructions from M. McGraw;	1.5	170.00	255.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		speaking with M. McGraw to clarify facts; reading correspondence from [REDACTED] [REDACTED] reading [REDACTED] [REDACTED]; searching [REDACTED] noting-up [REDACTED].			
03/10/06	McElcheran, Kevin	Instructions regarding [REDACTED] [REDACTED]; review e-mail correspondence and consider research.	1.1	775.00	852.50
03/10/06	McGraw, M. P.	Meeting with K. McElcheran regarding [REDACTED]; contacting G. Finlayson and K. Richard regarding [REDACTED]; drafting letters to Master Sproat and opposing parties regarding same and drafting e.mail message to K. McElcheran for review of same; discussing [REDACTED] [REDACTED] with K. McElcheran and D. Noseworthy; reviewing [REDACTED] [REDACTED] and discussing same with K. McElcheran.	2.7	400.00	1,080.00
03/10/06	Noseworthy, David	Speaking with M. McGraw to clarify information on documents being requested; searching for caselaw on [REDACTED] [REDACTED].	2.7	170.00	459.00
03/11/06	Noseworthy, David	Continuing research on [REDACTED] [REDACTED]; drafting email to M. McGraw.	1.5	170.00	255.00
03/12/06	Noseworthy, David	Reviewing cases on [REDACTED] [REDACTED]; drafting email to M. McGraw.	1.5	170.00	255.00
03/13/06	McElcheran, Kevin	Consider [REDACTED] [REDACTED]; discussion with M. McGraw; review and comment on revised affidavits.	1.3	775.00	1,007.50
03/13/06	McGraw, M. P.	Reviewing and responding to e.mail message from D. Noseworthy regarding [REDACTED] [REDACTED] and discussing same with K. McElcheran; meeting with K. McElcheran to discuss revisions to letters to Master Sproat and opposing counsel regarding [REDACTED] [REDACTED]; reviewing, revising and finalizing	3.2	400.00	1,280.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		letters; drafting e.mail message to K. McElcheran regarding case law regarding [REDACTED]; discussing revisions to affidavits in support of motions for certification and Judgment with K. McElcheran; reviewing and revising affidavits and notices of motion and reviewing affidavit of documents regarding engagement letter between Buckingham and Miller Bernstein; reviewing and responding to e.mail message from K. Richard regarding [REDACTED].			
03/14/06	McElcheran, Kevin	Instructions regarding [REDACTED].	0.9	775.00	697.50
03/14/06	McGraw, M. P.	Reviewing letter from G. Finlayson regarding [REDACTED], corresponding with K. McElcheran regarding same and meeting with K. McElcheran regarding same and reply and response to same; drafting, reviewing and revising letters to third parties, G. Finlayson and clients regarding [REDACTED] and meeting with K. McElcheran to discuss, review and revise same and discuss [REDACTED]; coordinating distribution of letters; drafting e.mail message to clients for forwarding of letter; reviewing affidavits of documents regarding retainer agreements for inclusion in revised affidavit for motion in BDO action.	6.9	400.00	2,760.00
03/15/06	McElcheran, Kevin	Correspondence with clients regarding [REDACTED].	0.4	775.00	310.00
03/15/06	McGraw, M. P.	Reviewing e.mail messages from U. Manski, G. Feldman and B. Lavender regarding [REDACTED] and corresponding with K. McElcheran regarding same; reviewing and revising notices of motion and affidavits in support of motions for Judgment and certification; researching and reviewing case law regarding [REDACTED] and drafting e.mail message to K. McElcheran regarding same and other outstanding issues.	5.0	400.00	2,000.00
03/16/06	McElcheran, Kevin	E-mail correspondence.	0.2	775.00	155.00
03/16/06	McGraw, M. P.	Discussing status of class action and BDO	0.8	400.00	320.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Action with E. Savin; reviewing e.mail message from G. Feldman and corresponding with K. McElcheran regarding same; reviewing documentation regarding engagement of Miller Bernstein for inclusion with affidavit in support of motion in BDO action; reviewing case law regarding [REDACTED].			
03/21/06	McGraw, M. P.	Strategy for [REDACTED], meeting regarding status of actions and other issues; discussing same with K. McElcheran; reviewing and responding to e.mail message from G. Finlayson regarding Receiver's reports.	0.4	400.00	160.00
03/22/06	McGraw, M. P.	Reviewing voicemail message from office of Justice Hoy regarding [REDACTED] and scheduling of case conference; discussing same with office of Justice Hoy; drafting letter to office of Justice Hoy regarding same; corresponding with K. McElcheran regarding date for case conference; drafting e.mail message to G. Finlayson regarding case conference; reviewing and responding to e.mail message from B. Lavender regarding status meeting and corresponding with K. McElcheran regarding same.	0.6	400.00	240.00
03/23/06	Litigation Services	[REDACTED]			25.00
03/23/06	McElcheran, Kevin	Discussion with M. McGraw regarding motion materials and case conference brief.	0.9	775.00	697.50
03/23/06	McGraw, M. P.	Corresponding with G. Finlayson regarding scheduling of case conference before Justice Hoy; discussing same with office of Justice Hoy and K. McElcheran; discussing revised affidavits and motion records with K. McElcheran, reviewing and revising same, researching law regarding [REDACTED]; drafting e.mail message to U. Manski and G. Cerrato regarding [REDACTED] and discussing same with K. McElcheran; drafting e.mail message to G. Feldman and D. Armstrong regarding status meeting and corresponding with G. Feldman, D. Armstrong and G. Armstrong regarding same; discussing case	3.6	400.00	1,440.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		conference brief with K. McElcheran and drafting same.			
03/24/06	McElcheran, Kevin	Conference call with Gerry Feldman; instructions regarding requests to admit; review and revise case conference brief.	0.7	775.00	542.50
03/24/06	McGraw, M. P.	Participating in conference call with G. Feldman and K. McElcheran regarding status of motions, actions and strategy moving forward; drafting e.mail message to G. Feldman regarding case law [REDACTED]; discussing requests to admit with K. McElcheran, reviewing Rules regarding same and drafting, reviewing and revising same; discussing case conference brief with K. McElcheran and drafting, reviewing and revising same; reviewing and revising revised affidavits and notices of motion; drafting e.mail message to K. McElcheran for review of brief, affidavits and notices; reviewing e.mail message from U. Manski regarding engagement letters; corresponding with G. Anderson and D. Anderson regarding status meeting.	3.8	400.00	1,520.00
03/27/06	McElcheran, Kevin	Consider issues re [REDACTED].	0.7	775.00	542.50
03/27/06	McGraw, M. P.	Reviewing, revising and finalizing Requests to Admit, meeting with K. McElcheran to review and discuss same and drafting, reviewing and revising letter to G. Finlayson for service of same; corresponding with G. Cerrato and D. Armstrong regarding status meeting and drafting e.mail message to all attendees confirming meeting; coordinating meeting arrangements; discussing status of BDO and Class Action motions with G. Cerrato; drafting, reviewing and revising notices of motion, affidavits, orders and Judgments in support of motions, meeting with K. McElcheran to discuss and review same and drafting letters to G. Finlayson for service of same; reviewing and revising case conference brief, discussing same with K. McElcheran and drafting letter to Justice Hoy for delivery of same and motion records; discussing [REDACTED] with K. McElcheran; contacting office of Justice Hoy regarding case	2.5	400.00	1,000.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		conference.			
03/28/06	McElcheran, Kevin	Discussion with M. McGraw; review brief.	0.5	775.00	387.50
03/28/06	McGraw, M. P.	Reviewing, revising and finalizing motion records in support of motions for Judgment and certification and coordinating compilation of same; reviewing and revising letter to G. Finlayson for service of same and case conference brief; reviewing voicemail message from office of Justice Hoy regarding case conference; discussing motion records and case conference brief with K. McElcheran.	1.2	400.00	480.00
03/29/06	McElcheran, Kevin	Review and comment on investor brief for case conference; discussions with M. McGraw.	0.5	775.00	387.50
03/29/06	McGraw, M. P.	Reviewing, revising and finalizing motion records and case conference brief and reviewing revisions to same by K. McElcheran; finalizing letter from K. McElcheran to Justice Hoy for delivery of motion records and case conference brief and coordinating delivery of same to Justice Hoy and G. Finlayson; drafting letter for service of motion record on third parties.	0.6	400.00	240.00
03/30/06	McElcheran, Kevin	Prepare and participate in meeting with investors.	0.5	775.00	387.50
03/30/06	McGraw, M. P.	Meeting with U. Manski, G. Cerrato, D. Armstrong, G. Feldman and K. McElcheran regarding status of BDO Action and Class Action including revised motion records, case conference and strategy moving forward; reviewing correspondence and documentation from [REDACTED] and discussing same with K. McElcheran; drafting, reviewing and revising letter to third parties in BDO Action for service of motion record.	1.5	400.00	600.00
03/31/06	McElcheran, Kevin	Discussion with M. McGraw.	0.1	775.00	77.50
03/31/06	McGraw, M. P.	Discussing case conference and materials with office of Justice Hoy; corresponding with G. Finlayson regarding case conference; discussing [REDACTED] with K. McElcheran;	0.3	400.00	120.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		coordinating filing of motion materials.			
04/03/06	McElcheran, Kevin	Discussion with M. McGraw re case conference.	0.5	775.00	387.50
04/03/06	McElcheran, Kevin	Conference call with [REDACTED].	0.4	775.00	310.00
04/03/06	McGraw, M. P.	Reviewing case conference brief of Miller Bernstein and meeting with K. McElcheran to discuss same and strategy for case conference, review law and discuss Rules; preparing for attendance at case conference; participating in conference call with [REDACTED] and K. McElcheran regarding [REDACTED].	1.0	400.00	400.00
04/04/06	McElcheran, Kevin	Prepare and attend case conference with Justice Hoy.	1.0	775.00	775.00
04/04/06	McElcheran, Kevin	Various discussions with M. McGraw regarding investor cases.	0.8	775.00	620.00
04/04/06	McGraw, M. P.	Attending at case conference before Justice Hoy regarding scheduling of motions in both actions; discussing same and strategy moving forward with K. McElcheran; discussing availability of Justice Hoy with office of Justice Hoy and drafting e.mail message to G. Finlayson regarding same and discussing same with K. McElcheran; drafting e.mail message to U. Manski, G. Cerrato and others regarding case conference and forwarding of endorsement of Justice Hoy; drafting letter to Master Sproat for forwarding of endorsement; drafting letter to opposing counsel in both actions regarding case conference scheduled for April 10 before Master Sproat; reviewing voicemail message from U. Manski regarding case conference and corresponding with K. McElcheran regarding scheduling of motions and retention of counsel.	2.1	400.00	840.00
04/05/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.3	775.00	232.50
04/05/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.3	400.00	120.00
04/06/06	McGraw, M. P.	Reviewing e.mail message from G. Finlayson regarding [REDACTED] and [REDACTED].	0.2	400.00	80.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		corresponding with K. McElcheran regarding same.			
04/07/06	McElcheran, Kevin	Telephone discussion with M. McGraw.	0.2	775.00	155.00
04/07/06	McGraw, M. P.	Reviewing amended third party claim of Miller Bernstein in BDO Action; discussing [REDACTED] with K. McElcheran; discussing dates for motions with office of Justice Hoy and drafting e.mail message to G. Finlayson regarding same.	0.4	400.00	160.00
04/10/06	McElcheran, Kevin	Prepare and participate in case conference with Master Sproat.	1.0	775.00	775.00
04/10/06	McGraw, M. P.	Reviewing voicemail message from [REDACTED] and exchanging voicemail messages with [REDACTED] regarding [REDACTED]; researching and reviewing law regarding same and discussing same and [REDACTED] with K. McElcheran; participating in case conference with Master Sproat, K. McElcheran and opposing counsel; participating in conference call with U. Manski and K. McElcheran regarding endorsement of Justice Hoy, case conference, motions, [REDACTED]; reviewing e.mail message from G. Finlayson regarding scheduling of motion for judgment and discussing scheduling of both motions with K. McElcheran.	2.9	400.00	1,160.00
04/11/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	1.2	775.00	930.00
04/11/06	McGraw, M. P.	Reviewing case law regarding d [REDACTED] and other documents; drafting letter to [REDACTED]; meeting with K. McElcheran to discuss same.	4.1	400.00	1,640.00
04/12/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.5	775.00	387.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/12/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and drafting same.	0.6	400.00	240.00
04/13/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.2	775.00	155.00
04/13/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.2	400.00	80.00
04/17/06	McElcheran, Kevin	Consider motion for judgment issues.	0.8	775.00	620.00
04/17/06	McGraw, M. P.	Reviewing correspondence from G. Finlayson including admissions to Requests to Admit and drafting e.mail message to K. McElcheran regarding same and confirming time for motions; drafting, reviewing and revising [REDACTED].	3.3	400.00	1,320.00
04/18/06	McElcheran, Kevin	Prepare and attend meeting with Terry O'Sullivan re [REDACTED].	2.0	775.00	1,550.00
04/18/06	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED]; compiling materials for meeting; attending meeting with T. O'Sullivan and K. McElcheran regarding [REDACTED] and status of proceedings; drafting, reviewing and revising [REDACTED] and discussing same with K. McElcheran.	4.4	400.00	1,760.00
04/19/06	McElcheran, Kevin	Email correspondence re 3rd party claims.	0.7	775.00	542.50
04/19/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED]; discussion with M. McGraw regarding [REDACTED].	0.8	775.00	620.00
04/19/06	McGraw, M. P.	Discussing s [REDACTED] with K. McElcheran; reviewing correspondence from G. Finlayson including Amended Third Party Claim and Statement of Defence and corresponding with K. McElcheran regarding same; drafting e.mail message to G. Finlayson regarding same; drafting, reviewing and revising [REDACTED] and discussing same with K. McElcheran.	3.5	400.00	1,400.00
04/20/06	McElcheran, Kevin	Email correspondence regarding third party claims.	0.2	775.00	155.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/20/06	McGraw, M. P.	Reviewing correspondence from G. Finlayson including Amended Statement of Defence and Third Party Claims in BDO Action and drafting e.mail message to G. Finlayson for clarification of same; drafting, reviewing and revising [REDACTED], drafting e.mail message to K. McElcheran regarding same and discussing same with K. McElcheran.	0.6	400.00	240.00
04/22/06	McGraw, M. P.	Drafting e.mail message to T. O'Sullivan for forwarding of Latimer reasons and follow-up on scheduling of motion.	0.1	400.00	40.00
04/24/06	McElcheran, Kevin	Email correspondence with B. Shulman re [REDACTED].	0.4	775.00	310.00
04/24/06	McElcheran, Kevin	Writing [REDACTED]; meeting with M. McGraw regarding same.	4.2	775.00	3,255.00
04/24/06	McGraw, M. P.	Meeting with K. McElcheran regarding [REDACTED] and strategy moving forward for same and motions; reviewing e.mail messages from B. Shulman and K. McElcheran regarding [REDACTED].	0.9	400.00	360.00
04/25/06	McElcheran, Kevin	Working on [REDACTED].	1.7	775.00	1,317.50
04/25/06	McGraw, M. P.	Reviewing and responding to e.mail messages from G. Finlayson regarding Request to Admit and service of pleadings; providing instructions to D. Noseworthy for research of U.S. cases.	0.2	400.00	80.00
04/25/06	Noseworthy, David	Finding [REDACTED]; searching for [REDACTED].	0.5	170.00	85.00
04/26/06	McElcheran, Kevin	Amendments to application; discussions with M. McGraw; review file documents.	3.5	775.00	2,712.50
04/26/06	McGraw, M. P.	Reviewing U.S. and other case law regarding [REDACTED] and discussing same with K. McElcheran; meeting with K. McElcheran regarding [REDACTED]; reviewing [REDACTED] and discussing same with K. McElcheran; reviewing and revising letter, reviewing [REDACTED] regarding same and corresponding with K. McElcheran regarding same.	6.1	400.00	2,440.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/27/06	McElcheran, Kevin	Amendments to [REDACTED]; discussion with M. McGraw regarding attachments.	1.2	775.00	930.00
04/27/06	McGraw, M. P.	Meeting with K. McElcheran regarding [REDACTED]; reviewing [REDACTED] and discussing same with K. McElcheran; drafting, reviewing and revising letter.	2.5	400.00	1,000.00
04/28/06	McElcheran, Kevin	Amendments to [REDACTED]; discussion with M. McGraw.	1.0	775.00	775.00
04/28/06	McGraw, M. P.	Reviewing, revising and finalizing draft of [REDACTED] and drafting e.mail message to K. McElcheran regarding review of same.	1.2	400.00	480.00
05/01/06	McElcheran, Kevin	Engaged re [REDACTED].	1.7	775.00	1,317.50
05/01/06	McGraw, M. P.	Reviewing voicemail messages from office of Justice Hoy regarding carriage and scheduling of motions and discussing same with Justice Hoy's assistant; reviewing e.mail message from Justice Hoy's assistant regarding same and drafting e.mail messages to T. O'Sullivan, B. Shulman and K. McElcheran regarding same; reviewing and responding to e.mail message from K. McElcheran regarding [REDACTED]; discussing same, [REDACTED] with K. McElcheran; reviewing and revising [REDACTED] and contacting G. Cerrato regarding figures for same.	1.2	400.00	480.00
05/02/06	McElcheran, Kevin	Engaged re various Miller Bernstein issues and discussing same with M. McGraw.	0.3	775.00	232.50
05/02/06	McGraw, M. P.	Reviewing voicemail message from B. Shulman regarding [REDACTED] and scheduling of motions; discussing same with K. McElcheran; reviewing and responding to voicemail message from G. Cerrato regarding [REDACTED].	0.2	400.00	80.00
05/03/06	McElcheran, Kevin	Drafting [REDACTED]; e-mail to clients concerning draft application; discussion with M. McGraw.	5.2	775.00	4,030.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/03/06	McGraw, M. P.	Reviewing e.mail message from K. McElcheran to U. Manski and G. Cerrato regarding [REDACTED] and discussing same with K. McElcheran.	0.2	400.00	80.00
05/04/06	McElcheran, Kevin	Engaged re [REDACTED] including discussion with clients; reviewing and inputting client comments; revisions to application; discussion with M. McGraw regarding insurance for claim and evidence for motions.	2.5	775.00	1,937.50
05/04/06	McGraw, M. P.	Reviewing letters from K. McElcheran to [REDACTED] and discussing same with K. McElcheran; discussing [REDACTED] with K. McElcheran and reviewing same; discussing evidence for motion for Judgment with K. McElcheran and reviewing [REDACTED] regarding same.	0.9	400.00	360.00
05/09/06	McGraw, M. P.	Meeting with K. McElcheran regarding [REDACTED] and meeting with T. O'Sullivan and B. Shulman regarding same.	0.2	400.00	80.00
05/15/06	McElcheran, Kevin	Telephone discussion with [REDACTED].	0.5	775.00	387.50
05/15/06	McElcheran, Kevin	Meeting with M. McGraw regarding [REDACTED].	0.4	775.00	310.00
05/15/06	McGraw, M. P.	Meeting with K. McElcheran regarding revisions to [REDACTED] and process for same; revising letter to redact [REDACTED] for review by T. O'Sullivan; researching and reviewing research regarding [REDACTED]; revising letter and compiling schedules.	4.1	400.00	1,640.00
05/16/06	McElcheran, Kevin	Conference call with [REDACTED]; discussion with M. McGraw regarding correspondence with T. O'Sullivan; revisions.	0.8	775.00	620.00
05/16/06	McGraw, M. P.	Reviewing and revising [REDACTED]; meeting with K. McElcheran to discuss same and law regarding same, revising same, and drafting e.mail message to K. McElcheran for review of same;	4.5	400.00	1,800.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		discussing [REDACTED] with K. McElcheran, drafting, reviewing and revising same and drafting e.mail message to T. O'Sullivan and B. Shulman for review of same; reviewing e.mail messages from T. O'Sullivan and B. Shulman regarding conference call in preparation for case conference.			
05/17/06	McElcheran, Kevin	Engaged re finalizing [REDACTED]; conference call with T. O'Sullivan and B. Shulman.	4.0	775.00	3,100.00
05/17/06	McGraw, M. P.	Participating in conference call with T. O'Sullivan, B. Shulman and K. McElcheran regarding case conference before Justice Cullity and [REDACTED]; discussing [REDACTED] with K. McElcheran and reviewing and revising same; reviewing and compiling schedules for same.	2.2	400.00	880.00
05/18/06	McElcheran, Kevin	Review of final [REDACTED]; telephone discussion with T. O'Sullivan regarding legal argument; finalize legal argument.	1.2	775.00	930.00
05/18/06	McGraw, M. P.	Reviewing, revising and finalizing [REDACTED] and meeting with K. McElcheran regarding same; drafting letters to opposing counsel and [REDACTED]; reviewing voicemail message from T. O'Sullivan and e.mail message from B. Shulman regarding case conference and timetable for [REDACTED]; drafting letter to U. Manski for forwarding copy of [REDACTED] and update regarding status of motions and costs award of Master Polika; reviewing reasons for costs of Master Polika for motion returnable October 5, 2005 and discussing same with K. McElcheran.	3.6	400.00	1,440.00
05/19/06	McGraw, M. P.	Drafting, reviewing and revising letter to U. Manski regarding [REDACTED] and drafting e.mail message to K. McElcheran for review of same; confirming service and filing of [REDACTED]; revising redacted version of [REDACTED].	1.2	400.00	480.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/23/06	McElcheran, Kevin	Discussion with M. McGraw re various issues relating to [REDACTED]; telephone call from [REDACTED].	1.2	775.00	930.00
05/23/06	McGraw, M. P.	Reviewing voicemail messages from K. McElcheran and [REDACTED] regarding filing of [REDACTED] and discussing same with K. McElcheran; reviewing and revising letter to U. Manski regarding update related to a [REDACTED]; reviewing, revising and finalizing revised redacted draft of [REDACTED] and drafting e.mail message for forwarding of same to T. O' Sullivan and B. Shulman.	1.4	400.00	560.00
05/25/06	McElcheran, Kevin	Email correspondence regarding timetable for hearing.	0.2	775.00	155.00
05/25/06	McGraw, M. P.	Reviewing e.mail message from D. Armstrong regarding status of motions, class proceeding and recoveries from contingency fund and discussing same with G. Cerrato; discussing status of [REDACTED] with G. Cerrato; reviewing and responding to e.mail messages from B. Shulman and K. McElcheran regarding [REDACTED] and information required for preparation of responding motion materials.	0.5	400.00	200.00
05/26/06	McElcheran, Kevin	Discussion with M. McGraw regarding status of [REDACTED].	0.2	775.00	155.00
05/26/06	McGraw, M. P.	Drafting reply e.mail message to D. Armstrong and others regarding status of motions for Judgment, case management, [REDACTED] and discussions with Contingency Fund and discussing same with K. McElcheran; discussing [REDACTED] with K. McElcheran.	1.2	400.00	480.00
05/29/06	McGraw, M. P.	Reviewing e.mail message from G. Feldman regarding [REDACTED] and Judgment and corresponding with K. McElcheran regarding same; drafting letter to G. Finlayson for delivery of cheque for costs award of Master Polika for October 5 motion.	0.3	400.00	120.00
05/30/06	McGraw, M. P.	Finalizing letter to G. Finlayson for forwarding of costs award of Master Polika; drafting,	0.3	400.00	120.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		reviewing and finalizing reply e.mail message to G. Feldman regarding [REDACTED] and discussing same with K. McElcheran; discussing [REDACTED] to establish timetable for hearing of [REDACTED] with K. McElcheran.			
06/01/06	McElcheran, Kevin	Email correspondence re [REDACTED]; reporting to investors concerning progress on law suits; discussion with M. McGraw.	0.8	775.00	620.00
06/01/06	McGraw, M. P.	Reviewing and responding to e.mail message from D. Armstrong regarding motions before Justice Cullity and corresponding with K. McElcheran regarding same.	0.1	400.00	40.00
06/06/06	McElcheran, Kevin	Scheduling conference call re [REDACTED]; report.	1.8	775.00	1,395.00
06/06/06	McGraw, M. P.	Reviewing e.mail messages from B. Shulman and K. McElcheran regarding [REDACTED]; discussing [REDACTED]; drafting letter to H. Kornblum for service of [REDACTED].	1.5	400.00	600.00
06/06/06	Noseworthy, David	Meeting with K. McElcheran to discuss assignment regarding organization of share certificates and powers of attorney; receiving further instructions from K. McElcheran; organising share certificates into two sub-files representing those which must be returned to shareholders and those which form part of the pool fund.	0.9	170.00	153.00
06/07/06	McGraw, M. P.	Coordinating service of [REDACTED] and discussing same with K. McElcheran; reviewing and revising service letter to [REDACTED]; reviewing and coordinating compilation of application record; reviewing accounts regarding class action and discussing same and retainer agreement with S. Paulozza.	0.8	400.00	320.00
06/08/06	McElcheran, Kevin	Discussion with M. McGraw re strategy for Receiver law suit.	0.8	775.00	620.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/08/06	McGraw, M. P.	Reviewing voicemail messages from process server regarding [REDACTED]; locating alternate contact information for [REDACTED] and coordinating service of same with L. Themelis; discussing same with K. McElcheran; discussing meeting to arrange service and discussions with A. Birnbaum with process server and K. McElcheran; discussing [REDACTED] with K. McElcheran.	1.9	400.00	760.00
06/09/06	McElcheran, Kevin	Discussion with M. McGraw re strategic alternatives.	0.5	775.00	387.50
06/09/06	McGraw, M. P.	Discussing status of [REDACTED], timetable and service of same and status of motions with U. Manski, G. Cerrato and K. McElcheran; discussing [REDACTED] with K. McElcheran; reviewing e.mail messages from B. Shulman and K. McElcheran regarding [REDACTED] and timetable for motions.	0.3	400.00	120.00
06/12/06	McElcheran, Kevin	Review [REDACTED]; discussion with M. McGraw; arrangements re conference for [REDACTED]; email correspondence re same.	0.5	775.00	387.50
06/12/06	McGraw, M. P.	Reviewing motion record from Miller Bernstein in support of [REDACTED] and discussing same and information required for responding materials with K. McElcheran; drafting e.mail message to various class members regarding [REDACTED]; reviewing voicemail message from process server regarding [REDACTED] and corresponding with K. McElcheran regarding same; reviewing e.mail messages from B. Shulman and K. McElcheran regarding conference call to discuss timetable for [REDACTED]; reviewing and responding to e.mail messages from G. Feldman regarding [REDACTED] and corresponding with K. McElcheran regarding [REDACTED]	1.5	400.00	600.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		same; discussing [REDACTED] with G. Cerrato.			
06/13/06	McElcheran, Kevin	Conference call with T. O'Sullivan.	0.4	775.00	310.00
06/14/06	McElcheran, Kevin	Prepare and participate in case conference re [REDACTED]; reporting email.	1.2	775.00	930.00
06/14/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; reviewing e.mail message from K. McElcheran to T. O'Sullivan and B. Shulman regarding same and timetable for [REDACTED]; drafting e.mail message to class members regarding [REDACTED] and corresponding with G. Cerrato regarding same.	0.7	400.00	280.00
06/15/06	McElcheran, Kevin	Review correspondence; telephone discussion with Lax, O'Sullivan.	0.5	775.00	387.50
06/15/06	McGraw, M. P.	Corresponding with D. Armstrong and B. Lavender regarding [REDACTED] and discussing same with K. McElcheran; drafting [REDACTED].	2.4	400.00	960.00
06/16/06	McElcheran, Kevin	Email correspondence re [REDACTED].	0.5	775.00	387.50
06/16/06	McGraw, M. P.	Reviewing letter and package from H. Ferguson regarding [REDACTED]s and drafting e.mail message to H. Ferguson regarding same; drafting, reviewing and revising affidavit regarding [REDACTED] and discussing same with K. McElcheran.	3.4	400.00	1,360.00
06/19/06	McElcheran, Kevin	Review email; consider and prepare [REDACTED]; email correspondence re response.	1.0	775.00	775.00
06/19/06	McGraw, M. P.	Reviewing e.mail messages from P. Anisman, R. Staley and K. McElcheran regarding [REDACTED]; drafting, reviewing and revising affidavit regarding [REDACTED].	2.3	400.00	920.00
06/20/06	McElcheran, Kevin	Telephone discussion with P. Anisman; email	1.0	775.00	775.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		correspondence; discussion with M. McGraw re [REDACTED].			
06/20/06	McGraw, M. P.	Reviewing e.mail messages from R. Staley and K. McElcheran regarding [REDACTED] and meeting with K. McElcheran regarding same; discussing strategy moving forward regarding [REDACTED] regarding same with K. McElcheran; reviewing and researching case law regarding [REDACTED] and drafting e.mail message to K. McElcheran regarding same; revising affidavit regarding [REDACTED]; corresponding with D. Armstrong regarding [REDACTED].	7.9	400.00	3,160.00
06/21/06	McElcheran, Kevin	Discussion with M. McGraw; telephone and email correspondence with P. Anisman.	0.8	775.00	620.00
06/21/06	McGraw, M. P.	Participating in conference call with G. Cerrato to discuss documents and evidence regarding [REDACTED]; drafting e.mail message to K. McElcheran regarding discussions with G. Cerrato; reviewing and revising affidavit regarding [REDACTED]; exchanging voicemail messages with L. Corne regarding [REDACTED].	2.8	400.00	1,120.00
06/22/06	McElcheran, Kevin	Review correspondence; consider legal theory of Receiver's case.	0.6	775.00	465.00
06/22/06	McGraw, M. P.	Participating in conference call with G. Cerrato and K. McElcheran regarding [REDACTED] and documents regarding same and strategy and process moving forward; reviewing affidavit regarding [REDACTED].	1.5	400.00	600.00
06/23/06	McElcheran, Kevin	Review email correspondence; conference call with M. McGraw and G. Cerrato re [REDACTED].	1.2	775.00	930.00
06/26/06	McElcheran, Kevin	Consider and develop [REDACTED]; extensive discussion with [REDACTED].	1.5	775.00	1,162.50

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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		M. McGraw re [REDACTED]			
06/26/06	McGraw, M. P.	Reviewing and revising affidavit regarding [REDACTED]; meeting with K. McElcheran to discuss [REDACTED] [REDACTED], reviewing [REDACTED]	1.9	400.00	760.00
06/29/06	McElcheran, Kevin	Discussion with M. McGraw re research [REDACTED]	0.4	775.00	310.00
07/04/06	McGraw, M. P.	Reviewing correspondence from B. Lavender regarding [REDACTED] and drafting e.mail message to B. Lavender regarding same; contacting L. Corne regarding [REDACTED]	0.3	405.00	121.50
07/05/06	McGraw, M. P.	Reviewing and responding to e.mail messages from B. Lavender regarding [REDACTED]; reviewing and responding to e.mail messages from P. Anisman and K. McElcheran regarding [REDACTED]; drafting, reviewing and revising affidavit and drafting e.mail message for forwarding of same to K. McElcheran for review; reviewing e.mail message and draft Compendium for [REDACTED] from G. Finlayson, revising same and drafting e.mail message to K. McElcheran regarding revisions to and timing of same.	4.2	405.00	1,701.00
07/06/06	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED]; reviewing and revising draft compendium for [REDACTED] and reviewing documents for inclusion of additional documents in same; drafting, reviewing and revising affidavit.	3.5	405.00	1,417.50
07/07/06	McElcheran, Kevin	Review correspondence re [REDACTED]	0.2	775.00	155.00
07/07/06	McGraw, M. P.	Reviewing voicemail message from P. Anisman regarding [REDACTED] and discussing same with P. Anisman; drafting e.mail messages to K. McElcheran for forwarding of affidavit and review of same, forwarding of compendium and review of same and discussions with P. Anisman; drafting e.mail	3.5	405.00	1,417.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		message to K. McElcheran regarding potential additional documents for compendium.			
07/10/06	McElcheran, Kevin	Exchange of email re correspondence with P. Annisman.	0.2	775.00	155.00
07/10/06	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED]; discussing letter and affidavit with P. Anisman; drafting letter to P. Anisman regarding [REDACTED] and drafting e.mail message to K. McElcheran for review of same; drafting e.mail messages to G. Feldman, D. Armstrong and B. Lavender regarding [REDACTED].	2.1	405.00	850.50
07/11/06	McElcheran, Kevin	Email correspondence with M. McGraw re [REDACTED].	0.3	775.00	232.50
07/11/06	McGraw, M. P.	Corresponding with B. Lavender, D. Armstrong and G. Feldman regarding [REDACTED]; discussing Compendium, timetable, affidavit and letter to P. Anisman with [REDACTED]; corresponding with K. McElcheran regarding letter to P. Anisman, Compendium and timetable; reviewing, revising and finalizing letter to P. Anisman regarding [REDACTED] and drafting e.mail message for forwarding of same; drafting e.mail message to [REDACTED] regarding documents for Compendium and timetable for hearing; drafting e.mail message to all parties regarding additional documents for Compendium.	3.4	405.00	1,377.00
07/12/06	McElcheran, Kevin	Review email.	0.4	775.00	310.00
07/12/06	McGraw, M. P.	Reviewing and responding to e.mail messages from P. Anisman and G. Finlayson regarding requests for additional documents for compendium for [REDACTED]; reviewing and compiling documents for forwarding to [REDACTED], G. Finlayson and P. Anisman and drafting e.mail message regarding same; discussing documents for compendium, position of Receiver on application and other issues with [REDACTED] and corresponding with K. McElcheran	2.8	405.00	1,134.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding same; reviewing e.mail message from [REDACTED] regarding revisions to compendium.			
07/13/06	McGraw, M. P.	Drafting e.mail message to [REDACTED] regarding revisions to compendium; drafting reply e.mail message to D. Armstrong regarding [REDACTED].	0.2	405.00	81.00
07/14/06	McGraw, M. P.	Reviewing [REDACTED] and drafting e.mail message to K. McElcheran regarding same; corresponding with D. Armstrong regarding status and timing of [REDACTED] and motions in actions.	0.5	405.00	202.50
07/17/06	McElcheran, Kevin	Discussion with M. McGraw.	0.3	775.00	232.50
07/17/06	McGraw, M. P.	Reviewing and revising [REDACTED] and discussing same and compendium with K. McElcheran; discussing [REDACTED] with L. Corne.	2.0	405.00	810.00
07/18/06	McElcheran, Kevin	Discussion with M. McGraw; review and revised draft affidavit.	2.0	775.00	1,550.00
07/18/06	McGraw, M. P.	Meeting with K. McElcheran to discuss and review revisions to [REDACTED] and compendium; drafting, reviewing, revising and finalizing affidavit; compiling exhibits for affidavit and coordinating assembly of same; drafting letter for delivery of affidavit; drafting e.mail message for distribution of affidavit to opposing counsel.	5.5	405.00	2,227.50
07/19/06	McGraw, M. P.	Reviewing and compiling [REDACTED] and coordinating delivery of same.	0.4	405.00	162.00
07/20/06	McGraw, M. P.	Meeting with K. McElcheran to discuss factum in support of [REDACTED]; drafting e.mail message to G. Finlayson requesting copies of documents listed in compendium.	1.5	405.00	607.50
07/24/06	McGraw, M. P.	Discussing request for contact information fo [REDACTED] transcripts with P. Anisman and K. McElcheran; drafting e.mail message to G. Feldman regarding same, reviewing reply voicemail message from G. Feldman and forwarding to K. McElcheran with comments.	1.0	405.00	405.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/26/06	McGraw, M. P.	Discussing issues regarding [REDACTED] and contact with G. Feldman with K. McElcheran.	0.2	405.00	81.00
07/31/06	McGraw, M. P.	Reviewing voicemail message from P. Anisman regarding consent to contact G. Feldman; reviewing [REDACTED].	0.3	405.00	121.50
08/01/06	McElcheran, Kevin	Discussion with M. McGraw; telephone call to Gerry Feldman.	0.4	775.00	310.00
08/01/06	McGraw, M. P.	Discussing request by P. Anisman to contact G. Feldman with K. McElcheran, contacting G. Feldman regarding same and discussing same with K. McElcheran; discussing [REDACTED] with K. McElcheran.	0.8	405.00	324.00
08/02/06	McGraw, M. P.	Reviewing and responding to e.mail message from G. Feldman regarding [REDACTED]; discussing contact information for G. Feldman and [REDACTED] with P. Anisman.	0.2	405.00	81.00
08/03/06	Ahmad, Saad	Discussing research with M. McGraw; reviewing background materials.	1.5	155.00	232.50
08/03/06	McElcheran, Kevin	Engaged re [REDACTED].	1.2	775.00	930.00
08/03/06	McGraw, M. P.	Reviewing e.mail message and responding submissions from P. Anisman for [REDACTED]; meeting with K. McElcheran to discuss reply submissions and strategy moving forward; meeting with S. Ahmad to brief regarding [REDACTED] and provide instructions regarding research for reply submissions.	1.3	405.00	526.50
08/07/06	Ahmad, Saad	Commencing research related to the [REDACTED].	1.4	155.00	217.00
08/08/06	Ahmad, Saad	Researching grounds for [REDACTED].	4.5	155.00	697.50
08/08/06	McGraw, M. P.	Reviewing responding submissions for [REDACTED] and drafting reply submissions; discussing reserach with S. Ahmad.	0.9	405.00	364.50
08/09/06	Ahmad, Saad	Researching matters related to [REDACTED]; discussing findings to date with M. McGraw.	1.4	155.00	217.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/09/06	McGraw, M. P.	Drafting [REDACTED]; discussing same and research regarding same with S. Ahmad.	2.4	405.00	972.00
08/10/06	Ahmad, Saad	Researching [REDACTED].	0.9	155.00	139.50
08/10/06	McGraw, M. P.	Drafting, reviewing and revising [REDACTED].	4.2	405.00	1,701.00
08/11/06	Ahmad, Saad	Additional research into [REDACTED]; discussing findings to date with M. McGraw	0.9	155.00	139.50
08/11/06	McElcheran, Kevin	Telephone discussion with [REDACTED]; discussion with M. McGraw re submissions.	1.6	775.00	1,240.00
08/11/06	McGraw, M. P.	Drafting, reviewing and revising [REDACTED] meeting with S. Ahmad to discuss research regarding same and provide instructions regarding same; reviewing letter from [REDACTED] regarding [REDACTED] and compendium; discussing [REDACTED] with K. McElcheran.	4.9	405.00	1,984.50
08/14/06	Ahmad, Saad	Researching matters related to [REDACTED]; retrieving cases cited by opposing counsel; discussing matters with M. McGraw.	2.4	155.00	372.00
08/14/06	McGraw, M. P.	Drafting, reviewing and revising reply submissions for [REDACTED]; meeting with S. Ahmad to discuss and review research and provide instructions regarding same; reviewing research.	7.3	405.00	2,956.50
08/15/06	Ahmad, Saad	Reviewing and distinguishing cases cited in opposing counsel's materials.	6.6	155.00	1,023.00
08/15/06	McGraw, M. P.	Drafting, reviewing and revising [REDACTED]; drafting e.mail message to K. McElcheran for review of same; discussing same with K. McElcheran; reviewing [REDACTED]; meeting with S. Ahmad to discuss, review and provide instructions regarding research; reviewing research.	6.8	405.00	2,754.00
08/16/06	Ahmad, Saad	Discussing additional research tasks with M. McGraw.	0.1	155.00	15.50
08/16/06	McGraw, M. P.	Discussing additional research for [REDACTED] with S.	0.2	405.00	81.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Ahmad.			
08/17/06	Ahmad, Saad	Commencing research into provisions of the [REDACTED]; discussing findings with M. McGraw.	3.9	155.00	604.50
08/17/06	McElcheran, Kevin	Discussion with M. McGraw re draft response.	0.3	775.00	232.50
08/17/06	McGraw, M. P.	Drafting, reviewing and revising [REDACTED] and corresponding with K. McElcheran regarding same; discussing research with S. Ahmad; reviewing research.	4.0	405.00	1,620.00
08/18/06	Ahmad, Saad	Researching various topics related to the [REDACTED]; discussing findings with M. McGraw.	2.8	155.00	434.00
08/18/06	McElcheran, Kevin	Engaged re [REDACTED].	2.0	775.00	1,550.00
08/18/06	McGraw, M. P.	Discussing [REDACTED] and research regarding same with K. McElcheran and S. Ahmad; reviewing e.mail message from P. Anisman regarding compendium.	0.5	405.00	202.50
08/21/06	Ahmad, Saad	Researching the [REDACTED]; discussing research tasks with M. McGraw.	0.6	155.00	93.00
08/21/06	McElcheran, Kevin	Revise draft reply submissions; discussion with M. McGraw re same; email to U. Manski; discussion with U. Manski.	6.2	775.00	4,805.00
08/21/06	McGraw, M. P.	Meeting with K. McElcheran to discuss and review revised [REDACTED]; reviewing and responding to e.mail messages from P. Anisman regarding status and preparation of compendium; discussing research and additional issues with S. Ahmad; reviewing responding submissions for remaining issues for reply; reviewing e.mail messages from K. McElcheran and B. Shulman regarding status of proceedings, summons and revised relief.	1.5	405.00	607.50
08/22/06	Ahmad, Saad	Researching issues related to [REDACTED]; discussing findings with M.	4.5	155.00	697.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		McGraw.			
08/22/06	McElcheran, Kevin	Revising and refining draft [REDACTED].	5.2	775.00	4,030.00
08/22/06	McGraw, M. P.	Meeting with K. McElcheran to discuss and review [REDACTED]; reviewing and revising [REDACTED]; meeting with S. Ahmad to discuss and review research regarding same and reviewing research; reviewing and responding to e.mail messages from P. Anisman and G. Finlayson regarding compilation of compendium and revisions to index; reviewing and revising index and coordinating compilation of same.	6.5	405.00	2,632.50
08/23/06	Ahmad, Saad	Researching issues related to [REDACTED]; discussing findings with M. McGraw.	2.4	155.00	372.00
08/23/06	McElcheran, Kevin	Review [REDACTED].	0.7	775.00	542.50
08/23/06	McGraw, M. P.	Drafting, reviewing and revising [REDACTED] and meeting with K. McElcheran to review and discuss same; discussing research and submissions with S. Ahmad; reviewing and responding to e.mail message from P. Anisman regarding compendium; reviewing and revising index to compendium and coordinating compilation of same.	4.3	405.00	1,741.50
08/24/06	McElcheran, Kevin	Final revisions to [REDACTED].	0.8	775.00	620.00
08/24/06	McGraw, M. P.	Reviewing, revising and finalizing [REDACTED], meeting with K. McElcheran and S. Ahmad to discuss same and research regarding same and compiling and coordinating schedules to submissions; reviewing and responding to e.mail messages from P. Anisman regarding index to compendium; drafting, reviewing and revising index to compendium and drafting e.mail message for circulation of same; coordinating compilation of compendium.	4.0	405.00	1,620.00
08/25/06	McElcheran, Kevin	Preparation for hearing; telephone discussion with U. Manski; discussion with M. McGraw.	1.3	775.00	1,007.50
08/25/06	McGraw, M. P.	Drafting e.mail message to G. Finlayson regarding revisions to index to compendium; discussing status of compendium and [REDACTED] and delivery of same and	0.4	405.00	162.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		application in general with K. McElcheran; coordinating compilation of compendium.			
08/28/06	McGraw, M. P.	Reviewing and revising compendium and coordinating and compiling documents for same; contacting S. Collins regarding [REDACTED] and reviewing correspondence and voicemail message from S. Collins regarding same; drafting e.mail message to other parties regarding status of compendium; discussing status of distribution of compendium and reply submissions with K. McElcheran.	1.7	405.00	688.50
08/28/06	Thompson, Nancy	Receiving instructions from M. McGraw; reviewing compendium and obtaining copies of missing documents; creating cover pages; assembling compendium and arranging for copies.	2.4	240.00	576.00
08/29/06	McGraw, M. P.	Reviewing and finalizing compendium and discussing same and delivery of submissions with P. Anisman and corresponding with P. Anisman regarding same; drafting, reviewing and revising letters for distribution of compendium and reply submissions; reviewing voicemail message from G. Finlayson regarding delivery of reply submissions and drafting e.mail message to G. Finlayson regarding same.	1.6	405.00	648.00
08/29/06	Thompson, Nancy	Reviewing copies of compendium and discussion with S. Paulozza regarding service of same; discussion with M. McGraw.	0.5	240.00	120.00
08/30/06	McElcheran, Kevin	Discussion with M. McGraw re submissions and summons to issued.	0.6	775.00	465.00
08/30/06	McGraw, M. P.	Discussing summons to witness for H. Kornblum with K. McElcheran and reviewing Rules regarding same; drafting, reviewing and revising summons and service letter and corresponding with K. McElcheran regarding review and service of same; discussing [REDACTED] with K. McElcheran.	2.3	405.00	931.50
08/31/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran and revising same; providing instructions to D. Robertson for issuance of same; coordinating service of same.	0.4	405.00	162.00



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/31/06	Robertson, Doug	Attending at court to file Summons to Witness documents.	0.9	170.00	153.00
09/05/06	McElcheran, Kevin	Review material; prepare for hearing before [REDACTED].	3.3	775.00	2,557.50
09/05/06	McGraw, M. P.	Meeting with K. McElcheran to discuss preparations and strategy for [REDACTED]; reviewing and responding to letter from [REDACTED] regarding time of submissions and filing of documents, reviewing voicemail message from [REDACTED] regarding same and discussing same with K. McElcheran; compiling and reviewing documents for hearing; reviewing and responding to e.mail message from G. Finlayson regarding time for submissions and documents and discussing same with K. McElcheran.	4.6	405.00	1,863.00
09/06/06	McElcheran, Kevin	Prepare and attend [REDACTED].	8.0	775.00	6,200.00
09/06/06	McGraw, M. P.	Attending hearing at [REDACTED]; discussing same and reply oral submissions with K. McElcheran; reviewing correspondence and e-mails to satisfy undertaking given on examination at hearing; drafting e.mail message to K. McElcheran regarding same.	7.0	405.00	2,835.00
09/07/06	McElcheran, Kevin	Prepare and attend [REDACTED]; report results.	3.5	775.00	2,712.50
09/07/06	McElcheran, Kevin	Reporting results; discussion with M. McGraw re next steps.	1.0	775.00	775.00
09/07/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; reviewing correspondence and files regarding same and coordinating compilation of same; discussing [REDACTED] with K. McElcheran.	0.9	405.00	364.50
09/11/06	McElcheran, Kevin	Discussion with M. McGraw.	0.5	775.00	387.50
09/12/06	McGraw, M. P.	Reviewing voicemail message from K. Richard regarding status of motions for Judgment.	0.1	405.00	40.50
09/13/06	McElcheran, Kevin	Consider next steps in litigation; telephone call to U. Manski.	1.5	775.00	1,162.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
09/19/06	McElcheran, Kevin	Consider next steps.	0.5	775.00	387.50
09/19/06	McGraw, M. P.	Discussing meeting with Receiver and options moving forward with K. McElcheran.	0.1	405.00	40.50
09/20/06	McElcheran, Kevin	Prepare and attend meetin with client.	2.0	775.00	1,550.00
09/20/06	McGraw, M. P.	Attending meeting with U. Manski, G. Cerrato and K. McElcheran to discuss and review [REDACTED] and other issues related to same.	2.3	405.00	931.50
09/25/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran.	0.1	405.00	40.50
09/26/06	McElcheran, Kevin	Discussion with M. McGraw.	0.6	775.00	465.00
10/02/06	McElcheran, Kevin	Meeting with M. McGraw; conference call with T. O'Sullivan.	0.6	775.00	465.00
10/02/06	McGraw, M. P.	Corresponding with D. Armstrong regarding status of motions for judgment and issues regarding H. Ferguson and discussing same with K. McElcheran; meeting with K. McElcheran regarding [REDACTED] by T. O'Sullivan and participating in conference call with T. O'Sullivan regarding same, review of documents and meeting; coordinating meeting and retrieval of documents in preparation for meeting.	1.1	405.00	445.50
10/03/06	McElcheran, Kevin	Discussion with M. McGraw; draft report re [REDACTED]; discussion with M. McGraw re documents for examination and preparation of T. O'Sullivan; meeting with T. O'Sullivan.	1.9	775.00	1,472.50
10/03/06	McGraw, M. P.	Reviewing e.mail message from D. Armstrong regarding status of motions for Judgment and [REDACTED], corresponding with K. McElcheran regarding same and discussing and reviewing response to same with K. McElcheran and drafting, reviewing and revising response to same; coordinating retrieval of and reviewing productions in preparation for meeting with T. O'Sullivan and A. Salyzyn; meeting with T. O'Sullivan, A. Salyzyn and K. McElcheran to discuss [REDACTED]	2.9	405.00	1,174.50



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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		██████████ and documents in support of same; discussing review of documents and required documents with K. McElcheran; reviewing ██████████.			
10/04/06	McElcheran, Kevin	Engaged re documentation and preparation for meeting with T. O'Sullivan.	0.5	775.00	387.50
10/04/06	McGraw, M. P.	Reviewing ██████████ and discussing same and exhibit books with K. McElcheran; reviewing and compiling additional documents and information for preparation for cross-examinations and discussing same with K. McElcheran; drafting e.mail message to various parties regarding meeting with T. O'Sullivan and strategy and options moving forward regarding cross-examinations.	1.0	405.00	405.00
10/05/06	McGraw, M. P.	Reviewing ██████████ for compilation of documents for T. O'Sullivan for preparation for cross-examinations; reviewing affidavits of documents and productions regarding same.	0.9	405.00	364.50
10/06/06	McElcheran, Kevin	Meeting with M. McGraw to review ██████████.	0.8	775.00	620.00
10/06/06	McGraw, M. P.	Reviewing transcripts, productions, segregation reports, expert reports, exhibits and trial briefs regarding documents related to preparation for cross-examinations; compiling and coordinating same and drafting e.mail message and letter to T. O'Sullivan and A. Salyzyn regarding same; meeting with K. McElcheran to review ██████████ and other documents for inclusion in package.	1.3	405.00	526.50
10/10/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding documents and productions for cross-examinations; corresponding with G. Cerrato regarding same and meeting to review same.	0.2	405.00	81.00
10/25/06	McGraw, M. P.	Drafting e.mail message to A. Salyzyn regarding status of review of documents and scheduling of cross-examinations.	0.2	405.00	81.00



Invoice: 1257680
 Date: November 24, 2006
 Page: 39

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/26/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding review of documents in preparation for cross-examinations and scheduling of same.	0.2	405.00	81.00
10/27/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding additional information and status of cross-examinations.	0.1	405.00	40.50
10/30/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding Statements of Claim.	0.1	405.00	40.50
Total Fees for this Matter					\$ 222,927.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Ahmad, Saad	SAAD	33.9	155.00	5,254.50
Huff, Pamela	PLJH	0.7	620.00	434.00
Huff, Pamela	PLJH	0.5	595.00	297.50
Litigation Services	LITG	0.0	0.00	55.00
McElcheran, Kevin	KPM	124.6	775.00	96,565.00
McElcheran, Kevin	KPM	0.5	745.00	372.50
McGraw, M. P.	MQM	110.7	405.00	44,833.50
McGraw, M. P.	MQM	179.8	400.00	71,920.00
Noseworthy, David	NOS	13.8	170.00	2,346.00
Robertson, Doug	DRN	0.9	170.00	153.00
Thompson, Nancy	NAB	2.9	240.00	696.00
Total		468.3		\$ 222,927.00

Taxable Disbursement(s)

Catering, Meals etc.	\$ 162.61
Computer Research	186.21
Courier	641.30
Duplicating	8,951.80
Parking	11.22
Search Fees	1,377.47
Service of Documents	226.80
Telephone/Facsimile	92.03
Transportation	15.09

\$ 11,664.53

Non-taxable Disbursement(s)



Invoice:	1257680
Date:	November 24, 2006
Page:	40

Court Fees	\$ 94.00
Provincial Tax on Disbursements	12.66

\$ 106.66

Goods and Services Tax (6.0%)

14,075.49

Total Due for this Matter in Canadian Currency

\$ 248,773.68 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

COPY

December 31, 2006

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1268017
 McElcheran, Kevin
 R119396778
 00019299
 000043

Attention: Uwe Manski
 President

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2006, as follows:

	Total Fees	\$ 11,859.50
<u>Taxable Disbursement(s)</u>		
Catering, Meals etc.	\$ 9.75	
Duplicating	11.00	
		\$ 20.75
<u>Non-taxable Disbursement(s)</u>		
Provincial Tax on Disbursements	\$ 0.78	
		\$ 0.78
	Goods and Services Tax (6.0%)	712.82
	TOTAL DUE IN CANADIAN CURRENCY	\$ 12,593.85 CAD



Invoice:	1268017
Date:	December 31, 2006
Page:	2

Re: **Miller Bernstein LLP** (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/03/06	McElcheran, Kevin	Discussion with M. McGraw regarding status of cross-examinations.	0.1	775.00	77.50
11/03/06	McGraw, M. P.	Reviewing e.mail message from B. Lavender regarding status of cross-examinations, discussing same with K. McElcheran and drafting e.mail message to T. O'Sullivan and A. Salyzyn regarding same.	0.1	405.00	40.50
11/06/06	McElcheran, Kevin	Email correspondence; discussion with M. McGraw.	0.2	775.00	155.00
11/06/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding scheduling of cross-examinations; reviewing and responding to e.mail message from G. Feldman regarding status of proceedings; drafting e.mail message to G. Cerrato regarding review of documents for examinations.	0.2	405.00	81.00
11/08/06	McElcheran, Kevin	Discussion with M. McGraw.	0.1	775.00	77.50
11/08/06	McGraw, M. P.	Corresponding with A. Salyzyn regarding cross-examinations and meeting to review documents and drafting e.mail message to U. Manski and G. Cerrato regarding same; discussing same with K. McElcheran.	0.2	405.00	81.00
11/09/06	McElcheran, Kevin	Email correspondence re scheduling of examinations.	0.2	775.00	155.00
11/09/06	McGraw, M. P.	Corresponding with U. Manski and G. Cerrato regarding meeting to review documentation for cross-examinations and discussing same with K. McElcheran; corresponding with T. O'Sullivan, A. Salyzyn and K. McElcheran regarding meeting to review documents and conference call to schedule cross-examinations.	0.7	405.00	283.50
11/10/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding conference call with counsel for Miller Bernstein regarding scheduling of cross-examinations; reviewing e.mail message from K. McElcheran regarding same and instructions from class action plaintiffs; drafting e.mail message to B. Lavender and others regarding scheduling of	0.7	405.00	283.50



Invoice: 1268017
 Date: December 31, 2006
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		cross-examinations and confirmation of instructions regarding same.			
11/13/06	McGraw, M. P.	Reviewing and responding to e.mail message from B. Lavender regarding confirmation of instructions for cross-examinations; reviewing e.mail message and draft letter to counsel for Miller Bernstein from A. Salyzyn; drafting e.mail message to A. Salyzyn regarding information required for letter and suggested revisions.	0.6	405.00	243.00
11/14/06	McGraw, M. P.	Reviewing and responding to e.mail messages from A. Salyzyn regarding letter to G. Finlayson regarding cross-examinations including information regarding Summons and instructions from class plaintiffs; corresponding with A. Salyzyn regarding meeting to review documents; reviewing and preparing documents for meeting.	0.9	405.00	364.50
11/15/06	McElcheran, Kevin	Exchanges of email and telephone communications re examination.	0.8	775.00	620.00
11/15/06	McGraw, M. P.	Reviewing and responding to e.mail message and draft letter from A. Salyzyn regarding letter to G. Finlayson regarding cross-examinations; corresponding with A. Salyzyn and G. Cerrato regarding meeting to review documents for cross-examinations; compiling and preparing documents for meeting.	1.2	405.00	486.00
11/16/06	McElcheran, Kevin	Prepare and attend meeting with T. O'Sullivan et al for preparation for examination.	1.3	775.00	1,007.50
11/16/06	McElcheran, Kevin	Discussion with M. McGraw regarding [REDACTED].	0.5	775.00	387.50
11/16/06	McGraw, M. P.	Meeting with G. Cerrato, T. O'Sullivan, A. Salyzyn and K. McElcheran to discuss and review d [REDACTED]; coordinating compilation of documents; discussing same and [REDACTED] with K. McElcheran; reviewing e.mail message from K. McElcheran to T. O'Sullivan regarding [REDACTED] and discussing same with K. McElcheran.	3.3	405.00	1,336.50
11/17/06	McGraw, M. P.	Reviewing voicemail message from [REDACTED]	0.1	405.00	40.50



Invoice: 1268017
 Date: December 31, 2006
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		██████████			
11/22/06	McElcheran, Kevin	Email exchange re requests examination process; telephone discussion with U. Manski.	0.4	775.00	310.00
11/22/06	McGraw, M. P.	Reviewing e.mail message and letters from T. O'Sullivan and G. Finlayson regarding scheduling of cross-examinations and case conference; discussing same with U. Manski and K. McElcheran; reviewing and responding to e.mail message from A. Salyzyn regarding ██████████; reviewing ██████████.	0.5	405.00	202.50
11/23/06	McElcheran, Kevin	Review correspondence; email to O'Sullivan; exchange of email re Contingency fund.	0.6	775.00	465.00
11/23/06	McGraw, M. P.	Reviewing e.mail message from T. O'Sullivan including letter from G. Finlayson regarding ██████████; corresponding with K. McElcheran regarding same and discussing same with K. McElcheran; drafting e.mail message for forwarding of same to U. Manski and G. Cerrato and corresponding with U. Manski, G. Cerrato and K. McElcheran regarding ██████████ and conference call to discuss same.	1.0	405.00	405.00
11/24/06	McElcheran, Kevin	Consider damage calculation; discussion with M. McGraw; email exchange with U. Manski and T. O'Sullivan.	1.1	775.00	852.50
11/24/06	McGraw, M. P.	Reviewing e.mail message from U. Manski regarding ██████████; discussing same with K. McElcheran and participating in conference call with U. Manski and K. McElcheran regarding same; contacting ██████████ regarding ██████████ and drafting e.mail message to A. Salyzyn regarding same.	0.7	405.00	283.50
11/27/06	McElcheran, Kevin	Various email exchanges regarding letters from Bennett Jones; e-mail correspondence with M. McGraw; discussion with M. McGraw.	0.5	775.00	387.50
11/27/06	McGraw, M. P.	Reviewing e.mail message from D. Armstrong regarding payments from contingency fund and discussing same with K. McElcheran; reviewing e.mail message	0.3	405.00	121.50



Invoice: 1268017
 Date: December 31, 2006
 Page: 5

Date (m/d/ly)	Timekeeper	Description	Hours	Rate	Amount (\$)
		from A. Salyzyn including letter from G. Finlayson and corresponding regarding same and conference call to discuss [REDACTED]; reviewing e.mail message from K. McElcheran regarding same; corresponding with A. Salyzyn regarding [REDACTED].			
11/28/06	McElcheran, Kevin	Telephone discussion with U. Manski; conference call with T. O'Sullivan, A. Salyzyn and M. McGraw; email correspondence.	1.0	775.00	775.00
11/28/06	McGraw, M. P.	Participating in conference call with T. O'Sullivan, A. Salyzyn and K. McElcheran regarding case conference regarding [REDACTED]; discussing same with K. McElcheran; reviewing voicemail message from [REDACTED] regarding [REDACTED].	1.0	405.00	405.00
11/29/06	McElcheran, Kevin	Telephone discussion with U. Manski; discussion with M. McGraw regarding [REDACTED].	1.2	775.00	930.00
11/29/06	McGraw, M. P.	Discussing [REDACTED] with K. McElcheran; compiling and reviewing Reports, agreements and other documents for K. McElcheran for [REDACTED] and drafting e.mail message to K. McElcheran regarding same.	1.4	405.00	567.00
12/06/06	McElcheran, Kevin	Correspondence with Lax O'Sullivan.	0.3	775.00	232.50
12/06/06	McGraw, M. P.	Reviewing correspondence from T. O'Sullivan including letter to Justice Cullity regarding case conference to address scheduling of cross-examinations.	0.1	405.00	40.50
12/20/06	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding case conference with Justice Cullity to discuss cross-examinations and 1999 segregation control reports.	0.2	405.00	81.00
12/27/06	McGraw, M. P.	Drafting e.mail message to representative plaintiffs, U. Manski and others regarding case conference before Justice Cullity to discuss cross-examinations on January 17.	0.2	405.00	81.00
Total Fees for this Matter					\$ 11,859.50



Invoice: 1268017
 Date: December 31, 2006
 Page: 6

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
McElcheran, Kevin	KPM	8.3	775.00	6,432.50
McGraw, M. P.	MQM	13.4	405.00	5,427.00
Total		21.7		\$ 11,859.50

Taxable Disbursement(s)

Catering, Meals etc.	\$ 9.75	
Duplicating	11.00	
		\$ 20.75

Non-taxable Disbursement(s)

Provincial Tax on Disbursements	\$ 0.78	
		\$ 0.78

Goods and Services Tax (6.0%) 712.82

Total Due for this Matter in Canadian Currency **\$ 12,593.85 CAD**



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

COPY

September 28, 2007

BDO Dunwoody Limited
 Royal Bank Plaza
 200 Bay Street
 South Tower, 32nd Floor
 P.O. Box 33
 Toronto, ON M5J 2J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

1312130
 Firm
 R119396778
 00019299
 000043

Attention: Uwe Manski
 President

Re: Miller Bernstein LLP

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended August 31, 2007, as follows:

	Total Fees	\$ 6,184.00
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ -50.00	_____
		\$ -50.00
	Goods and Services Tax (6.0%)	371.04
	TOTAL DUE IN CANADIAN CURRENCY	\$ 6,505.04 CAD



Invoice: 1312130
Date: September 28, 2007
Page: 2

Re: Miller Bernstein LLP (000043)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/09/07	McGraw, M. P.	Reviewing [REDACTED] and corresponding with K. McElcheran regarding same and discussing same with K. McElcheran; drafting e.mail messages to T. O'Sullivan, A. Salyzyn, U. Manski, G. Cerrato, G. Feldman, D. Armstrong and B. Lavender for distribution and discussion of Reasons and corresponding with D. Armstrong regarding same.	0.8	445.00	356.00
01/12/07	McGraw, M. P.	Reviewing letter from A. Salyzyn to Justice Cullity regarding [REDACTED].	0.1	445.00	44.50
01/30/07	McGraw, M. P.	Reviewing e.mail messages from A. Salyzyn regarding [REDACTED]; reviewing letter from T. O'Sullivan to G. Finlayson regarding [REDACTED]; drafting e.mail message to A. Salyzyn regarding [REDACTED] and other materials and use of same and [REDACTED]; drafting e.mail message to U. Manski and others regarding update with respect to proceedings.	1.0	445.00	445.00
01/31/07	McElcheran, Kevin	Review correspondence; exchanges of email re Bennett Jones; conference call with O'Sullivan; telephone message to Uwe.	1.2	820.00	984.00
01/31/07	McGraw, M. P.	Reviewing e.mail messages from A. Salyzyn and K. McElcheran regarding [REDACTED] and other issues; participating in conference call with T. O'Sullivan, A. Salyzyn and K. McElcheran regarding same and discussion of options and strategies moving forward and meeting with K. McElcheran regarding same.	0.9	445.00	400.50
02/01/07	McGraw, M. P.	Discussing meeting to review options moving forward with K. McElcheran and corresponding with U. Manski and G. Cerrato regarding same.	0.1	445.00	44.50
02/02/07	McElcheran, Kevin	Meeting with BDO re litigation strategy.	2.0	820.00	1,640.00



Invoice: 1312130
 Date: September 28, 2007
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/02/07	McGraw, M. P.	Meeting with U. Manski, G. Cerrato and K. McElcheran regarding options and strategy moving forward with regard to [REDACTED]	1.7	445.00	756.50
02/06/07	McGraw, M. P.	Reviewing e.mail message from K. McElcheran to A. Salyzyn regarding options and strategy for d [REDACTED] and discussing same with K. McElcheran.	0.1	445.00	44.50
02/22/07	McGraw, M. P.	Reviewing voicemail message from A. Salyzyn regarding [REDACTED] and contacting K. McElcheran regarding same.	0.1	445.00	44.50
02/23/07	McGraw, M. P.	Reviewing voicemail message from A. Salyzyn regarding [REDACTED] and strategy moving forward; drafting e.mail message to K. McElcheran regarding same and discussing same with K. McElcheran; reviewing e.mail message from K. McElcheran to T. O'Sullivan and A. Salazyn regarding [REDACTED]	0.3	445.00	133.50
02/28/07	McGraw, M. P.	Reviewing e.mail messages from U. Manski and K. McElcheran regarding [REDACTED] and meeting with class action plaintiffs.	0.1	445.00	44.50
04/09/07	McGraw, M. P.	Reviewing e.mail message from B. Lavender regarding status actions and corresponding with U. Manski and K. McElcheran regarding same.	0.1	445.00	44.50
04/20/07	McGraw, M. P.	Corresponding with K. McElcheran regarding [REDACTED] and drafting e.mail message to B. Lavender regarding same.	0.4	445.00	178.00
05/01/07	McGraw, M. P.	Reviewing and responding to e.mail message from K. McElcheran regarding [REDACTED]; drafting e.mail message to B. Lavender and others regarding same, corresponding with J.	0.9	445.00	400.50



Invoice: 1312130
 Date: September 28, 2007
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Feldman, K. McElcheran, U. Manski and G. Cerrato regarding same.			
05/09/07	McGraw, M. P.	Reviewing e.mail messages from K. McElcheran and A. Salyzyn regarding distribution of motion records to third parties and documents and preparation for examinations.	0.2	445.00	89.00
05/11/07	McGraw, M. P.	Reviewing and responding to e.mail message from A. Salyzyn regarding preparations for examinations and documents regarding same.	0.2	445.00	89.00
05/29/07	McGraw, M. P.	Discussing status of timetable and examinations with G. Cerrato.	0.1	445.00	44.50
08/13/07	McGraw, M. P.	Reviewing e.mail message from B. Lavender regarding status of litigation, [REDACTED] and cross-examinations and corresponding with U. Manski and K. McElcheran regarding same; contacting A. Salyzyn regarding same.	0.2	445.00	89.00
08/14/07	McGraw, M. P.	Reviewing and responding to e.mail messages from A. Salyzyn regarding status of litigation and timetable for same; corresponding with U. Manski regarding same; drafting e.mail message to B. Lavender regarding status of litigation, endorsement, timetable and cross-examinations.	0.7	445.00	311.50
Total Fees for this Matter					\$ 6,184.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
McElcheran, Kevin	KPM	3.2	820.00	2,624.00
McGraw, M. P.	MQM	8.0	445.00	3,560.00
Total		11.2		\$ 6,184.00

Non-taxable Disbursement(s)

Court Fees

\$ -50.00

\$ -50.00

Goods and Services Tax (6.0%)

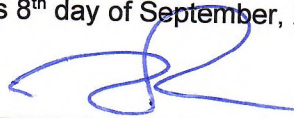
371.04

Total Due for this Matter in Canadian Currency

\$ 6,505.04 CAD

This is **Exhibit "B"** referred to in the
Affidavit of Pamela L.J. Huff

sworn before me
this 8th day of September, 2020



A Commissioner, etc.

EXHIBIT "B"

Name of Lawyer	Practice Group	Year of Call	Hourly Rate		Total Hours
			Year / Rate		
Ahmad, Saad	N/A	<i>Student</i>	2006	\$155	33.9
Ashford, Allan	N/A	<i>Student</i>	2005	\$165	11.9
Brown, Alan	N/A	1981	2004	\$595	0.1
Burr, Chris	Restructuring & Insolvency	2008	2017	\$705	17.4
			2018	\$740	1.7
			2019	\$780	2.2
			2020	\$820	5.0
Campbell, Nigel	Litigation	1983	2005	\$660	0.1
Corne, Lisa	Restructuring & Insolvency	1988	2004	\$505	68.4
			2005	\$525	135.9
D'Alimonte, Silvana	Commercial Real Estate	1991	2006	\$545	0.7
			2007	\$575	0.2
Huff, Pamela	Restructuring & Insolvency	1987	2005	\$595	0.5
			2006	\$620	0.7
Ismond, Betty Lou	Commercial Real Estate	<i>Law Clerk</i>	2006	\$140	1.9
Kravtsov, Ilia	Restructuring & Insolvency	2016	2017	\$295	31.8
Levine, Alexis	N/A	<i>Student</i>	2004	\$160	0.7
McElcheran, Kevin	Restructuring & Insolvency	1982	2004	\$715	6.6
			2005	\$745	1.5
			2006	\$775	170.1
			2007	\$820	3.2
McEwan, Cynthia	Litigation	<i>Law Clerk</i>	2005	\$145	0.3
McGraw, M.P.	Restructuring & Insolvency	2002	2004	\$300	6.4
			2005	\$350	88.4
			2006	\$400	264.4
			2006	\$405	200.9
			2007	\$445	76.3
			2016	\$695	25.9

Name of Lawyer	Practice Group	Year of Call	Hourly Rate		Total Hours
			Year / Rate		
			2017	\$725	0.6
Noseworthy, David	N/A	<i>Student</i>	2006	\$170	16.8
Robertson, Doug	N/A	<i>Student</i>	2006	\$170	0.9
Smith, David	Commercial Real Estate	<i>Law Clerk</i>	2006	\$240	2.4
Sum, Adrienne	N/A	<i>Student</i>	2007	\$175	4.2
Thompson, Nancy	Restructuring & Insolvency	<i>Law Clerk</i>	2004	\$215	5.2
			2005	\$225	49.3
			2006	\$240	7.1
			2007	\$255	15.2
			2015	\$340	2.5
			2016	\$355	33.7
			2017	\$370	8.2
			2018	\$390	0.9
			2020	\$430	14.7
Vernon, Waleska	Corporate	<i>N/A</i>	2005	\$270	24.0
Walker, Mary Louise	Commercial Real Estate	<i>Law Clerk</i>	2007	\$180	5.2

Total Fees Billed:	\$600,956.67
Total Hours:	1,348.0
Average Hourly Rate:	\$445.81

Court File No.: 01-CL-4192

ONTARIO SECURITIES COMMISSION

- and -

BUCKINGHAM SECURITIES CORPORATION

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

Proceeding Commenced at Toronto

**AFFIDAVIT OF PAMELA L.J. HUFF
Sworn September 8, 2020**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H
Tel: 416-863-3261
Fax: 416-863-2653
Email: chris.burr@blakes.com

Lawyers for the Receiver,
BDO Canada Limited

TAB C

Court File No: 01-CL-4192

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

**IN THE MATTER OF THE *SECURITIES ACT*,
R.S.O. 1990, C. s.5, As Amended**

B E T W E E N:

ONTARIO SECURITIES COMMISSION

Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION

Respondent

AFFIDAVIT OF KEVIN McELCHERAN

I, KEVIN McELCHERAN, of the City of Toronto, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am a former partner of both Blake Cassels & Graydon LLP ("Blakes") and McCarthy Tetrault LLP ("**McCarthys**") and, as such, have knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Madame Justice Swinton dated July 26, 2001 (the "**Appointment Order**"), BDO Dunwoody Limited, now known as BDO Canada Limited ("**BDO**"), was appointed Receiver and Manager (the "**Receiver**") of Buckingham Securities Corporation. Pursuant to the Appointment Order, Blakes was appointed counsel for the Receiver and I was the partner at Blakes responsible for the engagement.
3. In February 2007, I left Blakes and became a partner of McCarthys. Pursuant to the terms of the Appointment Order, the Receiver retained McCarthys so that I could continue to

advise it with regards to matters related to its appointment and the performance of its duties and powers.

4. While at McCarthys, a total of six invoices were submitted to BDO, representing the fees charged and disbursements incurred for the advice I provided to BDO (the "Invoices"). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by McCarthys, and are calculated based on McCarthys' standard rates and charges. Copies of the Invoices, and a summary of the Invoices, are attached hereto and marked as **Exhibit "A"**.

5. As set out in the summary, I expended a total of 19.1 hours, at an average hourly rate of \$844.92. My year of call is 1982.

6. The total amount being claimed for the advice I provided while at McCarthys for the period from October 1, 2004 to July 31, 2020 is \$17,300.400, including 16,138.00 for fees, \$44.78 for disbursements, and \$1,117.62 for GST/HST.

7. This affidavit is sworn in support of the Receiver's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other purpose.

SWORN BEFORE ME at the
City of Toronto, this 8th
day of September, 2020



A Commissioner for Taking Affidavits, etc.

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KEVIN McELCHERAN

This is **Exhibit "A"** referred to in the
Affidavit of Kevin McElcheran

sworn before me
this 8th day of September, 2020



A Commissioner, etc.

**SUMMARY OF INVOICES OF MCCARTHY TETRAULT LLP
(Period from October 1, 2004 to July 31, 2020)**

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	GST/HST	Total	Hours
April 30, 2007	\$6,270.00	\$1.50	\$0.00	\$6,271.50	\$376.29	\$6,647.79	7.6
December 15, 2007	\$4,702.50	\$0.50	\$0.00	\$4,703.00	\$282.18	\$4,985.18	5.7
April 30, 2008	\$605.50	\$0.00	\$0.00	\$605.50	\$30.28	\$635.78	0.7
September 30, 2008	\$432.50	\$0.00	\$0.00	\$432.50	\$21.63	\$454.13	0.5
December 31, 2008	\$1,643.50	\$42.78	\$0.00	\$1,686.28	\$84.32	\$1,770.60	1.9
December 15, 2010	\$2,484.00	\$0.00	\$0.00	\$2,484.00	\$322.92	\$2,806.92	2.7
Totals:	\$16,138.00	\$44.78	\$0.00	\$16,182.78	\$1,117.62	\$17,300.40	19.1

Average Hourly Rate: \$844.92

Barristers & Solicitors
Patent & Trade-mark Agents

McCarthy Tétrault

McCarthy Tétrault LLP
Box 48, Suite 4700
Toronto Dominion Bank Tower
Toronto, Ontario
Canada M5K 1E6
Telephone: 416 362-1812
Facsimile: 416 868-0673
www.mccarthy.ca

BDO Dunwoody Limited
P.O. Box 33
Royal Bank Plaza
Suite 1200, 123 Front Street West
Toronto, ON M5J 2M2

Invoice N°: 2145867
G.S.T. Reg. N°: 116532839
Q.S.T. Reg. N°: 1011234336
Date: May 4, 2007

Attention: Uwe Manski
President

BDO Dunwoody Limited
Reference: Receivership of Buckingham Securities
155867-387573

To Professional Services Rendered during the period
Date: 03/08/07 to 04/30/07

\$ 6,270.00

Disbursements:	Non-Taxable	\$	0.00		
	Taxable	\$	1.50	\$	1.50
				\$	6,271.50
Goods & Services Tax:	Fees	\$	376.20		
	Disbursements	\$	0.09	\$	376.29
TOTAL DUE ON ABOVE-NOTED MATTER				\$	6,647.79

Barristers & Solicitors
Patent & Trade-mark Agents

McCarthy Tétrault

McCarthy Tétrault LLP
Box 48, Suite 4700
Toronto Dominion Bank Tower
Toronto, Ontario
Canada M5K 1E6
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Invoice N°: 2145867
G.S.T. Reg. N°: 116532839
Q.S.T. Reg. N°: 1011234336
Date: May 4, 2007

Attention: Uwe Manski
President

BDO Dunwoody Limited
Reference: Receivership of Buckingham Securities
155867-387573

To Professional Services Rendered during the period
Date: 03/08/07 to 04/30/07

\$ 6,270.00

Disbursements:	Non-Taxable	\$	0.00	
	Taxable	\$	1.50	\$ 1.50

\$ 6,271.50

Goods & Services Tax:	Fees	\$	376.20	
	Disbursements	\$	0.09	\$ 376.29

TOTAL DUE ON ABOVE-NOTED MATTER

\$ 6,647.79

PLEASE RETURN THIS COPY WITH YOUR REMITTANCE

Terms: Payment upon receipt. In accordance with Section 33 of the Solicitors Act, interest will be charged at a rate of 4.50% per annum on unpaid fees, charges or disbursements.

This invoice may include charges relating to prior periods that were posted to your account after the preparation of previous invoices.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2145867
Page No. 3

FEE DETAIL

Period from 03/08/07 to 04/30/07

<u>Date</u>	<u>Timekeeper Initials</u>	<u>Hours</u>	<u>Description</u>
03/08/07	KPM	3.00	Prepare and attend meeting with counsel re auditor proceedings.
03/19/07	KPM	0.40	E-mail correspondence re status hearing.
04/03/07	KPM	0.40	Review material re Bromberg; exchange of e-mail with M. McGraw.
04/09/07	KPM	1.00	Review and amend draft report re Bromberg.
04/18/07	KPM	0.50	Review and comment on affidavit; telephone discussion with M. McGraw.
04/19/07	KPM	0.40	Review and comment on affidavit.
04/20/07	KPM	0.40	Review and comment on draft factum; engaged re litigation.
04/25/07	KPM	0.30	Exchange of e-mail re settlement documentation.
04/30/07	KPM	1.20	Prepare and participate in conference call with Cullity, J.; report.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2145867
Page No. 4

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Total Hours</u>
McElcheran, Kevin P	7.60
Total Hours	<u>7.60</u>

DISBURSEMENT DETAIL

<u>Date</u>	<u>Timekeeper I initials</u>	<u>Amount</u>	<u>Description</u>
20/03/07	RT	0.25	Copies
21/03/07	RT	0.25	Copies
21/03/07	RT	0.25	Copies
30/04/07	RT	0.25	Copies
30/04/07	RT	0.25	Copies
30/04/07	RT	0.25	Copies
Total Disbursements		<u>\$1.50</u>	

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2145867
Page No. 6

DISBURSEMENT SUMMARY

<u>Total Cost</u>	<u>Description</u>	<u>Taxable</u> <u>Y/N</u>
1.50	Copies	— Y
<hr/>		
\$ 1.50	Total Disbursements	

N = Disbursements Incurred as Agent (Non-Taxable)
Y = Taxable Disbursements

Barristers & Solicitors
Patent & Trade-mark Agents

McCarthy Tétrault

McCarthy Tétrault LLP
Box 48, Suite 4700
Toronto Dominion Bank Tower
Toronto, Ontario
Canada M5K 1E6
Telephone: 416 362-1812
Facsimile: 416 868-0673
www.mccarthy.ca

BDO Dunwoody Limited
P.O. Box 33
Royal Bank Plaza
Suite 1200, 123 Front Street West
Toronto, ON M5J 2M2

Invoice N°: 2209884
G.S.T. Reg. N°: 116532839
Q.S.T. Reg. N°: 1011234336
Date: December 31, 2007

Attention: Uwe Manski
President

BDO Dunwoody Limited
Reference: Receivership of Buckingham Securities
155867-387573

To Professional Services Rendered during the period

Date: 05/01/07 to 12/15/07

\$ 4,702.50

Disbursements:

Non-Taxable

\$ 0.00

Taxable

\$ 0.50

\$ 0.50

\$ 4,703.00

Goods & Services Tax:

Fees

\$ 282.15

Disbursements

\$ 0.03

\$ 282.18

TOTAL DUE ON ABOVE-NOTED MATTER

\$ 4,985.18

Terms: Payment upon receipt. In accordance with Section 33 of the Solicitors Act, interest will be charged at a rate of 4.80% per annum on unpaid fees, charges or disbursements.

This invoice may include charges relating to prior periods that were posted to your account after the preparation of previous invoices.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2209884
Page No. 2

FEE DETAIL

Period from 05/01/07 to 11/09/07

<u>Date</u>	<u>Timekeeper Initials</u>	<u>Hours</u>	<u>Description</u>
05/01/07	KPM	0.50	Finalize report.
05/10/07	KPM	0.30	Review correspondence.
05/14/07	KPM	0.30	Engaged re court application.
06/14/07	KPM	0.40	Exchange of e-mail correspondent with Amy.
08/13/07	KPM	0.30	E-mail exchange with M. McGraw.
08/14/07	KPM	0.20	Follow up re litigation.
10/15/07	KPM	1.00	Review correspondence from T. O` Sullivan; lengthily e-mail responding.
10/17/07	KPM	0.80	Conference call with T O'Sullivan.
10/23/07	KPM	1.00	Attend meeting to finalize litigation strategy.
11/05/07	KPM	0.30	E-mail exchange with M. McGraw re reporting to class plaintiffs.
11/08/07	KPM	0.40	E-mail exchange re reporting to class plaintiffs.
11/09/07	KPM	0.20	E-mail exchange re reporting to class plaintiffs.

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Total Hours</u>
McElcheran, Kevin P	5.70
Total Hours	<u>5.70</u>

DISBURSEMENT DETAIL

<u>Date</u>	<u>Timekeeper Initials</u>	<u>Amount</u>	<u>Description</u>
10/05/07	RT	0.25	Copies
10/05/07	RT	0.25	Copies
Total Disbursements		<u>\$0.50</u>	

DISBURSEMENT SUMMARY

<u>Total Cost</u>	<u>Description</u>	<u>Taxable Y/N</u>
0.50	Copies	Y
<hr/>		
\$ 0.50	Total Disbursements	

N = Disbursements Incurred as Agent (Non-Taxable)
 Y = Taxable Disbursements

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2279394
Page No. 2

FEE DETAIL

Period from 05/08/08 to 05/08/08

<u>Date</u>	<u>Timekeeper</u> <u>Initials</u>	<u>Hours</u>	<u>Description</u>
05/08/08	KPM	0.50	Review reasons for decision and comment.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2279394
Page No. 3

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Total Hours</u>
McElcheran, Kevin P	0.50
Total Hours	<u>0.50</u>

Barristers & Solicitors
Patent & Trade-mark Agents

McCarthy Tétrault

McCarthy Tétrault LLP
Box 48, Suite 5300
Toronto Dominion Bank Tower
Toronto, Ontario
Canada M5K 1E6
Telephone: 416 362-1812
Facsimile: 416 868-0673
www.mccarthy.ca

BDO Dunwoody Limited
P.O. Box 33
Royal Bank Plaza
Suite 1200, 123 Front Street West
Toronto, ON M5J 2M2

Invoice N°: 2299069
G.S.T. Reg. N°: 116532839
Q.S.T. Reg. N°: 1011234336
Date: December 31, 2008

Attention: Uwe Manski
President

BDO Dunwoody Limited
Reference: Receivership of Buckingham Securities
155867-387573

To Professional Services Rendered during the period

Date: 11/28/08 to 12/31/08

\$ 1,643.50

Disbursements:	Non-Taxable	\$	0.00		
	Taxable	\$	42.78	\$	42.78
				\$	1,686.28
Goods & Services Tax:	Fees	\$	82.18		
	Disbursements	\$	2.14	\$	84.32
TOTAL DUE ON ABOVE-NOTED MATTER				\$	1,770.60

Terms: Payment upon receipt. In accordance with Section 33 of the Solicitors Act, interest will be charged at a rate of 3.30% per annum on unpaid fees, charges or disbursements.

This invoice may include charges relating to prior periods that were posted to your account after the preparation of previous invoices.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2299069
Page No. 2

FEE DETAIL

Period from 11/28/08 to 12/16/08

<u>Date</u>	<u>Timekeeper Initials</u>	<u>Hours</u>	<u>Description</u>
11/28/08	KPM	1.00	Prepare and attend meeting with investors and with class action counsel.
12/08/08	KPM	0.50	Engaged re class action transition.
12/16/08	KPM	0.40	Finalize transmittal letter for file to Siskinds.

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2299069
Page No. 3

FEE SUMMARY

<u>Timekeeper Name</u>	<u>Total Hours</u>
McElcheran, Kevin P	1.90
Total Hours	<u>1.90</u>

BDO Dunwoody Limited
Re: Receivership of Buckingham Securities
155867-387573

Invoice No. 2299069
Page No. 4

DISBURSEMENT DETAIL

<u>Date</u>	<u>Timekeeper Initials</u>	<u>Amount</u>	<u>Description</u>
10/10/08	FAX	2.00	Fax Costs 4168650904
04/11/08	PRNT	0.50	Tabs IKON - PRINTING BILLABLE
04/11/08	PRNT	1.00	Print Room Binding Supplies IKON - PRINTING BILLABLE
04/11/08	PRNT	29.00	Copies IKON - PRINTING BILLABLE
12/11/08	KPM	10.28	Courier FEDEX: SISKINDS L680 WATERLLONDON ON
Total Disbursements		<u>\$42.78</u>	

DISBURSEMENT SUMMARY

<u>Total Cost</u>	<u>Description</u>	<u>Taxable</u> <u>Y/N</u>
10.28	Courier	Y
2.00	Fax Costs	Y
29.00	Copies	Y
1.00	Print Room Binding Supplies	Y
0.50	Tabs	Y
<hr/>		
\$ 42.78	Total Disbursements	

N = Disbursements Incurred as Agent (Non-Taxable)

Y = Taxable Disbursements



McCarthy Tétrault LLP
 Suite 5300, TD Bank Tower
 Toronto Dominion Centre
 Toronto, Ontario
 M5K 1E6
 Tel: 416-362-1812
 Fax: 416-868-0673

BDO Dunwoody Limited
 P.O. Box 33
 Royal Bank Plaza
 Suite 1200, 123 Front Street West
 Toronto, ON M5J 2M2

Invoice No: 2452447
 GST/HST Reg. No: 116532839
 Date: December 23, 2010

Attention: Mr. Uwe Manski
 President

BDO Dunwoody Limited
 Reference: Receivership of Buckingham Securities
 155867-387573

For Professional Services Rendered for the period ending December 15, 2010

OUR FEES			\$	2,484.00
Disbursements	Non-Taxable	\$	0.00	
	Taxable		0.00	0.00
HST (ON – 13%)	Fees	\$	322.92	
	Disbursements		0.00	<u>322.92</u>
TOTAL DUE ON ABOVE-NOTED MATTER			\$	<u>2,806.92</u>

PLEASE NOTE THIS ACCOUNT IS PAYABLE IN CANADIAN DOLLARS.

<p>Direct Deposit or Wire Transfer Instructions – Bank Information – TD Canada Trust, 55 King Street West, Toronto, Ontario M5K 1A2, Canada, Bank: 004, Transit Number: 10202, Acct No.: 5307124, Swift Code TDOMCATTTOR. Please also fax 416-868-0673 or email TOR-AR@mccarthy.ca with payment details indicating invoice number(s), our client matter number and the lawyers name.</p>

Terms: Invoice payable upon receipt. Interest charged on any unpaid balance at a rate of 1.00% per annum calculated 30 days from invoice date. Any charges not posted to your account by the date of this invoice will be billed at a later date.

* 2452447B *

BDO Dunwoody Limited
 Re: Receivership of Buckingham Securities
 155867-387573

Invoice No. 2452447
 Page No. 2

FEE DETAIL			
	Timekeeper		
<u>Date</u>	<u>Initials</u>	<u>Hours</u>	<u>Description</u>
17/11/10	KPM	0.30	Exchange re potential discharge application.
23/11/10	KPM	1.70	Meeting with Receiver re potential wind up of the estate; telephone discussion with Siskinds; review endorsement re certification; e-mail correspondence re counsel meeting.
24/11/10	KPM	0.70	Prepare and participate in conference call with counsel on Receivership action.

FEE SUMMARY	
<u>Timekeeper Name</u>	<u>Hours</u>
McElcheran, Kevin P	2.70
	<u>2.70</u>

ONTARIO SECURITIES COMMISSION - and - BUCKINGHAM SECURITIES CORPORATION

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

Proceeding Commenced at Toronto

AFFIDAVIT OF KEVIN McELCHERAN
Sworn September 8th, 2020

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H
Tel: 416-863-3261
Fax: 416-863-2653
Email: chris.burr@blakes.com

Lawyers for the Receiver,
BDO Canada Limited

TAB D

Court File No: 01-CL-4192

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

**IN THE MATTER OF THE *SECURITIES ACT*,
R.S.O. 1990, C. s.5, As Amended**

B E T W E E N:

ONTARIO SECURITIES COMMISSION

Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION

Respondent

AFFIDAVIT OF TERENCE O'SULLIVAN

I, TERENCE O'SULLIVAN, of the City of Toronto, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am a Partner at the law firm of Lax, O'Sullivan, Lisus, Gottlieb LLP ("**Lax O'Sullivan**"), formerly known as Lax, O'Sullivan & Scott LLP, and as such have knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Madame Justice Swinton dated July 26, 2001 (the "**Appointment Order**"), BDO Dunwoody Limited, now known as BDO Canada Limited ("**BDO**"), was appointed Receiver and Manager (the "**Receiver**") of all the present and future property, undertaking and assets (the "**Property**") of Buckingham Securities Corporation.
3. As more particularly described in the Receiver's Twenty-Third Report to the Court, the Receiver commenced an action against Miller Bernstein LLP, the former auditors of

Buckingham Securities Corporation (the "Receiver's Action"), and retained Lax O'Sullivan to advise it in connection with the Receiver's Action.

4. The fees and disbursements of Lax O'Sullivan, for period from August 2006 to December 2012, are summarized in the invoices rendered to the Receiver (the "Invoices"). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Lax O'Sullivan, and are calculated based on its standard rates and charges. The Invoices contain information and advice over which privilege is asserted, and which privilege is not waived. As a result, redacted copies of the Invoices and a summary of the Invoices are attached hereto and marked as **Exhibit "A"**. Copies of the complete Invoices have been provided to the Receiver.

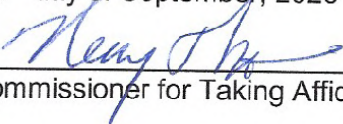
5. As set out in the summary included at Exhibit "A", Lax O'Sullivan expended a total of 280.9 hours at an average hourly rate of \$356.50.

6. Attached hereto and marked as **Exhibit "B"** is a summary of the timekeepers whose services are reflected in the Invoices, including year of call, hourly rate and the total fees and hours billed.

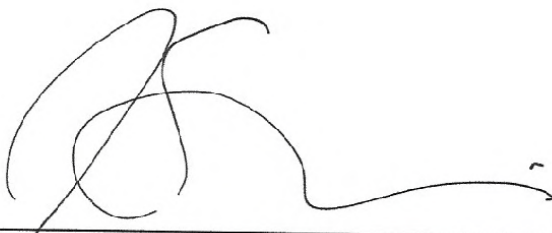
7. The total amount being claimed for the work performed by Lax O'Sullivan is \$109,468.75, including \$100,141.50 for fees, \$3,343.85 for disbursements and \$5,983.40 for GST/HST.

8. This affidavit is sworn in support of the Receiver's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other purpose.

SWORN BEFORE ME by video conference from Toronto, Ontario to Brampton, Ontario this 3rd day of September, 2020


A Commissioner for Taking Affidavits, etc.

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TERRENCE O'SULLIVAN

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 23, 2021.

This is **Exhibit "A"** referred to in the
Affidavit of Terrence O'Sullivan
sworn before me by video conference
this 3rd day of September, 2020



A Commissioner, etc.

**Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.**

SUMMARY OF INVOICES OF LAX O'SULLIVAN LISUS GOTTLIEB LLP
(Period from October 1, 2004 to July 31, 2020)

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	GST/HST	Total	Hours
May 31, 2006	\$13,287.50	\$0.50	\$0.00	\$13,288.00	\$930.17	\$14,218.17	29.5
June 30, 2006	\$2,467.00	\$531.19	\$0.00	\$2,998.19	\$209.87	\$3,208.06	6.5
November 30, 2006	\$15,341.00	\$15.50	\$0.00	\$15,356.50	\$921.39	\$16,277.89	49.5
December 31, 2006	\$833.50	\$3.25	\$0.00	\$836.75	\$50.21	\$886.96	3.3
January 31, 2007	\$6,612.00	\$3.75	\$0.00	\$6,615.75	\$396.95	\$7,012.70	21.8
February 28, 2007	\$3,864.00	\$223.85	\$0.00	\$4,087.85	\$245.27	\$4,333.12	12.4
March 31, 2007	\$3,517.00	\$0.00	\$0.00	\$3,517.00	\$211.02	\$3,728.02	11.0
April 30, 2007	\$1,206.00	\$0.00	\$0.00	\$1,206.00	\$72.36	\$1,278.36	3.2
October 31, 2007	\$6,573.00	\$116.50	\$0.00	\$6,689.50	\$401.37	\$7,090.87	19.1
November 30, 2007	\$973.00	\$112.95	\$61.00	\$1,146.95	\$65.16	\$1,212.11	3.7
February 29, 2008	\$2,761.00	\$59.98	\$0.00	\$2,820.98	\$141.05	\$2,962.03	9.4
March 31, 2008	\$2,082.50	\$65.08	\$0.00	\$2,147.58	\$107.38	\$2,254.96	5.5
April 30, 2008	\$17,192.50	\$2,002.58	\$0.00	\$19,195.08	\$959.76	\$20,154.84	47.9
June 30, 2008	\$4,867.50	\$19.85	\$0.00	\$4,887.35	\$244.37	\$5,131.72	13.9
August 31, 2008	\$1,882.50	\$42.50	\$0.00	\$1,925.00	\$96.26	\$2,021.26	4.6
September 30, 2008	\$1,852.50	\$3.50	\$0.00	\$1,856.00	\$92.81	\$1,948.81	3.8
November 30, 2008	\$3,357.50	\$29.52	\$0.00	\$3,387.02	\$169.36	\$3,556.38	9.1
March 31, 2009	\$7,143.00	\$41.02	\$0.00	\$7,184.02	\$359.20	\$7,543.22	15.9
July 31, 2009	\$1,304.50	\$6.25	\$0.00	\$1,310.75	\$65.54	\$1,376.29	2.6
January 31, 2010	\$636.50	\$0.00	\$0.00	\$636.50	\$31.83	\$668.33	1.9
June 30, 2010	\$1,232.00	\$5.08	\$0.00	\$1,237.08	\$61.85	\$1,298.93	3.2
December 31, 2010	\$418.50	\$0.00	\$0.00	\$418.50	\$54.41	\$472.91	0.9
December 31, 2012	\$737.00	\$0.00	\$0.00	\$737.00	\$95.81	\$832.81	2.2
Totals:	\$100,141.50	\$3,282.85	\$61.00	\$103,485.35	\$5,983.40	\$109,468.75	280.9

Average Hourly Rate:

\$356.50

May 31, 2006

Blake, Cassels & Graydon
 Box 25, Commerce Court West
 Toronto, Ontario M5L 1A9

Attention: Kevin McElcheran

File #: 11387
 Inv #: 7478

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to May 31, 2006
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
04/17/06	Exchange telephone calls with K. McElcheran.	TJO	0.20
	Office conference with T. O'Sullivan regarding new matter.	BAS	0.20
04/18/06	Attend with M. McGraw and K. McElcheran re application to remove Blakes from record in claim against accounting firm; call K. McElcheran.	TJO	1.70
	Office conference with T. O'Sullivan; attend at Blakes to meet with clients; commence file review.	BAS	3.00
04/19/06	Detailed review of file; dictate memo to file.	BAS	3.50
04/20/06	Revise memo to file.	BAS	1.50
04/21/06	Telephone conversation with K. McElcheran; call G. Finlayson at Bennett Jones; memo to B. Shulman.	TJO	0.60
04/24/06	Receipt and review of email from M. McGraw; review of decision from Ground J.; receipt and review of two emails from T. O'Sullivan; email exchange with K. McElcheran.	BAS	1.00
04/28/06	Engaged with B. Shulman re scheduling and OSC decision.	TJO	0.20
05/01/06	Voicemail from T. O'Sullivan; receipt and review of email from K. McElcheran and M. McGraw.	BAS	0.30
05/02/06	Review email and reply to K. McElcheran.	TJO	0.30

	Telephone call with G. Finlayson; telephone call to Justice Cullity's registrar; telephone call with K. McElcheran; research [REDACTED]; commence memo to T. O'Sullivan.	BAS	4.50
05/03/06	Engaged with B. Shulman re dates for case conference.	TJO	0.20
	Telephone call with Justice Cullity's registrar; office conference with T. O'Sullivan; various telephone calls with G. Finlayson.	BAS	0.80
05/04/06	Receipt and review of email from G. Finlayson.	BAS	0.10
05/05/06	Office conference with T. O'Sullivan; call to court.	BAS	0.40
05/08/06	Telephone call with Justice Cullity's registrar; office conference with T. O'Sullivan; email to G. Finlayson; email to K. McElcheran; email from K. McElcheran.	BAS	0.80
05/16/06	Email exchange with Justice Cullity's assistant; telephone call to K. McElcheran.	TJO	0.70
	Office conference with T. O'Sullivan; email to K. McElcheran and M. McGraw.	BAS	0.30
05/17/06	Review material before case conference and earlier submission of counsel, background material and draft (redacted) OSC material; telephone call with K. McElcheran.	TJO	1.80
	Telephone call with K. McElcheran; review file for attendance before Cullity J.; various office conferences with T. O'Sullivan.	BAS	1.00
05/18/06	Attend before Cullity J. for case management conference; letter to client; email to McGraw.	TJO	1.70
	Prepare for and attend at court before Cullity J.; exchange of email with G. Finlayson; office conference with T. O'Sullivan regarding timetable for motion; email to G. Finlayson regarding motion; exchange email with client.	BAS	2.00
05/19/06	Receipt and review of email from T. O'Sullivan.	BAS	0.20
05/23/06	Receipt and review of [REDACTED]; exchange of email with G. Finlayson regarding timetable for motion.	BAS	0.80
05/24/06	Review [REDACTED]; memo to B. Shulman.	TJO	0.50
05/25/06	Exchange of email with G. Finlayson; receipt and review of memo from T. O'Sullivan; exchange of email with L. McElcheran; office conference with T. O'Sullivan.	BAS	0.80

05/31/06	Review exchange of emails with K. McElcheran.	TJO	0.10
	Email to M. McGraw, K. McElcheran; email from K. McElcheran.	BAS	0.30

HOURS	29.50
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<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	8.00	\$680.00	\$5,440.00
Brooke A. Shulman	21.50	\$365.00	\$7,847.50
	FEES		\$13,287.50
	GST 7%		930.13
	FEES AND GST		\$14,217.63

DISBURSEMENTS

Photocopies		0.50
	DISBURSEMENTS	\$0.50
	GST 7%	0.04
	TOTAL DISBURSEMENTS & GST	\$0.54
	TOTAL FEES, DISBURSEMENTS & GST	\$14,218.17

THIS IS OUR ACCOUNT HEREIN

 Terrence J. O'Sullivan

Total Tax: \$930.17
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

June 30, 2006

Blake, Cassels & Graydon
 Box 25, Commerce Court West
 Toronto, Ontario M5L 1A9

Attention: Kevin McElcheran

File #: 11387
 Inv #: 7631

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to June 30, 2006
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
06/01/06	Exchange of email with K. McElcheran.	BAS	0.30
06/05/06	Receipt and brief review of motion materials from Bennett Jones.	BAS	0.80
06/06/06	Exchange of email with K. McElcheran; email to T. O'Sullivan.	BAS	0.30
06/12/06	Exchange of email with K. McElcheran (x4); office conference with T. O'Sullivan.	BAS	0.60
06/13/06	Telephone conversation with K. McElcheran re OSC proceedings.	TJO	0.30
	Office conference with T. O'Sullivan; telephone call with K. McElcheran; telephone call to G. Finlayson; telephone call from G. Finlayson.	BAS	0.80
06/14/06	Receipt and review of emails from K. McElcheran and T. O'Sullivan.	BAS	0.30
06/15/06	Telephone call with K. McElcherean; telephone call with G. Finlayson; telephone call to Justice Cullity's registrar; office conference with T. O'Sullivan.	BAS	0.80
06/19/06	Telephone call with Justice Cullity's assistant; review file.	BAS	0.40
06/20/06	Draft letter to Justice Cullity; office conference with T. O'Sullivan and revise letter; email to G. Finlayson; revise letter to Justice Cullity.	BAS	1.50
06/26/06	Receipt and review of fax from Justice Cullity.	BAS	0.20

06/27/06	Email to K. McElcheran.	BAS	0.20
		HOURS	6.50

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	0.30	\$680.00	\$204.00
Brooke A. Shulman	6.20	\$365.00	\$2,263.00
			<hr/>
	FEEES		\$2,467.00
	GST 7%		172.69
			<hr/>
	FEEES AND GST		\$2,639.69

DISBURSEMENTS

Courier		3.48
Quicklaw/Lexis/Westlaw		471.00
Photocopies		56.71
		<hr/>
	DISBURSEMENTS	\$531.19
	GST 7%	37.18
		<hr/>
	TOTAL DISBURSEMENTS & GST	\$568.37
		<hr/>
TOTAL FEES, DISBURSEMENTS & GST (Canadian Dollars)		\$3,208.06

THIS IS OUR ACCOUNT HEREIN

 Terrence J. O'Sullivan

Total Tax: \$209.87
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

December 11, 2006

Blake, Cassels & Graydon
 Box 25, Commerce Court West
 Toronto, Ontario M5L 1A9

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8038

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to November 30, 2006
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
08/16/06	Office conference with T. O'Sullivan; telephone call to K. McElcherean.	BAS	0.30
08/18/06	Office conference with T. O'Sullivan.	BAS	0.20
	Office conference with T. O'Sullivan.	BAS	0.20
08/21/06	Exchange of email with K. McElcheran (x2).	BAS	0.50
08/28/06	Review file; memo to file regarding status of matter.	BAS	2.50
09/07/06	Review transfer memo.	AS	0.80
09/08/06	Review file.	AS	3.00
09/11/06	Review file; research motion to [REDACTED];	AS	4.00
10/02/06	Telephone conversation with K. McElcheran re [REDACTED]; [REDACTED]; memo.	TJO	0.50
10/03/06	Prepare for meeting with clients by reviewing materials. Attend meeting with K. McElcheran et al.	TJO	2.70
	Prepare for and attend meeting with clients;	AS	3.00
10/04/06	Memo to File re meeting with clients;	AS	1.30
10/10/06	Email to M. McGraw;	AS	0.10

10/18/06	Review client documents, transcripts, expert reports and prepare summary.	AS	7.00
10/26/06	Discussion with A. Salyzyn re cross-examination.	TJO	0.20
10/27/06	Email to M. McGraw; email to T. O'Sullivan.	AS	0.40
10/30/06	Review client documents and draft memo to T. O'Sullivan.	AS	6.30
11/03/06	Email to T. O'Sullivan seeking instructions.	AS	0.50
11/06/06	Call G. Finlayson; email T. O'Sullivan; email to M. McGraw.	AS	0.30
11/09/06	Office conference to T. O'Sullivan; emails to M. McGraw.	AS	0.30
11/10/06	Two telephone conversations with G. Finlayson.	TJO	0.50
	Phone call with Gavin Finlayson; draft letter to G. Finlayson; email update to M. McGraw.	AS	1.40
11/13/06	Revise letter to G. Finlayson; email letter to Blakes.	AS	0.20
11/14/06	Email to T. O'Sullivan; revise letter to G. Finlayson.	AS	0.40
11/15/06	Review memo of A. Salyzyn; prepare for meeting.	TJO	0.40
	Email to M. McGraw.	AS	0.30
11/16/06	Attend meeting at Blakes with K. McElcheran et al to discuss [REDACTED].	TJO	2.00
	Send letter to G. Finlayson; review client documents; meeting with the receiver and Blakes.	AS	3.60
11/17/06	Memo to file re meeting with client and receiver.	AS	0.40
11/21/06	Review correspondence and reply to Finlayson. Memo to A. Salyzyn. Email to K. McElcheran.	TJO	0.50
	Memo to file; review November 20 letter from G. Finlayson; email to T. O'Sullivan;	AS	1.10
11/22/06	Letter to G. Finlayson; email to K. McElcheran.	TJO	0.40
	Letter to Justice Cullity.	TJO	0.20
	Draft letter to Cullity J.; review email from Blakes regarding action items from meeting.	AS	0.70
11/23/06	Telephone conversation with K. McElcheran.	TJO	0.20
	Email M. McGraw.	AS	0.10

11/27/06	Email M. McGraw and K. McElchern; review Nov 27/06 letter from Finlayson.	AS	0.30
	Email to T. O'Sullivan re letter to Cullity J.; review draft letter to Cullity J.	AS	0.40
11/28/06	Prepare for and participate in conference call with K. McElcheran.	TJO	0.50
	Call with T. O'Sullivan, M. McGraw and K. McElchran.	AS	0.80
11/29/06	Memo to file re client meeting.	AS	0.30
11/30/06	Email to T. O'Sullivan regarding letter to Cullity J.; forward letter to Finlayson; revisions to memo to file.	AS	0.70

HOURS 49.50

SUMMARY

	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	8.10	\$680.00	\$5,508.00
Amy Salyzyn	37.70	\$225.00	\$8,482.50
Brooke A. Shulman	3.70	\$365.00	\$1,350.50
		FEES	\$15,341.00
		GST 6%	920.46
		FEES AND GST	<u>\$16,261.46</u>

DISBURSEMENTS

Photocopies		15.50
	DISBURSEMENTS	<u>\$15.50</u>
	GST 6%	0.93
	TOTAL DISBURSEMENTS & GST	<u>\$16.43</u>

TOTAL FEES, DISBURSEMENTS & GST (Canadian Dollars) \$16,277.89

THIS IS OUR ACCOUNT HEREIN

Terrence J. O'Sullivan

Total Tax: \$921.39
GST #: 886788595

* tax-exempt
E&OE

December 31, 2006

Blake, Cassels & Graydon
 Box 25, Commerce Court West
 Toronto, Ontario M5L 1A9

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8129

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to December 31, 2006
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
12/04/06	Call G. Finlayson re draft letter to Cullity J.; send hard version to G. Finlayson's assistant.	AS	0.20
12/05/06	Review draft letter to Cullity J. with G. Finlayson's revisions; draft note to T. O'Sullivan re letter.	AS	0.30
12/06/06	Finalize letter to Cullity J.; fax letter to Cullity J.; call G. Finlayson.	AS	0.30
12/07/06	Correspondence to Finlayson.	TJO	0.20
12/14/06	Telephone call with Cullity J.'s assistant; email to T. O'Sullivan.	AS	0.20
12/18/06	Email to G. Finlayson re; scheduling conference call; follow-up phone call to G. Finlayson.	AS	0.20
12/19/06	Telephone call with Cullity J.'s assistant; emails to T. O'Sullivan and G. Finlayson; review case conference submissions; telephone call with G. Finlayson; email to M. McGraw and K. McElchern.	AS	1.90
		HOURS	3.30

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	0.20	\$680.00	\$136.00
Amy Salyzyn	3.10	\$225.00	\$697.50
			<hr/>
	FEEES		\$833.50
	GST 6%		50.01
			<hr/>
	FEEES AND GST		\$883.51

DISBURSEMENTS

Photocopies		3.25
		<hr/>
	DISBURSEMENTS	\$3.25
	GST 6%	0.20
		<hr/>
	TOTAL DISBURSEMENTS & GST	\$3.45
	TOTAL FEEES, DISBURSEMENTS & GST	\$886.96

THIS IS OUR ACCOUNT HEREIN

 Terrence J. O'Sullivan

Total Tax: \$50.21
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% PER ANNUM ON UNPAID FEEES, 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.

February 6, 2007

Blake, Cassels & Graydon
 Box 25, Commerce Court West
 Toronto, Ontario M5L 1A9

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8233

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to January 31, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
01/09/07	Review OSC Reasons of January 8; email to T. O'Sullivan.	AS	0.80
01/10/07	Email Gavin Finlayson;	AS	0.20
01/11/07	Review email from Gavin Finlayson; draft update letter to Cullity J.;	AS	0.30
01/16/07	Review material and correspondence and decision of OSC; discuss case management call with A. Salyzyn.	TJO	0.80
	Review correspondence file for case management conference.	TJO	0.30
	Office conference with T. O'Sullivan regarding conference call; preparation for conference call; review client materials and correspondence brad.	AS	0.60
01/17/07	Conference call with Cullity J. et al re process and dates; telephone conversation with Finlayson re further material; review file; call K. McElcheran.	TJO	1.00
	Telephone call with Cullity J., G. Finlayson and T. O'Sullivan; office conference with T. O'Sullivan; dictate memo to file regarding call.	AS	0.80
01/19/07	Revise memo to file; email to G. Finlayson re timetable.	AS	0.30
01/22/07	Telephone conversation with G. Finlayson re scheduling.	TJO	0.30
	Conference call with T. O'Sullivan and G. Finlayson; office conference with T. O'Sullivan after call;	AS	0.40

01/23/07	Email to G. Finlayson and T. O'Sullivan regarding scheduling; research [REDACTED]; email T. O'Sullivan.	AS	1.00
01/25/07	Research law on [REDACTED]; email G. Finlayson regarding scheduling.	AS	2.10
01/29/07	Email to T. O'Sullivan; draft letter to G. Finlayson; office conference with T. O'Sullivan; telephone call with G. Finlayson;	AS	0.50
01/30/07	Email to Finlayson.	TJO	0.20
	Letter to G. Finlayson; email to G. Finlayson; telephone call to G. Finlayson; email to M. McGraw and K. McElcheran; review law on [REDACTED]; draft affidavit.	AS	5.80
01/31/07	Email exchange with K. McElcheran and A. Salyzyn re [REDACTED].	TJO	0.20
	Prepare for and participate in conference call with K. McElcheran and Mike to discuss [REDACTED].	TJO	0.60
	Draft affidavit; emails to and from K. McElcheran and M. McGraw and T. O'Sullivan; telephone call with T. O'Sullivan, K. McElcheran and M. McGraw; memo to file of telephone call.	AS	5.60

HOURS**21.80****SUMMARY****HOURS****RATE****AMOUNT**

T. J. O'Sullivan

3.40

\$700.00

\$2,380.00

Amy Salyzyn

18.40

\$230.00

\$4,232.00

FEES

\$6,612.00

GST 6%

396.72

FEES AND GST**\$7,008.72**

DISBURSEMENTS

Photocopies		3.75
	DISBURSEMENTS	<u>\$3.75</u>
	GST 6%	0.23
	TOTAL DISBURSEMENTS & GST	<u>\$3.98</u>
	TOTAL FEES, DISBURSEMENTS & GST	\$7,012.70

THIS IS OUR ACCOUNT HEREIN

Terrence J. O'Sullivan

Total Tax: \$396.95

GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

March 9, 2007

McCarthy Tetrault LLP
 Suite 4700
 T-D Bank Tower
 Toronto Ontario M5K 1E

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8337

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to February 28, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
02/01/07	Draft affidavit.	AS	4.10
02/04/07	Email to T. O'Sullivan.	AS	0.10
02/05/07	Draft affidavits of K. McElchern for [REDACTED]; email to Kevin McElchern and Mike McGraw.	AS	2.80
02/06/07	Email from and to K. McElcheran; update T. O'Sullivan; office conference with T. O'Sullivan.	AS	0.40
02/07/07	Review/revise draft affidavit.	TJO	0.80
02/08/07	Telephone conversation with K. McElcheran re [REDACTED] [REDACTED]; telephone conversation with Finlayson.	TJO	0.50
	Office conference with T. O'Sullivan; draft notice of change of solicitors.	AS	0.30
02/12/07	Conference call with Justice Cullity.	TJO	0.50
	Telephone call with G. Finlayson, T. O'Sullivan and Justice Cullity; memo to file re: call.	AS	0.70
02/21/07	Engaged with A. Salyzyn re telephone conversation with Cullity J.	TJO	0.20

	Email to T. O'Sullivan; email to G. Finlayson; office conference with T. O'Sullivan.	AS	0.30
02/22/07	Review email from G. Finlayson; email to T. O'Sullivan; left voicemail for M. McGraw; office conference with T. O'Sullivan.	AS	0.40
02/26/07	Email T. O'Sullivan.	AS	0.20
02/27/07	Telephone conversation with K. McElcheran re next steps.	TJO	0.30
	Office conference with T. O'Sullivan regarding developments; telephone call with K. McElcheran regarding developments.	AS	0.50

HOURS 12.40

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	2.30	\$670.00	\$1,541.00
Amy Salyzyn	10.10	\$230.00	\$2,323.00
			<u>\$3,864.00</u>
	FEEES		231.84
	GST 6%		
	FEEES AND GST		<u>\$4,095.84</u>

DISBURSEMENTS

Agency Fees – file notice of change of solicitors	24.50
Quicklaw/Lexis/Westlaw	184.81
Photocopies	1.75
Telephone Expense	12.79

DISBURSEMENTS \$223.85
GST 6% 13.43

TOTAL DISBURSEMENTS & GST **\$237.28**

TOTAL FEES, DISBURSEMENTS & GST (Canadian Dollars) **\$4,333.12**

THIS IS OUR ACCOUNT HEREIN

Terrence J. O'Sullivan

Total Tax: \$245.27
GST #: 886788595

* tax-exempt
E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

March 31, 2007

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8427

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to March 31, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
03/02/07	Update T. O'Sullivan.	AS	0.10
03/05/07	Call Manski.	TJO	0.20
03/06/07	Telephone call with Manski.	TJO	0.20
	Office conference with T. O'Sullivan.	AS	0.20
03/07/07	Review file and prepare for March 8 meeting; memo to T. O'Sullivan.	AS	3.50
03/08/07	Prepare for and attend meeting with K. McElcheran and representatives of BDO and certain class members.	TJO	1.50
	Prepare for meeting and meeting with T. O'Sullivan, K. McElchern, G. Cenato, G. Feldman and G. Finlayson; memo to file regarding meeting; office conference with T. O'Sullivan.	AS	2.30
03/09/07	Meet with A. Salyzyn; review letter to Cullity J.	TJO	0.20
	Draft letter to Cullity J.; edit letter to T. O'Sullivan comments; email to G. Finlayson and K. McElchern.	AS	1.10
03/14/07	Email to and from G. Finlayson.	AS	0.50
03/15/07	Draft letter to Cullity J.; email to G. Finlayson.	AS	0.40
03/16/07	Email from G. Finlayson; draft letter to Cullity J.	AS	0.30

03/19/07	Email to and from K. McElcheran.	AS	0.20
03/21/07	Email to and from K. McElchern; email G. Finlayson.	AS	0.30
		HOURS	11.00

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	2.10	\$700.00	\$1,470.00
Amy Salyzyn	8.90	\$230.00	\$2,047.00
			<hr/>
		FEES	\$3,517.00
		GST 6%	211.02
		FEES AND GST	\$3,728.02

TOTAL FEES & GST **\$3,728.02**

THIS IS OUR ACCOUNT HEREIN

Terrence J. O'Sullivan

Total Tax: \$211.02
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

May 3, 2007

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 8501

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to April 30, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
04/11/07	Voicemail to Cullity J.'s assistant.	AS	0.10
04/12/07	Telephone call to Cullity J's assistant; email to and from parties.	AS	0.40
04/13/07	Telephone call with Cullity J.'s assistant; email to counsel.	AS	0.20
04/20/07	Email to G. Finlayson.	AS	0.10
04/27/07	Prepare for Monday's conference call.	AS	0.40
04/29/07	Review material in preparation for case management conference.	TJO	0.40
04/30/07	Participate in case management conference call with Cullity J.	TJO	0.60
	Conference call with Cullity J.; memo re conference call; edit memo.	AS	1.00
		HOURS	3.20

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	1.00	\$700.00	\$700.00
Amy Salyzyn	2.20	\$230.00	\$506.00
	FEEs		\$1,206.00
	GST 6%		72.36
TOTAL FEES AND GST			<u>\$1,278.36</u>

THIS IS OUR ACCOUNT HEREIN

Terrence J. O'Sullivan

Total Tax: \$72.36
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

November 5, 2007

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9030

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to October 31, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
05/01/07	Email to Receiver.	AS	0.20
05/09/07	Email from G. Finlayson; review file regarding summary judgment materials; email K. McElcheran.	AS	0.40
05/11/07	Emails to and from M. McGraw.	AS	0.20
06/11/07	Review file and email to T. O'Sullivan.	AS	0.20
06/14/07	Email to and from K. McElcheran and T. O'Sullivan.	AS	0.30
08/13/07	Voicemail message from M. McGraw; review file; email from/to T. O'Sullivan.	AS	0.60
08/14/07	Email to U. Manski; email to M. McGraw; draft letter to Cullity J.; email to G. Finlayson.	AS	1.00
08/15/07	Emails from and to G. Finlayson.	AS	0.20
08/29/07	Email U. Manski.	AS	0.20
09/03/07	Instruct J. Churchill re obtaining motion dates.	AS	0.10
09/11/07	Review file; email T. O'Sullivan; review law on [REDACTED].	AS	1.90
09/28/07	Memo to A. Salyzyn re summary judgment motion.	TJO	0.20
10/03/07	Review email from/to T. O'Sullivan.	AS	0.20

10/04/07	Review rule 51.06; review case law regarding [REDACTED].	AS	1.50
10/09/07	Review memos from A. Salyzyn and discuss; review of cases; letter to K. McElcheran.	TJO	1.50
	Email U. Manski; review file; memo to T. O'Sullivan; review law on [REDACTED]; office conference with T. O'Sullivan; review case record obtained from court;	AS	3.10
10/10/07	Review email to K. McElcheran; email from and to U. Manski.	AS	0.50
10/15/07	Review length memo from K. McElcheran; arrange conference call.	TJO	0.30
	Emails to and from K. McElcheran; emails to and from T. O'Sullivan.	AS	0.40
10/17/07	Lengthy call with K. McElcheran re strategy.	TJO	0.60
	Telephone call with K. McElcheran; email to U. Manski.	AS	0.60
10/18/07	Email to K. McElcheran; email to U. Manski.	AS	0.40
10/19/07	Email K. McElchern and T. O'Sullivan.	AS	0.20
10/23/07	Prepare for and attend meeting with clients re go forward strategy including [REDACTED].	TJO	1.20
	Meeting with G. Cerrato, L. Manski, K. McElcheran and T. O'Sullivan; memo to file regarding meeting.	AS	1.70
10/24/07	Draft and send letter to G. Finlayson.	AS	0.30
10/30/07	Prepare motion materials/research as to [REDACTED].	AS	1.10

HOURS 19.10

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	3.80	\$730.00	\$2,774.00
Amy Salyzyn	15.30	\$248.30	\$3,799.00
			<u>\$6,573.00</u>
	FEES		394.38
	GST 6%		
	FEES AND GST		<u>\$6,967.38</u>

DISBURSEMENTS

Agency Fees – obtain case history	34.00
Quicklaw/Lexis/Westlaw	39.09
Photocopies	4.75
Telephone Expense (conference call)	38.66

DISBURSEMENTS	\$116.50
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GST 6%	6.99
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TOTAL DISBURSEMENTS & GST	\$123.49
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TOTAL FEES, DISBURSEMENTS & GST	\$7,090.87
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THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$401.37
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

December 5, 2007

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9092

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to November 30, 2007
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
11/05/07	Voicemail from M. McGraw requesting confirmation as to status of matter in order to update Investors.	AS	0.20
11/06/07	Email to M. McGraw.	AS	0.20
11/08/07	Email from and to M. McGraw;	AS	0.30
11/09/07	Email to M. McGraw.	AS	0.20
11/14/07	Email to T. O'Sullivan regarding update and next steps; email to M. McGraw.	AS	0.80
11/19/07	Engaged with A. Salyzyn re form of motion.	TJO	0.10
11/20/07	Voicemail from T. O'Sullivan; email to T. O'Sullivan regarding strategy; draft letter to G. Finlayson; review letter; email to U. Manski; email to O'Sullivan; review and email from M. McGraw.	AS	1.90
			HOURS
			3.70
<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	0.10	\$730.00	\$73.00
Amy Salyzyn	3.60	\$250.00	\$900.00
			FEES
			\$973.00
			GST 6%
			58.38
			FEES AND GST
			\$1,031.38

DISBURSEMENTS

Agency Fees	36.00
Quicklaw/Lexis/Westlaw	76.95
Court Filing Fees *	61.00
	<hr/>
DISBURSEMENTS	\$173.95
GST 6%	6.78
	<hr/>
TOTAL DISBURSEMENTS & GST	\$180.73
TOTAL FEES, DISBURSEMENTS & GST	\$1,212.11

THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$65.16
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

March 5, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9371

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to February 29, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
12/07/07	Email to T. O'Sullivan; draft letter to G. Finlayson.	AS	0.20
12/10/07	Send letter to G. Finlayson; email to U. Manski.	AS	0.20
01/03/08	Email from M. McGraw; email to T. O'Sullivan.	AS	0.30
01/08/08	Office conference with T. O'Sullivan; email M. McGraw; draft letter to G. Finlayson.	AS	0.50
01/14/08	Email from M. McGraw.	AS	0.20
01/29/08	Office conference with A. Salyzyn re status and motion for [REDACTED];	TLW	0.60
	Office conference with T. Wynne.	AS	0.30
02/05/08	Draft letter to G. Finlayson.	AS	0.30
02/07/08	Send letter to G. Finlayson; email to clients.	AS	0.40
02/15/08	Review letter from G. Finlayson; email to T. O'Sullivan.	AS	0.30
02/18/08	Draft motion requisition form; draft notice of motion; draft affidavit; email to U. Manski; review file.	AS	3.00
02/19/08	Finalize draft notice of motion and affidavit.	AS	2.20
02/20/08	Finalize draft motion materials; email to T. O'Sullivan.	AS	0.30

02/25/08	Letter to G. Finalyson.	AS	0.20
	Email to M. McGraw regarding materials for affidavit.	AS	0.20
02/28/08	Email M. McGraw.	AS	0.20

HOURS	9.40
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<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Tracy L. Wynne	0.60	\$585.00	\$351.00
Amy Salyzyn	8.80	\$273.86	\$2,410.00
	FEES		\$2,761.00
	GST 5%		138.05
	FEES AND GST		\$2,899.05

DISBURSEMENTS

Quicklaw/Lexis/Westlaw	30.73
Photocopies	29.25
	DISBURSEMENTS
	\$59.98
	GST 5%
	3.00

TOTAL DISBURSEMENTS & GST	\$62.98
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TOTAL FEES, DISBURSEMENTS & GST	\$2,962.03
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THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$141.05
GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

March 31, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9478

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to March 31, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
03/05/08	Review notice of motion and supporting affidavit;	TJO	0.30
	Revise motion materials; email to T. O'Sullivan; review materials from Blakes.	AS	1.00
03/06/08	Revise affidavit and notice of motion; email to U. Manski, M. McGraw and K. McElcheran;	AS	0.60
03/07/08	Email to and from U. Manski; email to T. O'Sullivan.	AS	0.40
03/10/08	Email exchange with A. Salyzyn re affidavit; call K. McElcheran;	TJO	0.30
	Email to K. McElcheran; email T. O'Sullivan.	AS	0.40
03/11/08	Email to K. McElcheran, M. McGraw and T. O'Sullivan.	AS	0.20
03/12/08	Emails to K. McElcheran and T. O'Sullivan.	AS	0.20
03/17/08	Telephone conversation with K. McElcheran; discussion with A. Salyzyn and reply to K. McElcheran;	TJO	0.60
	Email T. O'Sullivan; telephone call with T. O'Sullivan; finalize motion materials; draft letter to G. Finlayson; email to U. Manski;	AS	1.10
03/26/08	Email to T. O'Sullivan; letter from G. Finlayson.	AS	0.20

03/31/08 Email to U. Manski, K. McElcheren, M. McGraw and T. O'Sullivan. AS 0.20

HOURS 5.50

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	1.20	\$750.00	\$900.00
Amy Salyzyn	4.30	\$275.00	\$1,182.50
	FEES		<u>\$2,082.50</u>
	GST 5%		104.13
	FEES AND GST		<u>\$2,186.63</u>

DISBURSEMENTS

Photocopies		65.08
	DISBURSEMENTS	<u>\$65.08</u>
	GST 5%	3.25
	TOTAL DISBURSEMENTS & GST	<u>\$68.33</u>
	TOTAL FEES, DISBURSEMENTS & GST	<u>\$2,254.96</u>

THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$107.38
GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

May 5, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9565

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to April 30, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
04/01/08	Review motion record; email to T. O'Sullivan regarding case conference;	AS	0.30
04/03/08	Engaged with A. Salyzyn to discuss [REDACTED]; [REDACTED];	TJO	0.30
	Office conference with T. O'Sullivan;	AS	0.30
04/04/08	Email to/from G. Finlayson; email to T. O'Sullivan;	AS	0.40
04/07/08	Review motion record; draft memo to T. O'Sullivan for case conference; email from G. Finlayson;	AS	1.10
	Prepare for case conference call with Cullity J.; case conference call with Cullity J.; reply email to clients; draft factum; research law for factum;	AS	4.40
04/08/08	Prepare for and participate in case management attendance before Cullity J re Apr 28 motion;	TJO	0.70
04/09/08	Research law for factum;	AS	4.10
04/10/08	Research law; draft factum;	AS	2.80
04/11/08	Research law; draft factum;	AS	1.60
04/17/08	Draft factum; email to G. Finlayson; review responding motion record;	AS	4.50

04/18/08	Finalize draft factum;	AS	2.10
04/21/08	Revise factum and finalize;	AS	2.60
04/22/08	Finalize factum; prepare and review brief of authorities;	AS	2.10
04/24/08	Email to G. Finlayson; review costs outline;	AS	0.40
	Discussion with A. Salyzyn; draft partial indemnity Costs Outline;	MRW	1.30
04/25/08	Review respondents' factum and cases; draft memo to T. O'Sullivan re: materials;	AS	3.90
	Revise Costs Outline;	MRW	0.20
04/26/08	Prepare for hearing including review of both motion records, facta, etc.;	TJO	4.40
	Office conference with T. O'Sullivan; additional research for motion; prepare costs outline; prepare draft order;	AS	4.20
04/28/08	Attend before Cullity J. to argue motion;	TJO	3.00
	Attendance at motion; email to Uwe Manski, K. McElcheran, M. McGraw;	AS	3.20

HOURS **47.90**

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	8.40	\$750.00	\$6,300.00
Amy Salyzyn	38.00	\$275.00	\$10,450.00
Mary Ruth Woods	1.50	\$295.00	\$442.50
			\$17,192.50
		FEES	859.63
		GST 5%	
		FEES AND GST	\$18,052.13

DISBURSEMENTS

Agency Fees – court filing	130.50
Courier	3.57
Quicklaw/Lexis/Westlaw	1,661.38
Photocopies	207.13

DISBURSEMENTS	<u>\$2,002.58</u>
GST 5%	100.13

TOTAL DISBURSEMENTS & GST **\$2,102.71**

TOTAL FEES, DISBURSEMENTS & GST **\$20,154.84**

THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$959.76
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

June 30, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 9817

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to June 30, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
05/07/08	Review reasons for decision of Justice Cullity; reporting email to clients;	AS	0.80
05/08/08	Email from K. McElcheran;	AS	0.20
05/30/08	Review cases; draft memo to T. O'Sullivan;	AS	0.60
06/10/08	Finalize memo; email T. O'Sullivan;	AS	0.50
06/11/08	Email to K. McElcheran and U. Manski;	AS	0.20
06/12/08	Draft order;	AS	0.40
06/16/08	Review materials for meeting with client; instructions to A. Salyzyn re further research;	TJO	0.30
	Email to U. Manski; review file; memo re meeting preparation; research law regarding [REDACTED]	AS	4.30
06/17/08	Exchange emails with U. Manski;	TJO	0.20
	Prepare for and attend meeting with clients and K. McElcheran (by phone); work on draft order;	TJO	1.70
	Finalize memo; meeting with clients;	AS	2.50
06/18/08	Review file and prepare background;	AS	1.90

06/24/08 Revise and send out order; email to T. O'Sullivan; AS 0.30

	HOURS		13.90
<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	2.20	\$750.00	\$1,650.00
Amy Salyzyn	11.70	\$275.00	\$3,217.50
			<hr/>
		FEES	\$4,867.50
		GST 5%	243.38
		FEES AND GST	\$5,110.88

DISBURSEMENTS

Courier			5.35
Photocopies			14.50
			<hr/>
		DISBURSEMENTS	\$19.85
		GST 5%	0.99
		TOTAL DISBURSEMENTS & GST	\$20.84
		TOTAL FEES, DISBURSEMENTS & GST	\$5,131.72

THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$244.37
GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

August 31, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 10011

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to August 31, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
07/20/08	Email M. McGraw;	AS	0.20
07/21/08	Review class action claim; prepare background; voicemail from D. Bruce; telephone call with D. Bruce;	AS	1.10
07/31/08	Office conference with T. O'Sullivan;	AS	0.20
08/01/08	Email to U. Manski and K. McElcheran;	AS	0.20
08/08/08	Draft letter to G. Finlayson; email T. O'Sullivan;	AS	0.80
08/13/08	Review latest draft backgrounder and approve; call D. Lascaris at Siskinds; Call M. Peerless;	TJO	0.60
08/15/08	Draft letter to Peerless and sent package;	AS	0.30
08/19/08	Email and send letter to G. Finlayson;	AS	0.20
08/26/08	Review case sent by K. McElcheran and reply;	TJO	0.20
08/27/08	Discuss [REDACTED] with A. Salyzyn and prepare reply;	TJO	0.30
08/29/08	Review response to M. Peerless and edit;	TJO	0.20
	Draft responding email to Peerless; email T. O'Sullivan;	AS	0.30
		HOURS	4.60

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	1.30	\$750.00	\$975.00
Amy Salyzyn	3.30	\$275.00	\$907.50
			<hr/>
		FEES	\$1,882.50
		GST 5%	94.13
			<hr/>
		FEES AND GST	\$1,976.63

DISBURSEMENTS

Courier		27.44
Long Distance		0.06
Photocopies		15.00
		<hr/>
	DISBURSEMENTS	\$42.50
	GST 5%	2.13
		<hr/>
	TOTAL DISBURSEMENTS & GST	\$44.63
	TOTAL FEES, DISBURSEMENTS & GST	\$2,021.26

THIS IS OUR ACCOUNT HEREIN

Terrence O'Sullivan

Total Tax: \$96.26
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

September 30, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 10035

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to September 30, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
09/01/08	Further revise draft email to M. Peerless;	AS	0.20
09/03/08	Email to M. Peerless;	AS	0.20
09/04/08	Email from M. Peerless;	AS	0.20
09/08/08	Exchange emails with K. McElcheran;	TJO	0.20
09/11/08	Attend meeting with K. McElcheran, D. Lascaris and M. Peerless;	TJO	1.50
	Prepare for and meeting with T. O'Sullivan, K. McElcheran, M. Peerless and D. Lascaris;	AS	1.50
		HOURS	3.80
	<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>
	T. J. O'Sullivan	1.70	\$750.00
	Amy Salyzyn	2.10	\$275.00
		FEES	\$1,852.50
		GST 5%	92.63
		FEES AND GST	\$1,945.13

DISBURSEMENTS

Photocopies

3.50

DISBURSEMENTS

\$3.50

GST 5%

0.18

TOTAL DISBURSEMENTS & GST

\$3.68**TOTAL FEES, DISBURSEMENTS & GST****\$1,948.81**

THIS IS OUR ACCOUNT HEREIN

Terrence O'SullivanTotal Tax: \$92.81
GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

December 9, 2008

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387
 Inv #: 10258

Re: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to November 30, 2008
 in connection with the following:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>
10/05/08	Email to U. Manski;	TJO	0.20
10/15/08	Emails to and from U. Manski;	AS	0.30
11/11/08	Email to U. Manski;	TJO	0.20
11/12/08	Email U. Manski and K. McElcheran; email to T. O'Sullivan regarding outstanding order; email M. Peerless;	AS	0.80
11/13/08	Emails to U. Manski, M. Rosenberg, T. O'Sullivan, K. McElcheran regarding scheduling brief;	AS	0.80
11/17/08	Letter to G. Finlayson;	AS	0.30
11/19/08	Email from and to U. Manski;	AS	0.30
11/20/08	Letter from G. Finlayson; instruct J. Churchill re conference call; review [REDACTED]; memo to T. O'Sullivan; email to U. Manski; email to M. Peerless and D. Lascaris; emails organizing conference call;	AS	2.60
11/21/08	Review [REDACTED];	TJO	0.20
	Email re call organization; email to T. O'Sullivan;	AS	0.20
11/26/08	Draft letter to Cullity J.; email to G. Finlayson;	AS	0.60

11/27/08	Office conference with T. O'Sullivan; email to M. Peerless and D. Lawson;	AS	0.20
11/28/08	Attend for conference call with K. McElcheran, A. Salyzyn, client reps and Siskinds; discussion thereafter;	TJO	1.20
	Meeting with T. O'Sullivan, G. Cerrato, K. McElcheran, G. Feldman, D. Armstrong, and M. Peerless and D. Lascaris by telephone;	AS	1.20
		HOURS	9.10

<u>SUMMARY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	1.80	\$750.00	\$1,350.00
Amy Salyzyn	7.30	\$275.00	\$2,007.50
			<u>\$3,357.50</u>
	FEEs		167.88
	GST 5%		
	FEEs AND GST		\$3,525.38

DISBURSEMENTS

Courier		3.57
Photocopies		16.75
Telephone Conference Expense		9.20
	DISBURSEMENTS	<u>\$29.52</u>
	GST 5%	1.48
	TOTAL DISBURSEMENTS & GST	\$31.00
	TOTAL FEES, DISBURSEMENTS & GST	\$3,556.38

THIS IS OUR ACCOUNT HEREIN

 Terrence O'Sullivan

Total Tax: \$169.36
 GST #: 886788595

* tax-exempt

E&OE

TERMS: PAYMENT DUE UPON RECEIPT, IN ACCORDANCE WITH SECTION 35 OF THE SOLICITORS ACT. INTEREST WILL BE CHARGED AT THE RATE OF 3.30% 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.

March 31, 2009

McCarthy Tetrault LLP
Suite 4700
TD Bank Tower
Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387

RE: BDO Dunwoody/Buckingham

Inv #: 10708

FOR PROFESSIONAL SERVICES RENDERED to March 31, 2009

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>AMOUNT</u>
T. J. O'Sullivan	4.10	\$3,250.00
Amy Salyzyn	11.80	\$3,893.00
TOTAL FEES		\$7,143.00
GST		\$357.15
		<hr/>
TOTAL FEES and GST		\$7,500.15
TOTAL DISBURSEMENTS		\$41.02
GST		\$2.05
		<hr/>
TOTAL DISBURSEMENTS AND GST		\$43.07
TOTAL FEES, DISBURSEMENTS and GST		\$7,543.22

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
12 /02/08	Review materials for attendance with Cullity J;	TJO	0.40	\$300.00
12 /03/08	Conference call with Cullity J.; email to/from T. O'Sullivan, D. Lawson, M. Peerless, U. Manski and K. McElcheran;	AS	0.70	\$192.50
12 /05/08	Letter to G. Finlayson;	TJO	0.20	\$150.00
12 /11/08	Email from and to N. Thompson;	AS	0.30	\$82.50
01 /05/09	Review letter from G. Finlayson; office conference with T. O'Sullivan;	AS	0.30	\$100.50
01 /06/09	Email to G. Finlayson; email to M. Peerless and D. Lawson;	AS	0.30	\$100.50
01 /09/09	Email from/to G. Finlayson; instructions to J. Churchill to issue order;	AS	0.40	\$134.00
02 /10/09	Email from and to C. Deluca; review file for requested documents;	AS	0.30	\$100.50
02 /24/09	Telephone conversation with G. Finlayson;	TJO	0.20	\$160.00
02 /25/09	Voicemail from D. Bach; review file; email to D. Bach;	AS	0.40	\$134.00
02 /27/09	Email to/from M. Peerless and D. Lawson (x4);	AS	0.50	\$167.50
03 /02/09	Engaged with M. Peerless and D. Lawson re case conference;	TJO	0.40	\$320.00
	Review file; telephone call with M. Peerless and D. Lascaris; office conference with T. O'Sullivan; email to client;	AS	0.90	\$301.50
03 /05/09	Review materials and attend conference call with Cullity J.; engaged with A. Salyzyn re next steps;	TJO	0.70	\$560.00
	Telephone case conference with Justice Cullity; email to U. Manski; email to/from D. Bach; telephone call with D. Lawson; email to M. Peerless and D. Lascaris;	AS	1.10	\$368.50
03 /06/09	Telephone call with U. Manski; telephone call with M. Peerless and D. Lascaris; emails to T. O'Sullivan; letter from G. Finlayson;	AS	1.40	\$469.00
03 /09/09	Review materials; telephone conversation and email exchange with A. Salyzyn;	TJO	0.80	\$640.00
	Email T. O'Sullivan; email D. Lascaris and M. Peerless;	AS	0.20	\$67.00

03 /10/09	Prepare for case conference; call with M. Peerless, Lascaris; conference call with Cullity J. et al; engaged with A. Salyzyn;	TJO	1.00	\$800.00
	Telephone call with M. Peerless, D. Lascaris, T. O'Sullivan; case conference call; telephone call with T. O'Sullivan; memo to file;	AS	2.10	\$703.50
03 /11/09	Email U. Manski; draft letter to Justice Cullity;	AS	0.40	\$134.00
03 /12/09	Email to and from T. O'Sullivan; email to Siskinds and Bennett Jones; email from G. Finlayson;	AS	0.40	\$134.00
03 /17/09	Email to G. Finlayson;	AS	0.20	\$67.00
03 /23/09	Voicemail from G. Finlayson; voicemail to G. Finlayson;	AS	0.30	\$100.50
03 /24/09	Email to G. Finlayson; email to T. O'Sullivan;	AS	0.40	\$134.00
03 /25/09	Email to and from U. Manski and K. McElcheran;	AS	0.30	\$100.50
03 /26/09	Email to G. Finlayson; edit draft letter to Cullity J.;	AS	0.20	\$67.00
03 /27/09	Engaged with A. Salyzyn; telephone call with U. Manski and K. McElcheran;	TJO	0.40	\$320.00
	Telephone call with U. Manski and K. McElchern; office conference with T. O'Sullivan; telephone call with D. Bach;	AS	0.70	\$234.50
			15.90	\$7,143.00
			GST 5%:	357.15
			FEES AND GST:	\$7,500.15

DISBURSEMENTS

Agency Fees – court clerk	\$28.00
Long Distance	\$0.02
Photocopies	\$13.00

DISBURSEMENTS:	<hr/> \$41.02
GST 5%:	2.05

TOTAL DISBURSEMENTS AND GST:	<hr/> \$43.07
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TOTAL FEES, DISBURSEMENTS & GST:	<hr/> \$7,543.22
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GST #:886788595
E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

August 10, 2009

McCarthy Tetrault LLP
Suite 4700
TD Bank Tower
Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387

RE: BDO Dunwoody/Buckingham

Inv #: 11108

FOR PROFESSIONAL SERVICES RENDERED to July 31, 2009

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	1.00	\$800.00	\$800.00
Amy Salyzyn	1.60	\$315.31	\$504.50
TOTAL FEES			\$1,304.50
GST			\$65.23

TOTAL FEES and GST			\$1,369.73
TOTAL DISBURSEMENTS			\$6.25
GST			\$0.31

TOTAL DISBURSEMENTS AND GST			\$6.56
TOTAL FEES, DISBURSEMENTS and GST			\$1,376.29

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
04 /18/07	Review email from G. Finlayson and attached documents; email T. O'Sullivan and K. McElcheran.	AS	0.30	\$69.00
05 /27/09	Telephone call with D. Bach;	AS	0.20	\$67.00
06 /01/09	Email from/to U. Manski;	AS	0.20	\$67.00
07 /08/09	Telephone conversation with G. MacKenzie re [REDACTED];	TJO	0.30	\$240.00
07 /13/09	Review letter from G. Finlayson; email to T. O'Sullivan;	AS	0.20	\$67.00
07 /14/09	Telephone conversation with G. Finlayson;	TJO	0.20	\$160.00
	Telephone conversation with G. Finlayson;	TJO	0.20	\$160.00
07 /15/09	Telephone call with D. Bach (x2); email to U. Manski (x2); email to T. O'Sullivan;	AS	0.40	\$134.00
07 /16/09	Engaged with A. Salzyn and emails re [REDACTED];	TJO	0.30	\$240.00
	Email from U. Manski; email from K. McElcheran;	AS	0.30	\$100.50
		HOURS AND FEES	2.60	\$1,304.50
		GST 5%:		65.23
		FEES AND GST:		\$1,369.73

DISBURSEMENTS

Photocopies

\$6.25

DISBURSEMENTS:

\$6.25

GST 5%:

0.31

TOTAL DISBURSEMENTS AND GST:

\$6.56**TOTAL FEES, DISBURSEMENTS & GST:****\$1,376.29**

GST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

February 12, 2010

McCarthy Tetrault LLP
 Suite 4700
 TD Bank Tower
 Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387

RE: BDO Dunwoody/Buckingham

Inv #: 11654

FOR PROFESSIONAL SERVICES RENDERED to January 31, 2010

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Amy Salyzyn	1.90	\$335.00	\$636.50
TOTAL FEES			\$636.50
GST			\$31.83
			<hr/>
TOTAL FEES and GST			\$668.33
TOTAL DISBURSEMENTS			\$0.00
GST			\$0.00
			<hr/>
TOTAL DISBURSEMENTS AND GST			\$0.00
TOTAL FEES, DISBURSEMENTS and GST			\$668.33

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
08 /31/09	Voicemail from D. Bach; telephone call with D. Bach;	AS	0.20	\$67.00
11 /04/09	Review letter from Bennett Jones; email to/from U. Manski;	AS	0.50	\$167.50
11 /11/09	Review Miller Bernstein factum; email to T. O'Sullivan;	AS	1.00	\$335.00
12 /01/09	Email to and from U. Manski;	AS	0.20	\$67.00
			HOURS AND FEES	1.90
			GST 5%:	31.83
			FEES AND GST:	\$668.33

GST #:886788595
E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

June 30, 2010

McCarthy Tetrault LLP
Suite 4700
TD Bank Tower
Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387

RE: BDO Dunwoody/Buckingham

Inv #: 12086

FOR PROFESSIONAL SERVICES RENDERED to June 30, 2010

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Amy Salyzyn	3.20	\$385.00	\$1,232.00
TOTAL FEES			\$1,232.00
GST			\$61.60

TOTAL FEES and GST			\$1,293.60
TOTAL DISBURSEMENTS			\$5.08
GST			\$0.25

TOTAL DISBURSEMENTS AND GST			\$5.33
TOTAL FEES, DISBURSEMENTS and GST			\$1,298.93

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
02 /12/10	Telephone call with D. Bach; email to U. Manski, D. Armstrong and G. Feldman;	AS	0.30	\$115.50
04 /30/10	Email to D. Bach; telephone call with D. Bach; memo to file;	AS	0.30	\$115.50
05 /03/10	Voicemail from D. Rainsbury;	AS	0.20	\$77.00
05 /04/10	Telephone call with D. Rainsbury; email to T. O'Sullivan;	AS	0.20	\$77.00
05 /10/10	Telephone call with D. Bach; email to U. Manski;	AS	0.30	\$115.50
05 /11/10	Email from and to U. Manski;	AS	0.20	\$77.00
05 /13/10	Review email from U. Manski; email to U. Manski; review documents ; telephone call with D. Bush; letter to D. Rainsbury;	AS	0.90	\$346.50
05 /21/10	Voicemail from Justice Cullity's office; email to T.O'Sullivan;	AS	0.20	\$77.00
05 /26/10	Email to and from D. Bach;	AS	0.20	\$77.00
05 /31/10	Voicemail from D. Bach; telephone call to D. Bach;	AS	0.30	\$115.50
06 /11/10	Email to T. O'Sullivan;	AS	0.10	\$38.50
			HOURS AND FEES	3.20
			GST 5%:	61.60
			FEES AND GST:	\$1,293.60
 <u>DISBURSEMENTS</u>				
Courier				\$5.08
			DISBURSEMENTS:	\$5.08
			GST 5%:	0.25
TOTAL DISBURSEMENTS AND GST:				\$5.33
TOTAL FEES, DISBURSEMENTS & GST:				\$1,298.93

GST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

December 31, 2010

McCarthy Tetrault LLP
Suite 4700
TD Bank Tower
Toronto, Ontario M5K 1E6

Attention: Kevin McElcheran

File #: 11387

RE: BDO Dunwoody/Buckingham

Inv #: 12694

FOR PROFESSIONAL SERVICES RENDERED to December 31, 2010

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
T. J. O'Sullivan	0.30	\$825.00	\$247.50
Daniel Naymark	0.60	\$285.00	\$171.00
TOTAL FEES			\$418.50
HST			\$54.41
			<hr/>
TOTAL FEES and HST			\$472.91
TOTAL DISBURSEMENTS			\$0.00
HST			\$0.00
			<hr/>
TOTAL DISBURSEMENTS AND HST			\$0.00
TOTAL FEES, DISBURSEMENTS and HST			\$472.91

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
11 /23/10	Arrange call with K. McElcheran regarding [REDACTED];	DN	0.30	\$85.50
11 /24/10	Discussion with K. McElcheran re [REDACTED]. [REDACTED].	TJO	0.30	\$247.50
	Telephone call with K. McElcheran regarding [REDACTED] and memo to file;	DN	0.30	\$85.50
		HOURS AND FEES	0.90	\$418.50
		HST 13% :		54.41
		FEES AND HST:		\$472.91

HST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

Wire Information

Royal Bank of Canada (Bank Code: #003)

Main Branch, 200 Bay Street (Transit #00002)

Toronto, Ontario M5J 2J5

Account holder: Lax O'Sullivan Scott LLP

U.S. Swift Code: 021 000021/International Code: royccat2

Account #120 256 3

PRIVATE & CONFIDENTIAL

December 31, 2012

BDO Canada Limited
 45 Vogell Road
 Suite 300
 Richmond Hill, Ontario L4B 3P6

Attention: Uwe Manski, FCA, FCIRP
 Consultant

File #: 11387

Inv #: 16192

RE: BDO Dunwoody/Buckingham

FOR PROFESSIONAL SERVICES RENDERED to December 31, 2012

SUMMARY OF HOURS & FEES

Daniel Naymark

HOURS

2.20

RATE

\$335.00

AMOUNT

\$737.00

TOTAL FEES

\$737.00

HST

\$95.81

TOTAL FEES and HST

\$832.81

DISBURSEMENTS

TOTAL DISBURSEMENTS

\$0.00

HST

\$0.00

TOTAL DISBURSEMENTS and HST

\$0.00

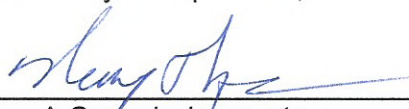
TOTAL FEES, DISBURSEMENTS and HST**\$832.81**

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Mar /21/12	Emails with D. Bach and U. Manski regarding status of class action;	DN	0.20	\$67.00
Apr /17/12	Voicemails and telephone call with D. Bach re [REDACTED]	DN	0.40	\$134.00
May /09/12	Voicemails with D. Bach re [REDACTED];	DN	0.20	\$67.00
May /17/12	Telephone call and emails with D. Bach and emails with U. Manski re [REDACTED];	DN	0.30	\$100.50
Jun /04/12	Emails with D. Bach re [REDACTED]; draft letter to D. Bach re [REDACTED];	DN	0.20	\$67.00
Aug /07/12	Telephone call with D. Bach re discovery questions for receiver and emails re same	DN	0.30	\$100.50
Oct /23/12	Review questions for receiver; conference call with D. Bach and U. Manski re questions for receiver;	DN	0.50	\$167.50
Oct /24/12	Review draft answers to undertakings from D. Bach;	DN	0.10	\$33.50
			HOURS AND FEES	2.20
			HST 13%:	\$95.81
			FEES AND HST:	\$832.81
 <u>DISBURSEMENTS</u>				
			DISBURSEMENTS:	\$0.00
			HST 13%:	\$0.00
			TOTAL DISBURSEMENTS AND HST:	\$0.00
			TOTAL FEES, DISBURSEMENTS AND HST:	\$832.81

HST #:886788595
E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% 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.

This is **Exhibit "B"** referred to in the
Affidavit of Terrence O'Sullivan
sworn before me by video conference
this 3rd day of September, 2020



A Commissioner, etc.

**Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors.
Expires July 13, 2021.**

EXHIBIT "B"

Name of Lawyer	Practice Group	Year of Call	Hourly Rate		Total Hours
			Year / Rate		
Naymark, Daniel	Litigation	2009	2010	\$285	0.6
			2012	\$335	2.2
Terrence O'Sullivan	Litigation	1973	2006	\$680	16.6
			2007	\$670	2.3
			2007	\$700	6.5
			2007	\$730	3.9
			2008	\$750	16.6
			2009	\$792.68	4.1
			2009	\$800	1.0
			2010	\$825	0.3
Salyzyn, Amy	Litigation	2006	2006	\$225	40.8
			2007	\$230	39.6
			2007	\$248	15.3
			2007	\$250	3.6
			2008	\$273.86	8.8
			2008	\$275	66.7
			2009	\$329.92	11.8
			2009	\$315.31	1.6
			2010	\$335	1.9
			2010	\$385	3.2
Shulman, Brooke	Litigation	1998	2006	\$365	31.4
Woods, Mary Ruth	Litigation	N/A	2008	\$295	1.5
Wynne, Tracy L.	Litigation	N/A	2008	\$585	.6

Total Fees Billed:	\$100,141.50
Total Hours:	280.9
Average Hourly Rate:	\$356.50

Court File No.: 01-CL-4192

ONTARIO SECURITIES COMMISSION

- and -

BUCKINGHAM SECURITIES CORPORATION

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

Proceeding Commenced at Toronto

**AFFIDAVIT OF TERENCE O'SULLIVAN
Sworn September 3, 2020**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H
Tel: 416-863-3261
Fax: 416-863-2653
Email: chris.burr@blakes.com

Lawyers for the Receiver,
BDO Canada Limited

ONTARIO SECURITIES COMMISSION
Applicant

- and -

BUCKINGHAM SECURITIES CORPORATION
Respondent

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

Proceeding Commenced at Toronto

**COMPENDIUM OF FEE AFFIDAVITS
Returnable September 30, 2020**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H
Tel: 416-863-3261
Fax: 416-863-2653
Email: chris.burr@blakes.com

Counsel for BDO Canada Limited (formerly
BDO Dunwoody Limited), in its capacity as
Receiver and Manager of Buckingham
Securities Corporation