Court File No. CV-20-00640212-00CL

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

B E T W E E N:

**BRIDGING FINANCE INC. AS AGENT**

Applicant

- and -

**AUDIBLE CAPITAL CORP.,**
**AVENIR TRADING CORP., 1892244 ALBERTA LTD.,**
**AVENIR SPORTS ENTERTAINMENT LTD.,**
**AVENIR SPORTS ENTERTAINMENT CORP. and**
**PORTLAND WINTERHAWKS, INC.**

Respondents

APPLICATION UNDER SUBSECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c.B-3, AS AMENDED, AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c.C.43, AS AMENDED

# BOOK OF AUTHORITIES OF THE RECEIVER
**(Returnable June 2, 2020)**

May 26, 2020

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Lawyers for KSV Kofman Inc., solely in its capacity as Court-appointed Receiver and not in its personal capacity

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| 8. | *Regal Greets & Gifts Corp* (September 19, 2005), Toronto, Court File No. 05-CL-6006 (Approval and Vesting Order) |
| 9. | *Brake Pro, Ltd* (November 7, 2007), Toronto, Court File No. 07-CL-7106 (Order) |
| 10. | *First Leaside Wealth Management Inc* (October 22, 2012), Toronto, CV-12-9617-00CL (Sale Approval and Vesting Order) |
| 11. | *Bowring (Tereve Holdings Ltd.)* (October 27, 2005), Toronto, Court File No. 05-CL-6021 (Order) |

# TAB 1

2012 ONSC 1750
Ontario Superior Court of Justice [Commercial List]

CCM Master Qualified Fund Ltd. v. blutip Power Technologies Ltd.

2012 CarswellOnt 3158, 2012 ONSC 1750, 213 A.C.W.S. (3d) 12, 90 C.B.R. (5th) 74

# CCM Master Qualified Fund, Ltd. (Applicant) and blutip Power Technologies Ltd. (Respondent)

D.M. Brown J.

Heard: March 15, 2012
Judgment: March 15, 2012
Docket: CV-12-9622-00CL

Counsel: L. Rogers, C. Burr for Receiver, Duff & Phelps Canada Restructuring Inc.
A. Cobb, A. Lockhart for Applicant

Subject: Insolvency; Civil Practice and Procedure
**Related Abridgment Classifications**
Bankruptcy and insolvency
IV Receivers
IV.5 Miscellaneous
**Headnote**
Bankruptcy and insolvency --- Receivers — Miscellaneous
Receiver was appointed over debtor company — Debtor was in development phase with no significant sources of revenue and was dependant on external sources of equity and debt funding to operate — Receiver brought motion for orders approving sales process and bidding procedures, including use of stalking horse credit bid; priority of Receiver's Charge and Receiver's Borrowings Charge; and activities reported in Receiver's First Report — Motion granted — Receiver lacked access to sufficient funding to support debtor's operations during lengthy sales process — Quick sales process was required — Marketing, bid solicitation and bidding procedures proposed by Receiver would result in fair, transparent and commercially efficacious process, and were approved — Stalking horse agreement was approved for purposes requested by Receiver — Receiver was granted priority over existing perfected security interests and statutory encumbrances — Debtor did not maintain any pension plans — Activities in Receiver's First Report were approved.
**Table of Authorities**
**Cases considered by *D.M. Brown J.*:**
*Brainhunter Inc., Re* (2009), 62 C.B.R. (5th) 41, 2009 CarswellOnt 8207 (Ont. S.C.J. [Commercial List]) — referred to

  

*First Leaside Wealth Management Inc., Re* (2012), 2012 CarswellOnt 2559, 2012 ONSC 1299 (Ont. S.C.J. [Commercial List]) — followed
*Graceway Canada Co., Re* (2011), 2011 ONSC 6403, 2011 CarswellOnt 11687, 85 C.B.R. (5th) 252 (Ont. S.C.J. [Commercial List]) — referred to
*Indalex Ltd., Re* (2009), 2009 CarswellOnt 4262, 79 C.C.P.B. 101 (Ont. S.C.J. [Commercial List]) — referred to
*Nortel Networks Corp., Re* (2009), 2009 CarswellOnt 4467, 55 C.B.R. (5th) 229 (Ont. S.C.J. [Commercial List]) — referred to
*Nortel Networks Corp., Re* (2009), 56 C.B.R. (5th) 74, 2009 CarswellOnt 4839 (Ont. S.C.J. [Commercial List]) — referred to
*Parlay Entertainment Inc., Re* (2011), 81 C.B.R. (5th) 58, 2011 ONSC 3492, 2011 CarswellOnt 5929 (Ont. S.C.J.) — referred to
*Royal Bank v. Soundair Corp.* (1991), 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76, 46 O.A.C. 321, 4 O.R. (3d) 1, 1991 CarswellOnt 205 (Ont. C.A.) — followed
*White Birch Paper Holding Co., Re* (2010), 2010 QCCS 4382, 2010 CarswellQue 9720 (C.S. Que.) — referred to
*White Birch Paper Holding Co., Re* (2010), 2010 CarswellQue 10954, 2010 QCCS 4915, 72 C.B.R. (5th) 49 (C.S. Que.) — referred to

**Statutes considered:**

*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3
Generally — referred to

s. 243(6) — considered
*Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36
Generally — referred to
*Criminal Code*, R.S.C. 1985, c. C-46
Generally — referred to
*Personal Property Security Act*, R.S.O. 1990, c. P.10
Generally — referred to

MOTION by receiver for orders approving sales process and bidding procedures, including use of stalking horse credit bid; priority of Receiver's Charge and Receiver's Borrowings Charge; and activities reported in its First Report.

***D.M. Brown J.*:**

**I. Receiver's motion for directions: sales/auction process & priority of receiver's charges**

1 By Appointment Order made February 28, 2012, Duff & Phelps Canada Restructuring Inc. ("D&P") was appointed receiver of blutip Power Technologies Ltd. ("Blutip"), a publicly listed technology company based in Mississauga which engages in the research, development and sale

  

of hydrogen generating systems and combustion controls. Blutip employs 10 people and, as the Receiver stressed several times in its materials, the company does not maintain any pension plans.

2 D&P moves for orders approving (i) a sales process and bidding procedures, including the use of a stalking horse credit bid, (ii) the priority of a Receiver's Charge and Receiver's Borrowings Charge, and (iii) the activities reported in its First Report. Notice of this motion was given to affected persons. No one appeared to oppose the order sought. At the hearing today I granted the requested Bidding Procedures Order; these are my Reasons for so doing.

## II. Background to this motion

3 The Applicant, CCM Master Qualified Fund, Ltd. ("CCM"), is the senior secured lender to Blutip. At present Blutip owes CCM approximately $3.7 million consisting of (i) two convertible senior secured promissory notes (October 21, 2011: $2.6 million and December 29, 2011: $800,000), (ii) $65,000 advanced last month pursuant to a Receiver's Certificate, and (iii) $47,500 on account of costs of appointing the Receiver (as per para. 30 of the Appointment Order). Receiver's counsel has opined that the security granted by Blutip in favour of CCM creates a valid and perfected security interest in the company's business and assets.

4 At the time of the appointment of the Receiver Blutip was in a development phase with no significant sources of revenue and was dependant on external sources of equity and debt funding to operate. As noted by Morawetz J. in his February 28, 2012 endorsement:

> In making this determination [to appoint a receiver] I have taken into account that there is no liquidity in the debtor and that it is unable to make payroll and it currently has no board. Stability in the circumstances is required and this can be accomplished by the appointment of a receiver.

5 As the Receiver reported, it does not have access to sufficient funding to support the company's operations during a lengthy sales process.

## III. Sales process/bidding procedures

### *A. General principles*

6 Although the decision to approve a particular form of sales process is distinct from the approval of a proposed sale, the reasonableness and adequacy of any sales process proposed by a court-appointed receiver must be assessed in light of the factors which a court will take into account when considering the approval of a proposed sale. Those factors were identified by the Court of Appeal in its decision in *Royal Bank v. Soundair Corp.*: (i) whether the receiver has made a sufficient effort to get the best price and has not acted improvidently; (ii) the efficacy and integrity of the process by which offers are obtained; (iii) whether there has been unfairness in the

  

working out of the process; and, (iv) the interests of all parties. [1] Accordingly, when reviewing a sales and marketing process proposed by a receiver a court should assess:

> (i) the fairness, transparency and integrity of the proposed process;
>
> (ii) the commercial efficacy of the proposed process in light of the specific circumstances facing the receiver; and,
>
> (iii) whether the sales process will optimize the chances, in the particular circumstances, of securing the best possible price for the assets up for sale.

7 The use of stalking horse bids to set a baseline for the bidding process, including credit bid stalking horses, has been recognized by Canadian courts as a reasonable and useful element of a sales process. Stalking horse bids have been approved for use in other receivership proceedings, [2] *BIA* proposals, [3] and *CCAA* proceedings. [4]

8 Perhaps the most well-known recent example of the use of a stalking horse credit bid was that employed in the Canwest Publishing Corp. *CCAA* proceedings where, as part of a sale and investor solicitation process, Canwest's senior lenders put forward a stalking horse credit bid. Ultimately a superior offer was approved by the court. I accept, as an apt description of the considerations which a court should take into account when deciding whether to approve the use of a stalking horse credit bid, the following observations made by one set of commentators on the Canwest *CCAA* process:

> To be effective for such stakeholders, the credit bid had to be put forward in a process that would allow a sufficient opportunity for interested parties to come forward with a superior offer, recognizing that a timetable for the sale of a business in distress is a fast track ride that requires interested parties to move quickly or miss the opportunity. The court has to balance the need to move quickly, to address the real or perceived deterioration of value of the business during a sale process or the limited availability of restructuring financing, with a realistic timetable that encourages and does not chill the auction process. [5]

***B. The proposed bidding process***

*B.1 The bid solicitation/auction process*

9 The bidding process proposed by the Receiver would use a Stalking Horse Offer submitted by CCM to the Receiver, and subsequently amended pursuant to negotiations, as a baseline offer and a qualified bid in an auction process. D&P intends to distribute to prospective purchasers an interest solicitation letter, make available a confidential information memorandum to those who sign a confidentiality agreement, allow due diligence, and provide interested parties with a copy of the Stalking Horse Offer.

  

10 Bids filed by the April 16, 2012 deadline which meet certain qualifications stipulated by the Receiver may participate in an auction scheduled for April 20, 2012. One qualification is that the minimum consideration in a bid must be an overbid of $100,000 as compared to the Stalking Horse Offer. The proposed auction process is a standard, multi-round one designed to result in a Successful Bid and a Back-Up Bid. The rounds will be conducted using minimum incremental overbids of $100,000, subject to reduction at the discretion of the Receiver.

*B.2 Stalking horse credit bid*

11 The CCM Stalking Horse Offer, or Agreement, negotiated with the Receiver contemplates the acquisition of substantially all the company's business and assets on an "as is where is" basis. The purchase price is equal to: (i) Assumed Liabilities, as defined in the Stalking Horse Offer, plus (ii) a credit bid of CCM's secured debt outstanding under the two Notes, the Appointment Costs and the advance under the Receiver's Certificate. The purchase price is estimated to be approximately $3.744 million before the value of Assumed Liabilities which will include the continuation of the employment of employees, if the offer is accepted.

12 The Receiver reviewed at length, in its Report and in counsel's factum, the calculation of the value of the credit bid. Interest under both Notes was fixed at 15% per annum and was prepaid in full. The Receiver reported that if both Notes were repaid on May 3, 2012, the anticipated closing date, the effective annual rate of interest (taking into account all costs which could be categorized as "interest") would be significantly higher than 15% per annum - 57.6% on the October Note and 97.4% on the December Note. In order that the interest on the Notes considered for purposes of calculating the value of the credit bid complied with the interest rate provisions of the *Criminal Code*, the Receiver informed CCM that the amount of the secured indebtedness under the Notes eligible for the credit bid would have to be $103,500 less than the face value of the Notes. As explained in detail in paragraphs 32 through to 39 of its factum, the Receiver is of the view that such a reduction would result in a permissible effective annual interest rate under the December Note. The resulting Stalking Horse Agreement reflected such a reduction.

13 The Stalking Horse Offer does not contain a break-fee, but it does contain a term that in the event the credit bid is not the Successful Bid, then CCM will be entitled to reimbursement of its expenses up to a maximum of $75,000, or approximately 2% of the value of the estimated purchase price. Such an amount, according to the Receiver, would fall within the range of reasonable break fees and expense reimbursements approved in other cases, which have ranged from 1.8% to 5% of the value of the bid. [6]

## *C. Analysis*

14 Given the financial circumstances of Blutip and the lack of funding available to the Receiver to support the company's operations during a lengthy sales process, I accept the Receiver's

  

recommendation that a quick sales process is required in order to optimize the prospects of securing the best price for the assets. Accordingly, the timeframe proposed by the Receiver for the submission of qualifying bids and the conduct of the auction is reasonable. The marketing, bid solicitation and bidding procedures proposed by the Receiver are likely to result in a fair, transparent and commercially efficacious process in the circumstances.

15 In light of the reduction in the face value of the Notes required by the Receiver for the purposes of calculating the value of the credit bid and the reasonable amount of the Expense Reimbursement, I approved the Stalking Horse Agreement for the purposes requested by the Receiver. I accept the Receiver's assessment that in the circumstances the terms of the Stalking Horse Offer, including the Expense Reimbursement, will not discourage a third party from submitting an offer superior to the Stalking Horse Offer.

16 Also, as made clear in paragraphs 7 and 8 of the Bidding Procedures Order, the Stalking Horse Agreement is deemed to be a Qualified Bid and is accepted solely for the purposes of CCM's right to participate in the auction. My order did not approve the sale of Blutip's assets on the terms set out in the Stalking Horse Agreement. As the Receiver indicated, the approval of the sale of Blutip's assets, whether to CCM or some other successful bidder, will be the subject of a future motion to this Court. Such an approach is consistent with the practice of this Court. [7]

17 For those reasons I approved the bidding procedures recommended by the Receiver.

**IV. Priority of receiver's charges**

18 Paragraphs 17 and 20 of the Appointment Order granted some priority for the Receiver's Charge and Receiver's Borrowings Charge. However, as noted by the Receiver in section 3.1 of its First Report, because that hearing was brought on an urgent, *ex parte* basis, priority over existing perfected security interests and statutory encumbrances was not sought at that time. The Receiver now seeks such priority.

19 As previously noted, the Receiver reported that Blutip does not maintain any pension plans. In section 3.1 of its Report the Receiver identified the persons served with notice of this motion: (i) parties with registered security interests pursuant to the *PPSA*; (ii) those who have commenced legal proceedings against the Company; (iii) those who have asserted claims in respect of intellectual property against the Company; (iv) the Company's landlord, and (v) standard government agencies. Proof of such service was filed with the motion record. No person appeared on the return of the motion to oppose the priority sought by the Receiver for its charges.

20 Although the Receiver gave notice to affected parties six days in advance of this motion, not seven days as specified in paragraph 31 of the Appointment Order, I was satisfied that secured creditors who would be materially affected by the order had been given reasonable notice and an opportunity to make representations, as required by section 243(6) of the *BIA*, that abridging the

  

notice period by one day, as permitted by paragraph 31 of the Appointment Order, was appropriate and fair in the circumstances, and I granted the priority charges sought by the Receiver.

21 I should note that the Appointment Order contains a standard "come-back clause" (para. 31). Recently, in *First Leaside Wealth Management Inc., Re*, a proceeding under the *CCAA*, I wrote:

> [49] In his recent decision in *Timminco Limited (Re)* ("Timminco I") Morawetz J. described the commercial reality underpinning requests for Administration and D&O Charges in *CCAA* proceedings:
>
> > In my view, in the absence of the court granting the requested super priority and protection, the objectives of the CCAA would be frustrated. It is not reasonable to expect that professionals will take the risk of not being paid for their services, and that directors and officers will remain if placed in a compromised position should the Timminco Entities continue *CCAA* proceedings without the requested protection. The outcome of the failure to provide these respective groups with the requested protection would, in my view, result in the overwhelming likelihood that the *CCAA* proceedings would come to an abrupt halt, followed, in all likelihood, by bankruptcy proceedings.
>
> . . .
>
> [51] In my view, absent an express order to the contrary by the initial order applications judge, the issue of the priorities enjoyed by administration, D&O and DIP lending charges should be finalized at the commencement of a *CCAA* proceeding. Professional services are provided, and DIP funding is advanced, in reliance on super-priorities contained in initial orders. To ensure the integrity, predictability and fairness of the *CCAA* process, certainty must accompany the granting of such super-priority charges. When those important objectives of the *CCAA* process are coupled with the Court of Appeal's holding that parties affected by such priority orders be given an opportunity to raise any paramountcy issue, it strikes me that a judge hearing an initial order application should directly raise with the parties the issue of the priority of the charges sought, including any possible issue of paramountcy in respect of competing claims on the debtor's property based on provincial legislation. [8]

22 In my view those comments regarding the need for certainty about the priority of charges for professional fees or borrowings apply, with equal force, to priority charges sought by a receiver pursuant to section 243(6) of the *BIA*. Certainty regarding the priority of administrative and borrowing charges is required as much in a receivership as in proceedings under the *CCAA* or the proposal provisions of the *BIA*.

23 In the present case the issues of the priority of the Receiver's Charge and Receiver's Borrowings Charge were deferred from the return of the initial application until notice could be given to affected parties. I have noted that Blutip did not maintain pension plans. I have found that

  

reasonable notice now has been given and no affected person appeared to oppose the granting of the priority charges. Consequently, it is my intention that the Bidding Procedures Order constitutes a final disposition of the issue of the priority of those charges (subject, of course, to any rights to appeal the Bidding Procedures Order). I do not regard the presence of a "come-back clause" in the Appointment Order as leaving the door open a crack for some subsequent challenge to the priorities granted by this order.

## V. Approval of the Receiver's activities

24 The activities described by the Receiver in its First Report were reasonable and fell within its mandate, so I approved them.

25 May I conclude by thanking Receiver's counsel for a most helpful factum.

*Motion granted.*

Footnotes

1 (1991), 7 C.B.R. (3d) 1 (Ont. C.A.).

2 *Graceway Canada Co., Re*, 2011 ONSC 6403 (Ont. S.C.J. [Commercial List]), para. 2.

3 *Parlay Entertainment Inc., Re*, 2011 ONSC 3492 (Ont. S.C.J.), para. 15.

4 *Brainhunter Inc., Re* (2009), 62 C.B.R. (5th) 41 (Ont. S.C.J. [Commercial List]), para. 13; *White Birch Paper Holding Co., Re*, 2010 QCCS 4382 (C.S. Que.), para. 3; *Nortel Networks Corp., Re* (2009), 55 C.B.R. (5th) 229 (Ont. S.C.J. [Commercial List]), para. 2, and *Nortel Networks Corp., Re* (2009), 56 C.B.R. (5th) 74 (Ont. S.C.J. [Commercial List]); *Indalex Ltd., Re*, 2009 CarswellOnt 4262 (Ont. S.C.J. [Commercial List]).

5 Pamela Huff, Linc Rogers, Douglas Bartner and Craig Culbert, "Credit Bidding — Recent Canadian and U.S. Themes", in Janis P. Sarra (ed.), *2010 Annual Review of Insolvency Law* (Toronto: Carswell, 2011), p. 16.

6 *Parlay Entertainment Inc., Re*, 2011 ONSC 3492 (Ont. S.C.J.), para. 12; *White Birch Paper Holding Co., Re*, 2010 QCCS 4915 (C.S. Que.), paras. 4 to 7; *Nortel Networks Corp., Re* (2009), 56 C.B.R. (5th) 74 (Ont. S.C.J. [Commercial List]), para. 12.

7 *Indalex Ltd., Re*, 2009 CarswellOnt 4262 (Ont. S.C.J. [Commercial List]), para. 7; *Graceway Canada Co., Re*, 2011 ONSC 6403 (Ont. S.C.J. [Commercial List]), para. 5; *Parlay Entertainment Inc., Re*, 2011 ONSC 3492 (Ont. S.C.J.), para. 58.

8 2012 ONSC 1299 (Ont. S.C.J. [Commercial List]) (CanLII).

# TAB 2

2019 ONSC 5124
Ontario Superior Court of Justice

West End Motors v. 189 Dundas Street West Inc.

2019 CarswellOnt 16118, 2019 ONSC 5124, 311 A.C.W.S. (3d) 406

# WEST END MOTORS AND TRAILER PARK LIMITED (Applicant) and 189 DUNDAS STREET WEST INC. (Respondent)

Dietrich J.

Heard: July 30, 2019
Judgment: September 4, 2019
Docket: CV-18-601159-00CL

Counsel: Eric Golden, for Applicant
Chris Reed, for Respondent
Lisa S. Corne, for Receiver
George Corsianos, for Second Mortgagees
D.J. Miller, for Helmsbridge Holdings ULC and Plazacorp Investments Limited

Subject: Contracts; Corporate and Commercial; Property
**Related Abridgment Classifications**
Real property
III Sale of land
III.6 Judicial sale
III.6.c Sale
III.6.c.i Bids
III.6.c.i.A Who may bid
Real property
III Sale of land
III.6 Judicial sale
III.6.c Sale
III.6.c.ii Conditions of sale
III.6.c.ii.C Miscellaneous
**Headnote**
Real property --- Sale of land — Judicial sale — Sale — Conditions of sale — Miscellaneous
Debtor was registered owner of undeveloped land and premises (property) with first mortgage in principal amount of approximately $9 million and second mortgage in amount of $5,700,000 —

  

Receiver was appointed and was granted broad discretion to market and sell property — Receiver brought motion for order approving marketing and sale of property by tender and for order approving receiver's activities as set out in first report, and for order sealing confidential appendix to first report pending sale of debtor's assets by receiver — Debtor brought motion for order directing receiver to accept offer from purchaser as well as sealing order in respect of confidential affidavit pending sale of debtor's assets by receiver — Motion by receiver granted; motion by debtor granted in part — Receiver had put forward persuasive rationale for its decision not to accept purchaser's offer and for preferring its proposal to list and market property — Receiver's proposed marketing and sales process was fair and transparent as property would be marketed by tender to potential buyers through advertising and receiver's internal database in conjunction with advice and marketing efforts of experienced commercial real estate agent — Proposed marketing and sales process was commercially efficient as receiver had chosen to use tender process to avoid paying potentially significant commission to listing broker and had already received expressions of interest from prospective buyers — Proposed process would optimize chances of securing best sale for property in circumstances as it would expose property to market for extended duration that would allow maximum number of interested purchasers to undertake due diligence and submit competitive offers — Debtor's motion was dismissed except for its request for sealing order.

Real property --- Sale of land — Judicial sale — Sale — Bids — Who may bid

Respondent debtor was registered owner of undeveloped land and premises (property) with first mortgage in principal amount of approximately $9 million and second mortgage in amount of $5,700,000 — Receiver was appointed and was granted broad discretion to market and sell property — Receiver brought motion for order approving marketing and sale of property by tender as detailed in its first report, for order approving receiver's activities as set out in first report and order sealing confidential appendix to first report pending sale of debtor's assets by receiver — Debtor brought motion for order directing Receiver to accept offer from purchaser as well as sealing order in respect of confidential affidavit pending sale of debtor's assets by Receiver — Motion by receiver granted; motion by debtor granted in part — Debtor's motion was dismissed except for its request for sealing order — Debtor had not established that purchaser's offer would likely maximize realization for benefit of all stakeholders and preserve possibility that debtor and unsecured creditors might realize some equity in property — Debtor had not made any attack on fairness, transparency and integrity of sale process proposed by receiver, nor had debtor advanced any attack on efficacy of proposed process or on expectation that it would optimize chances of securing best possible price under these circumstances.

**Table of Authorities**

**Cases considered by *Dietrich J.*:**

*Bank of Montreal v. Dedicated National Pharmacies Inc.* (2011), 2011 ONSC 4634, 2011 CarswellOnt 7972, 83 C.B.R. (5th) 155 (Ont. S.C.J. [Commercial List]) — followed

*CCM Master Qualified Fund Ltd. v. blutip Power Technologies Ltd.* (2012), 2012 ONSC 1750, 2012 CarswellOnt 3158, 90 C.B.R. (5th) 74 (Ont. S.C.J. [Commercial List]) — considered

  

*Royal Bank v. Soundair Corp.* (1991), 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76, 46 O.A.C. 321, 4 O.R. (3d) 1, 1991 CarswellOnt 205 (Ont. C.A.) — considered

MOTIONS by receiver for order approving sale of property and sealing order and by debtor for sealing order.

***Dietrich J.*:**

**Overview**

1 The subject matter of this dispute is undeveloped valuable land and premises municipally known as 189 Dundas Street West in the City of Mississauga (the "Property"). The Property is encumbered by a valid first mortgage in the principal amount of approximately $9,000,000. The second mortgage, in the principal amount of $5,700,000, is presently the subject of litigation between the second mortgagees and the Respondent mortgagor (the "Debtor"), who is the registered owner of the Property.

2 This court appointed Rosen Goldberg Inc. (the "Receiver") as receiver of the Property by order of Justice McEwen dated May 3, 2019. In the same Order, the Receiver was granted a broad discretion to market and sell the Property.

3 The Receiver brings this motion for an order approving the marketing and sale of the Property by tender, with the assistance of an experienced real estate broker, as detailed in its First Report of the Receiver dated July 11, 2019 (the "First Report"). It also seeks an order approving the activities of the Receiver set out in the First Report and an order sealing a Confidential Appendix to the First Report pending the sale of the Debtor's assets by the Receiver.

4 The Debtor brings its own motion. It seeks an order directing the Receiver to accept an offer, dated July 18, 2019, made by its financial backer, Helmsbridge Holdings ULC and Plazacorp Investments Limited (collectively, the "Purchaser"), and to effectively abandon its plan to market and sell the Property by tender. It also seeks a sealing order in respect of a confidential affidavit and all exhibits attached thereto, including the Purchaser's offer, pending the sale of the Debtor's assets by the Receiver.

5 For the reasons that follow, I decline to grant the Debtor's request to order the Receiver to accept the Purchaser's offer and I approve the marketing and sale process proposed by the Receiver in the First Report. I will grant both sealing orders.

**Positions of the Parties**

6 The Debtor asserts that if the Purchaser's offer is accepted, it will likely maximize the realization for the benefit of all stakeholders and preserve the possibility that the Debtor and the unsecured creditors may receive some of the equity in the Property.

  

7 Specifically, the Debtor asserts that if the Purchaser's offer exceeds the appraised value of the Property, as obtained by the Receiver, then it would be in the best interests of all stakeholders with an interest in the receivership to accept the Purchaser's offer. The Debtor has not seen the latest appraisal obtained by the Receiver (set out in the Confidential Appendix to the First Report). However, the Debtor asserts that the Purchaser's offer will exceed the appraised value obtained by the Receiver if the Purchaser's offer includes a per square foot buildable rate that is higher than the per square foot buildable rate set out in the Receiver's appraisal.

8 The Receiver asserts that even if the Purchaser's offer includes a per square foot buildable rate that is higher than the rate set out in the appraisal, the Purchaser's offer would not be in the best interests of the stakeholders once the risks associated with the Purchaser's offer are factored into the analysis. For example, the Purchaser's offer includes a significant mortgage against the Property, which would not be discharged until density approvals were obtained, which would confirm the buildable square feet of gross floor area. The Receiver further asserts that the inevitable delay in obtaining density approvals, and the mortgage, carry considerable risk to the stakeholders that would have to be factored into the sale process in determining the best interests of all stakeholders.

9 Further, the Receiver asserts that the Purchaser's offer, which provides a minimum upfront payment based on the minimum potential density, and a potential bonus based on additional approved density, is an atypical offer. It submits that the offer is favourable to the Purchaser as it postpones any payment for any density above the minimum density expected. Accordingly, the stakeholders would await payment of their full entitlement for an indeterminate period while density approvals were negotiated and determined. The Receiver argues that if the Property were exposed to the market, as part of the process it proposes, any potential purchaser would consider a density higher than the minimum expected. The Receiver submits that its appraisal is based on the assumption that offers received following a listing and marketing of the Property would not include a bonus payment for density (as the Purchaser's does) and would be based on an all cash payment to the vendor. Accordingly, the appraisal cannot be compared meaningfully to the Purchaser's offer, which is not an all-cash offer and includes a bonus payment for density.

10 The Receiver also submits that the Property should be exposed to the market and that the sales and marketing process set out in its First Report is fair, reasonable and transparent and allows for competitive bids. Therefore, it asserts, there is nothing preventing the Purchaser from making its offer as part of that process, the same as any other interested party.

11 The second mortgagees, a group of corporations who provide bridge financing to other corporations undertaking real estate development in the Province of Ontario, support the Receiver's motion and oppose the Debtor's motion. They assert that if the court were to order the Receiver to accept the Purchaser's offer, there would be a substantial shortfall to them. The second mortgagees are of the view that the sales process presented by the Receiver in its First Report will result in

  

a higher sale price than that offered by the Purchaser and has a better chance of generating more value for the second mortgagees.

**Issue**

12 The issue in this matter is whether the sale process recommended by the Receiver is a fair and commercially reasonable process that ought to be followed in the circumstances, or the Receiver should be ordered to accept the offer made by the Purchaser.

**Law and Analysis**

13 A court-appointed Receiver derives its authority from the order by which it is appointed. In this case, Justice McEwen's Order appointing the Receiver, at para. 3(m), expressly authorizes the Receiver "with court approval, to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate."

14 In *CCM Master Qualified Fund Ltd. v. blutip Power Technologies Ltd.*, 2012 ONSC 1750 (Ont. S.C.J. [Commercial List]) at para. 6, Justice Brown, as he then was, having considered the test set out by the Court of Appeal for Ontario in *Royal Bank v. Soundair Corp.* [1991 CarswellOnt 205 (Ont. C.A.)], identified three factors to be considered on a motion to approve a proposed sale and marketing process for the assets of an insolvent debtor: a) the fairness, transparency and integrity of the proposed process; b) the commercial efficacy of the proposed process in light of the specific circumstances facing the receiver; and c) whether the sales process will optimize the chances, in the particular circumstances, of securing the best possible price for the assets up for sale.

15 I find that the proposed marketing and sale process is fair and transparent. The Receiver proposes to employ a process whereby the Property will be marketed by tender to potential buyers through advertising and the Receiver's internal database in conjunction with the advice and marketing efforts of an experienced commercial real estate agent. The Purchaser is no way precluded from this process, which permits offers from any interested buyer and access to a data room containing a detailed description of the Property. There is no stalking horse offer.

16 I also find that the proposed marketing and sale process is commercially efficient in light of the circumstances. The Receiver has chosen to use a tender process to avoid paying a potentially significant commission to a listing broker. The record shows that the Receiver is experienced in selling real property by tender and has already received expressions of interest from prospective buyers.

17 I also find that the proposed process will optimize the chances of securing the best sale price for the Property under the circumstances. The process will expose the Property to the market for an extended duration that will allow the maximum number of interested purchasers to undertake due

  

diligence and submit competitive offers. Again, the Purchaser is invited to make its offer, which has a chance of succeeding against competing offers in the proposed process.

18 Further, I adopt the reasoning of Justice Newbould with respect to the deference to be afforded to a receiver respecting its proposed sale process as set out in *Bank of Montreal v. Dedicated National Pharmacies Inc.*, 2011 ONSC 4634 (Ont. S.C.J. [Commercial List]) at para. 43:

> Where a receiver or manager has acted reasonably, prudently and not arbitrarily, as is the case here, a court ought not to sit in appeal from a receiver or manager's decision or review in every detail every element of the procedure by which the receiver or manager made its decision. To do so would be futile, duplicative and would neutralize the role of the receiver or manager.

19 The Receiver has put forward persuasive rationale for its decision not to accept the Purchaser's offer and for preferring its proposal to list and market the property in accordance with the process articulated in its First Report. I accept that the Purchaser's offer cannot be compared meaningfully to the appraisal obtained by the Receiver as the Receiver's appraisal is based on an all-cash offer that does not require the stakeholders to await payment or assume any risk relating to density approvals. It is appropriate and commercially reasonable that the Property be exposed to the market, which can test the fair market value of the Property and optimize the chances of securing the best possible price under the circumstances for all the stakeholders.

20 The Debtor has not persuaded me that the Purchaser's offer will likely maximize realization for the benefit of all stakeholders and preserve the possibility that the Debtor and the unsecured creditors may realize some of the equity in the Property. The evidence of the second mortgagees is that the Purchaser's offer, if accepted, would result in a shortfall in the amount owing to the second mortgagees irrespective of the outcome of the litigation between the Debtor and the second mortgagees. Further, the Purchaser's offer has not been tested in the open market and therefore cannot be said to be one that will likely maximize realization.

21 Both the first mortgagee and the second mortgagees support the Receiver's proposed sale process. The Debtor has not made any attack on the fairness, transparency and integrity of the sale process proposed by the Receiver. Similarly, the Debtor had not advanced any attack on the commercial efficacy of the proposed process or the expectation that it will optimize the chances of securing the best possible price under the circumstances. In my view, the Receiver is acting reasonably, prudently and not arbitrarily regarding the proposed sale process.

**Disposition**

22 The Receiver has succeeded in its motion and an order shall issue: i) approving the marketing and sale process for the assets under the Receiver's administration, as proposed in the First Report; ii) approving the activities of the Receiver set out in the First Report; and iii) sealing Confidential Appendix 1 to the First Report pending the completion of the sale of the Property by the Receiver.

  

23 The Debtor's motion is dismissed except for its request for a sealing order. An order shall issue sealing the Confidential Affidavit of Paul Goldfischer sworn on July 23, 2019, together with all exhibits to that affidavit, pending the completion of the sale of the Property by the Receiver.

*Motion by receiver granted; motion by debtor granted in part.*

# TAB 3

2013 ONSC 7009
Ontario Superior Court of Justice [Commercial List]

Elleway Acquisitions Ltd. v. 4358376 Canada Inc.

2013 CarswellOnt 16849, 2013 ONSC 7009, 235 A.C.W.S. (3d) 602, 7 C.B.R. (6th) 25

# In the Matter of an Application Pursuant to Section 243 of the Bankruptcy and Insolvency Act, R.S.C. 1985, c.B-3, as Amended, and Section 101 of the Courts of Justice Act, R.S.O. 1990, c.C.43, as Amended

Elleway Acquisitions Limited Applicant and 4358376 Canada Inc. (Operating as Itravel 2000.com), The Cruise Professionals Limited (Operating as the Cruise Professionals), and 7500106 Canada Inc. (Operating as Travelcash) Respondents

Morawetz J.

Heard: November 4, 2013
Judgment: November 4, 2013
Docket: CV-13-10320-00CL

Counsel: Jay Swartz, Natalie Renner for Applicant
John N. Birch for Respondents
David Bish, Lee Cassey for Grant Thornton, Proposed Receiver

Subject: Insolvency; Civil Practice and Procedure
**Related Abridgment Classifications**
Bankruptcy and insolvency
IV Receivers
IV.5 Miscellaneous
**Headnote**
Bankruptcy and insolvency --- Receivers — Miscellaneous
Sale of Assets — On November 4, 2013, receiver was appointed over assets, property and undertaking of number of related companies — Receiver brought motion for order approving entry by receiver into three asset purchase agreements ("APAs") — APAs provided for sale of assets as going concern and retention of almost all employees — Motion granted — Court was satisfied that economic realities of business vulnerability and financial position of companies militated in favour of approval of issuance of orders — Approval of orders and consummation of sale transactions to purchasers pursuant to APAs was warranted as best way to provide recovery for senior secured lender of companies and with sole economic interest in assets — Sale process was

  

fair and reasonable, and sale transactions was only means of providing maximum realization of purchased assets under current circumstances — Fact that purchasers may have some relationship to companies did not preclude approval of orders provided that receiver verified that process was performed in good faith — Receiver was of view that market for purchased assets was sufficiently canvassed through sales and marketing processes and that purchase prices under APAs were fair and reasonable under current circumstances.

**Table of Authorities**

**Statutes considered:**

*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3

Generally — referred to

s. 65.13(5) [en. 2005, c. 47, s. 44] — considered

*Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36

Generally — referred to

*Courts of Justice Act*, R.S.O. 1990, c. C.43

s. 100 — considered

MOTION by receiver for order approving entry by receiver into three asset purchase agreements.

***Morawetz J.*:**

1 At the conclusion of argument on November 4, 2013, the motion was granted with reasons to follow. These are the reasons.

2 On November 4, 2013, Grant Thornton Limited was appointed as Receiver (the "Receiver") of the assets, property and undertaking of each of 4358376 Canada Inc., (operating as itravel 2000.com ("itravel")), 7500106 Canada Inc., (operating as Travelcash ("Travelcash")), and The Cruise Professionals Limited, operating as The Cruise Professionals ("Cruise" and, together with itravel 2000 and Travelcash, "itravel Canada"). See reasons reported at 2013 ONSC 6866.

3 The Receiver seeks the following:

(i) an order:

(a) approving the entry by the Receiver into an asset purchase agreement (the "itravel APA") between the Receiver and 8635919 Canada Inc. (the "itravel Purchaser") dated on or about the date of the order, and attached as Confidential Appendix I of the First Report of the Receiver dated on or about the date of the order (the "Report");

(b) approving the transactions contemplated by the itravel APA;

  

(c) vesting in the itravel Purchaser all of the Receiver's right, title and interest in and to the "Purchased Assets" (as defined in the itravel APA) (collectively, the "itravel Assets"); and

(d) sealing the itravel APA until the completion of the sale transaction contemplated thereunder; and

(ii) an order:

(a) approving the entry by the Receiver into an asset purchase agreement (the "Cruise APA", and together with the itravel APA and the Travelcash APA, the "APAs") between the Receiver and 8635854 Canada Inc. (the "Cruise Purchaser"), and together with the itravel Purchaser and the Travelcash Purchaser, the "Purchasers") dated on or about the date of the order, and attached as Confidential Appendix 2 of the Report;

(b) approving the transactions contemplated by the Cruise APA; and

(c) vesting the Cruise Purchaser all of the Receiver's right, title and interest in and to the "Purchased Assets" (as defined in the Cruise APA) (the "Cruise Assets", and together with the itravel Assets and the Travelcash Assets, the "Purchased Assets"); and

(d) sealing the Cruise APA until the completion of the sales transaction contemplated thereunder; and

(iii) an order:

(a) approving the entry by the Receiver into an asset purchase agreement (the "Travelcash APA") between the Receiver and 1775305 Alberta Ltd. (the "Travelcash Purchaser") dated on or about the date of the order, and attached as Confidential Appendix 3 of the Report;

(b) approving the transactions contemplated by the Travelcash APA;

(c) vesting in the Travelcash Purchaser all of the Receiver's right, title and interest in and to the "Purchased Assets" (as defined in the Travelcash APA) (collectively, the "Travelcash Assets"); and

(d) sealing the Travelcash APA until the completion of the sale transaction contemplated thereunder.

4 The Receiver further requests a sealing order: (i) permanently sealing the valuation reports prepared by Ernst & Young LLP and FTI Consulting LLP, attached as Confidential Appendices

  

4 and 5 of the Report, respectively; and (ii) sealing the Proposed Receiver's supplemental report to the court dated on or about the date of the order (the "Supplemental Report"), for the duration requested and reasons set forth therein.

5 The motion was not opposed. It was specifically noted that Mr. Jonathan Carroll, former CEO of itravel, did not object to the relief sought.

6 The Receiver recommends issuance of the Orders for the factual and legal bases set forth herein and in its motion record. The purchase and sale transactions contemplated under the APAs (collectively, the "Sale Transactions") are conditional upon the Orders being issued by this court.

**General Background**

7 Much of the factual background to this motion is set out in the endorsement which resulted in the appointment of the Receiver (2013 ONSC 6866), and is not repeated.

8 The Receiver has filed the Report to provide the court with the background, basis for, and its recommendation in respect of the relief requested. The Receiver has also filed the Supplemental Report (on a confidential basis) as further support for the relief requested herein.

9 In the summer of 2010, Barclays Bank PLC ("Barclays") approached Travelzest and stated that it no longer wished to act as the primary lender of Travelzest and its subsidiaries, as a result of certain covenant breaches under the Credit Agreement. This prompted Travelzest to consider and implement where possible, strategic restructuring arrangements, including the divestiture of assets and refinancing initiatives.

10 In September 2010, Travelzest publicly announced its intention to find a buyer for the Travelzest business.

**Travelzest's Further Sales and Marketing Processes**

11 In the fall of 2011, a competitor of itravel Canada contacted Travelzest and expressed an interest in acquiring the Travelzest portfolio. Negotiations ensued over a period of three months. However, the parties could not agree on a Purchase Price or terms, and negotiations ceased in December 2011.

12 In early 2012, an informal restructuring plan was developed, which included the sale of international companies.

13 The first management offer was received in April 2012. In addition, a sales process continued from May to October 2012, which involved 50 potential bidders within the industry. Counsel advised that 14 parties pursued the opportunity and four parties were provided with access to the data room. Four offers were ultimately made but none were deemed to be feasible, insofar as two

  

were too low, one withdrew and the management offer was withdrawn after equity backers were lost.

14 In September 2012, a second management offer was received, which was subsequently amended in November 2012. The second management offer did not proceed.

15 In January 2013, discussions ended and the independent committee was disbanded.

16 In March and April 2013, three Canadian financial institutions were approached about a refinancing. However, no acceptable term sheet was obtained.

17 In May 2013, Travelzest entered into new discussions with a prior bidder from a previous sales process. Terms could not be reached.

18 In May 2013, a third management offer was received which was followed by a fourth management offer in July, both of which were rejected.

19 In July 2013, a press release confirmed that Barclays was not renewing its credit facilities with the result that the obligations became payable on July 12, 2013. However, Barclays agreed to support restructuring efforts until August 30, 2013.

20 In August 2013, a fifth management offer was made for the assets of itravel Canada, which included limited funding for liabilities. This offer was apparently below the consideration offered in the previous management offers. The value of the offer was also significantly lower than the Barclays' indebtedness and lower than the aggregate amount of the current offer from the Purchasers.

**Barclays' Assignment of the Indebtedness to Elleway**

21 On August 21, 2013, a consortium led by LDC Logistics Development Corporation ("LDC"), which included Elleway (collectively, the "Consortium") submitted an offer for Barclays debt and security, as opposed to the assets of Itravel Canada. On August 29, 2013, Elleway and Barclays finalized the assignment deal, which was concluded on September 1, 2013.

22 The consideration paid by Elleway was less than the amount owing to Barclays. Barclays determined, with the advice of KPMG London, that the sale of its debt and security, albeit at a significant discount, was the best available option at the time.

23 itravel Canada is insolvent. Elleway has agreed pursuant to the Working Capital Facility agreement to provide the necessary funding for itravel Canada up to and including the date for a court hearing to consider the within motion. However, if a sale is not approved, there is no funding commitment from Elleway.

  

**Proposed Sale of Assets**

24 The Receiver and the Purchasers have negotiated the APAs which provide for the going-concern purchase of substantially all of the itravel Canada's assets, subject to the terms and conditions therein. The purchase prices under the APAs for the Purchased Assets will be comprised of a reduction of a portion of the indebtedness owed by Elleway under the Credit Agreement and entire amount owed under the Working Capital Facility Agreement and related guarantees, and the assumption by the Purchasers of the Assumed Liabilities (as defined in each of the Purchase Agreements and which includes all priority claims) and the assumption of any indebtedness issued under any receiver's certificates issued by the Receiver pursuant to a funding agreement between the Receiver and Elleway Properties Limited. The aggregate of the purchase prices under the APA is less the amount of the obligations owed by itravel Canada to Elleway under the Credit Agreement and Working Capital Facility Agreement and related guarantees.

25 Pursuant to the APAs, the Purchasers are to make offers to 95% of the employees of itravel Canada on substantially similar terms of such employees current employment. The Purchasers will also be assuming all obligations owed to the customers of itravel Canada.

26 In reviewing the valuation reports of FTI Consulting LLP and Ernst & Young LLP and considering the current financial position of itravel Canada, the Receiver came to the following conclusions:

> (a) FTI Consulting LLP and Ernst & Young LLP concluded that under the circumstances, the itravel Canada companies' values are significantly less than the secured indebtedness owed under the Credit Agreement;
>
> (b) Barclays, in consultation with its advisor, KPMG London, sold its debt and security for an amount lower than its par value;
>
> (c) the book value of the itravel Canada's tangible assets are significantly less than the secured indebtedness; and
>
> (d) Elleway has the principal financial interest in the assets of itravel Canada, subject to priority claims.

27 The Receiver is of the view that the Sale Transactions with the Purchasers are the best available option as it stabilizes itravel Canada's operations, provides for additional working capital, facilitates the employment of substantially all of the employees, continues the occupation of up to three leased premises, provides for new business to itravel Canada's existing suppliers and service providers, assumes the liability associated with pre-existing gift certificates and vouchers, allows for the uninterrupted service of customer's travel arrangements and preserves the goodwill and overall enterprise value of the Companies. In addition, the Receiver believes that the purchase

  

prices under the APAs are fair and reasonable in the circumstances, and that any further marketing efforts to sell itravel Canada's assets may be unsuccessful and could further reduce their value and have a negative effect on operations.

28 The Receiver's request for approval of the Orders raises the following issues for this court.

A. What is the legal test for approval of the Orders?

B. Does the legal test for approval change in a so-called "quick flip" scenario?

C. Does partial payment of the purchase price through a reduction of the indebtedness owed to Elleway preclude approval of the Orders?

D. Does the Purchasers' relationship to itravel Canada preclude approval of the Orders?

E. Is a sealing of the APAs until the closing of the Sale Transactions contemplated thereunder and a permanent sealing of the FTI Consulting LLP and Ernst & Young LLP valuation and the Supplemental Report Warranted?

***A. What is the Legal Test for Approval of the Orders?***

29 Receivers have the powers set out in the order appointing them. Receivers are consistently granted the power to sell property of a debtor, which is, indeed, the case under the Appointment Order.

30 Under Section 100 of the *Courts of Justice Act (Ontario)*, this Court has the power to vest in any person an interest in real or personal property that the Court has authority to order be conveyed.

31 It is settled law that where a Court is asked to approve a sales process and transaction in a receivership context, the Court is to consider the following principles (collectively, the "*Soundair* Principles"):

a. whether the party made a sufficient effort to obtain the best price and to not act improvidently;

b. the interests of all parties;

c. the efficacy and integrity of the process by which the party obtained offers; and

d. whether the working out of the process was unfair.

*Royal Bank of Canada v. Soundair Corp*. (1991), 4 O.R. (3d) 1 (Ont. C.A.); *Skyepharma PLC v. Hyal Pharmaceutical Corp*. (1999), 12 C.B.R. (4th) 87 (Ont. S.C.J.) appeal quashed, (2000), 47 O.R. (3d) 234 (Ont. C.A.)).

  

32 In this case, I am satisfied that evidence has been presented in the Report, the Jenkins Affidavit and the Howell Affidavit, to demonstrate that each of the *Soundair* Principles has been satisfied, and that the economic realities of the business vulnerability and financial position of itravel Canada (including that the result would be no different in a further extension of the already extensive sales process) militate in favour of approval of the issuance of the Orders.

***B. Does the Legal Test for Approval Change in a So-called "Quick Flip" Scenario?***

33 Where court approval is being sought for a so-called "quick flip" or immediate sale (which involves, as is the case here, an already negotiated purchase agreement sought to be approved upon or immediately after the appointment of a receiver without any further marketing process), the court is still to consider the *Soundair* Principles but with specific consideration to the economic realities of the business and the specific transactions in question. In particular, courts have approved immediate sales where:

> (a) an immediate sale is the only realistic way to provide maximum recovery for a creditor who stands in a clear priority of economic interest to all others; and
>
> (b) delay of the transaction will erode the realization of the security of the creditor in sole economic interest.

*Fund 321 Ltd. Partnership v. Samsys Technologies Inc.* (2006), 21 C.B.R. (5th) 1 (Ont. S.C.J.); *Bank of Montreal v. Trent Rubber Corp.* (2005), 13 C.B.R. (5th) 31 (Ont. S.C.J.).

34 In the case of *Re Tool-Plas*, I stated, in approving a "quick flip" sale that:

> A "quick flip" transaction is not the usual transaction. In certain circumstances, however, it may be the best, or the only, alternative. In considering whether to approve a "quick flip" transaction, the court should consider the impact on various parties and assess whether their respective positions and the proposed treatment that they will receive in the "quick flip" transaction would realistically be any different if an extended sales process were followed.

*Tool-Plas Systems Inc., Re* (2008), 48 C.B.R. (5th) 91 (Ont. S.C.J.).

35 Counsel submits that the parties would realistically be in no better position were an extended sales process undertaken, since the APAs are the culmination of an exhaustive marketing process that has already occurred, and there is no realistic indication that another such process (even if possible, which it is not, as itravel Canada lacks the resources to do so) would produce a more favourable outcome.

36 Counsel further submits that a "quick flip" transaction will be approved pursuant to the *Soundair* Principles, where, as in this case, there is evidence that the debtor has insufficient cash to

  

engage in a further, extended marketing process, and there is no basis to expect that such a process will result in a better realization on the assets. Delaying the process puts in jeopardy the continued operation of itravel Canada.

37 I am satisfied that the approval of the Orders and the consummation of the Sale Transactions to the Purchasers pursuant to the APAs is warranted as the best way to provide recovery for Elleway, the senior secured lender of itravel Canada and with the sole economic interest in the assets. The sale process was fair and reasonable, and the Sale Transactions is the only means of providing the maximum realization of the Purchased Assets under the current circumstances.

***C. Does Partial Payment of the Purchase Price Through a Reduction of the Indebtedness Owed to Elleway Preclude Approval of the Orders?***

38 Partial payment of the purchase price by Elleway reducing a portion of the debt owed to it under the Credit Agreement and the entire amount owned under the Working Capital Facility Agreement does not preclude approval of the Orders. This mechanism is analogous to a credit bid by a secured lender, but with the Purchasers, instead of the secured lender, taking title to the purchased assets. As noted, the Receiver understands that following closing of the transactions contemplated under the APAs, that Elleway (or an affiliate thereof) will hold an indirect equity interest in the Purchasers. It is well-established in Canada insolvency law that a secured creditor is permitted to credit bid its debt in lieu of providing cash consideration.

*Re White Birch Paper Holding Co.* (2010), 72 C.B.R. (5th) 74 (Qc. C.A.); *Re Planet Organic Holding Corp.* (June 4, 2010), Toronto, Court File No. 10-86699-00CL, (S.C.J. [Commercial List]).

39 This court has previously approved sales involving credit bids in the receivership context. See *CCM Master Qualified Fund, Ltd., v. Blutip Power Technologies Ltd.* (April 26, 2012), Toronto, Court File No. CV-12-9622-00CL, (S.C.J. [Commercial List]).

40 It seems to me that, in these circumstances, no party is prejudiced by Elleway reducing a portion of the debt owed to it under the Credit Agreement and the entire amount owed under the Working Capital Facility Agreement as part of the Purchasers' payment of the purchase prices, as the Purchasers are assuming all claims secured by liens or encumbrances that rank in priority to Elleway's security. The reduction of the indebtedness owed to Elleway will be less than the total amount of indebtedness owed to Elleway under the Credit Agreement. As such, if cash was paid in lieu of a credit bid, such cash would all accrue to the benefit of Elleway.

  

41 Therefore, it seems to me the fact that a portion of the purchase price payable under the APAs is to be paid through a reduction in the indebtedness owed to Elleway does not preclude approval of the Orders.

***D. Does the Purchasers' Relationship to itravel Canada preclude approval of the Orders?***

42 Even if the Purchasers and itravel Canada were to be considered, out of an abundance of caution, related parties, given that LDC is an existing shareholder of Travelzest and part of the Consortium or otherwise, this does not itself preclude approval of the Orders.

43 Where a receiver seeks approval of a sale to a party related to the debtor, the receiver shall review and report on the activities of the debtor and the transparency of the process to provide sufficient detail to satisfy the court that the best result is being achieved. It is not sufficient for a receiver to accept information provided by the debtor where a related party is a purchaser; it must take steps to verify the information. See *Toronto Dominion Bank v. Canadian Starter Drives Inc.*, 2011 ONSC 8004 (Ont. S.C.J. [Commercial List]).

44 In addition, the 2009 amendments to the BIA relating to sales to related persons in a proposal proceedings (similar amendments were also made to the *Companies' Creditors Arrangement Act* (Canada)) are instructive. Section 65.13(5) of the BIA provides:

> If the proposed sale or disposition is to a person who is related to the insolvent person, the court may, after considering the factors referred to in subsection (4), grant the authorization only if it is satisfied that:
>
> (a) good faith efforts were made to sell or otherwise dispose of the assets to persons who are not related to the insolvent person; and
>
> (b) the consideration to be received is superior to the consideration that would be received under any other offer made in accordance with the process leading to the proposed sale or disposition.

45 The above referenced jurisprudence and provisions of the BIA (Canada) demonstrate that a court will not preclude a sale to a party related to the debtor, but will subject the proposed sale to greater scrutiny to ensure a transparency and integrity in the marketing and sales process and require that the receiver verify information provided to it to ensure the process was performed in good faith. In this case, the Receiver is of the view that the market for the Purchased Assets was sufficiently canvassed through the sales and marketing processes and that the purchase prices under the APAs are fair and reasonable under the current circumstances. I agree with and accept these submissions.

  

46 The Receiver requests that the APAs be sealed until the closing of the Sale Transactions contemplated thereunder. It is also requesting an order permanently sealing the valuation reports prepared by Ernst & Young LLP and FIT Consulting LLP and, attached as Confidential Appendices 4 and 5 of the Report, respectively.

47 The Supreme Court of Canada in *Sierra Club of Canada v. Canada (Minister of Finance)*, held that a sealing order should only be granted when:

> (a) an order is needed to prevent serious risk to an important interest because reasonable alternative measures will not prevent the risk; and
>
> (b) the salutary effects of the order outweigh its deleterious effects, including the effects on the right to free expression, which includes public interest in open and accessible court proceedings.

*Sierra Club of Canada v. Canada (Minister of Finance)*, 2002 SCC 41, [2002] 2 S.C.R. 522, at para. 53; *Re Nortel Networks Corporation* (2009), 56 C.B.R. (5 TH ) 224, (Ont. S.C.J. [Commercial List]), at paras. 38-39.

48 In my view, the APAs subject to the sealing request contain highly sensitive commercial information of itravel Canada and their related businesses and operations, including, without limitation, the purchase price, lists of assets, and contracts. Courts have recognized that disclosure of this type of information in the context of a sale process could be harmful to stakeholders by undermining the integrity of the sale process. I am satisfied that the disclosure of the APAs prior to the closing of the Sale Transactions could pose a serious risk to the sale process in the event that the Sale Transactions do not close as it could jeopardize dealings with any future prospective purchasers or liquidators of itravel Canada's assets. There is no other reasonable alternative to preventing this information from becoming publicly available and the sealing request, which has been tailored to the closing of the Sale Transactions and the material terms of the APAs until the closing of the Sale Transactions, greatly outweighs the deleterious effects. For these same reasons, plus the additional reason that the valuations were provided to Travelzest on a confidential basis and only made available to Travelzest and the Receiver on the express condition that they remain confidential, the Receiver submits that the FTI Consulting LLP and Ernst & Young LLP valuations be subject to a permanent sealing order. Further, the Receiver submits that the information contained in the Supplemental Report also meets the foregoing test for the factual basis set forth in detail in the Supplemental Report (which has been filed on a confidential basis). I accept the Receiver's submissions regarding the permanent sealing order for the valuation materials. For these reasons, (i) the APA is to be sealed pending closing, and (ii) only the valuation material is to be permanently sealed.

**Disposition**

  

49 For the reasons set forth herein, the motion is granted. Orders have been signed to give effect to the foregoing.

*Motion granted.*

# TAB 4

2012 ONSC 2788
Ontario Superior Court of Justice [Commercial List]

9-Ball Interests Inc. v. Traditional Life Sciences Inc.

2012 CarswellOnt 5829, 2012 ONSC 2788, 19 P.P.S.A.C. (3d) 211, 215 A.C.W.S. (3d) 797, 89 C.B.R. (5th) 78

# 9-Ball Interests Inc. (Applicant) and Traditional Life Sciences Inc. (Respondent)

D.M. Brown J.

Heard: May 8, 2012
Judgment: May 14, 2012
Docket: CV-12-9705-00CL

Counsel: A. Sambasivan for Applicant, 9-Ball Interests Inc.
R. B. Bissell for Proposed Receiver, Fuller Landau Group Inc.

Subject: Insolvency; Corporate and Commercial
**Related Abridgment Classifications**
Bankruptcy and insolvency
IV Receivers
IV.1 Appointment
Bankruptcy and insolvency
IV Receivers
IV.5 Miscellaneous
**Headnote**
Bankruptcy and insolvency --- Receivers — Appointment
Creditor advanced funds to debtor by way of convertible debt and had provided management services for which it had not been paid — Creditor and debtor entered into loan agreement and obligations of creditor were secured by General Security Agreement — On same date, creditor registered its security interest against debtor under Personal Property Security Act resulting in creditor becoming sole secured creditor of debtor — Less than three weeks after advancing last of funding, creditor made written demand for $125,000 lent under loan agreement and issued Bankruptcy and Insolvency Act (BIA) s. 244 notice of intent to enforce security — On same day, debtor provided its written consent to early enforcement of security — Creditor sought vesting order from court which would vest purchased assets in purchaser free and clear of any liens, including any charge by receiver — F Inc. had consented to act as receiver — Creditor applied under s. 243(1) of BIA and s. 101 of Courts of Justice Act for appointment of receiver and grant of

  

authority to F Inc. to enter into transaction to sell property of debtor to purchaser — Application dismissed — Circumstances typically necessitating appointment of receiver by court were not present and creditor did not include in its materials specific evidence identifying need for court order to ensure receiver could do its job — Insufficient evidence had been placed before Court to assess properly request to appoint receiver — It would not be just or convenient to appoint F Inc. as receiver of debtor.

Bankruptcy and insolvency --- Receivers — Miscellaneous

Grant of authority to proposed receiver to enter into transaction to sell property of debtor — Creditor advanced funds to debtor by way of convertible debt and had provided management services for which it had not been paid — Creditor engaged F Inc. as consultant to market debtor for sale — Creditor and debtor entered into loan agreement and obligations of creditor were secured by General Security Agreement — Creditor registered its security interest against debtor under Personal Property Security Act resulting in creditor becoming sole secured creditor of debtor — Creditor made written demand for $125,000 lent under loan agreement and issued Bankruptcy and Insolvency Act (BIA) s. 244 notice of intent to enforce security — On same day, debtor provided its written consent to early enforcement of security — One offer to purchase was received — Creditor sought vesting order from court which would vest purchased assets in purchaser free and clear of any liens, including any charge by receiver — F Inc. had consented to act as receiver — Creditor applied under s. 243(1) of BIA and s. 101 of Courts of Justice Act for appointment of receiver and grant of authority to F Inc. to enter into transaction to sell property of debtor to purchaser — Application dismissed — Insufficient evidence had been placed before Court to assess properly request for approval of proposed agreement — Neither creditor nor F Inc. filed any valuation of assets of debtor in support of request to approve proposed agreement — Evidentiary basis was lacking to assess whether proposed receiver acted to get best price and did not act improvidently and whether consideration received was superior to consideration that would have been received under any other offer — It would not be just or convenient to approve proposed agreement.

**Table of Authorities**

**Cases considered by *D.M. Brown J.*:**

*Bank of Nova Scotia v. Freure Village on Clair Creek* (1996), 1996 CarswellOnt 2328, 40 C.B.R. (3d) 274 (Ont. Gen. Div. [Commercial List]) — followed

*Crown Trust Co. v. Rosenberg* (1986), 60 O.R. (2d) 87, 1986 CarswellOnt 235, 22 C.P.C. (2d) 131, 39 D.L.R. (4th) 526, 67 C.B.R. (N.S.) 320 (note) (Ont. H.C.) — referred to

*Fund 321 Ltd. Partnership v. Samsys Technologies Inc.* (2006), 2006 CarswellOnt 2541, 9 P.P.S.A.C. (3d) 185, 21 C.B.R. (5th) 1 (Ont. S.C.J. [Commercial List]) — considered

*Royal Bank v. Soundair Corp.* (1991), 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76, 46 O.A.C. 321, 4 O.R. (3d) 1, 1991 CarswellOnt 205 (Ont. C.A.) — considered

*Sierra Club of Canada v. Canada (Minister of Finance)* (2002), 287 N.R. 203, *(*sub nom. *Atomic Energy of Canada Ltd. v. Sierra Club of Canada)* 18 C.P.R. (4th) 1, 44 C.E.L.R. (N.S.) 161, *(*sub nom. *Atomic Energy of Canada Ltd. v. Sierra Club of Canada)* 211 D.L.R. (4th) 193, 223 F.T.R. 137 (note), 20 C.P.C. (5th) 1, 40 Admin. L.R. (3d) 1, 2002 SCC 41, 2002

  

CarswellNat 822, 2002 CarswellNat 823, (sub nom. *Atomic Energy of Canada Ltd. v. Sierra Club of Canada)* 93 C.R.R. (2d) 219, [2002] 2 S.C.R. 522 (S.C.C.) — followed
*Skyepharma PLC v. Hyal Pharmaceutical Corp.* (1999), 1999 CarswellOnt 3641, 12 C.B.R. (4th) 87, [2000] B.P.I.R. 531 (Ont. S.C.J. [Commercial List]) — considered
*Tool-Plas Systems Inc., Re* (2008), 48 C.B.R. (5th) 91, 2008 CarswellOnt 6258 (Ont. S.C.J. [Commercial List]) — considered

**Statutes considered:**

*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3
Generally — referred to

Pt. V — referred to

s. 243(1) — referred to

s. 244 — referred to

*Courts of Justice Act*, R.S.O. 1990, c. C.43
s. 101 — referred to

*Personal Property Security Act*, R.S.O. 1990, c. P.10
Generally — referred to

APPLICATION by secured creditor to appoint receiver over property of debtor and to secure court approval of immediate sale of that property to third party.

***D.M. Brown J.*:**

**I. Application to appoint a receiver by a related person and to approve a sale to a related person**

1 This is an application to appoint a receiver over the property of a debtor and to secure court approval of the immediate sale of that property to a third party. The distinctive feature of this application is that the applicant secured creditor, debtor and purchaser are related entities, sharing common ownership.

2 The secured creditor, 9-Ball Interests Inc., applies under section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 and section 101 of *The Courts of Justice Act*, R.S.O. 1990, c. C-43, for the appointment of a receiver of all the assets, undertaking and properties of the debtor, Traditional Life Sciences Inc. ("TLS"). The Fuller Landau Group Inc. ("Fuller Landau") has consented to act as receiver. 9-Ball also seeks the grant of authority to Fuller Landau to enter into a transaction to sell the property of TLS to 2323201 Ontario Inc. (the "Purchaser").

3 Robert Carscadden owns 9-Ball and, indirectly owns TLS because 9-Ball owns all the shares of TLS. Mr. Carscadden also owns the Purchaser.

  

4 For the reasons set out below, I dismiss the application.

## II. The evidence

### *A. The business of TLS*

5 TLS was incorporated in November, 2009 and operates an on-line retail store at www.Zwell.ca. TLS primarily sells a range of natural health supplements, consisting of seven Zwell-branded products and 20 other products. Over the past two or so years TLS has developed a customer base of about 4,000 customers.

6 The TLS business has a small physical footprint. It rents about 300 square feet of office space. TLS does not have any salaried employees; instead, it retains the services of two contract staff for marketing and IT support. The company also pays fees to Mr. Carscadden and Richard Parkinson for management and consulting services. Payments to contract employees are current; TLS has no employee source obligations to Canada Revenue Agency. Payment of consulting fees is in arrears.

7 TLS has three key third party contracts: a licence to use the trademark "Bioenergy Ribose"; a distribution agreement with Neptune Technologies & Bioresources; and a credit card processing agreement.

### *B. The unsecured debt of TLS*

8 As of April 20, 2012 the total unsecured debt of TLS amounted to $1,738,537.53 consisting of:

> (i) unsecured trade debt of approximately $1.009 million. The largest trade creditor provided promotional and marketing services. The second largest unsecured creditor is 9-Ball to whom TLS owed $192,400 for management services provided since incorporation;
>
> (ii) convertible debt of $629,520, including $25,000 advanced by 9-Ball; and,
>
> (iii) non-convertible debt of $100,000 in respect of a development loan made by another party.

### *C. The secured debt of TLS*

9 As noted, prior to 2012 the applicant, 9-Ball, had advanced funds to TLS by way of convertible debt and had provided management services for which it had not been paid. In early 2012 9-Ball decided that it would only advance further funds for working capital on a secured basis. On February 21, 2012, 9-Ball and TLS entered into a loan agreement for up to $500,000. The funds would be made available in tranches of $25,000, with each evidenced by notations entered on a promissory grid note. The obligations of TLS were secured by a General Security Agreement of

  

the same date. On February 21, 2012, 9-Ball registered its security interest against TLS under the *Personal Property Security Act*. As a result of that registration 9-Ball became the sole secured creditor of TLS.

10 The annotated promissory note grid filed by Mr. Carscadden recorded that 9-Ball had made five advances to TLS of $25,000 each from March 21 through to April 4, 2012, a period of two weeks. The unaudited balance sheet of TLS for the year ended December 31, 2011 showed that liabilities ($1.658 million) exceeded assets ($0.145 million), and the statement of income and earnings showed a net loss of $835,830 for 2011 and an accumulated deficit of $1.523 million.

### *D. The retainer of Fuller Landau*

11 According to an April 27, 2012 Report filed by Fuller Landau, TLS retained it on February 14, 2012 to review and assess go-forward options. After that initial engagement, on March 19, 2012 9-Ball engaged it as a consultant to market TLS for sale.

### *E. The demand*

12 On April 23, 2012, less than three weeks after advancing its last $25,000 tranche of funding, 9-Ball made a written demand on TLS for the $125,000 (plus interest) lent under the Loan Agreement and issued a *BIA* s. 244 notice of intent to enforce security. The same day TLS provided its written consent to an early enforcement of the security.

13 Fuller Landau reported that it had retained a law firm to provide an independent opinion on the security held by 9-Ball and that the law firm reported that the applicant had a valid and enforceable charge over the assets of TLS.

### *F. The current financial situation of TLS*

14 Mr. Cascadden deposed that despite his efforts, TLS has no access to further funding. He did not provide a current figure for the assets of TLS, but reported the book value of certain assets as at two dates:

(i) December 31, 2011: HST receivable, prepaid expenses and capital assets: $61,645;

(ii) March 31, 2012: inventory and work in progress: $69,424.

As mentioned, unaudited financial statements as at December 31, 2011 were filed. According to the Fuller Landau report, as of March 31, 2012 the book value of prepaid expenses, capital assets and intangible assets totaled $23,882.

### *G. The attempt to sell the assets of TLS*

  

15 Fuller Landau reported that on March 19, 2012, 9-Ball engaged it as a consultant to market TLS for sale. This would have been a few days before 9-Ball began to advance funds to TLS on a secured basis. Yet, in the section of its Report describing the options it considered for TLS, Fuller Landau reported that "as 9-Ball indicated unwillingness to compromise its secured debt a proposal was considered inadvisable". I have difficulty understanding that statement since, from the chronology set out in the Report, 9-Ball retained Fuller Landau to commence a sale process before 9-Ball had become a secured creditor of TLS.

16 In any event, Fuller Landau reported that it took the following steps to market and sell TLS:

> (i) It placed an ad in the March 19, 2012 edition of the Globe and Mail stipulating an April 2, 2012 offer deadline;
>
> (ii) It provided 10 of the 13 parties who responded with a confidential initial information package;
>
> (iii) Three of those parties conducted limited due diligence over the telephone;
>
> (iv) None of the 13 respondents submitted an offer to purchase; and,
>
> (v) It contacted 14 strategic purchasers to inform them of the sale process; none submitted an offer to purchase.

By the April 2 offer deadline Fuller Landau had received only one offer to purchase, that from the related Purchaser, 2323201 Ontario Inc.

17 Under the proposed Agreement of Purchase and Sale, the Purchaser would buy from the Receiver the company's personal property, inventory, receivables, intellectual property, books and records, contracts and specified tax refunds. Schedules to the Agreement attributed the following values to certain purchased assets: (i) intellectual property, website - $20,439.30; (ii) inventory, at cost - $57,148.34; and (iii) personal property, being one computer and some furniture - $1,968.04.

18 The proposed purchase price, which would be payable on closing, was filed on a confidential basis. Suffice it to say the proposed purchase price exceeds the reported book value of the purchased assets as well as the secured debt owing to 9-Ball.

19 9-Ball seeks a vesting order from the court which would vest the purchased assets in the Purchaser free and clear of any liens, including any charge by the Receiver. Closing would take place no later than 11 days after the granting of the vesting order.

20 Fuller Landau reported that it did not believe that any continued sales process would result in a better offer than that contained in the proposed Agreement. Fuller Landau recommended the proposed Agreement because in the event of a forced liquidation "it is anticipated that the Applicant

  

could suffer a greater shortfall in comparison to the proposed Agreement." Fuller Landau further reported:

> Although the Sale Agreement, after related professional fee enforcement costs, will not result in any recovery to any of the unsecured creditors, the Sale Agreement represents the best realization opportunity for all interested stakeholders in accordance with their respective priorities in the Assets.

21 Mr. Carscadden deposed that "most of the unsecured creditor group are aware of the sale of the business of TLS and do not oppose the Sale Transaction." No communication from any creditor was filed on the motion. That said, the applicant filed an affidavit of service attesting to service of the materials on other creditors and no person appeared on the return of the application.

## III. Analysis

22 The Court has the power to appoint a receiver or receiver and manager where it is "just or convenient" to do so under either section 101 of the *Courts of Justice Act* or section 243(1) of the *Bankruptcy and Insolvency Act*. The general principle guiding a court's consideration of whether to appoint a receiver was stated by Blair J. (as he then was) in *Bank of Nova Scotia v. Freure Village on Clair Creek*:

> In deciding whether or not to do so, [the court] must have regard to all of the circumstances but in particular the nature of the property and the rights and interests of all parties in relation thereto. The fact that the moving party has a right under its security to appoint a receiver is an important factor to be considered but so, in such circumstances, is the question of whether or not an appointment by the Court is necessary to enable the receiver-manager to carry out its work and duties more efficiently...It is not essential that the moving party, a secured creditor, establish that it will suffer irreparable harm if a receiver-manager is not appointed...
>
> . . .
>
> [T]he "just or convenient" question becomes one of the Court determining, in the exercise of its discretion, whether it is more in the interests of all concerned to have the receiver appointed by the Court or not. This, of course, involves an examination of all the circumstances which I have outlined earlier in this endorsement, including the potential costs, the relationship between the debtor and the creditors, the likelihood of maximizing the return on and preserving the subject property and the best way of facilitating the work and duties of the receiver-manager. [1]

23 A court appointment of a receiver may become necessary where it is anticipated that a privately appointed receiver would encounter problems in taking possession of the debtor's property, where a privately appointed receiver has encountered such problems, where there are

  

numerous creditors exercising their remedies simultaneously against the debtor, or where there are priority issues: [2]

> The court appointment in these situations ensures that the protection of the assets is sanctioned by the formal authority of the court and provides a forum where the stakeholders can determine their rights. Once a court appointment is invoked, the court-appointed receiver, the security holder, and any person who has a vested interest in the debtor's equity may apply to the court for advice and directions. [3]

In the *Freure Village* case Blair J. appointed a receiver where the evidence disclosed that a deadlock existed between the secured creditor and the debtor and there was the prospect of extensive litigation should the secured creditor seek to appoint a private receiver. [4]

24 Notwithstanding the power granted to a secured creditor by the security documents to appoint a private receiver, such a remedy has its drawbacks:

> The main disadvantage of a privately appointed receivership is that the security holder and the receiver never really know when the administration is concluded. Subject to limitation periods, the receiver does not get formally discharged and does not get protected from lawsuits. [5]

25 In the present case the applicant, 9-Ball, possesses under section 5.2(a) of its General Security Agreement with TLS the power to appoint a private receiver. Given the very close relationship between the secured creditor and the debtor, no prospect exists of resistance to the appointment of a private receiver. As the narrative disclosed, on the day 9-Ball delivered its *BIA* section 244 notice TLS waived the 10-day notice period. Moreover, 9-Ball is the only secured creditor of TLS: no complexity of secured claims exists which necessitates the court-appointment of a receiver to ensure that the company's affairs are managed with an even-hand for the benefit of all contending claimants. Further, TLS has no employees and only a handful of contract consultants. This is not a case where some threat to "turn off the lights" would result in a significant loss of jobs, necessitating the appointment of a receiver to bring stability to a company's operations. In sum, the circumstances typically necessitating the appointment of a receiver by the court are not present in this case, and the applicant did not include in its materials specific evidence identifying the need for a court order in order to ensure the receiver could do its job.

26 I am left to infer from the materials that the reason the applicant seeks the court-appointment of a receiver has more to do with the terms of the approval of the proposed sale — i.e. effectively dispensing with the requirement to comply with Part V of the *PPSA* which would apply in the case of the appointment of a private receiver - than with the need of the secured creditor for the assistance of the court in enforcing its rights or for assistance to enable the receiver to perform its duties. In the present case, the applicant, 9-Ball, a few days before it became a secured creditor

  

of TLS, retained Fuller Landau to conduct the marketing and sales process. Fuller Landau is recommending that the court approve a proposed sales agreement with 9-Ball and the form of vesting order sought would vest all title in the assets of TLS into the Purchaser free and clear of any security interests "or other financial or monetary claims", secured or unsecured.

27 As Morawetz J. observed in *Tool-Plas Systems Inc., Re* [2008 CarswellOnt 6258 (Ont. S.C.J. [Commercial List])], while a "quick flip" transaction is not the usual form of transaction by a receiver, in certain circumstances it may the best, or only, alternative. [6] In such circumstances courts still have applied the principles out in *Royal Bank v. Soundair Corp.*: [7] a court should consider (i) whether the receiver has made a sufficient effort to get the best price and has not acted improvidently, (ii) the interests of all parties, (iii) the efficacy and integrity of the process by which offers are obtained, and (iv) whether there has been unfairness in the working out of the process. [8]

28 Since it is part of the very essence of a receiver's function to make business judgments based on the information then available to it, a court should reject the recommendation of a receiver based on such judgment only in the most exceptional circumstances. [9] As Farley J. stated in *Skyepharma PLC v. Hyal Pharmaceutical Corp.*:

> In a motion to approve a sale by a receiver, the court should place a great deal of confidence in the receiver's expert business judgment particularly where the assets (as here) are "unusual" and the process used to sell these is complex.

He continued:

> Provided a receiver has acted reasonably, prudently and not arbitrarily, a court should not sit as in an appeal from a receiver's decision... [10]

29 Applicant's counsel referred me to two cases where this Court has approved "quick flip" transactions: *Fund 321 Ltd. Partnership v. Samsys Technologies Inc.* [11] and the *Tool-Plas Systems* case. The *Fund 321* case did not involve a "quick flip" to a related party; rather, the company had marketed the company for a long time before applying to court for an appointment and approval of a "quick flip". *Tool-Plas* did involve a "quick flip" to a related party, but the transaction was not in the nature of a credit bid and the receiver had opined that the proposed purchase price exceeded both a going concern and a liquidation value of the assets.

30 Part of the duty of a receiver is to place before the court sufficient evidence to enable the court to understand the implications for all parties of any proposed sale and, in the case of a sale to a related party, the overall fairness of the proposed related-party transaction. As stated by Morawetz J. in the *Tool-Plas* case:

  

> [T]he Court should consider the impact on various parties and assess whether their respective positions and the proposed treatment that they will receive in the quick flip transaction would realistically be any different if an extended sales process were followed. [12]

I conclude, for three reasons, that insufficient evidence has been placed before me to assess properly both the request to appoint a receiver and the request for approval of the proposed Agreement.

31 First, it appears that TLS granted 9-Ball a security interest in its assets at a time when it was insolvent. Mr. Carscadden deposed that the security granted by TLS to 9-Ball was supported by new consideration. However, his affidavit did not append the supporting documentation for such new consideration, such as extracts from the bank records of TLS evidencing receipt of the advanced funds. I could not see any statement in the Fuller Landau Report that it had gone behind the security documents to satisfy itself that 9-Ball had advanced funds. Although Fuller Landau reported that it had retained independent counsel to review the applicant's security, the resulting opinion letter was not included in the materials placed before me. Consequently, I do not know what inquiries the law firm made to render its opinion. Given the timing of the grant of security to a related party — TLS was insolvent at the time — and the practical role that security is playing in the proposed sale of assets — Mr. Carscadden effectively would pay money through the Purchaser to the proposed Receiver which would be paid out as a distribution to another of his wholly-owned companies, 9-Ball, making the transaction closely resemble a credit bid — evidence demonstrating that close scrutiny had been made by the proposed Receiver of the validity of 9-Ball's security should have been placed before the court. It was not.

32 Second, the lack of such evidence about the validity of the security held by 9-Ball is particularly troublesome in this case because Fuller Landau reported that a proposal under the *BIA* was not a viable option for TLS because "9-Ball indicated unwillingness to compromise its secured debt". This was secured debt incurred *after* 9-Ball had retained Fuller Landau to put in place a marketing and sales program. That sequence of events demands a greater level of factual transparency than is present in this case.

33 Third, neither 9-Ball nor Fuller Landau filed any valuation of the assets of TLS in support of the request to approve the proposed Agreement. Fuller Landau did not explain why it had decided not to secure valuations, even valuations from liquidators. As a result, I am left to assess the reasonableness of the proposed purchase price without the benefit of any independent valuations, and the book values of certain assets placed in evidence were not supported by extracts from the financial records of TLS or any comment from the company's accountant about their reasonableness. Although Fuller Landau exposed the assets of TLS to the market, the sale process was short in duration and almost cursory in nature. Accordingly, I lack the evidentiary basis to assess whether the proposed Receiver acted to get the best price and did not act improvidently.

  

In addition, I lack the evidentiary basis to ascertain whether the consideration to be received is superior to the consideration that would be received under any other offer made in accordance with the process leading to the proposed sale or disposition — e.g. no evidence of an offer or valuation from a liquidation firm was filed.

34 The absence of such evidence, when coupled with the absence of any evidence as to the need for an appointment by the court to enable the receiver to carry out its work and duties more efficiently, leads me to conclude that in the circumstances disclosed by the evidence filed it would not be just or convenient to appoint Fuller Landau as the receiver of TLS or to approve the proposed Agreement. Accordingly, I decline to grant the order requested. I dismiss the application, without prejudice to the ability of the applicant to re-apply on better evidence.

35 As to the materials about the proposed Agreement filed by the Receiver on a confidential basis, having considered the principles set out in *Sierra Club of Canada v. Canada (Minister of Finance)*,[13] I conclude that it is appropriate to grant the requested sealing orders for those materials in order to protect the integrity of this and any subsequent sale process, and I grant the sealing order sought by the applicant in paragraph 1(g) of its Notice of Application.

*Application dismissed.*

Footnotes

1 (Ont. Gen. Div. [Commercial List]), paras. 10, 12 (citations omitted).

2 Frank Bennett, *Bennett on Receiverships, Third Edition* (Toronto: Carswell, 2011), p. 35.

3 Frank Bennett, *Bennett on Bankruptcy, 13th Edition, 2011* (Toronto: CCH, 2011), p. 620.

4 *Bank of Nova Scotia*, *supra.*, para. 13.

5 Bennett, *supra.*, p. 621.

6 (Ont. S.C.J. [Commercial List]).

7 (1991), 4 O.R. (3d) 1 (Ont. C.).

8 *Ibid.*, para. 16. *Crown Trust Co. v. Rosenberg* (1986), 60 O.R. (2d) 87 (Ont. H.C.), para. 12.

9 *Crown Trust*, *supra.*, paras. 80 and 81.

10 (Ont. S.C.J. [Commercial List]), paras. 3 and 7.

11 (2006), 21 C.B.R. (5th) 1 (Ont. S.C.J. [Commercial List])

  

12 *Tool-Plas*, *supra.*, para. 15.

13 [2002] 2 S.C.R. 522 (S.C.C.).

# TAB 5

1991 CarswellOnt 205
Ontario Court of Appeal

Royal Bank v. Soundair Corp.

1991 CarswellOnt 205, [1991] O.J. No. 1137, 27 A.C.W.S. (3d) 1178,
46 O.A.C. 321, 4 O.R. (3d) 1, 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76

# ROYAL BANK OF CANADA (plaintiff/respondent) v. SOUNDAIR CORPORATION (respondent), CANADIAN PENSION CAPITAL LIMITED (appellant) and CANADIAN INSURERS' CAPITAL CORPORATION (appellant)

Goodman, McKinlay and Galligan JJ.A.

Heard: June 11, 12, 13 and 14, 1991
Judgment: July 3, 1991
Docket: Doc. CA 318/91

Counsel: *J. B. Berkow* and *S. H. Goldman* , for appellants Canadian Pension Capital Limited and Canadian Insurers' Capital Corporation.
*J. T. Morin, Q.C.* , for Air Canada.
*L.A.J. Barnes* and *L.E. Ritchie* , for plaintiff/respondent Royal Bank of Canada.
*S.F. Dunphy* and *G.K. Ketcheson* , for Ernst & Young Inc., receiver of respondent Soundair Corporation.
*W.G. Horton* , for Ontario Express Limited.
*N.J. Spies* , for Frontier Air Limited.

Subject: Corporate and Commercial; Insolvency
**Related Abridgment Classifications**
Debtors and creditors
VII Receivers
VII.6 Conduct and liability of receiver
VII.6.a General conduct of receiver
**Headnote**
Receivers --- Conduct and liability of receiver — General conduct of receiver
Court considering its position when approving sale recommended by receiver.
S Corp., which engaged in the air transport business, had a division known as AT. When S Corp. experienced financial difficulties, one of the secured creditors, who had an interest in the assets of AT, brought a motion for the appointment of a receiver. The receiver was ordered to operate AT and to sell it as a going concern. The receiver had two offers. It accepted the offer made by

 

OEL and rejected an offer by 922 which contained an unacceptable condition. Subsequently, 922 obtained an order allowing it to make a second offer removing the condition. The secured creditors supported acceptance of the 922 offer. The court approved the sale to OEL and dismissed the motion to approve the 922 offer. An appeal was brought from this order.

**Held:**

The appeal was dismissed.

Per Galligan J.A.: When a court appoints a receiver to use its commercial expertise to sell an airline, it is inescapable that it intends to rely upon the receiver's expertise and not upon its own. The court should be reluctant to second-guess, with the benefit of hindsight, the considered business decisions made by its receiver.

The conduct of the receiver should be reviewed in the light of the specific mandate given to him by the court. The order appointing the receiver did not say how the receiver was to negotiate the sale. The order obviously intended, because of the unusual nature of the asset being sold, to leave the method of sale substantially to the discretion of the receiver.

To determine whether a receiver has acted providently, the conduct of the receiver should be examined in light of the information the receiver had when it agreed to accept an offer. On the date the receiver accepted the OEL offer, it had only two offers: that of OEL, which was acceptable, and that of 922, which contained an unacceptable condition. The decision made was a sound one in the circumstances. The receiver made a sufficient effort to obtain the best price, and did not act improvidently.

The court must exercise extreme caution before it interferes with the process adopted by a receiver to sell an unusual asset. It is important that prospective purchasers know that, if they are acting in good faith, bargain seriously with a receiver and enter into an agreement with it, a court will not lightly interfere with the commercial judgment of the receiver to sell the assets to them.

Per McKinlay J.A. (concurring in the result): It is most important that the integrity of procedures followed by court-appointed receivers be protected in the interests of both commercial morality and the future confidence of business persons in their dealings with receivers. In all cases, the court should carefully scrutinize the procedure followed by the receiver. While the procedure carried out by the receiver in this case was appropriate, given the unfolding of events and the unique nature of the asset involved, it may not be a procedure that is likely to be appropriate in many receivership sales.

Per Goodman J.A. (dissenting): It was imprudent and unfair on the part of the receiver to ignore an offer from an interested party which offered approximately triple the cash down payment without giving a chance to the offeror to remove the conditions or other terms which made the offer unacceptable to the receiver. The offer accepted by the receiver was improvident and unfair insofar as two creditors were concerned.

**Table of Authorities**

**Cases considered:**

*Beauty Counsellors of Canada Ltd., Re* (1986), 58 C.B.R. (N.S.) 237 (Ont. S.C.) — *referred to*

  

*British Columbia Development Corp. v. Spun Cast Industries Ltd.* (1977), 26 C.B.R. (N.S.) 28, 5 B.C.L.R. 94 (S.C.) — *referred to*
*Cameron v. Bank of Nova Scotia* (1981), 38 C.B.R. (N.S.) 1, 45 N.S.R. (2d) 303, 86 A.P.R. 303 (C.A.) — *referred to*
*Crown Trust Co. v. Rosenburg* (1986), 67 C.B.R. (N.S.) 320n, 60 O.R. (2d) 87, 22 C.P.C. (2d) 131, 39 D.L.R. (4th) 526 (H.C.) — *applied*
*Salima Investments Ltd. v. Bank of Montreal* (1985), 59 C.B.R. (N.S.) 242, 41 Alta. L.R. (2d) 58, 65 A.R. 372 , 21 D.L.R. (4th) (C.A.) — *referred to*
*Selkirk, Re* (1986), 58 C.B.R. (N.S.) 245 (Ont. S.C.) — *referred to*
*Selkirk, Re* (1987), 64 C.B.R. (N.S.) 140 (Ont. S.C.) — *referred to*

**Statutes considered:**

Employment Standards Act, R.S.O. 1980, c. 137.

Environmental Protection Act, R.S.O. 1980, c. 141.

Appeal from order approving sale of assets by receiver.

***Galligan J.A.* :**

1 This is an appeal from the order of Rosenberg J. made on May 1, 1991. By that order, he approved the sale of Air Toronto to Ontario Express Limited and Frontier Air Limited, and he dismissed a motion to approve an offer to purchase Air Toronto by 922246 Ontario Limited.

2 It is necessary at the outset to give some background to the dispute. Soundair Corporation ("Soundair") is a corporation engaged in the air transport business. It has three divisions. One of them is Air Toronto. Air Toronto operates a scheduled airline from Toronto to a number of mid-sized cities in the United States of America. Its routes serve as feeders to several of Air Canada's routes. Pursuant to a connector agreement, Air Canada provides some services to Air Toronto and benefits from the feeder traffic provided by it. The operational relationship between Air Canada and Air Toronto is a close one.

3 In the latter part of 1989 and the early part of 1990, Soundair was in financial difficulty. Soundair has two secured creditors who have an interest in the assets of Air Toronto. The Royal Bank of Canada (the "Royal Bank") is owed at least $65 million dollars. The appellants Canadian Pension Capital Limited and Canadian Insurers' Capital Corporation (collectively called "CCFL") are owed approximately $9,500,000. Those creditors will have a deficiency expected to be in excess of $50 million on the winding up of Soundair.

4 On April 26, 1990, upon the motion of the Royal Bank, O'Brien J. appointed Ernst & Young Inc. (the "receiver") as receiver of all of the assets, property and undertakings of Soundair. The order required the receiver to operate Air Toronto and sell it as a going concern. Because of the close

  

relationship between Air Toronto and Air Canada, it was contemplated that the receiver would obtain the assistance of Air Canada to operate Air Toronto. The order authorized the receiver:

> (b) to enter into contractual arrangements with Air Canada to retain a manager or operator, including Air Canada, to manage and operate Air Toronto under the supervision of Ernst & Young Inc. until the completion of the sale of Air Toronto to Air Canada or other person.

Also because of the close relationship, it was expected that Air Canada would purchase Air Toronto. To that end, the order of O'Brien J. authorized the Receiver:

> (c) to negotiate and do all things necessary or desirable to complete a sale of Air Toronto to Air Canada and, if a sale to Air Canada cannot be completed, to negotiate and sell Air Toronto to another person, subject to terms and conditions approved by this Court.

5 Over a period of several weeks following that order, negotiations directed towards the sale of Air Toronto took place between the receiver and Air Canada. Air Canada had an agreement with the receiver that it would have exclusive negotiating rights during that period. I do not think it is necessary to review those negotiations, but I note that Air Canada had complete access to all of the operations of Air Toronto and conducted due diligence examinations. It became thoroughly acquainted with every aspect of Air Toronto's operations.

6 Those negotiations came to an end when an offer made by Air Canada on June 19, 1990, was considered unsatisfactory by the receiver. The offer was not accepted and lapsed. Having regard to the tenor of Air Canada's negotiating stance and a letter sent by its solicitors on July 20, 1990, I think that the receiver was eminently reasonable when it decided that there was no realistic possibility of selling Air Toronto to Air Canada.

7 The receiver then looked elsewhere. Air Toronto's feeder business is very attractive, but it only has value to a national airline. The receiver concluded reasonably, therefore, that it was commercially necessary for one of Canada's two national airlines to be involved in any sale of Air Toronto. Realistically, there were only two possible purchasers, whether direct or indirect. They were Air Canada and Canadian Airlines International.

8 It was well known in the air transport industry that Air Toronto was for sale. During the months following the collapse of the negotiations with Air Canada, the receiver tried unsuccessfully to find viable purchasers. In late 1990, the receiver turned to Canadian Airlines International, the only realistic alternative. Negotiations began between them. Those negotiations led to a letter of intent dated February 11, 1990. On March 6, 1991, the receiver received an offer from Ontario Express Limited and Frontier Airlines Limited, who are subsidiaries of Canadian Airlines International. This offer is called the OEL offer.

  

9 In the meantime, Air Canada and CCFL were having discussions about making an offer for the purchase of Air Toronto. They formed 922246 Ontario Limited ("922") for the purpose of purchasing Air Toronto. On March 1, 1991, CCFL wrote to the receiver saying that it proposed to make an offer. On March 7, 1991, Air Canada and CCFL presented an offer to the receiver in the name of 922. For convenience, its offers are called the "922 offers."

10 The first 922 offer contained a condition which was unacceptable to the receiver. I will refer to that condition in more detail later. The receiver declined the 922 offer and on March 8, 1991, accepted the OEL offer. Subsequently, 922 obtained an order allowing it to make a second offer. It then submitted an offer which was virtually identical to that of March 7, 1991, except that the unacceptable condition had been removed.

11 The proceedings before Rosenberg J. then followed. He approved the sale to OEL and dismissed a motion for the acceptance of the 922 offer. Before Rosenberg J., and in this court, both CCFL and the Royal Bank supported the acceptance of the second 922 offer.

12 There are only two issues which must be resolved in this appeal. They are:

(1) Did the receiver act properly when it entered into an agreement to sell Air Toronto to OEL?

(2) What effect does the support of the 922 offer by the secured creditors have on the result?

13 I will deal with the two issues separately.

**1. Did the Receiver Act Properly in Agreeing to Sell to OEL?**

14 Before dealing with that issue, there are three general observations which I think I should make. The first is that the sale of an airline as a going concern is a very complex process. The best method of selling an airline at the best price is something far removed from the expertise of a court. When a court appoints a receiver to use its commercial expertise to sell an airline, it is inescapable that it intends to rely upon the receiver's expertise and not upon its own. Therefore, the court must place a great deal of confidence in the actions taken and in the opinions formed by the receiver. It should also assume that the receiver is acting properly unless the contrary is clearly shown. The second observation is that the court should be reluctant to second-guess, with the benefit of hindsight, the considered business decisions made by its receiver. The third observation which I wish to make is that the conduct of the receiver should be reviewed in the light of the specific mandate given to him by the court.

15 The order of O'Brien J. provided that if the receiver could not complete the sale to Air Canada that it was "to negotiate and sell Air Toronto to another person." The court did not say how the receiver was to negotiate the sale. It did not say it was to call for bids or conduct an auction. It told the receiver to negotiate and sell. It obviously intended, because of the unusual nature of

  

the asset being sold, to leave the method of sale substantially in the discretion of the receiver. I think, therefore, that the court should not review minutely the process of the sale when, broadly speaking, it appears to the court to be a just process.

16 As did Rosenberg J., I adopt as correct the statement made by Anderson J. in *Crown Trust Co. v. Rosenberg* (1986), 60 O.R. (2d) 87, 67 C.B.R. (N.S.) 320n, 22 C.P.C. (2d) 131, 39 D.L.R. (4th) 526 (H.C.) , at pp. 92-94 [O.R.], of the duties which a court must perform when deciding whether a receiver who has sold a property acted properly. When he set out the court's duties, he did not put them in any order of priority, nor do I. I summarize those duties as follows:

1. It should consider whether the receiver has made a sufficient effort to get the best price and has not acted improvidently.

2. It should consider the interests of all parties.

3. It should consider the efficacy and integrity of the process by which offers are obtained.

4. It should consider whether there has been unfairness in the working out of the process.

17 I intend to discuss the performance of those duties separately.

**1. Did the Receiver make a sufficient effort to get the best price and did it act providently?**

18 Having regard to the fact that it was highly unlikely that a commercially viable sale could be made to anyone but the two national airlines, or to someone supported by either of them, it is my view that the receiver acted wisely and reasonably when it negotiated only with Air Canada and Canadian Airlines International. Furthermore, when Air Canada said that it would submit no further offers and gave the impression that it would not participate further in the receiver's efforts to sell, the only course reasonably open to the receiver was to negotiate with Canadian Airlines International. Realistically, there was nowhere else to go but to Canadian Airlines International. In do ing so, it is my opinion that the receiver made sufficient efforts to sell the airline.

19 When the receiver got the OEL offer on March 6, 1991, it was over 10 months since it had been charged with the responsibility of selling Air Toronto. Until then, the receiver had not received one offer which it thought was acceptable. After substantial efforts to sell the airline over that period, I find it difficult to think that the receiver acted improvidently in accepting the only acceptable offer which it had.

20 On March 8, 1991, the date when the receiver accepted the OEL offer, it had only two offers, the OEL offer, which was acceptable, and the 922 offer, which contained an unacceptable condition. I cannot see how the receiver, assuming for the moment that the price was reasonable, could have done anything but accept the OEL offer.

  

21 When deciding whether a receiver had acted providently, the court should examine the conduct of the receiver in light of the information the receiver had when it agreed to accept an offer. In this case, the court should look at the receiver's conduct in the light of the information it had when it made its decision on March 8, 1991. The court should be very cautious before deciding that the receiver's conduct was improvident based upon information which has come to light after it made its decision. To do so, in my view, would derogate from the mandate to sell given to the receiver by the order of O'Brien J. I agree with and adopt what was said by Anderson J. in *Crown Trust Co. v. Rosenberg* , supra, at p. 112 [O.R.]:

> Its decision was made as a matter of business judgment *on the elements then available to it* . It is of the very essence of a receiver's function to make such judgments and in the making of them to act seriously and responsibly so as to be prepared to stand behind them.
>
> If the court were to reject the recommendation of the Receiver in any but the most exceptional circumstances, it would materially diminish and weaken the role and function of the Receiver both in the perception of receivers and in the perception of any others who might have occasion to deal with them. It would lead to the conclusion that the decision of the Receiver was of little weight and that the real decision was always made upon the motion for approval. That would be a consequence susceptible of immensely damaging results to the disposition of assets by court-appointed receivers.

[Emphasis added.]

22 I also agree with and adopt what was said by Macdonald J.A. in *Cameron v. Bank of Nova Scotia* (1981), 38 C.B.R. (N.S.) 1, 45 N.S.R. (2d) 303, 86 A.P.R. 303 (C.A.) , at p. 11 [C.B.R.]:

> In my opinion if the decision of the receiver to enter into an agreement of sale, subject to court approval, with respect to certain assets is reasonable and sound under the circumstances *at the time existing* it should not be set aside simply because a later and higher bid is made. To do so would literally create chaos in the commercial world and receivers and purchasers would never be sure they had a binding agreement.

[Emphasis added.]

23 On March 8, 1991, the receiver had two offers. One was the OEL offer, which it considered satisfactory but which could be withdrawn by OEL at any time before it was accepted. The receiver also had the 922 offer, which contained a condition that was totally unacceptable. It had no other offers. It was faced with the dilemma of whether it should decline to accept the OEL offer and run the risk of it being withdrawn, in the hope that an acceptable offer would be forthcoming from 922. An affidavit filed by the president of the receiver describes the dilemma which the receiver faced, and the judgment made in the light of that dilemma:

  

> 24. An asset purchase agreement was received by Ernst & Young on March 7, 1991 which was dated March 6, 1991. This agreement was received from CCFL in respect of their offer to purchase the assets and undertaking of Air Toronto. Apart from financial considerations, which will be considered in a subsequent affidavit, the *Receiver determined that it would not be prudent to delay acceptance of the OEL agreement to negotiate a highly uncertain arrangement with Air Canada and CCFL* . Air Canada had the benefit of an 'exclusive' in negotiations for Air Toronto and had clearly indicated its intention take itself out of the running while ensuring that no other party could seek to purchase Air Toronto and maintain the Air Canada connector arrangement vital to its survival. The CCFL offer represented a radical reversal of this position by Air Canada at the eleventh hour. However, it contained a significant number of conditions to closing which were entirely beyond the control of the Receiver. As well, the CCFL offer came less than 24 hours before signing of the agreement with OEL which had been negotiated over a period of months, at great time and expense.

[Emphasis added.] I am convinced that the decision made was a sound one in the circumstances faced by the receiver on March 8, 1991.

24 I now turn to consider whether the price contained in the OEL offer was one which it was provident to accept. At the outset, I think that the fact that the OEL offer was the only acceptable one available to the receiver on March 8, 1991, after 10 months of trying to sell the airline, is strong evidence that the price in it was reasonable. In a deteriorating economy, I doubt that it would have been wise to wait any longer.

25 I mentioned earlier that, pursuant to an order, 922 was permitted to present a second offer. During the hearing of the appeal, counsel compared at great length the price contained in the second 922 offer with the price contained in the OEL offer. Counsel put forth various hypotheses supporting their contentions that one offer was better than the other.

26 It is my opinion that the price contained in the 922 offer is relevant only if it shows that the price obtained by the receiver in the OEL offer was not a reasonable one. In *Crown Trust Co. v. Rosenberg* , supra, Anderson J., at p. 113 [O.R.], discussed the comparison of offers in the following way:

> No doubt, as the cases have indicated, situations might arise where the disparity was so great as to call in question the adequacy of the mechanism which had produced the offers. It is not so here, and in my view that is substantially an end of the matter.

27 In two judgments, Saunders J. considered the circumstances in which an offer submitted after the receiver had agreed to a sale should be considered by the court. The first is *Re Selkirk* (1986), 58 C.B.R. (N.S.) 245 (Ont. S.C.) , at p. 247:

  

> If, for example, in this case there had been a second offer of a substantially higher amount, then the court would have to take that offer into consideration in assessing whether the receiver had properly carried out his function of endeavouring to obtain the best price for the property.

28 The second is *Re Beauty Counsellors of Canada Ltd.* (1986), 58 C.B.R. (N.S.) 237 (Ont. S.C.) , at p. 243:

> If a substantially higher bid turns up at the approval stage, the court should consider it. Such a bid may indicate, for example, that the trustee has not properly carried out its duty to endeavour to obtain the best price for the estate.

29 In *Re Selkirk* (1987), 64 C.B.R. (N.S.) 140 (Ont. S.C.) , at p. 142, McRae J. expressed a similar view:

> The court will not lightly withhold approval of a sale by the receiver, particularly in a case such as this where the receiver is given rather wide discretionary authority as per the order of Mr. Justice Trainor and, of course, where the receiver is an officer of this court. Only in a case where there seems to be some unfairness in the process of the sale or *where there are substantially higher offers which would tend to show that the sale was improvident* will the court withhold approval. It is important that the court recognize the commercial exigencies that would flow if prospective purchasers are allowed to wait until the sale is in court for approval before submitting their final offer. This is something that must be discouraged.

[Emphasis added.]

30 What those cases show is that the prices in other offers have relevance only if they show that the price contained in the offer accepted by the receiver was so unreasonably low as to demonstrate that the receiver was improvident in accepting it. I am of the opinion, therefore, that if they do not tend to show that the receiver was improvident, they should not be considered upon a motion to confirm a sale recommended by a court-appointed receiver. If they were, the process would be changed from a sale by a receiver, subject to court approval, into an auction conducted by the court at the time approval is sought. In my opinion, the latter course is unfair to the person who has entered bona fide into an agreement with the receiver, can only lead to chaos, and must be discouraged.

31 If, however, the subsequent offer is so substantially higher than the sale recommended by the receiver, then it may be that the receiver has not conducted the sale properly. In such circumstances, the court would be justified itself in entering into the sale process by considering competitive bids. However, I think that that process should be entered into only if the court is satisfied that the receiver has not properly conducted the sale which it has recommended to the court.

  

32 It is necessary to consider the two offers. Rosenberg J. held that the 922 offer was slightly better or marginally better than the OEL offer. He concluded that the difference in the two offers did not show that the sale process adopted by the receiver was inadequate or improvident.

33 Counsel for the appellants complained about the manner in which Rosenberg J. conducted the hearing of the motion to confirm the OEL sale. The complaint was that when they began to discuss a comparison of the two offers, Rosenberg J. said that he considered the 922 offer to be better than the OEL offer. Counsel said that when that comment was made, they did not think it necessary to argue further the question of the difference in value between the two offers. They complain that the finding that the 922 offer was only marginally better or slightly better than the OEL offer was made without them having had the opportunity to argue that the 922 offer was substantially better or significantly better than the OEL offer. I cannot understand how counsel could have thought that by expressing the opinion that the 922 offer was better, Rosenberg J. was saying that it was a significantly or substantially better one. Nor can I comprehend how counsel took the comment to mean that they were foreclosed from arguing that the offer was significantly or substantially better. If there was some misunderstanding on the part of counsel, it should have been raised before Rosenberg J. at the time. I am sure that if it had been, the misunderstanding would have been cleared up quickly. Nevertheless, this court permitted extensive argument dealing with the comparison of the two offers.

34 The 922 offer provided for $6 million cash to be paid on closing with a royalty based upon a percentage of Air Toronto profits over a period of 5 years up to a maximum of $3 million. The OEL offer provided for a payment of $2 million on closing with a royalty paid on gross revenues over a 5-year period. In the short term, the 922 offer is obviously better because there is substantially more cash up front. The chances of future returns are substantially greater in the OEL offer because royalties are paid on gross revenues, while the royalties under the 922 offer are paid only on profits. There is an element of risk involved in each offer.

35 The receiver studied the two offers. It compared them and took into account the risks, the advantages and the disadvantages of each. It considered the appropriate contingencies. It is not necessary to outline the factors which were taken into account by the receiver because the manager of its insolvency practice filed an affidavit outlining the considerations which were weighed in its evaluation of the two offers. They seem to me to be reasonable ones. That affidavit concluded with the following paragraph:

> 24. On the basis of these considerations the Receiver has approved the OEL offer and has concluded that it represents the achievement of the highest possible value at this time for the Air Toronto division of SoundAir.

36 The court appointed the receiver to conduct the sale of Air Toronto, and entrusted it with the responsibility of deciding what is the best offer. I put great weight upon the opinion of the

  

receiver. It swore to the court which appointed it that the OEL offer represents the achievement of the highest possible value at this time for Air Toronto. I have not been convinced that the receiver was wrong when he made that assessment. I am, therefore, of the opinion that the 922 offer does not demonstrate any failure upon the part of the receiver to act properly and providently.

37 It follows that if Rosenberg J. was correct when he found that the 922 offer was in fact better, I agree with him that it could only have been slightly or marginally better. The 922 offer does not lead to an inference that the disposition strategy of the receiver was inadequate, unsuccessful or improvident, nor that the price was unreasonable.

38 I am, therefore, of the opinion the the receiver made a sufficient effort to get the best price, and has not acted improvidently.

**2. Consideration of the Interests of all Parties**

39 It is well established that the primary interest is that of the creditors of the debtor: see *Crown Trust Co. v. Rosenberg* , supra, and *Re Selkirk* , supra (Saunders J.). However, as Saunders J. pointed out in *Re Beauty Counsellors* , supra at p. 244 [C.B.R.], "it is not the only or overriding consideration."

40 In my opinion, there are other persons whose interests require consideration. In an appropriate case, the interests of the debtor must be taken into account. I think also, in a case such as this, where a purchaser has bargained at some length and doubtless at considerable expense with the receiver, the interests of the purchaser ought to be taken into account. While it is not explicitly stated in such cases as *Crown Trust Co. v. Rosenberg* , supra, *Re Selkirk* (1986), supra, *Re Beauty Counsellors* , supra, *Re Selkirk* (1987), supra, and (*Cameron* ), supra, I think they clearly imply that the interests of a person who has negotiated an agreement with a court-appointed receiver are very important.

41 In this case, the interests of all parties who would have an interest in the process were considered by the receiver and by Rosenberg J.

**3. Consideration of the Efficacy and Integrity of the Process by which the Offer was Obtained**

42 While it is accepted that the primary concern of a receiver is the protecting of the interests of the creditors, there is a secondary but very important consideration, and that is the integrity of the process by which the sale is effected. This is particularly so in the case of a sale of such a unique asset as an airline as a going concern.

43 The importance of a court protecting the integrity of the process has been stated in a number of cases. First, I refer to *Re Selkirk* , supra, where Saunders J. said at p. 246 [C.B.R.]:

> In dealing with the request for approval, the court has to be concerned primarily with protecting the interest of the creditors of the former bankrupt. A secondary but important

  

considera tion is that the process under which the sale agreement is arrived at should be consistent with commercial efficacy and integrity.

In that connection I adopt the principles stated by Macdonald J.A. of the Nova Scotia Supreme Court (Appeal Division) in *Cameron v. Bank of N.S.* (1981), 38 C.B.R. (N.S.) 1, 45 N.S.R. (2d) 303, 86 A.P.R. 303 (C.A.) , where he said at p. 11:

> In my opinion if the decision of the receiver to enter into an agreement of sale, subject to court approval, with respect to certain assets is reasonable and sound under the circumstances at the time existing it should not be set aside simply because a later and higher bid is made. To do so would literally create chaos in the commercial world and receivers and purchasers would never be sure they had a binding agreement. On the contrary, they would know that other bids could be received and considered up until the application for court approval is heard — this would be an intolerable situation.

While those remarks may have been made in the context of a bidding situation rather than a private sale, I consider them to be equally applicable to a negotiation process leading to a private sale. Where the court is concerned with the disposition of property, the purpose of appointing a receiver is to have the receiver do the work that the court would otherwise have to do.

44 In *Salima Investments Ltd. v. Bank of Montreal* (1985), 59 C.B.R. (N.S.) 242, 41 Alta. L.R. (2d) 58, 65 A.R. 372, 21 D.L.R. (4th) 473 at p. 476 [D.L.R.], the Alberta Court of Appeal said that sale by tender is not necessarily the best way to sell a business as an ongoing concern. It went on to say that when some other method is used which is provident, the court should not undermine the process by refusing to confirm the sale.

45 Finally, I refer to the reasoning of Anderson J. in *Crown Trust Co. v. Rosenberg* , supra, at p. 124 [O.R.]:

> While every proper effort must always be made to assure maximum recovery consistent with the limitations inherent in the process, no method has yet been devised to entirely eliminate those limitations or to avoid their consequences. *Certainly it is not to be found in loosening the entire foundation of the system. Thus to compare the results of the process in this case with what might have been recovered in some other set of circumstances is neither logical nor practical* .

[Emphasis added.]

46 It is my opinion that the court must exercise extreme caution before it interferes with the process adopted by a receiver to sell an unusual asset. It is important that prospective purchasers know that, if they are acting in good faith, bargain seriously with a receiver and enter into an

  

agreement with it, a court will not lightly interfere with the commercial judgment of the receiver to sell the asset to them.

47 Before this court, counsel for those opposing the confirmation of the sale to OEL suggested many different ways in which the receiver could have conducted the process other than the way which he did. However, the evidence does not convince me that the receiver used an improper method of attempting to sell the airline. The answer to those submissions is found in the comment of Anderson J. in *Crown Trust Co. v. Rosenberg* , supra, at p. 109 [O.R.]:

> The court ought not to sit as on appeal from the decision of the Receiver, reviewing in minute detail every element of the process by which the decision is reached. To do so would be a futile and duplicitous exercise.

48 It would be a futile and duplicitous exercise for this court to examine in minute detail all of circumstances leading up to the acceptance of the OEL offer. Having considered the process adopted by the receiver, it is my opinion that the process adopted was a reasonable and prudent one.

**4. Was there unfairness in the process?**

49 As a general rule, I do not think it appropriate for the court to go into the minutia of the process or of the selling strategy adopted by the receiver. However, the court has a responsibility to decide whether the process was fair. The only part of this process which I could find that might give even a superficial impression of unfairness is the failure of the receiver to give an offering memorandum to those who expressed an interest in the purchase of Air Toronto.

50 I will outline the circumstances which relate to the allegation that the receiver was unfair in failing to provide an offering memorandum. In the latter part of 1990, as part of its selling strategy, the receiver was in the process of preparing an offering memorandum to give to persons who expressed an interest in the purchase of Air Toronto. The offering memorandum got as far as draft form, but was never released to anyone, although a copy of the draft eventually got into the hands of CCFL before it submitted the first 922 offer on March 7, 1991. A copy of the offering memorandum forms part of the record, and it seems to me to be little more than puffery, without any hard information which a sophisticated purchaser would require in or der to make a serious bid.

51 The offering memorandum had not been completed by February11, 1991. On that date, the receiver entered into the letter of intent to negotiate with OEL. The letter of intent contained a provision that during its currency the receiver would not negotiate with any other party. The letter of intent was renewed from time to time until the OEL offer was received on March 6, 1991.

52 The receiver did not proceed with the offering memorandum because to do so would violate the spirit, if not the letter, of its letter of intent with OEL.

  

53 I do not think that the conduct of the receiver shows any unfairness towards 922. When I speak of 922, I do so in the context that Air Canada and CCFL are identified with it. I start by saying that the receiver acted reasonably when it entered into exclusive negotiations with OEL. I find it strange that a company, with which Air Canada is closely and intimately involved, would say that it was unfair for the receiver to enter into a time-limited agreement to negotiate exclusively with OEL. That is precisely the arrangement which Air Canada insisted upon when it negotiated with the receiver in the spring and summer of 1990. If it was not unfair for Air Canada to have such an agreement, I do not understand why it was unfair for OEL to have a similar one. In fact, both Air Canada and OEL in its turn were acting reasonably when they required exclusive negotiating rights to prevent their negotiations from being used as a bargaining lever with other potential purchasers. The fact that Air Canada insisted upon an exclusive negotiating right while it was negotiating with the receiver demonstrates the commercial efficacy of OEL being given the same right during its negotiations with the receiver. I see no unfairness on the part of the receiver when it honoured its letter of intent with OEL by not releasing the offering memorandum during the negotiations with OEL.

54 Moreover, I am not prepared to find that 922 was in any way prejudiced by the fact that it did not have an offering memorandum. It made an offer on March 7, 1991, which it contends to this day was a better offer than that of OEL. 922 has not convinced me that if it had an offering memorandum, its offer would have been any different or any better than it actually was. The fatal problem with the first 922 offer was that it contained a condition which was completely unacceptable to the receiver. The receiver, properly, in my opinion, rejected the offer out of hand because of that condition. That condition did not relate to any information which could have conceivably been in an offering memorandum prepared by the receiver. It was about the resolution of a dispute between CCFL and the Royal Bank, something the receiver knew nothing about.

55 Further evidence of the lack of prejudice which the absence of an offering memorandum has caused 922 is found in CCFL's stance before this court. During argument, its counsel suggested as a possible resolution of this appeal that this court should call for new bids, evaluate them and then order a sale to the party who put in the better bid. In such a case, counsel for CCFL said that 922 would be prepared to bid within 7 days of the court's decision. I would have thought that, if there were anything to CCFL's suggestion that the failure to provide an offering memorandum was unfair to 922, that it would have told the court that it needed more information before it would be able to make a bid.

56 I am satisfied that Air Canada and CCFL have, and at all times had, all of the information which they would have needed to make what to them would be a commercially viable offer to the receiver. I think that an offering memorandum was of no commercial consequence to them, but the absence of one has since become a valuable tactical weapon.

  

57 It is my opinion that there is no convincing proof that if an offering memorandum had been widely distributed among persons qualified to have purchased Air Toronto, a viable offer would have come forth from a party other than 922 or OEL. Therefore, the failure to provide an offering memorandum was neither unfair, nor did it prejudice the obtaining of a better price on March 8, 1991, than that contained in the OEL offer. I would not give effect to the contention that the process adopted by the receiver was an unfair one.

58 There are two statements by Anderson J. contained in *Crown Trust Co. v. Rosenberg* , supra, which I adopt as my own. The first is at p. 109 [O.R.]:

> The court should not proceed against the recommendations of its Receiver except in special circumstances and where the necessity and propriety of doing so are plain. Any other rule or approach would emasculate the role of the Receiver and make it almost inevitable that the final negotiation of every sale would take place on the motion for approval.

The second is at p. 111 [O.R.]:

> It is equally clear, in my view, though perhaps not so clearly enunciated, that it is only in an exceptional case that the court will intervene and proceed contrary to the Receiver's recommendations if satisfied, as I am, that the Receiver has acted reasonably, prudently and fairly and not arbitrarily.

In this case the receiver acted reasonably, prudently, fairly and not arbitrarily. I am of the opinion, therefore, that the process adopted by the receiver in reaching an agreement was a just one.

59 In his reasons for judgment, after discussing the circumstances leading to the 922 offer, Rosenberg J. said this:

> They created a situation as of March 8th, where the Receiver was faced with two offers, one of which was in acceptable form and one of which could not possibly be accepted in its present form. The Receiver acted appropriately in accepting the OEL offer.

I agree.

60 The receiver made proper and sufficient efforts to get the best price that it could for the assets of Air Toronto. It adopted a reasonable and effective process to sell the airline which was fair to all persons who might be interested in purchasing it. It is my opinion, therefore, that the receiver properly carried out the mandate which was given to it by the order of O'Brien J. It follows that Rosenberg J. was correct when he confirmed the sale to OEL.

**II. The effect of the support of the 922 offer by the two secured creditors.**

  

61 As I noted earlier, the 922 offer was supported before Rosenberg J., and in this court, by CCFL and by the Royal Bank, the two secured creditors. It was argued that, because the interests of the creditors are primary, the court ought to give effect to their wish that the 922 offer be accepted. I would not accede to that suggestion for two reasons.

62 The first reason is related to the fact that the creditors chose to have a receiver appointed by the court. It was open to them to appoint a private receiver pursuant to the authority of their security documents. Had they done so, then they would have had control of the process and could have sold Air Toronto to whom they wished. However, acting privately and controlling the process involves some risks. The appointment of a receiver by the court insulates the creditors from those risks. But, insulation from those risks carries with it the loss of control over the process of disposition of the assets. As I have attempted to explain in these reasons, when a receiver's sale is before the court for confirmation, the only issues are the propriety of the conduct of the receiver and whether it acted providently. The function of the court at that stage is not to step in and do the receiver's work, or change the sale strategy adopted by the receiver. Creditors who asked the court to appoint a receiver to dispose of assets should not be allowed to take over control of the process by the simple expedient of supporting another purchaser if they do not agree with the sale made by the receiver. That would take away all respect for the process of sale by a court-appointed receiver.

63 There can be no doubt that the interests of the creditor are an important consideration in determining whether the receiver has properly conducted a sale. The opinion of the creditors as to which offer ought to be accepted is something to be taken into account. But if the court decides that the receiver has acted properly and providently, those views are not necessarily determinative. Because, in this case, the receiver acted properly and providently, I do not think that the views of the creditors should override the considered judgment of the receiver.

64 The second reason is that, in the particular circumstances of this case, I do not think the support of CCFL and the Royal Bank of the 922 offer is entitled to any weight. The support given by CCFL can be dealt with summarily. It is a co-owner of 922. It is hardly surprising and not very impressive to hear that it supports the offer which it is making for the debtor's assets.

65 The support by the Royal Bank requires more consideration and involves some reference to the circumstances. On March 6, 1991, when the first 922 offer was made, there was in existence an inter-lender agreement between the Royal Bank and CCFL. That agreement dealt with the share of the proceeds of the sale of Air Toronto which each creditor would receive. At the time, a dispute between the Royal Bank and CCFL about the interpretation of that agreement was pending in the courts. The unacceptable condition in the first 922 offer related to the settlement of the inter-lender dispute. The condition required that the dispute be resolved in a way which would substantially favour CCFL. It required that CCFL receive $3,375,000 of the $6 million cash payment and the

  

balance, including the royalties, if any, be paid to the Royal Bank. The Royal Bank did not agree with that split of the sale proceeds.

66 On April 5, 1991, the Royal Bank and CCFL agreed to settle the inter-lender dispute. The settlement was that if the 922 offer was accepted by the court, CCFL would receive only $1 million, and the Royal Bank would receive $5 million plus any royalties which might be paid. It was only in consideration of that settlement that the Royal Bank agreed to support the 922 offer.

67 The Royal Bank's support of the 922 offer is so affected by the very substantial benefit which it wanted to obtain from the settlement of the inter-lender dispute that, in my opinion, its support is devoid of any objectivity. I think it has no weight.

68 While there may be circumstances where the unanimous support by the creditors of a particular offer could conceivably override the proper and provident conduct of a sale by a receiver, I do not think that this is such a case. This is a case where the receiver has acted properly and in a provident way. It would make a mockery out of the judicial process, under which a mandate was given to this receiver to sell this airline if the support by these creditors of the 922 offer were permitted to carry the day. I give no weight to the support which they give to the 922 offer.

69 In its factum, the receiver pointed out that, because of greater liabilities imposed upon private receivers by various statutes such as the *Employment Standards Act* , R.S.O. 1980, c. 137, and the *Environmental Protection Act* , R.S.O. 1980, c. 141, it is likely that more and more the courts will be asked to appoint receivers in insolvencies. In those circumstances, I think that creditors who ask for court-appointed receivers and business people who choose to deal with those receivers should know that if those receivers act properly and providently, their decisions and judgments will be given great weight by the courts who appoint them. I have decided this appeal in the way I have in order to assure business people who deal with court-appointed receivers that they can have confidence that an agreement which they make with a court-appointed receiver will be far more than a platform upon which others may bargain at the court approval stage. I think that persons who enter into agreements with court-appointed receivers, following a disposition procedure that is appropriate given the nature of the assets involved, should expect that their bargain will be confirmed by the court.

70 The process is very important. It should be carefully protected so that the ability of court-appointed receivers to negotiate the best price possible is strengthened and supported. Because this receiver acted properly and providently in entering into the OEL agreement, I am of the opinion that Rosenberg J. was right when he approved the sale to OEL and dismissed the motion to approve the 922 offer.

71 I would, accordingly, dismiss the appeal. I would award the receiver, OEL and Frontier Airlines Limited their costs out of the Soundair estate, those of the receiver on a solicitor-client scale. I would make no order as to the costs of any of the other parties or intervenors.

  

***McKinlay J.A.*** **:**

72 I agree with Galligan J.A. in result, but wish to emphasize that I do so on the basis that the undertaking being sold in this case was of a very special and unusual nature. It is most important that the integrity of procedures followed by court-appointed receivers be protected in the interests of both commercial morality and the future confidence of business persons in their dealings with receivers. Consequently, in all cases, the court should carefully scrutinize the procedure followed by the receiver to determine whether it satisfies the tests set out by Anderson J. in *Crown Trust Co. v. Rosenberg* (1986), 67 C.B.R. (N.S.) 320n, 60 O.R. (2d) 87, 22 C.P.C. (2d) 131, 39 D.L.R. (4th) 526 (H.C.) . While the procedure carried out by the receiver in this case, as described by Galligan J.A., was appropriate, given the unfolding of events and the unique nature of the assets involved, it is not a procedure that is likely to be appropriate in many receivership sales.

73 I should like to add that where there is a small number of creditors who are the only parties with a real interest in the proceeds of the sale (i.e., where it is clear that the highest price attainable would result in recovery so low that no other creditors, shareholders, guarantors, etc., could possibly benefit therefore), the wishes of the interested creditors should be very seriously considered by the receiver. It is true, as Galligan J.A. points out, that in seeking the court appointment of a receiver, the moving parties also seek the protection of the court in carrying out the receiver's functions. However, it is also true that in utilizing the court process, the moving parties have opened the whole process to detailed scrutiny by all involved, and have probably added significantly to their costs and consequent shortfall as a result of so doing. The adoption of the court process should in no way diminish the rights of any party, and most certainly not the rights of the only parties with a real interest. Where a receiver asks for court approval of a sale which is opposed by the only parties in interest, the court should scrutinize with great care the procedure followed by the receiver. I agree with Galligan J.A. that in this case that was done. I am satisfied that the rights of all parties were properly considered by the receiver, by the learned motions court judge, and by Galligan J.A.

***Goodman J.A.*** **(dissenting):**

74 I have had the opportunity of reading the reasons for judgment herein of Galligan and McKinlay JJ.A. Respectfully, I am unable to agree with their conclusion.

75 The case at bar is an exceptional one in the sense that upon the application made for approval of the sale of the assets of Air Toronto, two competing offers were placed before Rosenberg J. Those two offers were that of OEL and that of 922, a company incorporated for the purpose of acquiring Air Toronto. Its shares were owned equally by CCFL and Air Canada. It was conceded by all parties to these proceedings that the only persons who had any interest in the proceeds of the sale were two secured creditors, viz., CCFL and the Royal Bank of Canada. Those two creditors were unanimous in their position that they desired the court to approve the sale to 922. We were

  

not referred to, nor am I aware of, any case where a court has refused to abide by the unanimous wishes of the only interested creditors for the approval of a specific offer made in receivership proceedings.

76 In *British Columbia Developments Corp. v. Spun Cast Industries Ltd.* (1977), 26 C.B.R. (N.S.) 28, 5 B.C.L.R. 94 (S.C.) , Berger J. said at p. 30 [C.B.R.]:

> Here all of those with a financial stake in the plant have joined in seeking the court's approval of the sale to Fincas. This court does not have a roving commission to decide what is best for investors and businessmen when they have agreed among themselves what course of action they should follow. It is their money.

77 I agree with that statement. It is particularly apt to this case. The two secured creditors will suffer a shortfall of approximately $50 million. They have a tremendous interest in the sale of assets which form part of their security. I agree with the finding of Rosenberg J. that the offer of 922 is superior to that of OEL. He concluded that the 922 offer is marginally superior. If by that he meant that mathematically it was likely to provide slightly more in the way of proceeds, it is difficult to take issue with that finding. If, on the other hand, he meant that having regard to all considerations it was only marginally superior, I cannot agree. He said in his reasons:

> I have come to the conclusion that knowledgeable creditors such as the Royal Bank would prefer the 922 offer even if the other factors influencing their decision were not present. No matter what adjustments had to be made, the 922 offer results in more cash immediately. Creditors facing the type of loss the Royal Bank is taking in this case would not be anxious to rely on contingencies especially in the present circumstances surrounding the airline industry.

78 I agree with that statement completely. It is apparent that the difference between the two offers insofar as cash on closing is concerned amounts to approximately $3 million to $4 million. The bank submitted that it did not wish to gamble any further with respect to its investment, and that the acceptance and court approval of the OEL offer in effect supplanted its position as a secured creditor with respect to the amount owing over and above the down payment and placed it in the position of a joint entrepreneur, but one with no control. This results from the fact that the OEL offer did not provide for any security for any funds which might be forthcoming over and above the initial down payment on closing.

79 In *Cameron v. Bank of Nova Scotia* (1981), 38 C.B.R. (N.S.) 1, 45 N.S.R. (2d) 303, 86 A.P.R. 303 (C.A.) , Hart J.A., speaking for the majority of the court, said at p. 10 [C.B.R.]:

> Here we are dealing with a receiver appointed at the instance of one major creditor, who chose to insert in the contract of sale a provision making it subject to the approval of the court. This, in my opinion, shows an intention on behalf of the parties to invoke the normal equitable doctrines which place the court in the position of looking to the interests of all

  

> persons concerned before giving its blessing to a particular transaction submitted for approval. In these circumstances the court would not consider itself bound by the contract entered into in good faith by the receiver but would have to look to the broader picture to see that that contract was for the benefit of the creditors as a whole. When there was evidence that a higher price was readily available for the property the chambers judge was, in my opinion, justified in exercising his discretion as he did. Otherwise he could have deprived the creditors of a substantial sum of money.

80 This statement is apposite to the circumstances of the case at bar. I hasten to add that in my opinion it is not only price which is to be considered in the exercise of the judge's discretion. It may very well be, as I believe to be so in this case, that the amount of cash is the most important element in determining which of the two offers is for the benefit and in the best interest of the creditors.

81 It is my view, and the statement of Hart J.A. is consistent therewith, that the fact that a creditor has requested an order of the court appointing a receiver does not in any way diminish or derogate from his right to obtain the maximum benefit to be derived from any disposition of the debtor's assets. I agree completely with the views expressed by McKinlay J.A. in that regard in her reasons.

82 It is my further view that any negotiations which took place between the only two interested creditors in deciding to support the approval of the 922 offer were not relevant to the determination by the presiding judge of the issues involved in the motion for approval of either one of the two offers, nor are they relevant in determining the outcome of this appeal. It is sufficient that the two creditors have decided unanimously what is in their best interest, and the appeal must be considered in the light of that decision. It so happens, however, that there is ample evidence to support their conclusion that the approval of the 922 offer is in their best interests.

83 I am satisfied that the interests of the creditors are the prime consideration for both the receiver and the court. In *Re Beauty Counsellors of Canada Ltd.* (1986), 58 C.B.R. (N.S.) 237 (Ont. S.C.) , Saunders J. said at p. 243:

> This does not mean that a court should ignore a new and higher bid made after acceptance where there has been no unfairness in the process. The interests of the creditors, while not the only consideration, are the prime consideration.

84 I agree with that statement of the law. In *Re Selkirk* (1986), 58 C.B.R. (N.S.) 245 (Ont. S.C.) , Saunders J. heard an application for court approval of the sale by the sheriff of real property in bankruptcy proceedings. The sheriff had been previously ordered to list the property for sale subject to approval of the court. Saunders J. said at p. 246:

> In dealing with the request for approval, the court has to be concerned primarily with protecting the interests of the creditors of the former bankrupt. A secondary but important

  

> consideration is that the process under which the sale agreement is arrived at should be consistent with commercial efficacy and integrity.

85 I am in agreement with that statement as a matter of general principle. Saunders J. further stated that he adopted the principles stated by Macdonald J.A. in *Cameron* , supra, quoted by Galligan J.A. in his reasons. In *Cameron* , the remarks of Macdonald J.A. related to situations involving the calling of bids and fixing a time limit for the making of such bids. In those circumstances the process is so clear as a matter of commercial practice that an interference by the court in such process might have a deleterious effect on the efficacy of receivership proceedings in other cases. But Macdonald J.A. recognized that even in bid or tender cases where the offeror for whose bid approval is sought has complied with all requirements, a court might not approve the agreement of purchase and sale entered into by the receiver. He said at pp. 11-12 [C.B.R.]:

> There are, of course, many reasons why a court might not approve an agreement of purchase and sale, viz., where the offer accepted is so low in relation to the appraised value as to be unrealistic; or, where the circumstances indicate that insufficient time was allowed for the making of bids or that inadequate notice of sale by bid was given (where the receiver sells property by the bid method); or, where it can be said that the proposed sale is not in the best interest of either the creditors or the owner. Court approval must involve the delicate balancing of competing interests and not simply a consideration of the interests of the creditors.

86 The deficiency in the present case is so large that there has been no suggestion of a competing interest between the owner and the creditors.

87 I agree that the same reasoning may apply to a negotiation process leading to a private sale, but the procedure and process applicable to private sales of a wide variety of businesses and undertakings with the multiplicity of individual considerations applicable and perhaps peculiar to the particular business is not so clearly established that a departure by the court from the process adopted by the receiver in a particular case will result in commercial chaos to the detriment of future receivership proceedings. Each case must be decided on its own merits, and it is necessary to consider the process used by the receiver in the present proceedings and to determine whether it was unfair, improvident or inadequate.

88 It is important to note at the outset that Rosenberg J. made the following statement in his reasons:

> On March 8, 1991 the trustee accepted the OEL offer subject to court approval. The Receiver at that time had no other offer before it that was in final form or could possibly be accepted. The Receiver had at the time the knowledge that Air Canada with CCFL had not bargained in good faith and had not fulfilled the promise of its letter of March 1st. The Receiver was justified in assuming that Air Canada and CCFL's offer was a long way from being in an acceptable form and that Air Canada and CCFL's objective was to interrupt the finalizing of

  

the OEL agreement and to retain as long as possible the Air Toronto connector traffic flowing into Terminal 2 for the benefit of Air Canada.

89 In my opinion there was no evidence before him or before this court to indicate that Air Canada, with CCFL, had not bargained in good faith, and that the receiver had knowledge of such lack of good faith. Indeed, on his appeal, counsel for the receiver stated that he was not alleging Air Canada and CCFL had not bargained in good faith. Air Canada had frankly stated at the time that it had made its offer to purchase, which was eventually refused by the receiver, that it would not become involved in an "auction" to purchase the undertaking of Air Canada and that, although it would fulfil its contractual obligations to provide connecting services to Air Toronto, it would do no more than it was legally required to do insofar as facilitating the purchase of Air Toronto by any other person. In so doing, Air Canada may have been playing "hardball," as its behaviour was characterized by some of the counsel for opposing parties. It was nevertheless merely openly asserting its legal position, as it was entitled to do.

90 Furthermore, there was no evidence before Rosenberg J. or this court that the receiver had assumed that Air Canada and CCFL's objective in making an offer was to interrupt the finalizing of the OEL agreement and to retain as long as possible the Air Toronto connector traffic flowing into Terminal 2 for the benefit of Air Canada. Indeed, there was no evidence to support such an assumption in any event, although it is clear that 922, and through it CCFL and Air Canada, were endeavouring to present an offer to purchase which would be accepted and/or approved by the court in preference to the offer made by OEL.

91 To the extent that approval of the OEL agreement by Rosenberg J. was based on the alleged lack of good faith in bargaining and improper motivation with respect to connector traffic on the part of Air Canada and CCFL, it cannot be supported.

92 I would also point out that rather than saying there was no other offer before it that was final in form, it would have been more accurate to have said that there was *no unconditional* offer before it.

93 In considering the material and evidence placed before the court, I am satisfied that the receiver was at all times acting in good faith. I have reached the conclusion, however, that the process which he used was unfair insofar as 922 is concerned, and improvident insofar as the two secured creditors are concerned.

94 Air Canada had been negotiating with Soundair Corporation for the purchase from it of Air Toronto for a considerable period of time prior to the appointment of a receiver by the court. It had given a letter of intent indicating a prospective sale price of $18 million. After the appointment of the receiver, by agreement dated April 30, 1990, Air Canada continued its negotiations for the purchase of Air Toronto with the receiver. Although this agreement contained a clause which provided that the receiver "shall not negotiate for the sale ... of Air Toronto with any person except Air Canada," it further provided that the receiver would not be in breach of that provision merely by

  

receiving unsolicited offers for all or any of the assets of Air Toronto. In addition, the agreement, which had a term commencing on April 30, 1990, could be terminated on the fifth business day following the delivery of a written notice of termination by one party to the other. I point out this provision merely to indicate that the exclusivity privilege extended by the receiver to Air Canada was of short duration at the receiver's option.

95 As a result of due negligence investigations carried out by Air Canada during the months of April, May and June of 1990, Air Canada reduced its offer to $8.1 million conditional upon there being $4 million in tangible assets. The offer was made on June 14, 1990, and was open for acceptance until June 29, 1990.

96 By amending agreement dated June 19, 1990, the receiver was released from its covenant to refrain from negotiating for the sale of the Air Toronto business and assets to any person other than Air Canada. By virtue of this amending agreement, the receiver had put itself in the position of having a firm offer in hand, with the right to negotiate and accept offers from other persons. Air Canada, in these circumstances, was in the subservient position. The receiver, in the exercise of its judgment and discretion, allowed the Air Canada offer to lapse. On July 20, 1990, Air Canada served a notice of termination of the April 30, 1990 agreement.

97 Apparently as a result of advice received from the receiver to the effect that the receiver intended to conduct an auction for the sale of the assets and business of the Air Toronto division of Soundair Corporation, the solicitors for Air Canada advised the receiver by letter dated July 20, 1990, in part as follows:

> Air Canada has instructed us to advise you that it does not intend to submit a further offer in the auction process.

98 This statement, together with other statements set forth in the letter, was sufficient to indicate that Air Canada was not interested in purchasing Air Toronto in the process apparently contemplated by the receiver at that time. It did not form a proper foundation for the receiver to conclude that there was no realistic possibility of selling Air Toronto [to] Air Canada, either alone or in conjunction with some other person, in different circumstances. In June 1990, the receiver was of the opinion that the fair value of Air Toronto was between $10 million and $12 million.

99 In August 1990, the receiver contacted a number of interested parties. A number of offers were received which were not deemed to be satisfactory. One such offer, received on August 20, 1990, came as a joint offer from OEL and Air Ontario (an Air Canada connector). It was for the sum of $3 million for the good will relating to certain Air Toronto routes, but did not include the purchase of any tangible assets or leasehold interests.

100 In December 1990, the receiver was approached by the management of Canadian Partner (operated by OEL) for the purpose of evaluating the benefits of an amalgamated Air Toronto/

  

Air Partner operation. The negotiations continued from December of 1990 to February of 1991, culminating in the OEL agreement dated March 8, 1991.

101 On or before December 1990, CCFL advised the receiver that it intended to make a bid for the Air Toronto assets. The receiver, in August of 1990, for the purpose of facilitating the sale of Air Toronto assets, commenced the preparation of an operating memorandum. He prepared no less than six draft operating memoranda with dates from October 1990 through March 1, 1991. None of these were distributed to any prospective bidder despite requests having been received therefor, with the exception of an early draft provided to CCFL without the receiver's knowledge.

102 During the period December 1990 to the end of January 1991, the receiver advised CCFL that the offering memorandum was in the process of being prepared and would be ready soon for distribution. He further advised CCFL that it should await the receipt of the memorandum before submitting a formal offer to purchase the Air Toronto assets.

103 By late January, CCFL had become aware that the receiver was negotiating with OEL for the sale of Air Toronto. In fact, on February 11, 1991, the receiver signed a letter of intent with OEL wherein it had specifically agreed not to negotiate with any other potential bidders or solicit any offers from others.

104 By letter dated February 25, 1991, the solicitors for CCFL made a written request to the receiver for the offering memorandum. The receiver did not reply to the letter because he felt he was precluded from so doing by the provisions of the letter of intent dated February 11, 1991. Other prospective purchasers were also unsuccessful in obtaining the promised memorandum to assist them in preparing their bids. It should be noted that, exclusivity provision of the letter of intent expired on February 20, 1991. This provision was extended on three occasions, viz., February 19, 22 and March 5, 1991. It is clear that from a legal standpoint the receiver, by refusing to extend the time, could have dealt with other prospective purchasers, and specifically with 922.

105 It was not until March 1, 1991, that CCFL had obtained sufficient information to enable it to make a bid through 922. It succeeded in so doing through its own efforts through sources other than the receiver. By that time the receiver had already entered into the letter of intent with OEL. Notwithstanding the fact that the receiver knew since December of 1990 that CCFL wished to make a bid for the assets of Air Toronto (and there is no evidence to suggest that at that time such a bid would be in conjunction with Air Canada or that Air Canada was in any way connected with CCFL), it took no steps to provide CCFL with information necessary to enable it to make an intelligent bid, and indeed suggested delaying the making of the bid until an offering memorandum had been prepared and provided. In the meantime, by entering into the letter of intent with OEL, it put itself in a position where it could not negotiate with CCFL or provide the information requested.

  

106 On February 28, 1991, the solicitors for CCFL telephoned the receiver and were advised for the first time that the receiver had made a business decision to negotiate solely with OEL and would not negotiate with anyone else in the interim.

107 By letter dated March 1, 1991, CCFL advised the receiver that it intended to submit a bid. It set forth the essential terms of the bid and stated that it would be subject to customary commercial provisions. On March 7, 1991 CCFL and Air Canada, jointly through 922, submitted an offer to purchase Air Toronto upon the terms set forth in the letter dated March 1, 1991. It included a provision that the offer was conditional upon the interpretation of an inter-lender agreement which set out the relative distribution of proceeds as between CCFL and the Royal Bank. It is common ground that it was a condition over which the receiver had no control, and accordingly would not have been acceptable on that ground alone. The receiver did not, however, contact CCFL in order to negotiate or request the removal of the condition, although it appears that its agreement with OEL not to negotiate with any person other than OEL expired on March 6, 1991.

108 The fact of the matter is that by March 7, 1991, the receiver had received the offer from OEL which was subsequently approved by Rosenberg J. That offer was accepted by the receiver on March 8, 1991. Notwithstanding the fact that OEL had been negotiating the purchase for a period of approximately 3 months, the offer contained a provision for the sole benefit of the purchaser that it was subject to the purchaser obtaining "a financing commitment within 45 days of the date hereof in an amount not less than the Purchase Price from the Royal Bank of Canada or other financial institution upon terms and conditions acceptable to them. In the event that such a financing commitment is not obtained within such 45 day period, the purchaser or OEL shall have the right to terminate this agreement upon giving written notice of termination to the vendor on the first Business Day following the expiry of the said period." The purchaser was also given the right to waive the condition.

109 In effect, the agreement was tantamount to a 45-day option to purchase, excluding the right of any other person to purchase Air Toronto during that period of time and thereafter if the condition was fulfilled or waived. The agreement was, of course, stated to be subject to court approval.

110 In my opinion, the process and procedure adopted by the receiver was unfair to CCFL. Although it was aware from December 1990 that CCFL was interested in making an offer, it effectively delayed the making of such offer by continually referring to the preparation of the offering memorandum. It did not endeavour during the period December 1990 to March 7, 1991, to negotiate with CCFL in any way the possible terms of purchase and sale agreement. In the result, no offer was sought from CCFL by the receiver prior to February 11, 1991, and thereafter it put itself in the position of being unable to negotiate with anyone other than OEL. The receiver

  

then, on March 8, 1991, chose to accept an offer which was conditional in nature without prior consultation with CCFL (922) to see whether it was prepared to remove the condition in its offer.

111 I do not doubt that the receiver felt that it was more likely that the condition in the OEL offer would be fulfilled than the condition in the 922 offer. It may be that the receiver, having negotiated for a period of 3 months with OEL, was fearful that it might lose the offer if OEL discovered that it was negotiating with another person. Nevertheless, it seems to me that it was imprudent and unfair on the part of the receiver to ignore an offer from an interested party which offered approximately triple the cash down payment without giving a chance to the offeror to remove the conditions or other terms which made the offer unacceptable to it. The potential loss was that of an agreement which amounted to little more than an option in favour of the offeror.

112 In my opinion the procedure adopted by the receiver was unfair to CCFL in that, in effect, it gave OEL the opportunity of engaging in exclusive negotiations for a period of 3 months, notwithstanding the fact that it knew CCFL was interested in making an offer. The receiver did not indicate a deadline by which offers were to be submitted, and it did not at any time indicate the structure or nature of an offer which might be acceptable to it.

113 In his reasons, Rosenberg J. stated that as of March 1, CCFL and Air Canada had all the information that they needed, and any allegations of unfairness in the negotiating process by the receiver had disappeared. He said:

> They created a situation as of March 8, where the receiver was faced with two offers, one of which was acceptable in form and one of which could not possibly be accepted in its present form. The Receiver acted appropriately in accepting the OEL offer.

If he meant by "acceptable in form" that it was acceptable to the receiver, then obviously OEL had the unfair advantage of its lengthy negotiations with the receiver to ascertain what kind of an offer would be acceptable to the receiver. If, on the other hand, he meant that the 922 offer was unacceptable in its form because it was conditional, it can hardly be said that the OEL offer was more acceptable in this regard, as it contained a condition with respect to financing terms and conditions "*acceptable to them* ."

114 It should be noted that on March 13, 1991, the representatives of 922 first met with the receiver to review its offer of March 7, 1991, and at the request of the receiver, withdrew the inter-lender condition from its offer. On March 14, 1991, OEL removed the financing condition from its offer. By order of Rosenberg J. dated March 26, 1991, CCFL was given until April 5, 1991, to submit a bid, and on April 5, 1991, 922 submitted its offer with the inter-lender condition removed.

115 In my opinion, the offer accepted by the receiver is improvident and unfair insofar as the two creditors are concerned. It is not improvident in the sense that the price offered by 922 greatly exceeded that offered by OEL. In the final analysis it may not be greater at all. The salient fact is

  

that the cash down payment in the 922 offer con stitutes proximately two thirds of the contemplated sale price, whereas the cash down payment in the OEL transaction constitutes approximately 20 to 25 per cent of the contemplated sale price. In terms of absolute dollars, the down payment in the 922 offer would likely exceed that provided for in the OEL agreement by approximately $3 million to $4 million.

116 In *Re Beauty Counsellors of Canada Ltd.* , supra, Saunders J. said at p. 243 [C.B.R.]:

> If a substantially higher bid turns up at the approval stage, the court should consider it. Such a bid may indicate, for example, that the trustee has not properly carried out its duty to endeavour to obtain the best price for the estate. In such a case the proper course might be to refuse approval and to ask the trustee to recommence the process.

117 I accept that statement as being an accurate statement of the law. I would add, however, as previously indicated, that in determining what is the best price for the estate, the receiver or court should not limit its consideration to which offer provides for the greater sale price. The amount of down payment and the provision or lack thereof to secure payment of the balance of the purchase price over and above the down payment may be the most important factor to be considered, and I am of the view that is so in the present case. It is clear that that was the view of the only creditors who can benefit from the sale of Air Toronto.

118 I note that in the case at bar the 922 offer in conditional form was presented to the receiver before it accepted the OEL offer. The receiver, in good faith, although I believe mistakenly, decided that the OEL offer was the better offer. At that time the receiver did not have the benefit of the views of the two secured creditors in that regard. At the time of the application for approval before Rosenberg J., the stated preference of the two interested creditors was made quite clear. He found as fact that knowledgeable creditors would not be anxious to rely on contingencies in the present circumstances surrounding the airline industry. It is reasonable to expect that a receiver would be no less knowledgeable in that regard, and it is his primary duty to protect the interests of the creditors. In my view, it was an improvident act on the part of the receiver to have accepted the conditional offer made by OEL, and Rosenberg J. erred in failing to dismiss the application of the receiver for approval of the OEL offer. It would be most inequitable to foist upon the two creditors, who have already been seriously hurt, more unnecessary contingencies.

119 Although in other circumstances it might be appropriate to ask the receiver to recommence the process, in my opinion, it would not be appropriate to do so in this case. The only two interested creditors support the acceptance of the 922 offer, and the court should so order.

120 Although I would be prepared to dispose of the case on the grounds stated above, some comment should be addressed to the question of interference by the court with the process and procedure adopted by the receiver.

  

121 I am in agreement with the view expressed by McKinlay J.A. in her reasons that the undertaking being sold in this case was of a very special and unusual nature. As a result, the procedure adopted by the receiver was somewhat unusual. At the outset, in accordance with the terms of the receiving order, it dealt solely with Air Canada. It then appears that the receiver contemplated a sale of the assets by way of auction, and still later contemplated the preparation and distribution of an offering memorandum inviting bids. At some point, without advice to CCFL, it abandoned that idea and reverted to exclusive negotiations with one interested party. This entire process is not one which is customary or widely accepted as a general practice in the commercial world. It was somewhat unique, having regard to the circumstances of this case. In my opinion, the refusal of the court to approve the offer accepted by the receiver would not reflect on the integrity of procedures followed by court-appointed receivers, and is not the type of refusal which will have a tendency to undermine the future confidence of business persons in dealing with receivers.

122 Rosenberg J. stated that the Royal Bank was aware of the process used and tacitly approved it. He said it knew the terms of the letter of intent in February 1991, and made no comment. The Royal Bank did, however, indicate to the receiver that it was not satisfied with the contemplated price, nor the amount of the down payment. It did not, however, tell the receiver to adopt a different process in endeavouring to sell the Air Toronto assets. It is not clear from the material filed that at the time it became aware of the letter of intent that it knew that CCFl was interested in purchasing Air Toronto.

123 I am further of the opinion that a prospective purchaser who has been given an opportunity to engage in exclusive negotiations with a receiver for relatively short periods of time which are extended from time to time by the receiver, and who then makes a conditional offer, the condition of which is for his sole benefit and must be fulfilled to his satisfaction unless waived by him, and which he knows is to be subject to court approval, cannot legitimately claim to have been unfairly dealt with if the court refuses to approve the offer and approves a substantially better one.

124 In conclusion, I feel that I must comment on the statement made by Galligan J.A. in his reasons to the effect that the suggestion made by counsel for 922 constitutes evidence of lack of prejudice resulting from the absence of an offering memorandum. It should be pointed out that the court invited counsel to indicate the manner in which the problem should be resolved in the event that the court concluded that the order approving the OEL offer should be set aside. There was no evidence before the court with respect to what additional information may have been acquired by CCFL since March 8, 1991, and no inquiry was made in that regard. Accordingly, I am of the view that no adverse inference should be drawn from the proposal made as a result of the court's invitation.

125 For the above reasons I would allow the appeal one set of costs to CCFL-922, set aside the order of Rosenberg J., dismiss the receiver's motion with one set of costs to CCFL-922 and

  

order that the assets of Air Toronto be sold to numbered corporation 922246 on the terms set forth in its offer with appropriate adjustments to provide for the delay in its execution. Costs awarded shall be payable out of the estate of Soundair Corporation. The costs incurred by the receiver in making the application and responding to the appeal shall be paid to him out of the assets of the estate of Soundair Corporation on a solicitor-client basis. I would make no order as to costs of any of the other parties or intervenors.

*Appeal dismissed.*

# TAB 6

2007 CarswellOnt 89
Ontario Superior Court of Justice

Textron Financial Canada Ltd. v. Beta Ltée/Beta Brands Ltd.

2007 CarswellOnt 89, [2007] O.J. No. 84, 154 A.C.W.S. (3d) 381, 27 C.B.R. (5th) 1

# TEXTRON FINANCIAL CANADA LIMITED (Applicant) v. BETA LIMITEE/BETA BRANDS LIMITED (Respondent)

Lax J.

Heard: January 3, 5, 2007
Oral reasons: January 5, 2007
Written reasons: January 12, 2007
Docket: 06-CL-6820

Counsel: Patrick E. Shea for Applicant, Textron Financial Canada Limited
Jeffrey J. Simpson for Proposed Receiver, Mintz & Partners Limited
Steven Weisz for Sun Beta LLC, Sole Shareholder, Beta Brands Limited
Sam Babe, Steven Graff for Proposed Purchaser, Bremner, Inc.
Michael Klug, Steven Bosnick for Bakery, Confectionary, Tobacco & Grain Millers International Union, Local 242G

Subject: Corporate and Commercial; Insolvency
**Related Abridgment Classifications**
Debtors and creditors
VII Receivers
VII.3 Appointment
VII.3.b Application for appointment
VII.3.b.iii Grounds
VII.3.b.iii.B Preservation of assets
**Headnote**
Debtors and creditors --- Receivers — Appointment — Application for appointment — Grounds
Debtor manufactured bakery and confectionary products — Debtor was in continual default on its financial covenants — Secured creditor applied for order appointing receiver and authorizing sale of portion of bakery business assets — Application granted — Application was opposed only by union representing debtor's workers on basis that its purpose was to avoid severance and termination pay obligations — Private receiver could not effectively carry out its duties in face of union opposition — Appointment of court-supervised receiver was necessary to protect interests of creditors — Proposed sale was result of fair and reasonable marketing process, considered

 

interests of all parties, and was provident — Time was of essence given perishable inventory — Sale of company as going concern was not feasible — Court must place great deal of confidence in business judgment of receiver.

**Table of Authorities**

**Cases considered by *Lax J.*:**

*Bank of Nova Scotia v. Freure Village on Clair Creek* (1996), 1996 CarswellOnt 2328, 40 C.B.R. (3d) 274 (Ont. Gen. Div. [Commercial List]) — considered

*Canadian Red Cross Society / Société Canadienne de la Croix-Rouge, Re* (1998), 1998 CarswellOnt 3346, 5 C.B.R. (4th) 299, 72 O.T.C. 99 (Ont. Gen. Div. [Commercial List]) — considered

*Fund 321 Ltd. Partnership v. Samsys Technologies Inc.* (2006), 2006 CarswellOnt 2541, 9 P.P.S.A.C. (3d) 185, 21 C.B.R. (5th) 1 (Ont. S.C.J. [Commercial List]) — considered

*Royal Bank v. Soundair Corp.* (1991), 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76, 46 O.A.C. 321, 4 O.R. (3d) 1, 1991 CarswellOnt 205 (Ont. C.A.) — followed

*Skyepharma PLC v. Hyal Pharmaceutical Corp.* (1999), 1999 CarswellOnt 3641, 12 C.B.R. (4th) 87, [2000] B.P.I.R. 531 (Ont. S.C.J. [Commercial List]) — considered

**Statutes considered:**

*Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3

s. 244 — referred to

*Courts of Justice Act*, R.S.O. 1990, c. C.43

s. 100 — referred to

s. 101 — referred to

*Labour Relations Act, 1995*, S.O. 1995, c. 1, Sched. A

s. 69 — referred to

*Personal Property Security Act*, R.S.O. 1990, c. P.10

s. 67 — referred to

APPLICATION by secured creditor for order appointing receiver and authorizing sale of portion of debtor company's assets.

***Lax J.*:**

1 The applicant, Textron Financial Canada Limited ("Textron") is the major secured creditor and operating lender of the respondent, Beta Limitee/Beta Brands Limited ("Beta Brands"). It moved under sections 100 and 101 of the *Courts of Justice Act*, R.S.O. 1990, c.C.43 and section 67 of the *Personal Property Security Act*, R.S.O. 1990, c. P.10 for an order appointing Mintz & Partners Limited ("Mintz") as receiver and receiver manager of the assets of Beta Brands and for an order authorizing the Receiver to complete a sale of a portion of its assets ("the bakery business") to a purchaser, Bremner, Inc. and vesting the assets in Bremner. The Bakery, Confectionary, Tobacco and Grain Millers International Union, Local 242G ("the Union") strenuously opposed both orders.

  

At the end of a lengthy hearing on January 3, I granted the receivership order, substantially in the form of the Commercial List standard form Order.

2 The Bremner transaction was scheduled to close on January 4. During the course of the hearing on January 3, I was advised that the closing had been extended to January 5. On January 4 and 5, the parties attempted to negotiate terms of an order approving the sale. These negotiations were unsuccessful and commencing on the late afternoon of January 5 and extending well into the evening, I heard the motion for approval. At its conclusion, I indicated that I was satisfied that the proposed sale was in accordance with the principles in *Royal Bank v. Soundair Corp.* (1991), 4 O.R. (3d) 1 (Ont. C.A.) and granted the requested order with reasons to follow.

**Background**

3 Beta Brands is a manufacturer of bakery and confectionary products for the Canadian and U.S. markets with its head office and manufacturing facilities located in a 5-storey building on Dundas Street East in London, Ontario. The company has operated from these premises since 1913, originally as the McCormick Manufacturing Co. Ltd and from 1997, by Beta Brands. Its sole shareholder is Sun Beta, LLC., a Delaware corporation. The company's assets consist of the Dundas Street plant and land, intellectual property, including various trademarks and formulas, accounts receivable, and inventory and equipment. The company currently has about 295 unionized employees and 30 salaried employees.

4 Beta Brands carries on three distinct manufacturing, marketing and sales businesses: (a) baked goods; (b) confectionary goods; and (c) panned chocolate products. Beta Brands also manufactured Breath Savers brand hard candies, but this division was sold in May 2006. A subsidiary, Beta Brands U.S.A. Ltd., carries on business in the United States marketing Beta Brands' products to U.S. customers, but Beta USA does not have assets or carry on business in Canada.

5 Pursuant to a Loan and Security Agreement dated as of December 17, 2004, Textron and Beta Brands entered into financing arrangements, which were amended as of August 29, 2005 and June 20, 2006. Pursuant to a Participation Agreement made as of August 29, 2005 and amended as of June 20, 2006, Sun Beta, LLC purchased from Textron an interest in certain of the advances made by Textron to Beta Brands. Almost from the beginning of the relationship between Textron and Beta Brands, the company found it difficult to operate within the Loan Facilities. The amendments and the Participation Agreement were intended to assist Beta Brands in overcoming its financial difficulties, but it continued to default on the financial covenants contained in the Loan and Security Agreements.

6 In August 2005, Beta Brands, in consultation with Sun Beta, determined that it needed to restructure its operations and considered the possibilities of selling its business to a third party in whole or parts, completing a strategic acquisition, moving to leased premises using existing or new equipment, or an orderly liquidation of the assets of the company. On September 19, 2005,

  

it engaged Capitalink, L.C. of Coral Gables, Florida to investigate several of these options, most notably, marketing the business and/or each of its divisions to potential acquirers throughout North America and Europe.

7 The efforts of Capitalink resulted in the sale of the Breath Savers business in May 2006 for about $1.2 million. It was also successful in generating a proposal in March 2006 from Ralcorp Holdings, Inc. of St. Louis, Missouri, to purchase certain of the assets of the bakery business at a purchase price of US$3 million. The Ralcorp proposal was not pursued at that time as the company decided to focus on a restructuring in an attempt to preserve the business and continue operations. Several restructuring alternatives were explored, but none were completed. No further proposals were received for the bakery business or for the other divisions.

8 In November 2006 and in the face of a pending liquidity crisis, company management resurrected discussions with Ralcorp with respect to the sale of the bakery business. Ralcorp was prepared to honour its March 2006 proposal and to complete the transaction through its subsidiary, Bremner. Also in November 2006, the company retained Mintz as its consultant to review the company's financial position, its short-term cash flow forecasts and to conduct a security position review. Mintz concluded that the realizations from the company's assets would be significantly lower if the Bremner transaction was not completed.

9 Textron has valid, perfected security over the property of the company and delivered the notices required under s. 244 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B.3 in late November. On December 13, 2006, an Asset Purchase Agreement ("APA") was executed between Beta Brands and Bremner. On the same day, the company entered into a Forbearance Agreement with Textron whereby Textron agreed to forbear on enforcing its security and provide Beta Brands with financing to complete the sale to Bremner.

**Appointment of Receiver**

10 The subordinated creditors did not appear and take no position. The Union opposed the appointment of the Receiver and submitted that its true purpose was to avoid or eliminate the contractual and/or legislative obligations for severance and termination pay, which are substantial.

11 In its materials, the Union indicated its intention to exercise its rights under the collective agreement and in the event of a sale to Bremner, to file an application before the Ontario Labour Relations Board under section 69 of the *Labour Relations Act, 1995*, alleging that there has been a "sale of a business" to the Receiver and/or Bremner and to confirm that the current collective agreement is binding on them. There is no reasonable prospect that a privately-appointed receiver could effectively and efficiently carry out its duties and obligations in the face of this. The Union will exercise its rights as it sees fit, but the appointment of a receiver whose activities will be supervised by the court is necessary to protect the interests of all creditors. It provides the greatest likelihood of maximizing the recovery for all creditors and will permit all stakeholders to have

 

input into the best process to achieve this: see, *Bank of Nova Scotia v. Freure Village on Clair Creek*, 1996 CarswellOnt 2328 (Ont. Gen. Div. [Commercial List]) at paras. 11 and 13.

**Sale to Bremner**

12 Bremner is purchasing the trademarks associated with the bakery business, customer lists, and some, but not all of the equipment involved in bakery production. As well, the APA requires that Beta Brands deliver approximately $750,000 of inventory at cost to permit Bremner to service bakery customers while equipment is moved and production re-established at Bremner's facilities. Bremner is not purchasing the accounts receivable, any assets associated with the candy or panned chocolate businesses, the remaining equipment for the bakery business, the land or building.

13 The Union opposed the sale to Bremner on the basis that it eliminates or curtails the possibility of the sale of the entire business as a going concern and the prospect of recovery for the substantial severance and termination pay claims of its members. It objected to what it described as the "quick flip" nature of the transaction and the fact that it was left out of the process that culminated in the Bremner offer on December 13.

14 I accept that the Union was brought into this late in the day. It was short-served with notice of the application, but once served, it was provided with documentation and information regarding the company's attempts to restructure and market its divisions in an attempt to satisfy the Union that the sale process was the best option available to all parties. Before returning to court on January 5 for an order approving the sale, considerable efforts were made to achieve a resolution on terms acceptable to the Union, the purchaser and the secured creditors whose funds are at risk. The secured creditors were not prepared to forego the Bremner sale in the faint hope that a third party purchaser can be found who is willing to operate the business and continue the employment relationship. The Receiver and the purchaser do not plan to fulfill this role. The gap could not be bridged.

15 The Union has received assurances that it will have a place at the table in formulating a strategy for the company's remaining assets. Beta Brands no longer has any ability to carry on operations or to fund a marketing effort. The proposed sale to Bremner will generate cash proceeds, some portion of which can be allocated to fund future marketing efforts. The Receiver intends to explore every reasonable option to market the remaining assets of Beta Brands and to maximize recovery for its creditors, and, will attempt to realize sufficient proceeds such that unsecured creditors, including employees, receive some payments of amounts owing to them. There is no evidence that any alternative purchaser for the bakery division or the company as a whole exists. Capitalink's marketing process, discussed more fully below, demonstrates that one is unlikely to surface. The employees stand the best chance of recovering as creditors if the Bremner sale is approved. Without it, there will be a shortfall in the millions of dollars.

 

16 Courts have looked to the four-part test in *Soundair* for guidance where the court is being asked to approve a realization process, whether or not there is a marketing process and sale conducted by a receiver: *Fund 321 Ltd. Partnership v. Samsys Technologies Inc.*, 2006 CarswellOnt 2541 (Ont. S.C.J. [Commercial List]) at para. 37; *Canadian Red Cross Society / Société Canadienne de la Croix-Rouge, Re*, 1998 CarswellOnt 3346 (Ont. Gen. Div. [Commercial List]) at para.47. The court's duty is to consider:

> (a) whether the receiver has made a sufficient effort to get the best price and has not acted improvidently;
>
> (b) whether the interests of all parties have been considered;
>
> (c) the efficacy and integrity of the process by which offers are obtained;
>
> (d) whether there has been unfairness in the working out of the process.

17 From approximately September 2005 until November or December 2006, Capitalink engaged in a marketing process of the company's assets, including the bakery division. Potential purchasers were solicited for offers to purchase the entire company, but Capitalink also prepared separate confidential information memoranda ("CIM") for each division. Attached as an Appendix to the Receiver's First Report is a schedule provided to the Receiver by Capitalink that describes the parties Capitalink contacted and the discussions and meetings it held in its efforts to seek purchasers for Beta Brands, including its bakery business. The strategy employed by Capitalink was no different than the strategy typically utilized by receivers in selling assets of a business. As a result of its initial targeting of potentially interested parties, the bakery division CIM was distributed to nine different interested parties. The Ralcorp proposal in March 2006 was the only offer received.

18 The Receiver was not in a position to verify the recorded entries in the schedule provided by Capitalink and it was pointed out that two of the nine potentially interested parties who are believed to have received CIM'S are not referred to at all in the schedule, which is otherwise quite detailed. Nonetheless, based on its review of the schedule as well as other documents provided to it by the company and/or Capitalink and on the basis of discussions with company management, the Receiver believes that the marketing process as a whole conducted by Capitalink was fair and reasonable and that the assets were exposed to the market for a sufficient period of time.

19 The purchase price of $US3 million in the Bremner transaction is the same as proposed by its parent corporation in March 2006. This suggests that the purchase price is closer to true going concern rather than liquidation value. The equipment being purchased appears to be above appraised value. The Receiver is not satisfied that further marketing of the bakery division assets will result in higher net realizations or result in a reasonable chance of locating alternative willing purchasers or what alternative marketing efforts have not already been undertaken by Capitalink.

 

I am satisfied that the Receiver would have proceeded no differently than Capitalink did and a further marketing effort would not be productive. I conclude that sufficient efforts were made to obtain the best price following a marketing process that was fair and reasonable and that it produced a provident sale.

20 Apart from the Union, all parties support the proposed sale. The Receiver recommends it. As the major secured creditors, Textron and Sun Beta have the largest financial stake and their support for the transaction is highly significant, even though Sun Beta *qua* shareholder may not see a penny from it. The realization schedules prepared by Mintz in its consulting capacity show that there is the potential to pay a portion of the unsecured claims with the Bremner sale and none without it. The company explored reasonable alternatives over a six-month period before reviving the Bremner transaction. I am satisfied that there was proper consideration of the interests of all parties and that there was no unfairness in the process.

21 It is true that the Union was given little time to attempt to bring forward other options, but it is also true that it brought forward no concrete proposals or offered any protection to the secured creditors in the event the sale was not approved and the purchaser walked away. There was some suggestion that a Brazilian candy company was prepared to purchase the entire business. When the Receiver investigated this suggestion, the Receiver learned that the possible purchaser had never presented an offer and in discussions with Capitalink, had indicated that it might be interested in purchasing the entire company, but for the same amount that Bremner was prepared to pay for only the bakery business.

22 The terms of the Bremner transaction contemplate an uninterrupted flow of products to assist in an orderly transition of the business. If the transaction is not completed and the company's operations are shut down, the perishable inventory, valued at approximately $750,000, is at risk of spoilage. More importantly, any interruption in supply will likely result in customers sourcing products from other suppliers, thereby significantly impairing value for the bakery trademarks and customer supply relationships in any potential future purchase as well as jeopardizing the value of the accounts receivable. Time is therefore of the essence. Any disruption to the timely and orderly removal of the purchased equipment and inventory will harm the creditors and seriously impair the best chance of maximizing value for all stakeholders.

23 While a going concern sale of Beta Brands would undeniably be in the best interests of the company's employees, a secured creditor is not required to continue to fund a business to satisfy a union's need for an employer. Embarking on a process to attempt to locate one is, in the opinion of the Receiver, not in the interest of creditors and the Receiver does not recommend this for reasons I have already discussed. The court must place a great deal of confidence in the Receiver's expert business judgment for reasons elaborated by Farley J. in *Skyepharma PLC v. Hyal Pharmaceutical Corp.*, 1999 CarswellOnt 3641 (Ont. S.C.J. [Commercial List]) at paras. 3-8. On this basis, the material filed and the comprehensive submissions of counsel, I am satisfied that all of the *Soundair*

  

principles are met in this case, that the sale is advantageous to the creditors and other stakeholders of Beta Brands and that it should be approved.

24 A final comment on procedure. On the initial attendance, the Union disputed that the application should be heard on the Commercial List in Toronto. In my view, there was sufficient connection to Toronto to make it appropriate to hear it, particularly in view of its urgency. A number of members of the Union travelled from London to Toronto on January 3 and again on January 5. Textron acknowledged the burden this placed on them, on the Union and on the Union's counsel who are all from London. While consent, unopposed, and purely administrative matters in this receivership will continue to be heard on the Commercial List in Toronto, any proceeding that involves the Union and is opposed by it is to be heard in London. I appreciate the co-operation of the Regional Senior Justice in West Region for facilitating this. Counsel have been informed how to schedule these matters.

*Application granted.*

# TAB 7

2008 CarswellOnt 6258
Ontario Superior Court of Justice [Commercial List]

Tool-Plas Systems Inc., Re

2008 CarswellOnt 6258, [2008] O.J. No. 4218, 172 A.C.W.S. (3d) 112, 172 A.C.W.S. (3d) 113, 48 C.B.R. (5th) 91

# IN THE MATTER OF THE RECEIVERSHIP OF TOOL-PLAS SYSTEMS INC. (Applicant) AND IN THE MATTER OF SECTION 101 OF THE COURTS OF JUSTICE ACT, AS AMENDED

Morawetz J.

Heard: September 29, 2008
Judgment: October 24, 2008
Docket: CV-08-7746-00-CL

Counsel: D. Bish for Applicant, Tool-Plas
T. Reyes for Receiver, RSM Richter Inc.
R. van Kessel for EDC, Comerica
C. Staples for BDC
M. Weinczok for Roynat

Subject: Corporate and Commercial; Insolvency; Civil Practice and Procedure

**Related Abridgment Classifications**

Debtors and creditors
VII Receivers
VII.6 Conduct and liability of receiver
VII.6.a General conduct of receiver

**Headnote**

Debtors and creditors --- Receivers — Conduct and liability of receiver — General conduct of receiver

Debtor manufactured auto parts — Debtor wished to appoint receiver and execute "quick flip", including terms that purchaser would acquire assets of debtor and hire same employees, and assume debt to secured lenders — Receiver brought motion for approval of transaction — Motion granted — Transaction was best available option, and was reasonable — Plan was in best interests of shareholders — Certain parties would benefit, including secured lenders, certain lessors, and certain employees — Certain employees and suppliers would have no possibility of recovery, but were unlikely to recover under any scenario — Price proposed was higher than liquidation value or

 

value of going concern — Secured lenders supported transaction and subordinated secured lenders did not object — Harm could be caused by delay in that relationship with customers could be harmed by disruption.

**Table of Authorities**

**Cases considered by *Morawetz J.*:**

*Royal Bank v. Soundair Corp.* (1991), 7 C.B.R. (3d) 1, 83 D.L.R. (4th) 76, 46 O.A.C. 321, 4 O.R. (3d) 1, 1991 CarswellOnt 205 (Ont. C.A.) — referred to

MOTION by receiver for approval of purchase of debtor corporation.

***Morawetz J.*:**

1 This morning, RSM Richter Inc. ("Richter" or the "Receiver") was appointed receiver of Tool-Plas, (the "Company"). In the application hearing, Mr. Bish in his submissions on behalf of the Company made it clear that the purpose of the receivership was to implement a 'quick flip' transaction, which if granted would result in the sale of assets to a new corporate entity in which the existing shareholders of the Company would be participating. The endorsement appointing the Receiver should be read in conjunction with this endorsement.

2 The Receiver moves for approval of the sale transaction. The Receiver has filed a comprehensive report in support of its position — which recommends approval of the sale.

3 The transaction has the support of four Secured Lenders — EDC, Comerica, Roynat and BDC.

4 Prior to the receivership appointment, Richter assessed the viability of the Company. Richter concluded that any restructuring had to focus on the mould business and had to be concluded expeditiously given the highly competitive and challenging nature of the auto parts business. Further, steps had to be taken to minimize the risk of losing either or both key customers — namely Ford and Johnson Controls. Together these two customer account for 60% of the Company's sales.

5 Richter was also involved in assisting the Company in negotiating with its existing Secured Lenders. As a result, these Lenders have agreed to continue to finance the Company's short term needs, but only on the basis that a sale transaction occurs.

6 Under the terms of the proposed offer the Purchaser will acquire substantially all of the assets of the Company. The purchase price will consist of the assumption or notional repayment of all of the outstanding obligations to each of the Secured Lenders, subject to certain amendments and adjustments.

7 The proposed purchaser would be entitled to use the name Tool-Plas. The purchaser would hire all current employees and would assume termination and vacation liabilities of the current employees; the obligations of the Company to trade creditors related to the mould business, subject

  

to working out terms with those creditors; as well as the majority of the Company's equipment leases, subject to working out terms with the lessors.

8 The only substantial condition to the transaction is the requirement for an approval and vesting order.

9 The Receiver is of the view that the transaction would enable the purchaser to carry on the Company's mould business and that this would be a successful outcome for customers, suppliers, employees and other stakeholders, including the Secured Lenders.

10 The Receiver recommends the 'quick flip' transaction. The Receiver is of the view that there is substantial risk associated with a marketing process, since any process other than an expedited process could result in a risk that the key customers would resource their business elsewhere. Reference was made to other recent insolvencies of auto parts suppliers which resulted in receivership and owners of tooling equipment repossessing their equipment with the result that there was no ongoing business. (Polywheels and Progressive Moulded Tooling).

11 The Receiver is also of the view that the proposed purchase price exceeds both a going concern and a liquidation value of the assets. The Receiver has also obtained favourable security opinions with respect to the security held by the Secured Lenders. Not all secured creditors are being paid. There are subordinate secured creditors consisting of private arms-length investors who have agreed to forego payment.

12 Counsel to the Receiver pointed out that the transaction only involved the mould business. The die division has already been shut down. The die division employees were provided with working notice. They will not have ongoing jobs. Suppliers to the die division will not have their outstanding obligations assumed by the purchaser. There is no doubt that employees and suppliers to the die division will receive different treatment than employees and suppliers to the mould business. However, as the Receiver points out, these decisions are, in fact, business decisions which are made by the purchaser and not by the Receiver. The Receiver also stresses the fact that the die business employees and suppliers are unsecured creditors and under no scenario would they be receiving any reward from the sales process.

13 This motion proceeded with limited service. Employees and unsecured creditors (with the exception of certain litigants) were not served. The materials were served on Mr. Brian Szucs, who was formerly employed as an Account Manager. Mr. Szucs has issued a Statement of Claim against the Company claiming damages as a result of wrongful dismissal. His employment contract provides for a severance package in the amount of his base salary ($120,000) plus bonuses.

14 Mr. Szucs appeared on the motion arguing that his Claim should be exempted from the approval and vesting order — specifically that his claim should not be vested out, rather it should be treated as unaffected. Regretfully for Mr. Szucs, he is an unsecured creditor. There is nothing

  

in his material to suggest otherwise. His position is subordinate to the secured creditors and the purchaser has made a business decision not to assume the Company's obligations to Mr. Szucs. If the sale is approved, the relief requested by Mr. Szucs cannot be granted.

15 A 'quick flip' transaction is not the usual transaction. In certain circumstances, however, it may be the best, or the only, alternative. In considering whether to approve a 'quick flip' transaction, the Court should consider the impact on various parties and assess whether their respective positions and the proposed treatment that they will receive in the 'quick flip' transaction would realistically be any different if an extended sales process were followed.

16 In this case certain parties will benefit if this transaction proceeds. These parties include the Secured Lenders, equipment and vehicle lessors, unsecured creditors of the mould division, the landlord, employees of the mould division, suppliers to the mould division, and finally — the customers of the mould division who stand to benefit from continued supply.

17 On the other hand, certain parties involved in litigation, former employees of the die division and suppliers to the die division will, in all likelihood, have no possibility of recovery. This outcome is regrettable, but in the circumstances of this case, would appear to be inevitable. I am satisfied that there is no realistic scenario under which these parties would have any prospect of recovery.

18 I am satisfied that, having considered the positions of the above-mentioned parties, the proposed sale is reasonable. I accept the view of the Receiver that there is a risk if there is a delay in the process. I am also satisfied that the sale price exceeds the going concern and the liquidation value of the assets and that, on balance, the proposed transaction is in the best interests of the stakeholders. I am also satisfied that the prior involvement of Richter has resulted in a process where alternative courses of action have been considered.

19 I am also mindful that the Secured Lenders have supported the proposed transaction and that the subordinated secured lenders are not objecting.

20 In these circumstances the process can be said to be fair and in the circumstances of this case I am satisfied that the principles set out in *Royal Bank v. Soundair Corp.* (1991), 4 O.R. (3d) 1 (Ont. C.A.) have been followed.

21 In the result, the motion of the Receiver is granted and an Approval and Vesting Order shall issue in the requested form.

22 The confidential customer and product information contained in the Offer is such that it is appropriate for a redacted copy to be placed in the record with an unredacted copy to be filed separately, under seal, subject to further order.

*Motion granted.*

  

**End of Document**

# TAB 8

I.I.C. Ct. Filing 195324390001

Regal Greetings & Gifts Corp. — Court File No. 05-CL-6006
2. — **Approval and Vesting Order made September 19, 2005, by Hoy, J.**

*Bank of Nova Scotia v. Regal Greetings & Gifts Corp. and Primes de luxe Inc.*, Court File No. 05-CL-6006 (Superior Court of Justice, Commercial List, Toronto, Ontario)

**In the Matter of an Application under Section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 and In the Matter of Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 Between: The Bank of Nova Scotia Applicant — and — Regal Greetings & Gifts Corporation and Primes de Luxe Inc. Respondents**

*ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)*

| | | |
|---|---|---|
| *THE HONOURABLE* | ) | *MONDAY, THE 19TH* |
| | ) | |
| *MADAM JUSTICE HOY* | ) | *DAY OF SEPTEMBER, 2005* |

**Approval and Vesting Order**

*THIS MOTION* made by Deloitte & Touche Inc., in its capacity as court-appointed interim receiver and receiver and manager (in such capacities, the "Receiver") of the assets, undertakings and properties (the "Assets") of the respondents Regal Greetings & Gifts Corporation and Primes de Luxe Inc. (collectively, the "Companies"), for:

(a) an order abridging the time for, and validating the service of, this notice of motion and the materials filed in support of this motion;

(b) an order approving, authorizing and directing the Receiver to enter into and proceed with the transactions contemplated by an Asset Purchase Agreement dated as of September 13, 2005 (the "Taggart Asset Purchase Agreement") between the Receiver, as seller, and William Taggart, in trust for a company to be incorporated and without personal liability, as buyer (the "Buyer");

(c) an order vesting in 6447911 Canada Inc., the company incorporated to take title to the Transferred Assets as defined in the Taggart Asset Purchase Agreement ("6447911"), all of the Transferred Assets free and clear of all claims;

(d) an order declaring that the *Bulk Sales Act*, R.S.O. 1990, c. B-14, except Section 7 thereof, does not apply to the sale of the Transferred Assets to the Buyer pursuant to the Taggart

 

Asset Purchase Agreement or the vesting of the Transferred Assets in 6447911 pursuant to this Order;

(e) an order approving, authorizing and directing the Receiver to enter into and proceed with the Net Minimum Guarantee Arrangement for the sale of certain of the Assets received from Century Services Inc. (the "Century NMG Arrangement") attached as Exhibit "F" to the Second Report of the Receiver dated September 13, 2005 (the "Receiver's Second Report");

(f) an order approving, authorizing and directing the Receiver to negotiate, enter into and proceed with an agreement to sell to Century Services Inc. ("Century") the Receiver's right, title and interest to and in the In Transit Goods inventory, as defined in the Receiver's Second Report, for the consideration set forth in Exhibit "C" to the Receiver's Second Report on such terms as the Receiver considers appropriate without requiring further approval of the court;

(g) an order that the Taggart Asset Purchase Agreement, the Century NMG Arrangement, the summary of Offers and the particulars of the consideration offered by Century for the purchase of the In Transit Goods attached as Exhibits "G", "F", "H" and "C" respectively to the Receiver's Second Report shall be treated as confidential and sealed and shall not form part of the public record, pending the filing of the Receiver's Vesting Certificate (as defined below) and completion of a successful sale of the balance of the Assets or further order of this court;

(h) an order accepting and approving the Receiver's Second Report and approving the actions, activities and Statement of Receipts and Disbursements of the Receiver as referenced in the Receiver's Second Report; and

(i) such further and other relief as this honourable court may deem just,

was heard this day, at 361 University Avenue, Toronto, Ontario.

*ON READING* the notice of motion and the Receiver's Second Report, filed, and on hearing the submissions of counsel for the Receiver, The Bank of Nova Scotia, the Buyer and 6447911, no one else appearing for the other parties listed on Schedule "A" attached hereto although duly served as appears from the affidavit of service, filed,

**Service**

1. *THIS COURT ORDERS* that the time for service of the notice of motion and the motion record in respect of this motion be and it is hereby abridged, and that the motion is properly returnable today and further, that the requirement for service of the notice of motion and motion record herein upon interested parties, other than those served, is hereby dispensed with and that the service of

  

the notice of motion and the motion record herein, as effected by the Receiver, is hereby validated in all respects.

**Receiver's Second Report**

2. *THIS COURT ORDERS* that the Receiver's Second Report be and the same is hereby accepted and approved and the actions, activities and Statement of Receipts and Disbursements of the Receiver as reported therein are hereby approved.

**Sale of the Transferred Assets**

3. *THIS COURT ORDERS* that the Taggart Asset Purchase Agreement, a copy of which is attached to the Receiver's Second Report as Exhibit "G", and the transactions contemplated therein (the "Transactions"), be and the same are hereby approved.

4. *THIS COURT ORDERS* that the Receiver be and it is hereby authorized, empowered and directed to, *nunc pro tunc*, execute and deliver the Taggart Asset Purchase Agreement to the Buyer and that the Receiver is further authorized, empowered and directed to implement and complete the Transactions in accordance with the terms and conditions of the Taggart Asset Purchase Agreement, with such alterations, amendments, deletions and additions as the parties thereto may agree to, and to perform the obligations contained in the Taggart Asset Purchase Agreement.

5. *THIS COURT ORDERS* that in completing the Transactions, subject to the terms and conditions of the Taggart Asset Purchase Agreement, the Receiver be and it is hereby authorized:

(a) to execute and deliver such additional, related and ancillary documents and assurances governing or giving effect to the Transactions as the Receiver, in its discretion, may deem to be reasonably necessary or advisable to conclude the Transactions, including the execution of such authorizations, directions, powers of attorney, conveyances, deeds and documents in the name and on behalf of any of the Companies, as may be contemplated by the Taggart Asset Purchase Agreement;

(b) to take all steps necessary to change the names of any of the Companies, including, without limitation, entering into a shareholders resolution, on behalf of any of the Companies, to amend the articles of any of the Companies and the execution of articles of amendment of any of the Companies; and

(c) to take such steps as are, in the opinion of the Receiver, necessary or incidental to the performance of its obligations pursuant to the Taggart Asset Purchase Agreement.

6. *THIS COURT ORDERS* and declares that the purchase price set out in the Taggart Asset Purchase Agreement is fair and commercially reasonable and was arrived at in a commercially reasonable manner.

  

7. *THIS COURT ORDERS* and declares that the *Bulk Sales Act*, R.S.O. 1990, C. B-14, except Section 7 thereof, does not apply to the sale of the Transferred Assets to the Buyer pursuant to the Taggart Asset Purchase Agreement or the vesting of the Transferred Assets in 6447911 pursuant to this order.

8. *THIS COURT ORDERS* that 6447911 is hereby authorized and entitled to use the personal information of identifiable individuals that is related to the Transferred Assets, in accordance with the *Personal Information Protection and Electronics Documents Act* and all other applicable law.

**Vesting Provisions**

9. *THIS COURT ORDERS AND DECLARES* that, upon the Purchase Price (as defined in the Taggart Asset Purchase Agreement) being paid by the Buyer or 6447911 on the closing of the Transactions in accordance with the Taggart Asset Purchase Agreement and all conditions to closing with respect to the Transferred Assets having been satisfied or waived, the Receiver shall immediately file a certificate substantially in the form attached as Schedule "B" hereto with this honourable court, and immediately provide a copy to the Buyer (the "Receiver's Vesting Certificate").

10. *THIS COURT ORDERS* that effective immediately upon the filing with this honourable court of the Receiver's Vesting Certificate, all of the Transferred Assets shall vest and are hereby vested in and to 6447911, absolutely and forever, free and clear of and from any and all estate, right, title, interest, claims, hypothecs, mortgages, charges, liens (whether contractual, statutory, possessory, non-possessory or otherwise), security interests, assignments, actions, levies, taxes, judgments, writs of execution, trusts or deemed trusts (whether contractual, statutory or otherwise), options, agreements, disputes, debts, encumbrances or other rights, limitations or restrictions of any nature whatsoever, including, without limitation, any rights or interests of any creditors of the Companies, whether or not they have attached or been perfected, registered or filed, whether secured or unsecured or otherwise, whether liquidated, unliquidated or contingent (collectively, the "Claims"), by or of all persons or entities of any kind whatsoever, including, without limitation, all individuals, firms, corporations, partnerships, joint ventures, trusts, unincorporated organizations, governmental and administrative bodies, agencies, authorities or tribunals and all other natural persons or corporations, whether acting in their capacity as principals or as agents, trustees, executors, administrators or other legal representatives (collectively, the "Claimants"), including for greater certainty and without limiting the generality of the foregoing: (i) the Claims held by or in favour of the entities or their solicitors served with the notice of motion relating to this order and listed on Schedule "A" attached hereto [Not reproduced], and (ii) the beneficiary of any Claims created or provided for pursuant to any previous Order of this Court in these proceedings.

11. *THIS COURT ORDERS* that the proceeds of sale arising from the Taggart Asset Purchase Agreement, net of taxes and the remuneration, expenses and disbursements of the Receiver

  

incurred with respect to the sale of the Transferred Assets (the "Sale Proceeds"), shall stand in the place and stead of the Transferred Assets and shall be held by the Receiver pending further order of this honourable court, without prejudice to any Claims being advanced against same as could have been advanced against the Transferred Assets and that any such Claims against the Sale Proceeds shall be subject to the same priorities as could have been claimed against the Transferred Assets as if the sale of the Transferred Assets had not occurred.

**Century Services Inc. Agreements**

12. *THIS COURT ORDERS* that the Century NMG Arrangement, a copy of which is attached to the Receiver's Second Report as Exhibit "F", and the transactions contemplated therein be and the same are hereby approved.

13. *THIS COURT ORDERS* that the Receiver be and is hereby authorized, empowered and directed to, *nunc pro tunc*, execute and deliver the Century NMG Arrangement and that the Receiver is further authorized, empowered and directed to implement and complete the Century NMG Arrangement in accordance with its terms and conditions with such alterations, amendments, deletions and additions as the parties thereto may agree to, and to perform the obligations contained in the Century NMG Arrangement.

14. *THIS COURT ORDERS* that the Receiver be and is hereby authorized, empowered and directed to negotiate, enter into and proceed with an agreement to sell to Century the Receiver's right, title and interest to and in the In Transit Goods inventory as defined in the Receiver's Second Report for the consideration set forth in Exhibit "C" to the Receiver's Second Report on such terms as the Receiver considers appropriate without requiring further approval from this court.

15. *THIS COURT ORDERS* that the proceeds arising from the Century NMG Arrangement and any agreement entered into with Century for the sale of the In Transit Goods, net of taxes and the remuneration, expenses and disbursements of the Receiver incurred with respect to those transactions shall be held by the Receiver pending further order of this court.

16. *THIS COURT ORDERS AND DECLARES* that the consideration for the Century NMG Arrangement and the proposed sale of the In Transit Goods is fair and commercially reasonable and was arrived at in a commercially reasonable manner.

**Sealing Order**

17. *THIS COURT ORDERS* that the Taggart Asset Purchase Agreement, the Century NMG Arrangement, the summary of Offers and the particulars of the consideration offered by Century for the purchase of the In Transit Goods attached as Exhibits "G", "F", "H" and "C" respectively to the Receiver's Second Report shall be treated as confidential and sealed and shall not form part of the public record pending the filing with this honourable court of the Receiver's Vesting Certificate

  

and a certificate of the Receiver confirming completion of a successful sale of the balance of the Assets of the respondents or further order of this court.

18. *THIS COURT ORDERS* that the Receiver shall file a certificate confirming the completion of a successful sale of the balance of the Assets, following the completion thereof.

**General**

19. *THIS COURT ORDERS* that the Receiver shall deliver a copy of this order by ordinary mail or facsimile to each party served with this motion hereto.

20. *THIS COURT ORDERS* that, notwithstanding:

(a) the pendency of these proceedings;

(b) the pendency of the proceedings pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "BIA") with respect to the Companies; and

(c) the provisions of any federal or provincial statute,

none of (i) the Taggart Asset Purchase Agreement and the transactions contemplated thereby, (ii) the vesting order provisions, (iii) the Century NMG Arrangement and (iv) the agreement to be entered into with Century for the purchase of the In Transit Goods will be void or voidable at the instance of creditors and Claimants or constitute, nor shall they be deemed to be, settlements, fraudulent preferences, assignments, fraudulent conveyances or other reviewable transactions under the BIA or any other applicable federal or provincial legislation, and they do not constitute conduct meriting an oppression remedy and shall be binding on the trustee in bankruptcy appointed in respect of the Companies.

21. *THIS COURT REQUESTS* the aid, recognition and assistance of any court, tribunal, administrative body or registrar in any jurisdiction in Canada and/or the United States in connection with the implementation and carrying out of the terms of this order and in connection with the authority granted hereunder to proceed with and conclude the transactions contemplated by the Taggart Asset Purchase Agreement, the Century NMG Arrangement and the agreement to be entered into with Century for the purchase of the In Transit Goods.

**Schedule "B" — Form of Receiver's Vesting Certificate**

**In the Matter of an Application under Section 47(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 and In the Matter of Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 Between: The Bank of Nova Scotia Applicant — and — Regal Greetings & Gifts Corporation and Primes de Luxe Inc. Respondents**

*ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)*

**Receiver's Vesting Certificate**

*WHEREAS*, pursuant to the Order of the Honourable • Justice • of the Ontario Superior Court of Justice, Commercial List, made September 19, 2005 (the "*Approval and Vesting Order*"), Deloitte & Touche Inc., in its capacity as Court-appointed interim receiver and receiver and manager (in such capacities, the "*Receiver*") of Regal Greetings & Gifts Corporation and Primes de Luxe Inc. (collectively, the "*Companies*"), as seller, was authorized to enter into an Taggart Asset Purchase Agreement dated as of September 13, 2005 (the "*Taggart Asset Purchase Agreement*"), with William Taggart, in trust for a company to be incorporated and without personal liability, as buyer (the "*Buyer*"), with respect to the Transferred Assets (as defined in the Taggart Asset Purchase Agreement);

*AND WHEREAS* pursuant to the Approval and Vesting Order, this Honourable Court approved the Taggart Asset Purchase Agreement and vested all of the Transferred Assets in 6447911 Canada Inc., the company incorporated to take title to the Transferred Assets ("6447911"), effective upon the filing of a Receiver's Vesting Certificate confirming: (i) the payment by the Buyer or 6447911 to the Receiver of the purchase price for the Transferred Assets, and (ii) that all of the conditions to closing of the Taggart Asset Purchase Agreement with respect to the Transferred Assets have been satisfied or waived.

*THE UNDERSIGNED HEREBY CERTIFIES* as follows:

1. The Buyer or 6447911 has paid, and the Receiver has received, in full, the purchase price for the Transferred Assets pursuant to the Taggart Asset Purchase Agreement; and

2. All of the conditions to the Closing (as defined in the Taggart Asset Purchase Agreement) of the sale of the Transferred Assets in accordance with the Taggart Asset Purchase Agreement have been either satisfied or waived.

*DATED* at Toronto, Ontario this ..... day of September, 2005.

Deloitte & Touche Inc., solely in its capacity as Court-appointed Interim Receiver and Receiver and Manager of Regal Greetings & Gifts Corporation and Primes de Luxe Inc. and not in its personal capacity

Per:

Name:

Title:

 

I have authority to bind the corporation.

**End of Document**

# TAB 9

# I.I.C. Ct. Filing 268165206002

## Brake Pro Ltd. — Court File No. 07-CL-7106
## 30. — **Order, November 7, 2007**

*Re Brake Pro, Ltd.*, Court File No. 07-CL-7106 (Superior Court of Justice, Commercial List, Toronto, Ontario)

**Order — Dated November 7, 2007. Siegel, J.**

*THIS MOTION* made by Brake Pro, Ltd., (the "Company") for an Order:

(a) abridging the time for service of the Notice of Motion and Motion Record herein, validating the service of such motion material and dispensing with the service of such motion material on interested parties not served;

(b) authorizing, *nunc pro tunc*, the Company to enter into an agreement to sell, and approving the sale of certain of the assets of the Company (the "Assets") to Affinia Canada Corp. (the "Purchaser") pursuant to an Agreement of Purchase and Sale dated November 1, 2007, (the "Purchase Agreement"), attached as Confidential Appendix "I" to the Fifth Report of BDO Dunwoody Ltd. (the "Monitor");

(c) vesting the Assets in and to the Purchaser;

(d) approving the fees and disbursements of the Monitor and its legal counsel;

(e) declaring that the Purchaser shall not have any liability in connection with any claims regarding the Company's ongoing sales of Product Inventory (as that is defined in the Purchase Agreement) and that the Company and the Monitor shall give notice of such declaration to the purchasers of the Product Inventory;

(f) declaring that the Purchaser is not purchasing Product Inventory pursuant to the Purchase Agreement;

(g) directing CIPO, USTO and other registry systems to discharge Claims (as defined at paragraph 5 below) against the assets listed on Schedule "C" hereto;

(h) authorizing the Purchaser to have access to the premises of the Company in order to dismantle and remove the Assets;

(i) directing that any motion to lift the stay of proceedings shall be made on seven days notice to the Purchaser;

 

(j) authorizing the distribution of the proceeds of sale of the Purchase Agreement, as well as the proceeds of sale of certain inventory by the Company, to Wachovia Capital Finance Corporation (Canada), subject to a holdback to be retained by the Monitor;

(k) sealing Confidential Appendices "I" and "II" to the Fifth Report of the Monitor;

(l) extending the stay of proceedings from November 8, 2007 to February 29, 2008;

(m) approving the activities of the Monitor to date as described in the Fifth Report of the Monitor; and

(n) such further and other relief as this Honourable Court may deem just.

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

*ON READING* the Fifth Report of the Monitor, the Affidavit of Russell Armer sworn November 2, 2007, and on hearing the submissions of counsel for the Company, counsel for Wachovia Capital Finance Corporation (Canada) (formerly Congress Financial Corp. (Canada), "Wachovia"), counsel for the United Steelworkers, counsel for Circleland Investments Ltd. ("Circle"), counsel for Tenneco Canada Inc., counsel for the Purchaser, and counsel for the Monitor, no one else appearing;

1. *THIS COURT ORDERS* that the time for service of the Notice of Motion and the Motion Record is hereby abridged so that this Motion is properly returnable today and that any requirement for service of the Motion and the Motion Record on any parties other than the parties actually served with the Notice of Motion and the Motion Record is hereby dispensed with.

2. *THIS COURT ORDERS AND DECLARES* that the Purchase Agreement, substantially in the form attached as Confidential Appendix "I" to the Fifth Report of the Monitor, the sale of the Assets by the Company on the terms and conditions provided for in the Purchase Agreement, and all transactions contemplated by the Purchase Agreement (the "Purchase Transactions") are commercially reasonable and in the best interests of the Company and its stakeholders, and they are hereby authorized and approved.

3. *THIS COURT ORDERS* that, *nunc pro tunc*, the Company is hereby authorized and directed to execute and deliver the Purchase Agreement and to complete the Purchase Transactions in accordance with the terms and conditions of the Purchase Agreement, with such alterations, amendments, deletions and additions as the Company and the Purchaser may agree to, all without giving notice under any personal property or security legislation in effect in any jurisdiction in which any of the Assets are situate, including, without limiting the generality of the foregoing, the giving of notice under Part V of the Ontario *Personal Property Security Act*, R.S.O. 1990, c. P.10, and like legislation.

 

4. *THIS COURT ORDERS* that in completing the Purchase Transactions, subject to the terms and conditions of the Purchase Agreement, the Company be and is hereby authorized:

(a) to execute and deliver such additional, related and ancillary documents and assurances governing or giving effect to the Purchase Transactions as the Company, in its discretion, may deem to be reasonably necessary or advisable to conclude the Purchase Transactions, including the execution of such powers of attorney, conveyances, bills of sale, assignments, confirmatory assignments, releases, discharges, notices of release or discharge, deeds and documents as may be contemplated in the Purchase Agreement, and all of the foregoing are hereby ratified, approved and confirmed;

(b) to enter into such amendments to the Purchase Agreement to which the parties may agree, and any reference in this Order to the Purchase Agreement shall be and include a reference to the Purchase Agreement, as amended pursuant to this paragraph; and

(c) to take such steps as are, in the opinion of the Company, necessary or incidental to the performance of the Company's obligations pursuant to the Purchase Agreement.

**Vesting of Assets**

5. *THIS COURT ORDERS* that, effective immediately upon the filing with this Honourable Court by the Monitor of a certificate (the "Monitor's Certificate"), substantially in the form of the Monitor's Certificate attached as Schedule "A" hereto, confirming that all terms and conditions under the Purchase Agreement have been either satisfied or waived, and the Purchase Price (as defined in the Purchase Agreement) having been fully satisfied in immediately payable funds, all right, title, interest and benefit of the Company in and to the Assets shall vest and is hereby vested in and to the Purchaser, absolutely and forever, free and clear of any and from any and all right, title, interest, claims, hypothecs, mortgages, pledges, charges, liens, security interests, assignments, consignments, royalty claims, actions, levies, taxes, judgments, executions, writs of seizure and sale, trust or deemed trusts, adverse claims, levies, options, agreements, disputes, debts, encumbrances or any other rights, limitations or restriction of any nature whatsoever, including, without limitation, any rights or interests of any creditors of the Company of any kind whatsoever and howsoever arising, whether contractual, statutory, by operation of law or otherwise, whether perfected, attached, registered or filed, whether secured, unsecured or otherwise, whether liquidated, unliquidated or contingent (collectively, the "Claims"), by or of all persons or entities of any kind whatsoever including, without limitation, all individuals, firms, corporations, partnerships, joint ventures, trusts, unincorporated organizations, governmental and administrative bodies, agencies, authorities or tribunals and all other natural persons or corporations, whether acting in their capacity as principals or agents, trustees, executors, administrators or other legal representatives, (collectively, the "Claimants") including for greater certainty and without limiting the generality of the foregoing, the following Claims: (i) any

  

encumbrances or charges created by the Order of the Honourable Justice Stinson herein dated July 24, 2007; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario), the *Uniform Commercial Code*, or any other personal property registry system in other Canadian or United States jurisdictions, (iii) all charges, security interests and claims, or notices thereof, evidenced by way of recordals or registrations before the Canadian Intellectual Property Office ("CIPO"), the United States Patent and Trademarks Office (the "USPTO") or any other registry in Canada, the United States or elsewhere pertaining to intellectual property rights that are comprised in the assets (the "Intellectual Property") and (iv) the Claims held by or in favour of the entities or their solicitors served with the Notice of Motion relating to this Order, and, for greater certainty, this Court orders that all of the Claims affecting or relating to the Assets are hereby expunged and discharged as against the Assets.

6. *THIS COURT ORDERS* that no holder of any Claim that has been vested out pursuant to paragraph 5 of this Order shall take any steps, proceedings, or make any filings or claims in connection therewith, against the Assets in connection with any such Claim or Claims.

7. *THIS COURT ORDERS AND DECLARES* that the Purchaser shall have no liability in respect of any Claims or to any Claimants arising out of or as a result of the Company's manufacture, production, or sale of the products comprising the finished goods inventory of the Company, including, but not limited to, the products listed on Schedule "B" hereto (the "Product Inventory") which the Company may sell to third party purchasers of the Product Inventory (the "Inventory Purchasers") on or after the date of closing of the Purchase Transactions.

8. *THIS COURT ORDERS AND DECLARES* that the Purchaser is not purchasing any Product Inventory in connection with the Purchase Transactions or pursuant to the Purchase Agreement.

9. *THIS COURT ORDERS THAT* notice of the provisions of paragraph 7 herein shall be given by the Company and/or the Monitor to Inventory Purchasers prior to their purchase of the Product Inventory.

10. *THIS COURT ORDERS AND DECLARES* that, upon being provided with the Monitor's Certificate the CIPO, USPTO or any other registry in Canada or elsewhere pertaining to the Intellectual Property shall effect: (a) the discharge, release or negation of any security interests and claims, or of any notices thereof, such as those purporting to be in favour of Wachovia or Tenneco Canada Inc. in respect of the Intellectual Property registered or applied for at such offices, including but not limited to the Intellectual Property listed on Schedule "C" hereto, including the registration or recordal of all notices of discharge, release or negation reflecting same; and (b) the registration or recordal of the Purchaser as the legal and beneficial owner of record in respect of such Intellectual Property, including the registration or recordal of any transfer or confirmatory transfer reflecting same.

 

11. *THIS COURT ORDERS* that for the purposes of determining the nature and priority of Claims, the net proceeds of sale from the sale of the Assets (the "Sale Proceeds"), shall stand in the place and stead of the Assets, and that from and after the delivery of the Monitor's Certificate, all Claims shall attach to the Sale Proceeds with the same priority as they had with respect to the Assets immediately prior to the sale, as if the Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

12. *THIS COURT ORDERS AND DECLARES* that the *Bulk Sales Act*, R.S.O. 1990, c. B-14, as amended, and any other legislation affecting sales in bulk do not apply to the Purchase Agreement.

13. *THIS COURT ORDERS* that, without altering the provisions of paragraph 19 of the Initial Order, except to the extent of providing that the notice contemplated therein shall be reduced to five (5) days, the Purchaser shall have and be permitted access to the premises of the Company located at 250 Doney Crescent, Concord, Ontario ("the "Premises"), on such terms as are provided for under the Purchase Agreement, for the period provided for under the Purchase Agreement, for the purposes of dismantling and removing the Assets.

14. *THIS COURT ORDERS* that neither the Company nor the Purchaser shall be responsible for the cost of repairing any damage to the Premises other than the cost of repairing any damage caused by the Purchaser by the dismantling or removal of the Assets from their present location or otherwise resulting from the Purchaser's access of the Premises. For greater certainty, the Company and the Purchaser shall not be responsible for any repair to the Premises for damages arising from the removal of the Assets from the Premises other than such repairs as may be required to restore the Premises to the state that it was in immediately prior to the removal of the Assets. As between the Company and the Purchaser, the Purchaser shall repair and be liable for any damages or claims caused by or in any way arising out of such dismantling and removal of any Assets from the Premises or otherwise resulting from the Purchaser's access of the Premises.

15. *THIS COURT ORDERS* that any motion to terminate the stay of proceedings herein shall be made on seven days notice to the Purchaser.

**Agreement Binding on Trustee**

16. *THIS COURT ORDERS* that, notwithstanding:

(a) the pendency of these proceedings;

(b) the pendency of any proceedings pursuant to the *Bankruptcy and Insolvency Act* R.S.C. 1985 c. B-3 ("BIA"), including any application for a bankruptcy order now or hereafter issued pursuant to the BIA, in respect of the Company, any bankruptcy order issued pursuant to

  

any such applications or any assignment in bankruptcy for the benefit of the creditors of the Company which may be filed by or on behalf of the Company pursuant to the BIA; and

(c) the provisions of any federal or provincial statute,

the Purchase Agreement shall be binding upon any trustee in bankruptcy that may be appointed in respect of the Company and shall not be void, voidable or opposable by creditors and Claimants of the Company and the Purchase Transactions do not constitute nor shall they be deemed to be settlements, fraudulent preferences, assignments, fraudulent conveyances or other reviewable transactions under the BIA or any other applicable federal or provincial legislation, and they do not constitute conduct meriting an oppression remedy and shall be binding on any trustee in bankruptcy, receiver, or other party that may be appointed in respect of the Company.

17. *THIS COURT ORDERS AND DECLARES* that in the event of a bankruptcy, receivership, interim receivership of, or any other administration or proceeding affecting the Company, this Order will remain in full force and effect and govern notwithstanding any such proceeding.

18. *THIS COURT ORDERS* that the Assets shall cease to be subject to the Order of this Court dated July 24, 2007 commencing the proceedings under the *Companies' Creditors Arrangement Act* (Canada).

**Fees and Disbursements of the Monitor**

19. *THIS COURT ORDERS* that the fees and disbursements of the Monitor and its counsel to October 31, 2007, as disclosed in the Affidavits of Daniel Dowdall and Uwe Manski attached as Appendices "III" and "IV" to the Fifth Report of the Monitor and Appendix "E" to the Supplement to the Monitor's Fifth Report to the Court, be and are hereby approved.

20. *THIS COURT ORDERS* that the fees and disbursements of the Monitor and its counsel to October 31, 2007, as well as the legal fees and disbursements of the Company, shall be paid forthwith from the Sale Proceeds.

**Proceeds of Sale**

21. *THIS COURT ORDERS* that the balance of the Sale Proceeds, together with the balance of the proceeds of sales of inventory of the Company, including the proceeds of the sales of inventory authorized by Orders of this Court dated October 15, 2007 and October 25, 2007, shall be retained in trust by the Monitor pending further order of the Court regarding distribution, provided however, that the Monitor may pay out of these funds the amounts authorized by paragraph 20 above, as well as the other costs and expenses of these proceedings in accordance with the cash flow filed (the "Cash Flow"), in consultation with Wachovia and Tenneco Canada Inc.

**Sealing of Confidential Exhibit**

 

22. *THIS COURT ORDERS* that Confidential Appendices "I" and "II" filed together with the Fifth Report of the Monitor be and are hereby sealed until the closing of the transactions contemplated herein, or for such other period of time as may be ordered by this Court.

**Extension of Stay**

23. *THIS COURT ORDERS* that the stay of proceedings provided for at paragraph 22 of the Initial Order be and is hereby extended from November 8, 2007 to and including February 29, 2008, and that all other terms of the Initial Order shall remain in full force and effect, except as may be required to give effect to this paragraph.

**Aid and Recognition**

24. *THIS COURT HEREBY REQUESTS* the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Company, the Monitor, and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Company and the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist in carrying out the terms of this Order.

**Approval of Activities**

25. *THIS COURT ORDERS* that the activities of the Monitor to date, as disclosed in the Fifth Report of the Monitor, be and are hereby approved.

26. *THIS COURT ORDERS* that nothing in this Order shall affect the right of Circle to bring a motion to vary the terms of the Initial Order based on the disclosure made in paragraph 36 of the affidavit of Mr. Armer sworn July 23, 2007.

May Nikolaldis

Registrar, Superior Court of Justice

**Schedule "A"**

**Certificate**

*BDO Dunwoody Ltd.*, in its capacity as Monitor of Brake Pro, Ltd. (the "Applicant"), hereby certifies that it has received the Purchase Price, as referred to in the Asset Purchase Agreement dated November 2, 2007 (the "Agreement") between the Applicant and Affinia Canada Corp. and that all terms and conditions set out in the Agreement have been either satisfied or waived.

 

*BDO Dunwoody Ltd.*, in its capacity as Monitor of Brake Pro, Ltd. and not in its personal capacity

Per:

## Schedule "B"

| type | formula | fmsi | unit | ITEM_NBR | ONTARIO | GEORGIA | FLORIDA | MONTREAL | OMAHA | RTN | sku sum | sets |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 04 | 4311 | pcs | FB0044311G | 864 | 0 | 2 | 0 | 510 | 0 | 1376 | 172 |
| B | 04 | 4311 | pcs | FB0044311J | 608 | 0 | 1100 | 0 | 0 | 0 | 1708 | 213.5 |
| B | 04 | 4515 | pcs | FB0044515C0A | 150 | 0 | 1636 | 0 | 58 | 0 | 1844 | 230.5 |
| B | 04 | 4515 | pcs | FB0044515C0C | 0 | 0 | 1680 | 0 | 60 | 0 | 1740 | 217.5 |
| B | 04 | 4515 | pcs | FB0044515E0A | 26 | 0 | 2978 | 0 | 0 | 0 | 3004 | 375.5 |
| B | 04 | 4515 | pcs | FB0044515E0C | 26 | 0 | 2996 | 0 | 0 | 0 | 3022 | 377.75 |
| B | 04 | 4702 | pcs | FB0044702D0A | 0 | 0 | 244 | 0 | 378 | 0 | 622 | 77.75 |
| B | 04 | 4702 | pcs | FB0044702D0C | 0 | 0 | 255 | 0 | 384 | 0 | 639 | 79.875 |
| B | 04 | 4707 | pcs | FB0044707D0A | 3 | 0 | 1486 | 0 | 913 | 0 | 2402 | 300.25 |
| B | 04 | 4707 | pcs | FB0044707D0C | 3 | 0 | 1476 | 0 | 912 | 0 | 2391 | 298.875 |
| B | 04 | 4709 | pcs | FB0044709D | 0 | 0 | 405 | 0 | 2442 | 0 | 2847 | 355.875 |
| B | 04 | 4311 | sets | FB2044311G | 165 | 0 | 0 | 0 | 0 | 0 | 165 | 165 |
| B | 04 | 4515 | sets | FB2044515E | 0 | 0 | 0 | 0 | 0 | 108 | 108 | 108 |
| B | 04 | 4709 | sets | FB2044709D | 159 | 0 | 0 | 0 | 0 | 0 | 159 | 159 |
| B | 04 | 4311 | sets | FB2824311G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 04 | 4702 | sets | FB2864702D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 08 | 4311 | pcs | FB0084311J | 896 | 0 | 1301 | 0 | 612 | 0 | 2809 | 351.125 |
| B | 08 | 4515 | pcs | FB0084515C0A | 0 | 0 | 475 | 0 | 254 | 0 | 729 | 91.125 |
| B | 08 | 4515 | pcs | FB0084515C0C | 141 | 0 | 512 | 0 | 256 | 0 | 909 | 113.625 |
| B | 08 | 4515 | pcs | FB0084515E0A | 16 | 0 | 773 | 0 | 0 | 0 | 789 | 98.625 |
| B | 08 | 4515 | pcs | FB0084515E0C | 16 | 0 | 774 | 0 | 0 | 0 | 790 | 98.75 |
| B | 08 | 4702 | pcs | FB0084702D0A | 0 | 0 | 292 | 0 | 417 | 0 | 709 | 88.625 |
| B | 08 | 4702 | pcs | FB0084702D0C | 0 | 0 | 291 | 0 | 417 | 0 | 708 | 88.5 |
| B | 08 | 4707 | pcs | FB0084707D0A | 0 | 0 | 97 | 0 | 396 | 0 | 493 | 61.625 |
| B | 08 | 4707 | pcs | FB0084707D0C | 7 | 0 | 108 | 0 | 400 | 0 | 515 | 64.375 |
| B | 08 | 4709 | pcs | FB0084709D | 0 | 0 | 527 | 0 | 433 | 0 | 960 | 120 |
| B | 08 | 4702 | sets | FB2084702D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 08 | 4707 | sets | FB2834707D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 08 | 4311 | pcs | HB0084311J | 0 | 0 | 0 | 1203 | 0 | 0 | 1203 | 150.375 |
| B | 08 | 4515 | pcs | HB0084515E0A | 0 | 0 | 0 | 538 | 0 | 0 | 538 | 67.25 |
| B | 08 | 4515 | pcs | HB0084515E0C | 0 | 0 | 0 | 570 | 0 | 0 | 570 | 71.25 |
| B | 08 | 4702 | pcs | HB0084702D0A | 0 | 0 | 0 | 432 | 0 | 0 | 432 | 54 |
| B | 08 | 4702 | pcs | HB0084702D0C | 0 | 0 | 0 | 432 | 0 | 0 | 432 | 54 |
| B | 08 | 4707 | pcs | HB0084707D0A | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 0.625 |
| B | 08 | 4707 | pcs | HB0084707D0C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 08 | 4709 | pcs | HB0084709D | 0 | 0 | 0 | 627 | 0 | 0 | 627 | 78.375 |
| B | 14 | 4311 | pcs | HB0144311J | 0 | 0 | 0 | 66 | 0 | 0 | 66 | 8.25 |
| B | 15 | 4515 | pcs | FB0154515C0C | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| B | 15 | 4515 | pcs | HB0154515C0C | 0 | 0 | 0 | 15 | 0 | 0 | 15 | 1.875 |
| B | 15 | 4551 | sets | HB1154551S00W | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 81 |
| B | 16 | 4515 | sets | BB2174515C | 439 | 0 | 0 | 0 | 0 | 0 | 439 | 439 |
| B | 16 | 4591 | sets | BB2174591DQ | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 16 | 4707 | sets | BB2174707D | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 87 |
| B | 16 | 4707 | sets | DB2164707D00V | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 16 | 4725 | sets | DB2164725D00V | 318 | 0 | 0 | 0 | 0 | 0 | 318 | 318 |
| B | 16 | 4311 | pcs | FB0144311J | 8 | 0 | 288 | 0 | 144 | 0 | 440 | 55 |
| B | 16 | 4515 | pcs | FB0144515C0A | 0 | 0 | 827 | 0 | 0 | 0 | 827 | 103.375 |
| B | 16 | 4515 | pcs | FB0144515C0C | 6 | 0 | 209 | 0 | 0 | 0 | 215 | 26.875 |
| B | 16 | 4515 | pcs | FB0144515D0A | 0 | 0 | 156 | 0 | 0 | 0 | 156 | 19.5 |
| B | 16 | 4515 | pcs | FB0144515D0C | 0 | 0 | 156 | 0 | 0 | 0 | 156 | 19.5 |
| B | 16 | 4515 | pcs | FB0144515E0A | 100 | 0 | 192 | 0 | 1259 | 0 | 1551 | 193.875 |
| B | 16 | 4515 | pcs | FB0144515E0C | 286 | 0 | 594 | 0 | 1078 | 0 | 1958 | 244.75 |
| B | 16 | 4702 | pcs | FB0144702D0A | 0 | 0 | 76 | 0 | 94 | 0 | 170 | 21.25 |
| B | 16 | 4702 | pcs | FB0144702D0C | 0 | 0 | 67 | 0 | 99 | 0 | 166 | 20.75 |
| B | 16 | 4707 | pcs | FB0144707D0A | 46 | 0 | 253 | 0 | 216 | 0 | 515 | 64.375 |
| B | 16 | 4707 | pcs | FB0144707D0C | 60 | 0 | 227 | 0 | 216 | 0 | 503 | 62.875 |
| B | 16 | 4709 | pcs | FB0144709D | 0 | 0 | 758 | 0 | 615 | 0 | 1373 | 171.625 |
| B | 16 | 4515 | pcs | FB0154515C0A | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| B | 16 | 4311 | pcs | FB0164311G | 8 | 0 | 2 | 0 | 0 | 0 | 10 | 1.25 |
| B | 16 | 4311 | pcs | FB0164311J | 3 | 0 | 335 | 0 | 705 | 0 | 1043 | 130.375 |
| B | 16 | 4514 | pcs | FB0164514G0A | 0 | 0 | 117 | 0 | 127 | 0 | 244 | 30.5 |
| B | 16 | 4514 | pcs | FB0164514G0C | 3 | 0 | 164 | 0 | 55 | 0 | 222 | 27.75 |
| B | 16 | 4515 | pcs | FB0164515C0A | 0 | 0 | 630 | 0 | 0 | 0 | 630 | 78.75 |
| B | 16 | 4515 | pcs | FB0164515C0C | 49 | 0 | 623 | 0 | 0 | 0 | 672 | 84 |
| B | 16 | 4515 | pcs | FB0164515C1C | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 1.25 |
| B | 16 | 4515 | pcs | FB0164515E0A | 2 | 0 | 648 | 0 | 0 | 0 | 650 | 81.25 |
| B | 16 | 4515 | pcs | FB0164515E0C | 776 | 0 | 720 | 0 | 0 | 0 | 1496 | 187 |
| B | 16 | 4524 | pcs | FB0164524B0A | 5 | 0 | 11 | 0 | 62 | 0 | 78 | 9.75 |
| B | 16 | 4524 | pcs | FB0164524B0C | 8 | 0 | 8 | 0 | 62 | 0 | 78 | 9.75 |
| B | 16 | 4551 | pcs | FB0164551B0A | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0.625 |
| B | 16 | 4551 | pcs | FB0164551B0C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 16 | 4551 | pcs | FB0164551E0A | 0 | 0 | 86 | 0 | 138 | 0 | 224 | 28 |
| B | 16 | 4551 | pcs | FB0164551E0C | 0 | 0 | 86 | 0 | 141 | 0 | 227 | 28.375 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 16 | 4591 | pcs | FB0164591D0A | 0 | 0 | 46 | 0 | 142 | 0 | 188 | 23.5 |
| B | 16 | 4591 | pcs | FB0164591D0C | 7 | 0 | 54 | 0 | 119 | 0 | 180 | 22.5 |
| B | 16 | 4692 | pcs | FB0164692D0A | 4 | 0 | 0 | 0 | 314 | 0 | 318 | 39.75 |
| B | 16 | 4692 | pcs | FB0164692D0C | 24 | 0 | 0 | 0 | 291 | 0 | 315 | 39.375 |
| B | 16 | 4693 | pcs | FB0164693D | 0 | 0 | 140 | 0 | 0 | 0 | 140 | 17.5 |
| B | 16 | 4701 | pcs | FB0164701D0A | 0 | 0 | 0 | 0 | 158 | 0 | 158 | 19.75 |
| B | 16 | 4701 | pcs | FB0164701D0C | 4 | 0 | 0 | 0 | 183 | 0 | 187 | 23.375 |
| B | 16 | 4702 | pcs | FB0164702D0A | 32 | 0 | 189 | 0 | 750 | 0 | 971 | 121.375 |
| B | 16 | 4702 | pcs | FB0164702D0C | 10 | 0 | 92 | 0 | 779 | 0 | 881 | 110.125 |
| B | 16 | 4703 | pcs | FB0164703D0A | 0 | 0 | 8 | 0 | 0 | 0 | 8 | 1 |
| B | 16 | 4703 | pcs | FB0164703D0C | 0 | 0 | 8 | 0 | 0 | 0 | 8 | 1 |
| B | 16 | 4707 | pcs | FB0164707D0A | 0 | 0 | 349 | 0 | 2061 | 0 | 2410 | 301.25 |
| B | 16 | 4707 | pcs | FB0164707D0C | 3 | 0 | 496 | 0 | 2073 | 0 | 2572 | 321.5 |
| B | 16 | 4709 | pcs | FB0164709D | 3 | 0 | 1285 | 0 | 890 | 0 | 2178 | 272.25 |
| B | 16 | 4715 | pcs | FB0164715D0A | 48 | 0 | 8 | 0 | 0 | 0 | 56 | 7 |
| B | 16 | 4715 | pcs | FB0164715D0C | 0 | 0 | 55 | 0 | 24 | 0 | 79 | 9.875 |
| B | 16 | 4551 | pcs | FB0434551E0C | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| B | 16 | 4709 | pcs | FB0434709D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 16 | 4311 | pcs | FB0534311J | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 3 |
| B | 16 | 4515 | pcs | FB0534515E0C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0.75 |
| B | 16 | 4702 | pcs | FB0534702D0A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 16 | 4702 | pcs | FB0534702D0C | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 16 | 4707 | pcs | FB0534707D0A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 16 | 4707 | pcs | FB0534707D0C | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 16 | 4709 | pcs | FB0534709D | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 5 |
| B | 16 | 4515 | sets | FB1144515E | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 16 | 4515 | sets | FB1144515G | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 16 | 4551 | sets | FB1144551D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4707 | sets | FB1144707D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 16 | 4311 | sets | FB1164311G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4311 | sets | FB1164311G1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4504 | sets | FB1164504A | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| B | 16 | 4505 | sets | FB1164505A | 72 | 0 | 0 | 0 | 0 | 0 | 72 | 72 |
| B | 16 | 4514 | sets | FB1164514C | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 16 | 4514 | sets | FB1164514G | 69 | 0 | 0 | 0 | 0 | 0 | 69 | 69 |
| B | 16 | 4514 | sets | FB1164514G1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4515 | sets | FB1164515C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4515 | sets | FB1164515C1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 16 | 4515 | sets | FB1164515D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4515 | sets | FB1164515G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4524 | sets | FB1164524C | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 16 | 4549 | sets | FB1164549C | 27 | 0 | 0 | 0 | 0 | 0 | 27 | 27 |
| B | 16 | 4551 | sets | FB1164551B | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 16 | 4551 | sets | FB1164551B1 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 16 | 4551 | sets | FB1164551D | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 16 | 4551 | sets | FB1164551E | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 16 | 4551 | sets | FB1164551E1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4625 | sets | FB1164625A | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 16 | 4625 | sets | FB1164625B | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| B | 16 | 4625 | sets | FB1164625D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 16 | 4670 | sets | FB1164670D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 16 | 4692 | sets | FB1164692D | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 16 | 4693 | sets | FB1164693D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 16 | 4701 | sets | FB1164701D | 72 | 0 | 0 | 0 | 0 | 0 | 72 | 72 |
| B | 16 | 4702 | sets | FB1164702D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4707 | sets | FB1164707D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 16 | 4708 | sets | FB1164708D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 16 | 4709 | sets | FB1164709D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4711 | sets | FB1164711D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 16 | 4311 | sets | FB1434311G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4551 | sets | FB1534551B | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 16 | 4551 | sets | FB1534551E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4311 | sets | FB2144311G | 215 | 0 | 0 | 0 | 0 | 0 | 215 | 215 |
| B | 16 | 4311 | sets | FB2144311J | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 51 |
| B | 16 | 4515 | sets | FB21445157 | 52 | 0 | 0 | 0 | 0 | 0 | 52 | 52 |
| B | 16 | 4515 | sets | FB2144515C1 | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 16 | 4707 | sets | FB2144707D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4311 | sets | FB2164311G | 368 | 0 | 0 | 0 | 0 | 3 | 371 | 371 |
| B | 16 | 4311 | sets | FB2164311J | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 16 | 4515 | sets | FB21645157 | 53 | 0 | 0 | 0 | 0 | 0 | 53 | 53 |
| B | 16 | 4515 | sets | FB2164515C | 382 | 0 | 0 | 0 | 0 | 155 | 537 | 537 |
| B | 16 | 4515 | sets | FB2164515D | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 55 |
| B | 16 | 4515 | sets | FB2164515E | 190 | 0 | 0 | 0 | 0 | 0 | 190 | 190 |
| B | 16 | 4515 | sets | FB2164515G | 756 | 0 | 0 | 0 | 0 | 0 | 756 | 756 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 16 | 4524 | sets | FB2164524B | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4551 | sets | FB2164551B | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| B | 16 | 4707 | sets | FB2164707D | 274 | 0 | 0 | 0 | 0 | 0 | 274 | 274 |
| B | 16 | 4709 | sets | FB2164709D | 154 | 0 | 0 | 0 | 0 | 0 | 154 | 154 |
| B | 16 | 4223 | sets | FB2434223A | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 16 | 4515 | sets | FB2434515G | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| B | 16 | 4536 | sets | FB2434536E | 122 | 0 | 0 | 0 | 0 | 0 | 122 | 122 |
| B | 16 | 4551 | sets | FB2434551B | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4591 | sets | FB2434591D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4661 | sets | FB2434661E | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 16 | 4718 | sets | FB2434718D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4311 | sets | FB2534311J | 130 | 0 | 0 | 0 | 0 | 0 | 130 | 130 |
| B | 16 | 4515 | sets | FB2534515E | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 16 | 4707 | sets | FB2534707D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 16 | 4709 | sets | FB2534709D | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 51 |
| B | 16 | 4311 | sets | FB2814311J | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 16 | 4515 | sets | FB2814515C | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 16 | 4515 | sets | FB28245157 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4515 | sets | FB3144515C0AW | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 16 | 4515 | sets | FB3144515C0CW | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 16 | 4515 | sets | GB2144515D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 16 | 4707 | sets | GB2144707D | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 58 |
| B | 16 | 4311 | sets | GB2164311J | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4707 | sets | GB2164707D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 16 | 4709 | sets | GB2164709D | 78 | 0 | 0 | 0 | 0 | 0 | 78 | 78 |
| B | 16 | 4515 | pcs | HB0144515C0A | 0 | 0 | 0 | 23 | 0 | 0 | 23 | 2.875 |
| B | 16 | 4515 | pcs | HB0144515C0C | 0 | 0 | 0 | 26 | 0 | 0 | 26 | 3.25 |
| B | 16 | 4551 | pcs | HB0144551B0A | 0 | 0 | 0 | 20 | 0 | 0 | 20 | 2.5 |
| B | 16 | 4551 | pcs | HB0144551B0C | 0 | 0 | 0 | 20 | 0 | 0 | 20 | 2.5 |
| B | 16 | 4515 | pcs | HB0154515C0A | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 1.25 |
| B | 16 | 4223 | pcs | HB0164223A | 40 | 0 | 0 | 21 | 0 | 0 | 61 | 7.625 |
| B | 16 | 4505 | pcs | HB0164505A | 0 | 0 | 0 | 19 | 0 | 0 | 19 | 2.375 |
| B | 16 | 4514 | pcs | HB0164514G0A | 0 | 0 | 0 | 177 | 0 | 0 | 177 | 22.125 |
| B | 16 | 4514 | pcs | HB0164514G0C | 0 | 0 | 0 | 147 | 0 | 0 | 147 | 18.375 |
| B | 16 | 4515 | pcs | HB0164515C0A | 0 | 0 | 0 | 414 | 0 | 0 | 414 | 51.75 |
| B | 16 | 4515 | pcs | HB0164515C0C | 0 | 0 | 0 | 424 | 0 | 0 | 424 | 53 |
| B | 16 | 4524 | pcs | HB0164524B0C | 0 | 0 | 0 | 15 | 0 | 0 | 15 | 1.875 |
| B | 16 | 4591 | pcs | HB0164591D0A | 0 | 0 | 0 | 248 | 0 | 0 | 248 | 31 |
| B | 16 | 4591 | pcs | HB0164591D0C | 0 | 0 | 0 | 281 | 0 | 0 | 281 | 35.125 |
| B | 16 | 4670 | pcs | HB0164670D0A | 0 | 0 | 0 | 50 | 0 | 0 | 50 | 6.25 |
| B | 16 | 4670 | pcs | HB0164670D0C | 0 | 0 | 0 | 62 | 0 | 0 | 62 | 7.75 |
| B | 16 | 4702 | pcs | HB0164702D0A | 0 | 0 | 0 | 187 | 0 | 0 | 187 | 23.375 |
| B | 16 | 4702 | pcs | HB0164702D0C | 0 | 0 | 0 | 188 | 0 | 0 | 188 | 23.5 |
| B | 16 | 4709 | pcs | HB0164709D | 0 | 0 | 0 | 32 | 0 | 0 | 32 | 4 |
| B | 16 | 4551 | sets | IB1164551B | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 16 | 4725 | sets | JB2164725D | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 25 |
| B | 16 | 4311 | sets | MB2164311J | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| B | 16 | 4514 | sets | MB2164514G | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 16 | 4515 | sets | MB2164515C | 108 | 0 | 0 | 0 | 0 | 0 | 108 | 108 |
| B | 16 | 4524 | sets | MB2164524B | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 16 | 4707 | sets | MB2164707D | 95 | 0 | 0 | 0 | 0 | 0 | 95 | 95 |
| B | 16 | 4311 | sets | OB2164311J | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 16 | 4311 | pcs | VB0164311J | 0 | 0 | 0 | 113 | 0 | 0 | 113 | 14.125 |
| B | 16 | 4515 | pcs | VB0164515C0A | 0 | 0 | 0 | 17 | 0 | 0 | 17 | 2.125 |
| B | 16 | 4515 | pcs | VB0164515C0C | 0 | 0 | 0 | 56 | 0 | 0 | 56 | 7 |
| B | 16 | 4524 | pcs | VB0164524B0C | 204 | 0 | 0 | 0 | 0 | 0 | 204 | 25.5 |
| B | 16 | 4702 | pcs | VB0164702D0C | 0 | 0 | 0 | 71 | 0 | 0 | 71 | 8.875 |
| B | 16 | 4707 | pcs | VB0164707D0A | 0 | 0 | 0 | 590 | 0 | 0 | 590 | 73.75 |
| B | 16 | 4707 | pcs | VB0164707D0C | 0 | 0 | 0 | 655 | 0 | 0 | 655 | 81.875 |
| B | 16 | 4515 | sets | YB2614515C | 128 | 0 | 0 | 0 | 0 | 0 | 128 | 128 |
| B | 16 | 4707 | sets | YB2614707D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 18 | 4515 | pcs | BB0744515E0A | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 1.25 |
| B | 18 | 4515 | pcs | BB0744515E0C | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 1.25 |
| B | 18 | 4515 | sets | BB2744515C | 565 | 0 | 0 | 0 | 0 | 0 | 565 | 565 |
| B | 18 | 4707 | sets | BB2744707D | 0 | 0 | 0 | 0 | 0 | 184 | 184 | 184 |
| B | 18 | 4223 | pcs | FB0184223A | 0 | 0 | 0 | 0 | 14 | 0 | 14 | 1.75 |
| B | 18 | 4311 | pcs | FB0184311G | 10 | 0 | 1 | 0 | 0 | 0 | 11 | 1.375 |
| B | 18 | 4311 | pcs | FB0184311J | 4 | 0 | 246 | 0 | 243 | 0 | 493 | 61.625 |
| B | 18 | 4317 | pcs | FB0184317G | 0 | 0 | 43 | 0 | 53 | 0 | 96 | 12 |
| B | 18 | 4471 | pcs | FB0184471B0A | 4 | 0 | 0 | 0 | 20 | 0 | 24 | 3 |
| B | 18 | 4471 | pcs | FB0184471B0C | 3 | 0 | 0 | 0 | 20 | 0 | 23 | 2.875 |
| B | 18 | 4504 | pcs | FB0184504A | 15 | 0 | 27 | 0 | 94 | 0 | 136 | 17 |
| B | 18 | 4505 | pcs | FB0184505A | 6 | 0 | 55 | 0 | 36 | 0 | 97 | 12.125 |
| B | 18 | 4514 | pcs | FB0184514D0A | 0 | 0 | 0 | 0 | 92 | 0 | 92 | 11.5 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4514 | pcs | FB0184514D0C | 0 | 0 | 0 | 0 | 139 | 0 | 139 | 17.375 |
| B | 18 | 4514 | pcs | FB0184514G0A | 42 | 0 | 50 | 0 | 0 | 0 | 92 | 11.5 |
| B | 18 | 4514 | pcs | FB0184514G0C | 0 | 0 | 53 | 0 | 0 | 0 | 53 | 6.625 |
| B | 18 | 4515 | pcs | FB0184515C0A | 12 | 0 | 348 | 0 | 0 | 0 | 360 | 45 |
| B | 18 | 4515 | pcs | FB0184515C0C | 12 | 0 | 350 | 0 | 0 | 0 | 362 | 45.25 |
| B | 18 | 4515 | pcs | FB0184515E0A | 1395 | 0 | 539 | 0 | 4079 | 0 | 6013 | 751.625 |
| B | 18 | 4515 | pcs | FB0184515E0C | 3063 | 0 | 633 | 0 | 2456 | 0 | 6152 | 769 |
| B | 18 | 4515 | pcs | FB0184515G0A | 49 | 0 | 0 | 0 | 0 | 0 | 49 | 6.125 |
| B | 18 | 4515 | pcs | FB0184515G0C | 0 | 0 | 0 | 0 | 32 | 0 | 32 | 4 |
| B | 18 | 4524 | pcs | FB0184524B0A | 0 | 0 | 31 | 0 | 270 | 0 | 301 | 37.625 |
| B | 18 | 4524 | pcs | FB0184524B0C | 21 | 0 | 32 | 0 | 388 | 0 | 441 | 55.125 |
| B | 18 | 4524 | pcs | FB0184524D0A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4524 | pcs | FB0184524D0C | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 18 | 4536 | pcs | FB0184536B0A | 2 | 0 | 0 | 0 | 3 | 0 | 5 | 0.625 |
| B | 18 | 4536 | pcs | FB0184536B0C | 4 | 0 | 0 | 0 | 3 | 0 | 7 | 0.875 |
| B | 18 | 4549 | pcs | FB0184549D0A | 0 | 0 | 12 | 0 | 0 | 0 | 12 | 1.5 |
| B | 18 | 4549 | pcs | FB0184549D0C | 0 | 0 | 12 | 0 | 4 | 0 | 16 | 2 |
| B | 18 | 4551 | pcs | FB0184551B0A | 25 | 0 | 0 | 0 | 44 | 0 | 69 | 8.625 |
| B | 18 | 4551 | pcs | FB0184551B0C | 52 | 0 | 2 | 0 | 33 | 0 | 87 | 10.875 |
| B | 18 | 4551 | pcs | FB0184551E0A | 22 | 0 | 160 | 0 | 57 | 0 | 239 | 29.875 |
| B | 18 | 4551 | pcs | FB0184551E0C | 0 | 0 | 160 | 0 | 124 | 0 | 284 | 35.5 |
| B | 18 | 4591 | pcs | FB0184591D0A | 17 | 0 | 24 | 0 | 19 | 0 | 60 | 7.5 |
| B | 18 | 4591 | pcs | FB0184591D0C | 17 | 0 | 24 | 0 | 19 | 0 | 60 | 7.5 |
| B | 18 | 4602 | pcs | FB0184602D | 12 | 0 | 23 | 0 | 0 | 0 | 35 | 4.375 |
| B | 18 | 4605 | pcs | FB0184605D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4607 | pcs | FB0184607D | 0 | 0 | 2 | 0 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4625 | pcs | FB0184625B0A | 0 | 0 | 0 | 0 | 22 | 0 | 22 | 2.75 |
| B | 18 | 4625 | pcs | FB0184625B0C | 0 | 0 | 0 | 0 | 22 | 0 | 22 | 2.75 |
| B | 18 | 4625 | pcs | FB0184625D0A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4649 | pcs | FB0184649D0A | 1 | 0 | 28 | 0 | 0 | 0 | 29 | 3.625 |
| B | 18 | 4649 | pcs | FB0184649D0C | 0 | 0 | 28 | 0 | 0 | 0 | 28 | 3.5 |
| B | 18 | 4661 | pcs | FB0184661E0A | 0 | 0 | 0 | 0 | 192 | 0 | 192 | 24 |
| B | 18 | 4661 | pcs | FB0184661E0C | 72 | 0 | 0 | 0 | 191 | 0 | 263 | 32.875 |
| B | 18 | 4670 | pcs | FB0184670D0A | 0 | 0 | 0 | 0 | 39 | 0 | 39 | 4.875 |
| B | 18 | 4670 | pcs | FB0184670D0C | 0 | 0 | 0 | 0 | 87 | 0 | 87 | 10.875 |
| B | 18 | 4674 | pcs | FB0184674D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| B | 18 | 4692 | pcs | FB0184692D0A | 0 | 0 | 1 | 0 | 12 | 0 | 13 | 1.625 |
| B | 18 | 4692 | pcs | FB0184692D0C | 18 | 0 | 0 | 0 | 12 | 0 | 30 | 3.75 |
| B | 18 | 4693 | pcs | FB0184693D | 27 | 0 | 48 | 0 | 1 | 0 | 76 | 9.5 |
| B | 18 | 4701 | pcs | FB0184701D0A | 10 | 0 | 0 | 0 | 40 | 0 | 50 | 6.25 |
| B | 18 | 4701 | pcs | FB0184701D0C | 16 | 0 | 0 | 0 | 40 | 0 | 56 | 7 |
| B | 18 | 4702 | pcs | FB0184702D0A | 4 | 0 | 23 | 0 | 142 | 0 | 169 | 21.125 |
| B | 18 | 4702 | pcs | FB0184702D0C | 32 | 0 | 21 | 0 | 148 | 0 | 201 | 25.125 |
| B | 18 | 4703 | pcs | FB0184703D0A | 0 | 0 | 24 | 0 | 54 | 0 | 78 | 9.75 |
| B | 18 | 4703 | pcs | FB0184703D0C | 2 | 0 | 24 | 0 | 54 | 0 | 80 | 10 |
| B | 18 | 4704 | pcs | FB0184704D0A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| B | 18 | 4705 | pcs | FB0184705D0A | 0 | 0 | 4 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4705 | pcs | FB0184705D0C | 0 | 0 | 4 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4707 | pcs | FB0184707D0A | 0 | 0 | 189 | 0 | 1920 | 0 | 2109 | 263.625 |
| B | 18 | 4707 | pcs | FB0184707D0C | 0 | 0 | 194 | 0 | 1953 | 0 | 2147 | 268.375 |
| B | 18 | 4708 | pcs | FB0184708D0A | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 3.125 |
| B | 18 | 4708 | pcs | FB0184708D0C | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 3.5 |
| B | 18 | 4709 | pcs | FB0184709D | 0 | 0 | 216 | 0 | 1013 | 0 | 1229 | 153.625 |
| B | 18 | 4710 | pcs | FB0184710D0A | 0 | 0 | 134 | 0 | 203 | 0 | 337 | 42.125 |
| B | 18 | 4710 | pcs | FB0184710D0C | 96 | 0 | 134 | 0 | 162 | 0 | 392 | 49 |
| B | 18 | 4711 | pcs | FB0184711D0A | 0 | 0 | 0 | 0 | 18 | 0 | 18 | 2.25 |
| B | 18 | 4711 | pcs | FB0184711D0C | 0 | 0 | 0 | 0 | 18 | 0 | 18 | 2.25 |
| B | 18 | 4715 | pcs | FB0184715D0A | 4 | 0 | 29 | 0 | 304 | 0 | 337 | 42.125 |
| B | 18 | 4715 | pcs | FB0184715D0C | 4 | 0 | 29 | 0 | 373 | 0 | 406 | 50.75 |
| B | 18 | 4717 | pcs | FB0184717D | 0 | 0 | 0 | 0 | 28 | 0 | 28 | 3.5 |
| B | 18 | 4718 | pcs | FB0184718D0A | 0 | 0 | 8 | 0 | 8 | 0 | 16 | 2 |
| B | 18 | 4718 | pcs | FB0184718D0C | 4 | 0 | 8 | 0 | 8 | 0 | 20 | 2.5 |
| B | 18 | 4719 | pcs | FB0184719D | 0 | 0 | 174 | 0 | 194 | 0 | 368 | 46 |
| B | 18 | 4720 | pcs | FB0184720D0A | 38 | 0 | 60 | 0 | 46 | 0 | 144 | 18 |
| B | 18 | 4720 | pcs | FB0184720D0C | 4 | 0 | 61 | 0 | 39 | 0 | 104 | 13 |
| B | 18 | 4725 | pcs | FB0184725D | 0 | 0 | 74 | 0 | 88 | 0 | 162 | 20.25 |
| B | 18 | 4726 | pcs | FB0184726D | 16 | 0 | 25 | 0 | 52 | 0 | 93 | 11.625 |
| B | 18 | 4729 | pcs | FB0184729D | 0 | 0 | 0 | 0 | 132 | 0 | 132 | 16.5 |
| B | 18 | 4514 | pcs | FB0444514G0A | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0.75 |
| B | 18 | 4514 | pcs | FB0444514G0C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0.75 |
| B | 18 | 4515 | pcs | FB0444515E0A | 102 | 0 | 0 | 0 | 0 | 0 | 102 | 12.75 |
| B | 18 | 4515 | pcs | FB0444515E0C | 102 | 0 | 0 | 0 | 0 | 0 | 102 | 12.75 |
| B | 18 | 4674 | pcs | FB0444674D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 18 | 4693 | pcs | FB0444693D | 84 | 0 | 0 | 0 | 0 | 0 | 84 | 10.5 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4702 | pcs | FB0444702D0A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 18 | 4702 | pcs | FB0444702D0C | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 18 | 4709 | pcs | FB0444709D | 64 | 0 | 0 | 0 | 0 | 0 | 64 | 8 |
| B | 18 | 4717 | pcs | FB0444717D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4725 | pcs | FB0444725D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4223 | pcs | FB0544223A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4311 | pcs | FB0544311J | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4317 | pcs | FB0544317G | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 1.75 |
| B | 18 | 4515 | pcs | FB0544515E0A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4515 | pcs | FB0544515E0C | 110 | 0 | 0 | 0 | 0 | 0 | 110 | 13.75 |
| B | 18 | 4524 | pcs | FB0544524B0A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 18 | 4524 | pcs | FB0544524B0C | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 18 | 4591 | pcs | FB0544591D0A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4591 | pcs | FB0544591D0C | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4670 | pcs | FB0544670D0A | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4670 | pcs | FB0544670D0C | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4692 | pcs | FB0544692D0A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4692 | pcs | FB0544692D0C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4707 | pcs | FB0544707D0A | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 6.75 |
| B | 18 | 4707 | pcs | FB0544707D0C | 42 | 0 | 0 | 0 | 0 | 0 | 42 | 5.25 |
| B | 18 | 4709 | pcs | FB0544709D | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| B | 18 | 4726 | pcs | FB0544726D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 1.375 |
| B | 18 | 4223 | sets | FB1184223A | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 51 |
| B | 18 | 4223 | sets | FB1184223A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4284 | sets | FB1184284D | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 25 |
| B | 18 | 4311 | sets | FB1184311J | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4311 | sets | FB1184311J1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4316 | sets | FB1184316D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4317 | sets | FB1184317C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4317 | sets | FB1184317C1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4317 | sets | FB1184317G | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| B | 18 | 4471 | sets | FB1184471A | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| B | 18 | 4471 | sets | FB1184471B | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4471 | sets | FB1184471D | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| B | 18 | 4473 | sets | FB1184473A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4504 | sets | FB1184504A | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 87 |
| B | 18 | 4504 | sets | FB1184504A1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4505 | sets | FB1184505A | 26 | 0 | 0 | 0 | 0 | 43 | 69 | 69 |
| B | 18 | 4514 | sets | FB1184514C | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| B | 18 | 4514 | sets | FB1184514C1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4514 | sets | FB1184514D | 72 | 0 | 0 | 0 | 0 | 0 | 72 | 72 |
| B | 18 | 4514 | sets | FB1184514G1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4515 | sets | FB1184515C1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4515 | sets | FB1184515E | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4515 | sets | FB1184515E1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4515 | sets | FB1184515H | 41 | 0 | 0 | 0 | 0 | 0 | 41 | 41 |
| B | 18 | 4524 | sets | FB1184524B1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4524 | sets | FB1184524D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4524 | sets | FB1184524D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4527 | sets | FB1184527B | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4528 | sets | FB1184528A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4536 | sets | FB1184536B | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 87 |
| B | 18 | 4536 | sets | FB1184536D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 18 | 4544 | sets | FB1184544D | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 43 |
| B | 18 | 4544 | sets | FB1184544D1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4549 | sets | FB1184549C | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 18 | 4549 | sets | FB1184549C1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4551 | sets | FB1184551B | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4551 | sets | FB1184551D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 18 | 4551 | sets | FB1184551E | 67 | 0 | 0 | 0 | 0 | 0 | 67 | 67 |
| B | 18 | 4551 | sets | FB1184551E1 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 18 | 4570 | sets | FB1184570D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 18 | 4591 | sets | FB1184591D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4591 | sets | FB1184591DQ | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 18 | 4602 | sets | FB1184602D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 18 | 4602 | sets | FB1184602D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4605 | sets | FB1184605D | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 18 | 4605 | sets | FB1184605D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4607 | sets | FB1184607D | 49 | 0 | 0 | 0 | 0 | 0 | 49 | 49 |
| B | 18 | 4607 | sets | FB1184607D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4610 | sets | FB1184610D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 18 | 4615 | sets | FB1184615D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 18 | 4615 | sets | FB1184615D1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 18 | 4625 | sets | FB1184625B1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4625 | sets | FB1184625D | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 18 | 4644 | sets | FB1184644A | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 18 | 4644 | sets | FB1184644A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4644 | sets | FB1184644D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 18 | 4649 | sets | FB1184649D | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| B | 18 | 4649 | sets | FB1184649D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4649 | sets | FB1184649DQ | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4654 | sets | FB1184654D | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 18 | 4658 | sets | FB1184658D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 18 | 4661 | sets | FB1184661E | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4670 | sets | FB1184670D | 112 | 0 | 0 | 0 | 0 | 0 | 112 | 112 |
| B | 18 | 4670 | sets | FB1184670D1 | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 18 | 4671 | sets | FB1184671D | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| B | 18 | 4672 | sets | FB1184672D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4672 | sets | FB1184672DU | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4674 | sets | FB1184674D | 44 | 0 | 0 | 0 | 0 | 0 | 44 | 44 |
| B | 18 | 4694 | sets | FB1184694D | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 18 | 4695 | sets | FB1184695D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 18 | 4701 | sets | FB1184701D | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 18 | 4703 | sets | FB1184703D | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 18 | 4705 | sets | FB1184705D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4706 | sets | FB1184706D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 18 | 4707 | sets | FB1184707D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 18 | 4708 | sets | FB1184708D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4708 | sets | FB1184708D1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4709 | sets | FB1184709D1 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 18 | 4711 | sets | FB1184711D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4717 | sets | FB1184717D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4718 | sets | FB1184718D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 18 | 4720 | sets | FB1184720D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4729 | sets | FB1184729D | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 37 |
| B | 18 | 9283 | sets | FB1189283D00W | 61 | 0 | 0 | 0 | 0 | 0 | 61 | 61 |
| B | 18 | 9384 | sets | FB1189384D00W | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 100 |
| B | 18 | 4591 | sets | FB1444591D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4674 | sets | FB1444674D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4551 | sets | FB1544551E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4591 | sets | FB1544591D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4602 | sets | FB1544602D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4625 | sets | FB1544625B | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 18 | 4311 | sets | FB2184311G | 407 | 0 | 0 | 0 | 0 | 0 | 407 | 407 |
| B | 18 | 4514 | sets | FB2184514C | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| B | 18 | 4515 | sets | FB21845157 | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 18 | 4515 | sets | FB21845158 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4515 | sets | FB2184515G | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |
| B | 18 | 4602 | sets | FB2184602D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 18 | 4311 | sets | FB2414311J | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4709 | sets | FB2414709D | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 18 | 4223 | sets | FB2444223A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4317 | sets | FB2444317G | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4504 | sets | FB2444504A | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 18 | 4515 | sets | FB2444515H | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 18 | 4536 | sets | FB2444536D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4551 | sets | FB2444551B | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 18 | 4605 | sets | FB2444605D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4649 | sets | FB2444649D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 18 | 4674 | sets | FB2444674D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 18 | 4719 | sets | FB2444719D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 18 | 4311 | sets | FB2544311J | 53 | 0 | 0 | 0 | 0 | 0 | 53 | 53 |
| B | 18 | 4504 | sets | FB2544504A | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 18 | 4505 | sets | FB2544505A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 18 | 4515 | sets | FB2544515E | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 18 | 4692 | sets | FB2544692D | 0 | 0 | 0 | 0 | 0 | 6 | 6 | 6 |
| B | 18 | 4702 | sets | FB2544702D | 26 | 0 | 0 | 0 | 0 | 6 | 32 | 32 |
| B | 18 | 4709 | sets | FB2544709D | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| B | 18 | 4726 | sets | FB2544726D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 18 | 4515 | sets | FB3184515C0AW | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 18 | 4551 | sets | FB3184551E0AV | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4551 | sets | FB3184551E0CV | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4311 | pcs | HB0184311J | 0 | 0 | 0 | 887 | 0 | 0 | 887 | 110.875 |
| B | 18 | 4317 | pcs | HB0184317G | 0 | 0 | 0 | 174 | 0 | 0 | 174 | 21.75 |
| B | 18 | 4504 | pcs | HB0184504A | 0 | 0 | 0 | 308 | 0 | 0 | 308 | 38.5 |
| B | 18 | 4505 | pcs | HB0184505A | 6 | 0 | 0 | 221 | 0 | 0 | 227 | 28.375 |
| B | 18 | 4514 | pcs | HB0184514G0A | 145 | 0 | 0 | 18 | 0 | 0 | 163 | 20.375 |
| B | 18 | 4514 | pcs | HB0184514G0C | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4514 | pcs | HB0184514G1A | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| B | 18 | 4514 | pcs | HB0184514G1C | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| B | 18 | 4515 | pcs | HB018451570A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4515 | pcs | HB018451570C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4515 | pcs | HB018451580A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4515 | pcs | HB018451580C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4515 | pcs | HB0184515C0A | 0 | 0 | 0 | 9 | 0 | 0 | 9 | 1.125 |
| B | 18 | 4515 | pcs | HB0184515C0C | 0 | 0 | 0 | 203 | 0 | 0 | 203 | 25.375 |
| B | 18 | 4515 | pcs | HB0184515C1A | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| B | 18 | 4515 | pcs | HB0184515C1C | 0 | 0 | 0 | 15 | 0 | 0 | 15 | 1.875 |
| B | 18 | 4515 | pcs | HB0184515CHA | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4515 | pcs | HB0184515CHC | 0 | 0 | 0 | 9 | 0 | 0 | 9 | 1.125 |
| B | 18 | 4524 | pcs | HB0184524B0A | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 0.625 |
| B | 18 | 4524 | pcs | HB0184524B0C | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 18 | 4528 | pcs | HB0184528A | 0 | 0 | 0 | 26 | 0 | 0 | 26 | 3.25 |
| B | 18 | 4536 | pcs | HB0184536B0C | 0 | 0 | 0 | 19 | 0 | 0 | 19 | 2.375 |
| B | 18 | 4544 | pcs | HB0184544D | 0 | 0 | 0 | 620 | 0 | 0 | 620 | 77.5 |
| B | 18 | 4549 | pcs | HB0184549C0A | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 18 | 4549 | pcs | HB0184549C0C | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 18 | 4551 | pcs | HB0184551B0A | 4 | 0 | 0 | 213 | 0 | 0 | 217 | 27.125 |
| B | 18 | 4551 | pcs | HB0184551B0C | 4 | 0 | 0 | 210 | 0 | 0 | 214 | 26.75 |
| B | 18 | 4591 | pcs | HB0184591D0A | 0 | 0 | 0 | 41 | 0 | 0 | 41 | 5.125 |
| B | 18 | 4591 | pcs | HB0184591D0C | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 18 | 4591 | pcs | HB0184591DQA | 0 | 0 | 0 | 1109 | 0 | 0 | 1109 | 138.625 |
| B | 18 | 4591 | pcs | HB0184591DQC | 0 | 0 | 0 | 1125 | 0 | 0 | 1125 | 140.625 |
| B | 18 | 4602 | pcs | HB0184602D | 0 | 0 | 0 | 111 | 0 | 0 | 111 | 13.875 |
| B | 18 | 4605 | pcs | HB0184605D | 0 | 0 | 0 | 133 | 0 | 0 | 133 | 16.625 |
| B | 18 | 4607 | pcs | HB0184607D | 0 | 0 | 0 | 189 | 0 | 0 | 189 | 23.625 |
| B | 18 | 4644 | pcs | HB0184644A0A | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4644 | pcs | HB0184644A0C | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| B | 18 | 4649 | pcs | HB0184649D0A | 0 | 0 | 0 | 70 | 0 | 0 | 70 | 8.75 |
| B | 18 | 4649 | pcs | HB0184649D0C | 0 | 0 | 0 | 91 | 0 | 0 | 91 | 11.375 |
| B | 18 | 4661 | pcs | HB0184661E0A | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 18 | 4661 | pcs | HB0184661E0C | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 18 | 4670 | pcs | HB0184670D0A | 0 | 0 | 0 | 131 | 0 | 0 | 131 | 16.375 |
| B | 18 | 4670 | pcs | HB0184670D0C | 0 | 0 | 0 | 165 | 0 | 0 | 165 | 20.625 |
| B | 18 | 4674 | pcs | HB0184674D | 0 | 0 | 0 | 24 | 0 | 0 | 24 | 3 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4692 | pcs | HB0184692D0A | 0 | 0 | 0 | 417 | 0 | 0 | 417 | 52.125 |
| B | 18 | 4692 | pcs | HB0184692D0C | 0 | 0 | 0 | 513 | 0 | 0 | 513 | 64.125 |
| B | 18 | 4693 | pcs | HB0184693D | 0 | 0 | 0 | 34 | 0 | 0 | 34 | 4.25 |
| B | 18 | 4701 | pcs | HB0184701D0A | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 18 | 4701 | pcs | HB0184701D0C | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 18 | 4702 | pcs | HB0184702D0C | 0 | 0 | 0 | 101 | 0 | 0 | 101 | 12.625 |
| B | 18 | 4703 | pcs | HB0184703D0A | 0 | 0 | 0 | 151 | 0 | 0 | 151 | 18.875 |
| B | 18 | 4703 | pcs | HB0184703D0C | 0 | 0 | 0 | 148 | 0 | 0 | 148 | 18.5 |
| B | 18 | 4707 | pcs | HB0184707D0A | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 1.25 |
| B | 18 | 4707 | pcs | HB0184707D0C | 0 | 0 | 0 | 53 | 0 | 0 | 53 | 6.625 |
| B | 18 | 4708 | pcs | HB0184708D0A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4708 | pcs | HB0184708D0C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 18 | 4709 | pcs | HB0184709D | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| B | 18 | 4710 | pcs | HB0184710D0A | 0 | 0 | 0 | 116 | 0 | 0 | 116 | 14.5 |
| B | 18 | 4710 | pcs | HB0184710D0C | 0 | 0 | 0 | 124 | 0 | 0 | 124 | 15.5 |
| B | 18 | 4711 | pcs | HB0184711D0A | 0 | 0 | 0 | 389 | 0 | 0 | 389 | 48.625 |
| B | 18 | 4711 | pcs | HB0184711D0C | 0 | 0 | 0 | 388 | 0 | 0 | 388 | 48.5 |
| B | 18 | 4720 | pcs | HB0184720D0C | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| B | 18 | 4726 | pcs | HB0184726D | 0 | 0 | 0 | 124 | 0 | 0 | 124 | 15.5 |
| B | 18 | 5154 | pcs | HB0185154C0A | 0 | 0 | 0 | 52 | 0 | 0 | 52 | 6.5 |
| B | 18 | 5154 | pcs | HB0185154C0C | 0 | 0 | 0 | 117 | 0 | 0 | 117 | 14.625 |
| B | 18 | 4515 | sets | OB2184515E | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4515 | sets | PB2184515C | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 18 | 4708 | sets | QB2184708E | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 18 | 4515 | sets | SB2184515C | 108 | 0 | 0 | 0 | 0 | 0 | 108 | 108 |
| B | 18 | 4515 | sets | SB2184515G | 194 | 0 | 0 | 0 | 0 | 0 | 194 | 194 |
| B | 18 | 5154 | sets | SB2185154C | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 18 | 4311 | pcs | VB0184311J | 0 | 0 | 0 | 390 | 0 | 0 | 390 | 48.75 |
| B | 18 | 4515 | pcs | VB0184515C0A | 432 | 0 | 0 | 232 | 0 | 0 | 664 | 83 |
| B | 18 | 4515 | pcs | VB0184515C0C | 432 | 0 | 0 | 429 | 0 | 0 | 861 | 107.625 |
| B | 18 | 4524 | pcs | VB0184524B0C | 0 | 0 | 0 | 23 | 0 | 0 | 23 | 2.875 |
| B | 18 | 4702 | pcs | VB0184702D0C | 0 | 0 | 0 | 93 | 0 | 0 | 93 | 11.625 |
| B | 18 | 4707 | pcs | VB0184707D0A | 0 | 0 | 0 | 526 | 0 | 0 | 526 | 65.75 |
| B | 18 | 4707 | pcs | VB0184707D0C | 0 | 0 | 0 | 662 | 0 | 0 | 662 | 82.75 |
| B | 18 | 4709 | pcs | VB0184709D | 0 | 0 | 0 | 20 | 0 | 0 | 20 | 2.5 |
| B | 18 | 4692 | pcs | YB0184692D0A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| B | 18 | 4692 | pcs | YB0184692D0C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 18 | 4515 | sets | YB2444515C | 340 | 0 | 0 | 0 | 0 | 0 | 340 | 340 |
| B | 20 | 4223 | pcs | FB0204223A | 8 | 0 | 0 | 0 | 30 | 0 | 38 | 4.75 |
| B | 20 | 4311 | pcs | FB0204311G | 30 | 0 | 174 | 0 | 0 | 0 | 204 | 25.5 |
| B | 20 | 4311 | pcs | FB0204311J | 7 | 0 | 17 | 0 | 201 | 0 | 225 | 28.125 |
| B | 20 | 4471 | pcs | FB0204471B0A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 20 | 4514 | pcs | FB0204514G0A | 55 | 0 | 16 | 0 | 179 | 0 | 250 | 31.25 |
| B | 20 | 4514 | pcs | FB0204514G0C | 4 | 0 | 16 | 0 | 42 | 0 | 62 | 7.75 |
| B | 20 | 4515 | pcs | FB0204515C0A | 119 | 0 | 1023 | 0 | 0 | 0 | 1142 | 142.75 |
| B | 20 | 4515 | pcs | FB0204515C0C | 9 | 0 | 1131 | 0 | 0 | 0 | 1140 | 142.5 |
| B | 20 | 4515 | pcs | FB0204515E0A | 0 | 0 | 216 | 0 | 71 | 0 | 287 | 35.875 |
| B | 20 | 4515 | pcs | FB0204515E0C | 0 | 0 | 74 | 0 | 628 | 0 | 702 | 87.75 |
| B | 20 | 4515 | pcs | FB0204515G0A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 20 | 4524 | pcs | FB0204524B0A | 10 | 0 | 0 | 0 | 4 | 0 | 14 | 1.75 |
| B | 20 | 4527 | pcs | FB0204527B | 7 | 0 | 0 | 0 | 8 | 0 | 15 | 1.875 |
| B | 20 | 4528 | pcs | FB0204528A | 11 | 0 | 0 | 0 | 16 | 0 | 27 | 3.375 |
| B | 20 | 4536 | pcs | FB0204536B0A | 0 | 0 | 0 | 0 | 7 | 0 | 7 | 0.875 |
| B | 20 | 4536 | pcs | FB0204536B0C | 0 | 0 | 0 | 0 | 15 | 0 | 15 | 1.875 |
| B | 20 | 4549 | pcs | FB0204549C0A | 0 | 0 | 0 | 0 | 52 | 0 | 52 | 6.5 |
| B | 20 | 4549 | pcs | FB0204549C0C | 48 | 0 | 0 | 0 | 31 | 0 | 79 | 9.875 |
| B | 20 | 4551 | pcs | FB0204551E0A | 72 | 0 | 56 | 0 | 0 | 0 | 128 | 16 |
| B | 20 | 4551 | pcs | FB0204551E0C | 72 | 0 | 54 | 0 | 0 | 0 | 126 | 15.75 |
| B | 20 | 4591 | pcs | FB0204591D0A | 9 | 0 | 36 | 0 | 122 | 0 | 167 | 20.875 |
| B | 20 | 4591 | pcs | FB0204591D0C | 10 | 0 | 46 | 0 | 210 | 0 | 266 | 33.25 |
| B | 20 | 4602 | pcs | FB0204602D | 12 | 0 | 0 | 0 | 49 | 0 | 61 | 7.625 |
| B | 20 | 4605 | pcs | FB0204605D | 0 | 0 | 0 | 0 | 250 | 0 | 250 | 31.25 |
| B | 20 | 4644 | pcs | FB0204644A0A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 20 | 4644 | pcs | FB0204644D0C | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 2.375 |
| B | 20 | 4649 | pcs | FB0204649D0A | 0 | 0 | 0 | 0 | 20 | 0 | 20 | 2.5 |
| B | 20 | 4649 | pcs | FB0204649D0C | 0 | 0 | 0 | 0 | 20 | 0 | 20 | 2.5 |
| B | 20 | 4692 | pcs | FB0204692D0A | 0 | 0 | 106 | 0 | 28 | 0 | 134 | 16.75 |
| B | 20 | 4692 | pcs | FB0204692D0C | 0 | 0 | 108 | 0 | 28 | 0 | 136 | 17 |
| B | 20 | 4702 | pcs | FB0204702D0A | 18 | 0 | 238 | 0 | 55 | 0 | 311 | 38.875 |
| B | 20 | 4702 | pcs | FB0204702D0C | 0 | 0 | 313 | 0 | 70 | 0 | 383 | 47.875 |
| B | 20 | 4707 | pcs | FB0204707D0A | 0 | 0 | 1302 | 0 | 625 | 0 | 1927 | 240.875 |
| B | 20 | 4707 | pcs | FB0204707D0C | 18 | 0 | 1333 | 0 | 3049 | 0 | 4400 | 550 |
| B | 20 | 4709 | pcs | FB0204709D | 4 | 0 | 1452 | 0 | 168 | 0 | 1624 | 203 |
| B | 20 | 4710 | pcs | FB0204710D0A | 16 | 0 | 48 | 0 | 24 | 0 | 88 | 11 |
| B | 20 | 4710 | pcs | FB0204710D0C | 16 | 0 | 48 | 0 | 17 | 0 | 81 | 10.125 |
| B | 20 | 4711 | pcs | FB0204711D0A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 20 | 4711 | pcs | FB0204711D0C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 20 | 4715 | pcs | FB0204715D0A | 72 | 0 | 61 | 0 | 24 | 0 | 157 | 19.625 |
| B | 20 | 4715 | pcs | FB0204715D0C | 60 | 0 | 61 | 0 | 53 | 0 | 174 | 21.75 |
| B | 20 | 4718 | pcs | FB0204718D0A | 0 | 0 | 30 | 0 | 0 | 0 | 30 | 3.75 |
| B | 20 | 4718 | pcs | FB0204718D0C | 0 | 0 | 30 | 0 | 0 | 0 | 30 | 3.75 |
| B | 20 | 4720 | pcs | FB0204720D0A | 0 | 0 | 24 | 0 | 28 | 0 | 52 | 6.5 |
| B | 20 | 4720 | pcs | FB0204720D0C | 0 | 0 | 24 | 0 | 24 | 0 | 48 | 6 |
| B | 20 | 4725 | pcs | FB0204725D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 2.125 |
| B | 20 | 4726 | pcs | FB0204726D | 5 | 0 | 0 | 0 | 56 | 0 | 61 | 7.625 |
| B | 20 | 4223 | sets | FB1204223A | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 25 |
| B | 20 | 4223 | sets | FB1204223A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4284 | sets | FB1204284D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4311 | sets | FB1204311G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4311 | sets | FB1204311G1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4311 | sets | FB1204311J | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4311 | sets | FB1204311J1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4316 | sets | FB1204316D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4317 | sets | FB1204317G | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 20 | 4317 | sets | FB1204317G1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4350 | sets | FB1204350A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4350 | sets | FB1204350D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4468 | sets | FB1204468D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 20 | 4470 | sets | FB1204470D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4471 | sets | FB1204471A | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 55 |
| B | 20 | 4471 | sets | FB1204471B | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 20 | 4471 | sets | FB1204471D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| B | 20 | 4471 | sets | FB1204471D1 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 20 | 4471 | sets | FB1204471S | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 20 | 4504 | sets | FB1204504A | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 20 | 4504 | sets | FB1204504A1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4505 | sets | FB1204505A | 59 | 0 | 0 | 0 | 0 | 0 | 59 | 59 |
| B | 20 | 4505 | sets | FB1204505A1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4514 | sets | FB1204514C | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4514 | sets | FB1204514D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4514 | sets | FB1204514D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 20 | 4514 | sets | FB1204514G | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 76 |
| B | 20 | 4515 | sets | FB1204515 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4515 | sets | FB1204515A | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 20 | 4515 | sets | FB1204515C1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4515 | sets | FB1204515D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 20 | 4515 | sets | FB1204515E1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4515 | sets | FB1204515H | 57 | 0 | 0 | 0 | 0 | 0 | 57 | 57 |
| B | 20 | 4524 | sets | FB1204524B | 57 | 0 | 0 | 0 | 0 | 0 | 57 | 57 |
| B | 20 | 4524 | sets | FB1204524B1 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4524 | sets | FB1204524C | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 20 | 4527 | sets | FB1204527B | 86 | 0 | 0 | 0 | 0 | 0 | 86 | 86 |
| B | 20 | 4528 | sets | FB1204528A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4536 | sets | FB1204536A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4536 | sets | FB1204536B | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 20 | 4544 | sets | FB1204544D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 20 | 4549 | sets | FB1204549C | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 20 | 4549 | sets | FB1204549C1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 20 | 4549 | sets | FB1204549D | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 20 | 4549 | sets | FB1204549D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 20 | 4551 | sets | FB1204551B | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| B | 20 | 4551 | sets | FB1204551B1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 20 | 4551 | sets | FB1204551C | 22 | 0 | 0 | 0 | 0 | 1 | 23 | 23 |
| B | 20 | 4551 | sets | FB1204551D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4551 | sets | FB1204551E | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 20 | 4587 | sets | FB1204587B | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4587 | sets | FB1204587B1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4591 | sets | FB1204591D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 20 | 4591 | sets | FB1204591DQ | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4591 | sets | FB1204591S | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 37 |
| B | 20 | 4601 | sets | FB1204601D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4602 | sets | FB1204602D | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| B | 20 | 4605 | sets | FB1204605D | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 20 | 4607 | sets | FB1204607D | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| B | 20 | 4610 | sets | FB1204610D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4615 | sets | FB1204615D | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 20 | 4625 | sets | FB1204625A | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4625 | sets | FB1204625B | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 20 | 4625 | sets | FB1204625D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4644 | sets | FB1204644A | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 20 | 4644 | sets | FB1204644D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4649 | sets | FB1204649D | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| B | 20 | 4654 | sets | FB1204654D | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 20 | 4670 | sets | FB1204670D | 50 | 0 | 0 | 0 | 0 | 0 | 50 | 50 |
| B | 20 | 4670 | sets | FB1204670D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4674 | sets | FB1204674D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 20 | 4692 | sets | FB1204692D | 75 | 0 | 0 | 0 | 0 | 0 | 75 | 75 |
| B | 20 | 4693 | sets | FB1204693D | 60 | 0 | 0 | 0 | 0 | 0 | 60 | 60 |
| B | 20 | 4701 | sets | FB1204701D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| B | 20 | 4702 | sets | FB1204702D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4703 | sets | FB1204703D | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 51 |
| B | 20 | 4704 | sets | FB1204704D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4705 | sets | FB1204705D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4706 | sets | FB1204706D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 20 | 4707 | sets | FB1204707D1 | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| B | 20 | 4708 | sets | FB1204708D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4710 | sets | FB1204710D | 172 | 0 | 0 | 0 | 0 | 0 | 172 | 172 |
| B | 20 | 4711 | sets | FB1204711D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4715 | sets | FB1204715D | 172 | 0 | 0 | 0 | 0 | 0 | 172 | 172 |
| B | 20 | 4719 | sets | FB1204719D | 44 | 0 | 0 | 0 | 0 | 0 | 44 | 44 |
| B | 20 | 4720 | sets | FB1204720D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 20 | 4725 | sets | FB1204725D | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| B | 20 | 4726 | sets | FB1204726D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4729 | sets | FB1204729D | 4 | 0 | 0 | 0 | 0 | 1 | 5 | 5 |
| B | 20 | 4730 | sets | FB1204730D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4284 | sets | FB1424284D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 20 | 4311 | sets | FB1424311G1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4515 | sets | FB1424515E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4515 | sets | FB1424515E1 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 20 | 4515 | sets | FB1424515H | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 20 | 4524 | sets | FB1424524B | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4527 | sets | FB1424527B | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 20 | 4644 | sets | FB1424644A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4707 | sets | FB1424707D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4708 | sets | FB1424708D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 20 | 4311 | sets | FB2204311G | 42 | 0 | 0 | 0 | 0 | 0 | 42 | 42 |
| B | 20 | 4515 | sets | FB22045157 | 65 | 0 | 0 | 0 | 0 | 0 | 65 | 65 |
| B | 20 | 4515 | sets | FB2204515D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4515 | sets | FB2204515G | 153 | 0 | 0 | 0 | 0 | 0 | 153 | 153 |
| B | 20 | 4702 | sets | FB2204702D | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| B | 20 | 4718 | sets | FB2204718D | 69 | 0 | 0 | 0 | 0 | 0 | 69 | 69 |
| B | 20 | 4311 | sets | FB2424311G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4311 | sets | FB2424311J | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 20 | 4515 | sets | FB2424515C | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| B | 20 | 4707 | sets | FB2424707D | 277 | 0 | 0 | 0 | 0 | 0 | 277 | 277 |
| B | 20 | 4709 | sets | FB2424709D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| B | 20 | 4311 | sets | FB2844311J | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4515 | sets | FB2844515E | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 76 |
| B | 20 | 4707 | sets | FB3204707D0AV | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4707 | sets | FB3204707D0CV | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 20 | 4223 | pcs | HB0204223A | 42 | 0 | 0 | 96 | 0 | 0 | 138 | 17.25 |
| B | 20 | 4311 | pcs | HB0204311J | 0 | 0 | 0 | 120 | 0 | 0 | 120 | 15 |
| B | 20 | 4317 | pcs | HB0204317G | 72 | 0 | 0 | 26 | 0 | 0 | 98 | 12.25 |
| B | 20 | 4514 | pcs | HB0204514G0A | 0 | 0 | 0 | 130 | 0 | 0 | 130 | 16.25 |
| B | 20 | 4514 | pcs | HB0204514G0C | 0 | 0 | 0 | 133 | 0 | 0 | 133 | 16.625 |
| B | 20 | 4515 | pcs | HB0204515C0C | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 20 | 4515 | pcs | HB0204515C1A | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 20 | 4515 | pcs | HB0204515C1C | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| B | 20 | 4515 | pcs | HB0204515CHA | 0 | 0 | 0 | 3 | 0 | 0 | 3 | 0.375 |
| B | 20 | 4515 | pcs | HB0204515CHC | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 0.625 |
| B | 20 | 4515 | pcs | HB0204515E0C | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 20 | 4524 | pcs | HB0204524B0A | 0 | 0 | 0 | 444 | 0 | 0 | 444 | 55.5 |
| B | 20 | 4524 | pcs | HB0204524B0C | 0 | 0 | 0 | 447 | 0 | 0 | 447 | 55.875 |
| B | 20 | 4536 | pcs | HB0204536B0A | 0 | 0 | 0 | 26 | 0 | 0 | 26 | 3.25 |
| B | 20 | 4536 | pcs | HB0204536B0C | 0 | 0 | 0 | 27 | 0 | 0 | 27 | 3.375 |
| B | 20 | 4551 | pcs | HB0204551B0C | 0 | 0 | 0 | 36 | 0 | 0 | 36 | 4.5 |
| B | 20 | 4591 | pcs | HB0204591D0A | 0 | 0 | 0 | 255 | 0 | 0 | 255 | 31.875 |
| B | 20 | 4591 | pcs | HB0204591D0C | 0 | 0 | 0 | 394 | 0 | 0 | 394 | 49.25 |
| B | 20 | 4674 | pcs | HB0204674D | 48 | 0 | 0 | 17 | 0 | 0 | 65 | 8.125 |
| B | 20 | 4692 | pcs | HB0204692D0A | 0 | 0 | 0 | 28 | 0 | 0 | 28 | 3.5 |
| B | 20 | 4692 | pcs | HB0204692D0C | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0.125 |
| B | 20 | 4707 | pcs | HB0204707D0A | 0 | 0 | 0 | 27 | 0 | 0 | 27 | 3.375 |
| B | 20 | 4707 | pcs | HB0204707D0C | 0 | 0 | 0 | 182 | 0 | 0 | 182 | 22.75 |
| B | 20 | 4708 | pcs | HB0204708D0A | 0 | 0 | 0 | 98 | 0 | 0 | 98 | 12.25 |
| B | 20 | 4708 | pcs | HB0204708D0C | 0 | 0 | 0 | 105 | 0 | 0 | 105 | 13.125 |
| B | 20 | 4708 | pcs | HB0204708E0A | 0 | 0 | 0 | 100 | 0 | 0 | 100 | 12.5 |
| B | 20 | 4708 | pcs | HB0204708E0C | 0 | 0 | 0 | 110 | 0 | 0 | 110 | 13.75 |
| B | 20 | 4709 | pcs | HB0204709D | 0 | 0 | 0 | 245 | 0 | 0 | 245 | 30.625 |
| B | 20 | 4710 | pcs | HB0204710D0A | 0 | 0 | 0 | 422 | 0 | 0 | 422 | 52.75 |
| B | 20 | 4710 | pcs | HB0204710D0C | 0 | 0 | 0 | 425 | 0 | 0 | 425 | 53.125 |
| B | 20 | 4711 | pcs | HB0204711D0A | 0 | 0 | 0 | 154 | 0 | 0 | 154 | 19.25 |
| B | 20 | 4711 | pcs | HB0204711D0C | 0 | 0 | 0 | 126 | 0 | 0 | 126 | 15.75 |
| B | 20 | 4715 | pcs | HB0204715D0C | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| B | 20 | 4718 | pcs | HB0204718D0C | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 3 |
| B | 20 | 4725 | pcs | HB0204725D | 40 | 0 | 0 | 207 | 0 | 0 | 247 | 30.875 |
| B | 20 | 4726 | pcs | HB0204726D | 84 | 0 | 0 | 431 | 0 | 0 | 515 | 64.375 |
| B | 20 | 4709 | pcs | HB0424709D0A | 0 | 0 | 0 | 163 | 0 | 0 | 163 | 20.375 |
| B | 20 | 4702 | sets | IB2204702D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 20 | 4311 | sets | MB2204311J | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 55 |
| B | 20 | 4514 | sets | MB2204514G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 20 | 4515 | sets | MB2204515C | 588 | 0 | 0 | 0 | 0 | 0 | 588 | 588 |
| B | 20 | 4708 | sets | MB2204708D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 20 | 4707 | sets | QB2204707E | 94 | 0 | 0 | 0 | 0 | 0 | 94 | 94 |
| B | 20 | 4708 | sets | QB2204708E | 139 | 0 | 0 | 0 | 0 | 0 | 139 | 139 |
| B | 20 | 4311 | pcs | VB0204311J | 0 | 0 | 0 | 147 | 0 | 0 | 147 | 18.375 |
| B | 20 | 4515 | pcs | VB0204515E0A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 20 | 4515 | pcs | VB0204515E0C | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 5.5 |
| B | 20 | 4707 | pcs | VB0204707D0C | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| B | 20 | 4709 | pcs | VB0204709D | 152 | 0 | 0 | 568 | 0 | 0 | 720 | 90 |
| B | 20 | 4284 | sets | YB1204284D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 20 | 4515 | sets | YB2204515C | 68 | 0 | 0 | 0 | 0 | 0 | 68 | 68 |
| B | 20 | 4707 | sets | YB2204707D | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 20 | 4544 | sets | ZB1204544D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 20 | 4544 | sets | ZB2204544D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 20 | 4703 | sets | ZB2204703D | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 37 |
| B | 20 | 4708 | sets | ZB2204708D | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| B | 22 | 4515 | sets | FB1224515C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 22 | 4551 | sets | FB1224551B | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 22 | 4551 | sets | FB1224551E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 22 | 4708 | sets | FB1224708D | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 28 |
| B | 23 | 4674 | sets | DB2234674D00V | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 150W | pcs | FB023150WL1019 | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 2.75 |
| B | 23 | 165W | pcs | FB023165WL1397 | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 2.5 |
| B | 23 | 4223 | pcs | FB0234223A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| B | 23 | 4311 | pcs | FB0234311J | 87 | 0 | 189 | 0 | 144 | 0 | 420 | 52.5 |
| B | 23 | 4317 | pcs | FB0234317G | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 1.25 |
| B | 23 | 4471 | pcs | FB0234471B0A | 120 | 0 | 0 | 0 | 0 | 0 | 120 | 15 |
| B | 23 | 4471 | pcs | FB0234471B0C | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 3 |
| B | 23 | 4514 | pcs | FB0234514G0A | 114 | 0 | 0 | 0 | 56 | 0 | 170 | 21.25 |
| B | 23 | 4514 | pcs | FB0234514G0C | 10 | 0 | 0 | 0 | 56 | 0 | 66 | 8.25 |
| B | 23 | 4514 | pcs | FB0234514G1A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 23 | 4514 | pcs | FB0234514G1C | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 2.375 |
| B | 23 | 4515 | pcs | FB0234515C0A | 192 | 0 | 1622 | 0 | 0 | 0 | 1814 | 226.75 |
| B | 23 | 4515 | pcs | FB0234515C0C | 19 | 0 | 1291 | 0 | 0 | 0 | 1310 | 163.75 |
| B | 23 | 4515 | pcs | FB0234515E0A | 13 | 0 | 356 | 0 | 930 | 0 | 1299 | 162.375 |
| B | 23 | 4515 | pcs | FB0234515E0C | 0 | 0 | 649 | 0 | 210 | 0 | 859 | 107.375 |
| B | 23 | 4524 | pcs | FB0234524B0A | 0 | 0 | 48 | 0 | 0 | 0 | 48 | 6 |
| B | 23 | 4524 | pcs | FB0234524B0C | 1 | 0 | 48 | 0 | 3 | 0 | 52 | 6.5 |
| B | 23 | 4527 | pcs | FB0234527B | 919 | 0 | 0 | 0 | 0 | 0 | 919 | 114.875 |
| B | 23 | 4549 | pcs | FB0234549C0A | 0 | 0 | 0 | 0 | 10 | 0 | 10 | 1.25 |
| B | 23 | 4549 | pcs | FB0234549C0C | 0 | 0 | 0 | 0 | 10 | 0 | 10 | 1.25 |
| B | 23 | 4551 | pcs | FB0234551B0A | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 2.5 |
| B | 23 | 4551 | pcs | FB0234551B0C | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 2.5 |
| B | 23 | 4551 | pcs | FB0234551E0A | 9 | 0 | 25 | 0 | 0 | 0 | 34 | 4.25 |
| B | 23 | 4551 | pcs | FB0234551E0C | 8 | 0 | 43 | 0 | 0 | 0 | 51 | 6.375 |
| B | 23 | 4552 | pcs | FB0234552A0A | 0 | 0 | 7 | 0 | 0 | 0 | 7 | 0.875 |
| B | 23 | 4552 | pcs | FB0234552A0C | 2 | 0 | 7 | 0 | 0 | 0 | 9 | 1.125 |
| B | 23 | 4552 | pcs | FB0234552D0A | 0 | 0 | 5 | 0 | 0 | 0 | 5 | 0.625 |
| B | 23 | 4552 | pcs | FB0234552D0C | 0 | 0 | 6 | 0 | 0 | 0 | 6 | 0.75 |
| B | 23 | 4591 | pcs | FB0234591D0A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 23 | 4591 | pcs | FB0234591D0C | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 23 | 4605 | pcs | FB0234605D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| B | 23 | 4674 | pcs | FB0234674D | 4 | 0 | 0 | 0 | 75 | 0 | 79 | 9.875 |
| B | 23 | 4692 | pcs | FB0234692D0A | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0.625 |
| B | 23 | 4692 | pcs | FB0234692D0C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| B | 23 | 4693 | pcs | FB0234693D | 0 | 0 | 4 | 0 | 32 | 0 | 36 | 4.5 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 23 | 4702 | pcs | FB0234702D0A | 25 | 0 | 80 | 0 | 108 | 0 | 213 | 26.625 |
| B | 23 | 4702 | pcs | FB0234702D0C | 8 | 0 | 85 | 0 | 144 | 0 | 237 | 29.625 |
| B | 23 | 4703 | pcs | FB0234703D0A | 5 | 0 | 89 | 0 | 120 | 0 | 214 | 26.75 |
| B | 23 | 4703 | pcs | FB0234703D0C | 24 | 0 | 74 | 0 | 120 | 0 | 218 | 27.25 |
| B | 23 | 4704 | pcs | FB0234704D0A | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0.5 |
| B | 23 | 4704 | pcs | FB0234704D0C | 0 | 0 | 0 | 0 | 4 | 0 | 4 | 0.5 |
| B | 23 | 4707 | pcs | FB0234707D0A | 0 | 0 | 729 | 0 | 1157 | 0 | 1886 | 235.75 |
| B | 23 | 4707 | pcs | FB0234707D0C | 3832 | 0 | 748 | 0 | 1086 | 0 | 5666 | 708.25 |
| B | 23 | 4708 | pcs | FB0234708D0A | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 3.5 |
| B | 23 | 4708 | pcs | FB0234708D0C | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 3.75 |
| B | 23 | 4709 | pcs | FB0234709D | 88 | 0 | 405 | 0 | 48 | 0 | 541 | 67.625 |
| B | 23 | 4710 | pcs | FB0234710D0A | 0 | 0 | 89 | 0 | 54 | 0 | 143 | 17.875 |
| B | 23 | 4710 | pcs | FB0234710D0C | 0 | 0 | 69 | 0 | 21 | 0 | 90 | 11.25 |
| B | 23 | 4711 | pcs | FB0234711D0A | 6 | 0 | 0 | 0 | 40 | 0 | 46 | 5.75 |
| B | 23 | 4711 | pcs | FB0234711D0C | 11 | 0 | 0 | 0 | 26 | 0 | 37 | 4.625 |
| B | 23 | 4715 | pcs | FB0234715A0A | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 4.125 |
| B | 23 | 4715 | pcs | FB0234715A0C | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 3.25 |
| B | 23 | 4715 | pcs | FB0234715D0A | 115 | 0 | 26 | 0 | 165 | 0 | 306 | 38.25 |
| B | 23 | 4715 | pcs | FB0234715D0C | 285 | 0 | 26 | 0 | 93 | 0 | 404 | 50.5 |
| B | 23 | 4718 | pcs | FB0234718D0A | 9 | 0 | 0 | 0 | 108 | 0 | 117 | 14.625 |
| B | 23 | 4718 | pcs | FB0234718D0C | 82 | 0 | 0 | 0 | 109 | 0 | 191 | 23.875 |
| B | 23 | 4719 | pcs | FB0234719D | 18 | 0 | 24 | 0 | 86 | 0 | 128 | 16 |
| B | 23 | 4720 | pcs | FB0234720D0A | 35 | 0 | 14 | 0 | 104 | 0 | 153 | 19.125 |
| B | 23 | 4720 | pcs | FB0234720D0C | 26 | 0 | 16 | 0 | 104 | 0 | 146 | 18.25 |
| B | 23 | 4725 | pcs | FB0234725D | 32 | 0 | 91 | 0 | 79 | 0 | 202 | 25.25 |
| B | 23 | 4726 | pcs | FB0234726D | 6 | 0 | 118 | 0 | 8 | 0 | 132 | 16.5 |
| B | 23 | 9748 | pcs | FB023974849D | 840 | 0 | 0 | 0 | 0 | 0 | 840 | 105 |
| B | 23 | 9748 | pcs | FB023974850D | 595 | 0 | 0 | 0 | 0 | 0 | 595 | 74.375 |
| B | 23 | 9748 | pcs | FB023974851D | 294 | 0 | 0 | 0 | 0 | 0 | 294 | 36.75 |
| B | 23 | 9748 | pcs | FB023974852D | 299 | 0 | 0 | 0 | 0 | 0 | 299 | 37.375 |
| B | 23 | 9748 | pcs | FB023974853D | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 4.75 |
| B | 23 | 4702 | pcs | FB0554702D0A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 23 | 4702 | pcs | FB0554702D0C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 23 | 4707 | pcs | FB0554707D0A | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 10.125 |
| B | 23 | 4707 | pcs | FB0554707D0C | 86 | 0 | 0 | 0 | 0 | 0 | 86 | 10.75 |
| B | 23 | 4710 | pcs | FB0554710D0A | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| B | 23 | 4710 | pcs | FB0554710D0C | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 23 | 4223 | sets | FB1234223A | 40 | 0 | 0 | 0 | 0 | 5 | 45 | 45 |
| B | 23 | 4223 | sets | FB1234223A1 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 23 | 4311 | sets | FB1234311G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4311 | sets | FB1234311J | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4311 | sets | FB1234311J1 | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 23 | 4317 | sets | FB1234317G | 49 | 0 | 0 | 0 | 0 | 0 | 49 | 49 |
| B | 23 | 4317 | sets | FB1234317G1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4350 | sets | FB1234350D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 23 | 4471 | sets | FB1234471A | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 23 | 4471 | sets | FB1234471D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4504 | sets | FB1234504A | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 23 | 4514 | sets | FB1234514D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4514 | sets | FB1234514G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4515 | sets | FB1234515C1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4515 | sets | FB1234515CH | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4515 | sets | FB1234515E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4515 | sets | FB1234515H | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 23 | 4524 | sets | FB1234524B | 68 | 0 | 0 | 0 | 0 | 0 | 68 | 68 |
| B | 23 | 4524 | sets | FB1234524B1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4524 | sets | FB1234524D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4549 | sets | FB1234549C | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 23 | 4551 | sets | FB1234551B | 198 | 0 | 0 | 0 | 0 | 0 | 198 | 198 |
| B | 23 | 4551 | sets | FB1234551C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4551 | sets | FB1234551D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4551 | sets | FB1234551E | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4551 | sets | FB1234551E1 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 23 | 4591 | sets | FB1234591D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4591 | sets | FB1234591D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 23 | 4591 | sets | FB1234591DQ | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 23 | 4605 | sets | FB1234605D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 23 | 4630 | sets | FB1234630D | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 23 | 4630 | sets | FB1234630D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4670 | sets | FB1234670D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4674 | sets | FB1234674D | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 76 |
| B | 23 | 4693 | sets | FB1234693D | 189 | 0 | 0 | 0 | 0 | 0 | 189 | 189 |
| B | 23 | 4701 | sets | FB1234701D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4702 | sets | FB1234702D | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 23 | 4703 | sets | FB1234703D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 23 | 4704 | sets | FB1234704D | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 23 | 4705 | sets | FB1234705D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 23 | 4706 | sets | FB1234706D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4707 | sets | FB1234707D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 23 | 4708 | sets | FB1234708D | 77 | 0 | 0 | 0 | 0 | 0 | 77 | 77 |
| B | 23 | 4709 | sets | FB1234709D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4710 | sets | FB1234710D | 211 | 0 | 0 | 0 | 0 | 0 | 211 | 211 |
| B | 23 | 4711 | sets | FB1234711D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 23 | 4715 | sets | FB1234715D | 89 | 0 | 0 | 0 | 0 | 0 | 89 | 89 |
| B | 23 | 4716 | sets | FB1234716D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 23 | 4717 | sets | FB1234717D | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 58 |
| B | 23 | 4718 | sets | FB1234718D | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 23 | 4719 | sets | FB1234719D | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| B | 23 | 4720 | sets | FB1234720D | 0 | 0 | 0 | 0 | 0 | 9 | 9 | 9 |
| B | 23 | 4724 | sets | FB1234724D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| B | 23 | 4725 | sets | FB1234725D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 23 | 4726 | sets | FB1234726D | 132 | 0 | 0 | 0 | 0 | 0 | 132 | 132 |
| B | 23 | 4729 | sets | FB1234729D | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| B | 23 | 4730 | sets | FB1234730D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 8000 | sets | FB1238000D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 9745 | sets | FB1239745D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 23 | 4311 | sets | FB1524311G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4707 | sets | FB1524707D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4709 | sets | FB1524709D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4515 | sets | FB1554515H | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 23 | 4702 | sets | FB1554702D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4707 | sets | FB1554707D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4724 | sets | FB1554724D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4311 | sets | FB2234311G | 67 | 0 | 0 | 0 | 0 | 0 | 67 | 67 |
| B | 23 | 4311 | sets | FB2234311J | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| B | 23 | 4515 | sets | FB2234515J | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4515 | sets | FB2234515C1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4515 | sets | FB2234515D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 23 | 4515 | sets | FB2234515E | 67 | 0 | 0 | 0 | 0 | 0 | 67 | 67 |
| B | 23 | 4515 | sets | FB2234515G | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 23 | 4702 | sets | FB2234702D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 23 | 4715 | sets | FB2234715D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4311 | sets | FB2524311G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4311 | sets | FB2524311J | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 23 | 4707 | sets | FB2524707D | 63 | 0 | 0 | 0 | 0 | 0 | 63 | 63 |
| B | 23 | 4514 | sets | FB2554514G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4693 | sets | FB2554693D | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| B | 23 | 4707 | sets | FB2554707D | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 58 |
| B | 23 | 4715 | sets | FB2554715D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 23 | 4720 | sets | FB2554720D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 23 | 4707 | sets | FB2584707D | 108 | 0 | 0 | 0 | 0 | 0 | 108 | 108 |
| B | 23 | 4715 | sets | FB2584715D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 23 | 4720 | sets | FB2584720D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 23 | 4729 | sets | FB2584729D | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| B | 23 | 4223 | pcs | HB0234223A | 0 | 0 | 0 | 14 | 0 | 0 | 14 | 1.75 |
| B | 23 | 4311 | pcs | HB0234311J | 0 | 0 | 0 | 189 | 0 | 0 | 189 | 23.625 |
| B | 23 | 4317 | pcs | HB0234317G | 12 | 0 | 0 | 16 | 0 | 0 | 28 | 3.5 |
| B | 23 | 4514 | pcs | HB0234514G0A | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0.125 |
| B | 23 | 4515 | pcs | HB0234515C0A | 0 | 0 | 0 | 75 | 0 | 0 | 75 | 9.375 |
| B | 23 | 4515 | pcs | HB0234515C0C | 0 | 0 | 0 | 294 | 0 | 0 | 294 | 36.75 |
| B | 23 | 4524 | pcs | HB0234524B0A | 0 | 0 | 0 | 15 | 0 | 0 | 15 | 1.875 |
| B | 23 | 4524 | pcs | HB0234524B0C | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 23 | 4527 | pcs | HB0234527B | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 23 | 4551 | pcs | HB0234551B0A | 4 | 0 | 0 | 183 | 0 | 0 | 187 | 23.375 |
| B | 23 | 4551 | pcs | HB0234551B0C | 4 | 0 | 0 | 184 | 0 | 0 | 188 | 23.5 |
| B | 23 | 4591 | pcs | HB0234591D0A | 0 | 0 | 0 | 159 | 0 | 0 | 159 | 19.875 |
| B | 23 | 4591 | pcs | HB0234591D0C | 0 | 0 | 0 | 159 | 0 | 0 | 159 | 19.875 |
| B | 23 | 4674 | pcs | HB0234674D | 0 | 0 | 0 | 143 | 0 | 0 | 143 | 17.875 |
| B | 23 | 4702 | pcs | HB0234702D0A | 0 | 0 | 0 | 40 | 0 | 0 | 40 | 5 |
| B | 23 | 4702 | pcs | HB0234702D0C | 0 | 0 | 0 | 42 | 0 | 0 | 42 | 5.25 |
| B | 23 | 4704 | pcs | HB0234704D0A | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| B | 23 | 4704 | pcs | HB0234704D0C | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| B | 23 | 4707 | pcs | HB0234707D0A | 0 | 0 | 0 | 32 | 0 | 0 | 32 | 4 |
| B | 23 | 4707 | pcs | HB0234707D0C | 0 | 0 | 0 | 111 | 0 | 0 | 111 | 13.875 |
| B | 23 | 4708 | pcs | HB0234708D0A | 0 | 0 | 0 | 39 | 0 | 0 | 39 | 4.875 |
| B | 23 | 4708 | pcs | HB0234708D0C | 0 | 0 | 0 | 39 | 0 | 0 | 39 | 4.875 |
| B | 23 | 4710 | pcs | HB0234710D0A | 24 | 0 | 0 | 104 | 0 | 0 | 128 | 16 |
| B | 23 | 4710 | pcs | HB0234710D0C | 0 | 0 | 0 | 115 | 0 | 0 | 115 | 14.375 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 23 | 4711 | pcs | HB0234711D0A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 23 | 4711 | pcs | HB0234711D0C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 23 | 4715 | pcs | HB0234715D0A | 48 | 0 | 0 | 296 | 0 | 0 | 344 | 43 |
| B | 23 | 4715 | pcs | HB0234715D0C | 48 | 0 | 0 | 296 | 0 | 0 | 344 | 43 |
| B | 23 | 4716 | pcs | HB0234716D | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| B | 23 | 4717 | pcs | HB0234717D | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 23 | 4719 | pcs | HB0234719D | 0 | 0 | 0 | 42 | 0 | 0 | 42 | 5.25 |
| B | 23 | 4720 | pcs | HB0234720D0A | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 23 | 4720 | pcs | HB0234720D0C | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| B | 23 | 4725 | pcs | HB0234725D | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 23 | 4726 | pcs | HB0234726D | 0 | 0 | 0 | 743 | 0 | 0 | 743 | 92.875 |
| B | 23 | 4729 | pcs | HB0234729D | 0 | 0 | 0 | 23 | 0 | 0 | 23 | 2.875 |
| B | 23 | 4707 | sets | QB2234707E | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| B | 23 | 4708 | sets | QB2234708E | 42 | 0 | 0 | 0 | 0 | 0 | 42 | 42 |
| B | 24 | 2240 | pcs | FB0242240T6754 | 360 | 0 | 0 | 0 | 0 | 0 | 360 | 45 |
| B | 24 | 2240 | pcs | FB0242240U6755 | 225 | 0 | 0 | 0 | 0 | 0 | 225 | 28.125 |
| B | 24 | 4311 | pcs | FB0244311J | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 1.25 |
| B | 24 | 4471 | pcs | FB0244471B0A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 24 | 4471 | pcs | FB0244471B0C | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 24 | 4514 | pcs | FB0244514G0A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0.25 |
| B | 24 | 4515 | pcs | FB0244515C0A | 0 | 0 | 0 | 0 | 41 | 0 | 41 | 5.125 |
| B | 24 | 4515 | pcs | FB0244515C0C | 0 | 0 | 0 | 0 | 36 | 0 | 36 | 4.5 |
| B | 24 | 4515 | pcs | FB0244515E0A | 12 | 0 | 0 | 0 | 52 | 0 | 64 | 8 |
| B | 24 | 4515 | pcs | FB0244515E0C | 13 | 0 | 0 | 0 | 52 | 0 | 65 | 8.125 |
| B | 24 | 4524 | pcs | FB0244524B0A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 24 | 4524 | pcs | FB0244524B0C | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 24 | 4702 | pcs | FB0244702D0A | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 1 |
| B | 24 | 4702 | pcs | FB0244702D0C | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 1 |
| B | 24 | 4707 | pcs | FB0244707D0A | 0 | 0 | 23 | 0 | 68 | 0 | 91 | 11.375 |
| B | 24 | 4707 | pcs | FB0244707D0C | 6 | 0 | 23 | 0 | 63 | 0 | 92 | 11.5 |
| B | 24 | 4709 | pcs | FB0244709D | 20 | 0 | 0 | 0 | 528 | 0 | 548 | 68.5 |
| B | 24 | 4715 | pcs | FB0244715D0A | 6 | 0 | 49 | 0 | 215 | 0 | 270 | 33.75 |
| B | 24 | 4715 | pcs | FB0244715D0C | 96 | 0 | 40 | 0 | 211 | 0 | 347 | 43.375 |
| B | 24 | 4720 | pcs | FB0244720D0A | 23 | 0 | 80 | 0 | 0 | 0 | 103 | 12.875 |
| B | 24 | 4720 | pcs | FB0244720D0C | 0 | 0 | 80 | 0 | 0 | 0 | 80 | 10 |
| B | 24 | 4350 | sets | FB1244350A1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 24 | 4350 | sets | FB1244350D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 24 | 4462 | sets | FB1244462A | 74 | 0 | 0 | 0 | 0 | 0 | 74 | 74 |
| B | 24 | 4462 | sets | FB1244462A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 24 | 4471 | sets | FB1244471A | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 24 | 4471 | sets | FB1244471B | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| B | 24 | 4514 | sets | FB1244514G | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 24 | 4515 | sets | FB1244515C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 24 | 4515 | sets | FB1244515E | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 24 | 4527 | sets | FB1244527B | 70 | 0 | 0 | 0 | 0 | 0 | 70 | 70 |
| B | 24 | 4551 | sets | FB1244551B | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 24 | 4551 | sets | FB1244551E | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 24 | 4591 | sets | FB1244591D | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| B | 24 | 4605 | sets | FB1244605D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 24 | 4670 | sets | FB1244670D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 24 | 4674 | sets | FB1244674D | 60 | 0 | 0 | 0 | 0 | 0 | 60 | 60 |
| B | 24 | 4702 | sets | FB1244702D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 24 | 4708 | sets | FB1244708D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| B | 24 | 4710 | sets | FB1244710D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 24 | 4716 | sets | FB1244716D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 24 | 4718 | sets | FB1244718D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 24 | 4720 | sets | FB1244720D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 24 | 4725 | sets | FB1244725D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 24 | 4726 | sets | FB1244726D | 105 | 0 | 0 | 0 | 0 | 0 | 105 | 105 |
| B | 24 | 4311 | sets | FB2244311G | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 24 | 4311 | sets | FB2244311J | 12 | 0 | 0 | 2 | 0 | 0 | 14 | 14 |
| B | 24 | 4515 | sets | FB2244515C | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 24 | 4515 | sets | FB2244515D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 24 | 4515 | sets | FB2244515H | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 24 | 4702 | sets | FB2244702D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 24 | 4707 | sets | FB2244707D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 24 | 4709 | sets | FB2244709D | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 24 | 4462 | pcs | HB0244462A0A | 0 | 0 | 0 | 28 | 0 | 0 | 28 | 3.5 |
| B | 24 | 4462 | pcs | HB0244462A0C | 0 | 0 | 0 | 28 | 0 | 0 | 28 | 3.5 |
| B | 24 | 4514 | pcs | HB0244514G0A | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| B | 24 | 4514 | pcs | HB0244514G0C | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| B | 24 | 4515 | pcs | HB0244515E0A | 0 | 0 | 0 | 186 | 0 | 0 | 186 | 23.25 |
| B | 24 | 4515 | pcs | HB0244515E0C | 0 | 0 | 0 | 195 | 0 | 0 | 195 | 24.375 |
| B | 24 | 4707 | pcs | HB0244707D0A | 0 | 0 | 0 | 464 | 0 | 0 | 464 | 58 |
| B | 24 | 4707 | pcs | HB0244707D0C | 0 | 0 | 0 | 468 | 0 | 0 | 468 | 58.5 |
| B | 24 | 4709 | pcs | HB0244709D | 0 | 0 | 0 | 48 | 0 | 0 | 48 | 6 |
| B | 28 | 4707 | pcs | BB0284707D0A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 28 | 4311 | sets | BB2284311J | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 28 | 4515 | sets | BB2284515C | 63 | 0 | 0 | 0 | 0 | 0 | 63 | 63 |
| B | 28 | 4515 | sets | BB2284515E | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 28 | 4708 | sets | BB2284708D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 28 | 4709 | sets | BB2284709D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 28 | 4551 | sets | BB2424551B | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 28 | 4591 | sets | BB2424591DQ | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 28 | 4707 | sets | BB2424707D | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| B | 28 | 4709 | pcs | FB0284709D | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 2.75 |
| B | 28 | 4515 | pcs | HB0284515C0A | 0 | 0 | 0 | 126 | 0 | 0 | 126 | 15.75 |
| B | 28 | 4707 | pcs | HB0284707D0A | 0 | 0 | 0 | 90 | 0 | 0 | 90 | 11.25 |
| B | 29 | 4311 | pcs | FB0294311G | 912 | 0 | 104 | 0 | 71 | 0 | 1087 | 135.875 |
| B | 29 | 4311 | pcs | FB0294311J | 54 | 0 | 0 | 0 | 48 | 0 | 102 | 12.75 |
| B | 29 | 4462 | pcs | FB0294462A0A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| B | 29 | 4462 | pcs | FB0294462A0C | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| B | 29 | 4471 | pcs | FB0294471B0A | 0 | 0 | 0 | 0 | 36 | 0 | 36 | 4.5 |
| B | 29 | 4471 | pcs | FB0294471B0C | 0 | 0 | 0 | 0 | 36 | 0 | 36 | 4.5 |
| B | 29 | 4515 | pcs | FB0294515C0A | 8 | 0 | 0 | 0 | 70 | 0 | 78 | 9.75 |
| B | 29 | 4515 | pcs | FB0294515C0C | 0 | 0 | 0 | 0 | 24 | 0 | 24 | 3 |
| B | 29 | 4515 | pcs | FB0294515E0A | 36 | 0 | 466 | 0 | 32 | 0 | 534 | 66.75 |
| B | 29 | 4515 | pcs | FB0294515E0C | 4 | 0 | 466 | 0 | 58 | 0 | 528 | 66 |
| B | 29 | 4524 | pcs | FB0294524B0A | 0 | 0 | 8 | 0 | 1 | 0 | 9 | 1.125 |
| B | 29 | 4524 | pcs | FB0294524B0C | 0 | 0 | 8 | 0 | 1 | 0 | 9 | 1.125 |
| B | 29 | 4707 | pcs | FB0294707D0A | 7 | 0 | 44 | 0 | 177 | 0 | 228 | 28.5 |
| B | 29 | 4707 | pcs | FB0294707D0C | 81 | 0 | 50 | 0 | 182 | 0 | 313 | 39.125 |
| B | 29 | 4709 | pcs | FB0294709D | 0 | 0 | 16 | 0 | 34 | 0 | 50 | 6.25 |
| B | 29 | 9749 | pcs | FB029974917D | 104 | 0 | 0 | 0 | 0 | 0 | 104 | 13 |
| B | 29 | 9749 | pcs | FB029974919B | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0.625 |
| B | 29 | 4284 | sets | FB1294284D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 29 | 4316 | sets | FB1294316D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 29 | 4317 | sets | FB1294317G | 52 | 0 | 0 | 1 | 0 | 0 | 53 | 53 |
| B | 29 | 4350 | sets | FB1294350A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 29 | 4350 | sets | FB1294350D | 59 | 0 | 0 | 0 | 0 | 0 | 59 | 59 |
| B | 29 | 4350 | sets | FB1294350D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 29 | 4462 | sets | FB1294462A | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| B | 29 | 4462 | sets | FB1294462A1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| B | 29 | 4470 | sets | FB1294470D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 29 | 4471 | sets | FB1294471A | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| B | 29 | 4471 | sets | FB1294471A1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 29 | 4471 | sets | FB1294471B | 181 | 0 | 0 | 0 | 0 | 0 | 181 | 181 |
| B | 29 | 4471 | sets | FB1294471B1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 29 | 4514 | sets | FB1294514G | 105 | 0 | 0 | 0 | 0 | 0 | 105 | 105 |
| B | 29 | 4515 | sets | FB1294515C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 29 | 4515 | sets | FB1294515C1 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 29 | 4515 | sets | FB1294515E | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 29 | 4515 | sets | FB1294515G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 29 | 4515 | sets | FB1294515H | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 20 |
| B | 29 | 4524 | sets | FB1294524B | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| B | 29 | 4527 | sets | FB1294527B | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| B | 29 | 4587 | sets | FB1294587B | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 29 | 4630 | sets | FB1294630D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| B | 29 | 4630 | sets | FB1294630D2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 29 | 4633 | sets | FB1294633D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 29 | 4633 | sets | FB1294633D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 29 | 4667 | sets | FB1294667D | 35 | 0 | 0 | 0 | 0 | 0 | 35 | 35 |
| B | 29 | 4702 | sets | FB1294702D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 29 | 4708 | sets | FB1294708D | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 29 | 4715 | sets | FB1294715D | 74 | 0 | 0 | 0 | 0 | 0 | 74 | 74 |
| B | 29 | 4719 | sets | FB1294719D | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| B | 29 | 4725 | sets | FB1294725D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 29 | 4311 | sets | FB2294311G | 27 | 0 | 0 | 0 | 0 | 0 | 27 | 27 |
| B | 29 | 4311 | sets | FB2294311J | 65 | 0 | 0 | 0 | 0 | 0 | 65 | 65 |
| B | 29 | 4515 | sets | FB2294515H | 34 | 0 | 0 | 0 | 0 | 9 | 43 | 43 |
| B | 29 | 4709 | sets | FB2294709D | 101 | 0 | 0 | 0 | 0 | 0 | 101 | 101 |
| B | 29 | 4311 | sets | FB2564311J | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 29 | 4515 | sets | FB2564515E | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| B | 29 | 4715 | sets | FB2594715D | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 43 |
| B | 29 | 4284 | pcs | HB0294284D | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| B | 29 | 4311 | pcs | HB0294311J | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| B | 29 | 4471 | pcs | HB0294471B0A | 0 | 0 | 0 | 13 | 0 | 0 | 13 | 1.625 |
| B | 29 | 4471 | pcs | HB0294471B0C | 0 | 0 | 0 | 14 | 0 | 0 | 14 | 1.75 |
| B | 29 | 4707 | pcs | HB0294707D0A | 0 | 0 | 0 | 60 | 0 | 0 | 60 | 7.5 |
| B | 29 | 4707 | pcs | HB0294707D0C | 0 | 0 | 0 | 42 | 0 | 0 | 42 | 5.25 |
| B | 29 | 4708 | pcs | HB0294708E0A | 0 | 0 | 0 | 225 | 0 | 0 | 225 | 28.125 |
| B | 29 | 4708 | pcs | HB0294708E0C | 0 | 0 | 0 | 226 | 0 | 0 | 226 | 28.25 |
| B | 29 | 4709 | pcs | HB0294709D | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| B | 29 | 165W | pcs | KB029165WL13819 | 181 | 0 | 0 | 0 | 0 | 0 | 181 | 22.625 |
| B | 29 | 165W | pcs | KB029165WL13820 | 182 | 0 | 0 | 0 | 0 | 0 | 182 | 22.75 |
| B | 29 | 4707 | pcs | VB0294707D0A | 0 | 0 | 0 | 423 | 0 | 0 | 423 | 52.875 |
| B | 29 | 4707 | pcs | VB0294707D0C | 0 | 0 | 0 | 445 | 0 | 0 | 445 | 55.625 |
| B | 29 | 4515 | sets | YB2294515C | 108 | 0 | 0 | 0 | 0 | 0 | 108 | 108 |
| B | 39 | 4311 | sets | FB2394311J | 41 | 0 | 0 | 0 | 0 | 0 | 41 | 41 |
| B | 39 | 4514 | sets | FB2394514G | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 39 | 4515 | sets | FB2394515C | 51 | 0 | 0 | 0 | 0 | 0 | 51 | 51 |
| B | 39 | 4524 | sets | FB2394524B | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| B | 39 | 4707 | sets | FB2394707D | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| B | 39 | 4709 | sets | FB2394709D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| B | 45 | 4471 | sets | FB1454471A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 46 | 4311 | pcs | FB0414311J0C | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 6.75 |
| B | 46 | 4311 | pcs | FB0464311G | 0 | 0 | 0 | 0 | 0 | 12 | 12 | 1.5 |
| B | 46 | 4311 | pcs | FB0464311J | 1 | 0 | 22 | 0 | 0 | 0 | 23 | 2.875 |
| B | 46 | 4471 | pcs | FB0464471B0A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| B | 46 | 4514 | pcs | FB0464514G0C | 103 | 0 | 0 | 0 | 0 | 0 | 103 | 12.875 |
| B | 46 | 4515 | pcs | FB0464515C0A | 84 | 0 | 144 | 0 | 0 | 0 | 228 | 28.5 |
| B | 46 | 4515 | pcs | FB0464515C0C | 320 | 0 | 111 | 0 | 0 | 0 | 431 | 53.875 |
| B | 46 | 4515 | pcs | FB0464515E0A | 34 | 0 | 0 | 0 | 240 | 0 | 274 | 34.25 |
| B | 46 | 4515 | pcs | FB0464515E0C | 58 | 0 | 10 | 0 | 24 | 0 | 92 | 11.5 |
| B | 46 | 4524 | pcs | FB0464524B0C | 2 | 0 | 0 | 0 | 3 | 0 | 5 | 0.625 |
| B | 46 | 4551 | pcs | FB0464551E0C | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| B | 46 | 4591 | pcs | FB0464591D0A | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 5 |
| B | 46 | 4707 | pcs | FB0464707D0A | 0 | 0 | 51 | 0 | 112 | 0 | 163 | 20.375 |
| B | 46 | 4707 | pcs | FB0464707D0C | 124 | 0 | 160 | 0 | 209 | 0 | 493 | 61.625 |
| B | 46 | 4709 | pcs | FB0464709D | 47 | 0 | 66 | 0 | 16 | 0 | 129 | 16.125 |
| B | 46 | 4284 | sets | FB1464284D | 8 | 0 | 0 | 0 | 0 | 3 | 11 | 11 |
| B | 46 | 4350 | sets | FB1464350D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| B | 46 | 4515 | sets | FB1464515C1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 46 | 4524 | sets | FB1464524B | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| B | 46 | 4527 | sets | FB1464527B | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 46 | 4551 | sets | FB1464551B | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| B | 46 | 4630 | sets | FB1464630D | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| B | 46 | 4708 | sets | FB1464708D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| B | 46 | 4709 | sets | FB1464709D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 46 | 4311 | sets | FB2464311G | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| B | 46 | 4515 | sets | FB2464515C | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| B | 46 | 4709 | sets | FB2644709D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| B | 46 | 4709 | sets | FB3464709D00V | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| B | 46 | 4515 | pcs | HB0424515C0C | 0 | 0 | 0 | 871 | 0 | 0 | 871 | 108.875 |
| B | 46 | 4709 | pcs | HB0424709D0C | 0 | 0 | 0 | 163 | 0 | 0 | 163 | 20.375 |
| B | 46 | 4515 | pcs | HB0464515C0A | 0 | 0 | 0 | 22 | 0 | 0 | 22 | 2.75 |
| B | 46 | 4707 | pcs | HB0464707D0C | 0 | 0 | 0 | 52 | 0 | 0 | 52 | 6.5 |
| B | 46 | 4707 | sets | JB2964707D | 96 | 0 | 0 | 0 | 0 | 0 | 96 | 96 |
| B | 92 | 4515 | sets | FB1924515C | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| B | 92 | 4524 | sets | FB1924524B | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| B | 92 | 4702 | sets | FB1924702D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| B | 92 | 4709 | sets | FB1924709D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 92 | 4718 | sets | FB1924718D | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 37 |
| B | 92 | 4515 | sets | FB2924515E | 148 | 0 | 0 | 0 | 0 | 0 | 148 | 148 |
| B | 92 | 4707 | sets | FB2924707D | 116 | 0 | 0 | 0 | 0 | 0 | 116 | 116 |
| B | 92 | 4709 | sets | FB2924709D | 92 | 0 | 0 | 0 | 0 | 0 | 92 | 92 |
| B | 92 | 4515 | pcs | HB0924515C0A | 0 | 0 | 0 | 82 | 0 | 0 | 82 | 10.25 |
| B | 92 | 4515 | pcs | HB0924515C0C | 0 | 0 | 0 | 88 | 0 | 0 | 88 | 11 |
| B | 92 | 4707 | pcs | HB0924707D0A | 0 | 0 | 0 | 263 | 0 | 0 | 263 | 32.875 |
| B | 92 | 4707 | pcs | HB0924707D0C | 0 | 0 | 0 | 263 | 0 | 0 | 263 | 32.875 |
| B | 92 | 4709 | pcs | HB0924709D | 21 | 0 | 0 | 678 | 0 | 0 | 699 | 87.375 |
| B | 93 | 4311 | sets | FB1934311J | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 55 |
| B | 93 | 4515 | sets | FB1934515C | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| B | 93 | 4515 | sets | FB1934515E | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| B | 93 | 4524 | sets | FB1934524B | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| B | 93 | 4702 | sets | FB1934702D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 93 | 4707 | sets | FB1934707D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| B | 93 | 4715 | sets | FB1934715D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| B | 93 | 4725 | sets | FB1934725D | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| B | 93 | 4515 | sets | FB2934515E | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 87 |
| B | 93 | 4707 | sets | FB2934707D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| B | 93 | 4709 | sets | FB2934709D | 114 | 0 | 0 | 0 | 0 | 0 | 114 | 114 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| B | 93 | 4515 | pcs | HB0934515C0A | 0 | 0 | 0 | 61 | 0 | 0 | 61 | 7.625 |
| B | 93 | 4515 | pcs | HB0934515C0C | 0 | 0 | 0 | 58 | 0 | 0 | 58 | 7.25 |
| B | 93 | 4707 | pcs | HB0934707D0A | 0 | 0 | 0 | 46 | 0 | 0 | 46 | 5.75 |
| B | 93 | 4707 | pcs | HB0934707D0C | 0 | 0 | 0 | 49 | 0 | 0 | 49 | 6.125 |
| B | 93 | 4709 | pcs | HB0934709D | 0 | 0 | 0 | 797 | 0 | 0 | 797 | 99.625 |
| B | G7 | 4311 | sets | JB2G74311J | 313 | 0 | 0 | 0 | 0 | 0 | 313 | 313 |
| B | G7 | 4515 | sets | JB2G74515G | 309 | 0 | 0 | 0 | 0 | 0 | 309 | 309 |
| B | G9 | 4515 | pcs | JB0G94515E0C | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 4.875 |
| B | G9 | 4602 | sets | JB2G94602D | 59 | 0 | 0 | 0 | 0 | 0 | 59 | 59 |
| B | G9 | 4605 | sets | JB2G94605D | 80 | 0 | 0 | 0 | 0 | 0 | 80 | 80 |
| B | G9 | 4707 | sets | JB2G94707D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| D | 30 | 7054 | sets | FD1307054 | 77 | 0 | 0 | 0 | 0 | 0 | 77 | 77 |
| D | 30 | 7807 | sets | FD1307807 | 836 | 0 | 0 | 0 | 0 | 0 | 836 | 836 |
| D | 30 | 7808 | sets | FD1307808 | 265 | 0 | 0 | 0 | 0 | 0 | 265 | 265 |
| D | 30 | 7809 | sets | FD1307809 | 47 | 0 | 0 | 0 | 0 | 0 | 47 | 47 |
| D | 35 | 7806 | sets | FD1357806 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| D | 36 | 7054 | sets | FD1367054 | 29 | 0 | 0 | 0 | 0 | 3 | 32 | 32 |
| D | 36 | 7299 | sets | FD1367299 | 53 | 0 | 0 | 0 | 0 | 0 | 53 | 53 |
| D | 36 | 7806 | sets | FD1367806 | 50 | 50 | 0 | 0 | 0 | 0 | 100 | 100 |
| D | 36 | 7807 | sets | FD1367807 | 419 | 100 | 0 | 0 | 0 | 0 | 519 | 519 |
| D | 36 | 7808 | sets | FD1367808 | 344 | 100 | 0 | 0 | 0 | 0 | 444 | 444 |
| D | 36 | 7809 | sets | FD1367809 | 115 | 30 | 0 | 0 | 0 | 0 | 145 | 145 |
| D | 36 | 7817 | sets | FD1367817 | 183 | 0 | 0 | 0 | 0 | 0 | 183 | 183 |
| D | 85 | 7013 | sets | FD1857013A | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| D | 85 | 7070 | sets | FD1857070A | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| D | 85 | 7081 | sets | FD1857081 | 451 | 0 | 0 | 0 | 0 | 0 | 451 | 451 |
| D | 85 | 7084 | sets | FD1857084A | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 26 |
| D | 85 | 7179 | sets | FD1857179 | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| D | 85 | 7259 | sets | FD1857259 | 50 | 0 | 0 | 0 | 0 | 0 | 50 | 50 |
| D | 85 | 7259 | sets | FD1857259A | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| D | 85 | 7260 | sets | FD1857260 | 135 | 0 | 0 | 0 | 0 | 0 | 135 | 135 |
| D | 85 | 7264 | sets | FD1857264 | 68 | 0 | 0 | 0 | 0 | 0 | 68 | 68 |
| D | 85 | 728A | sets | FD185728A | 98 | 0 | 0 | 0 | 0 | 0 | 98 | 98 |
| D | 85 | 7299 | sets | FD1857299 | 98 | 0 | 0 | 0 | 0 | 0 | 98 | 98 |
| D | 85 | 7330 | sets | FD1857330 | 103 | 0 | 0 | 0 | 0 | 0 | 103 | 103 |
| D | 85 | 7339 | sets | FD1857339 | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| D | 85 | 7425 | sets | FD1857425 | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| D | 85 | 7436 | sets | FD1857436 | 104 | 0 | 0 | 0 | 0 | 0 | 104 | 104 |
| D | 85 | 7535 | sets | FD1857535 | 146 | 0 | 0 | 0 | 0 | 0 | 146 | 146 |
| D | 85 | 7576 | sets | FD1857576 | 120 | 0 | 0 | 0 | 0 | 0 | 120 | 120 |
| D | 85 | 7636 | sets | FD1857636 | 221 | 0 | 0 | 0 | 0 | 0 | 221 | 221 |
| D | 85 | 7644 | sets | FD1857644 | 126 | 0 | 0 | 0 | 0 | 0 | 126 | 126 |
| D | 85 | 7654 | sets | FD1857654 | 86 | 0 | 0 | 0 | 0 | 0 | 86 | 86 |
| D | 85 | 7655 | sets | FD1857655 | 70 | 0 | 0 | 0 | 0 | 0 | 70 | 70 |
| D | 85 | 7673 | sets | FD1857673 | 159 | 0 | 0 | 0 | 0 | 0 | 159 | 159 |
| D | 85 | 7697 | sets | FD1857697 | 195 | 0 | 0 | 0 | 0 | 0 | 195 | 195 |
| D | 85 | 7698 | sets | FD1857698 | 132 | 0 | 0 | 0 | 0 | 0 | 132 | 132 |
| D | 85 | 7699 | sets | FD1857699 | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| D | 85 | 7806 | sets | FD1857806 | 167 | 0 | 0 | 0 | 0 | 0 | 167 | 167 |
| D | 85 | 7807 | sets | FD1857807 | 512 | 0 | 0 | 0 | 0 | 0 | 512 | 512 |
| D | 85 | 7808 | sets | FD1857808 | 445 | 0 | 0 | 0 | 0 | 0 | 445 | 445 |
| D | 85 | 7809 | sets | FD1857809 | 270 | 0 | 0 | 0 | 0 | 0 | 270 | 270 |
| D | 85 | 7813 | sets | FD1857813 | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| D | 85 | 7814 | sets | FD1857814 | 78 | 0 | 0 | 0 | 0 | 0 | 78 | 78 |
| D | 85 | 7815 | sets | FD1857815 | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| D | 85 | 7636 | sets | TD1857636 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| D | 85 | 7655 | sets | TD1857655 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| D | 85 | 7807 | sets | TD1857807 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| D | 85 | 7809 | sets | TD1857809 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| D | 85 | 7814 | sets | TD1857814 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| D | 85 | 7815 | sets | TD1857815 | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| G | 23 | 4228 | pcs | FG0234228F | 0 | 0 | 158 | 0 | 0 | 0 | 158 | 19.75 |
| G | 23 | 4228 | pcs | FG0234228F2 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| G | 23 | 4228 | sets | FG1234228F | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 |
| G | 23 | 4228 | sets | FG1234228F1 | 0 | 0 | 0 | 0 | 0 | 6 | 6 | 6 |
| G | 23 | 4228 | sets | FG1234228F3 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 |
| G | 23 | 4228 | pcs | HG0234228F | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| G | 23 | 4228 | pcs | HG0234228F3 | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| G | 23 | 4398 | sets | FG1234398D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| G | 23 | 4398 | sets | FG1234398D3 | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| G | 23 | 4398 | sets | FG1234398D4 | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| G | 23 | 4398 | pcs | HG0234398D | 0 | 0 | 0 | 28 | 0 | 0 | 28 | 3.5 |
| G | 23 | 4398 | pcs | HG0234398D1 | 0 | 0 | 0 | 9 | 0 | 0 | 9 | 1.125 |
| G | 23 | 4398 | pcs | HG0234398D2 | 0 | 0 | 0 | 152 | 0 | 0 | 152 | 19 |
| G | 23 | 4398 | pcs | HG0234398DP | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| G | 23 | 4541 | sets | FG1234541C1 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| G | 23 | 4541 | sets | FG1234541C2 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| G | 23 | 4541 | sets | FG1234541CP | 32 | 0 | 0 | 0 | 0 | 0 | 32 | 32 |
| G | 23 | 4541 | pcs | HG0234541C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| G | 23 | 4541 | pcs | HG0234541CP | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| G | 23 | 4552 | sets | FG1234552B2 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| G | 23 | 4592 | pcs | FG0234592A | 0 | 0 | 414 | 0 | 0 | 0 | 414 | 51.75 |
| G | 23 | 4592 | pcs | FG0234592A3 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0.625 |
| G | 23 | 4592 | sets | FG1234592A1 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 |
| G | 23 | 4592 | sets | FG1234592A4 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| G | 23 | 4592 | sets | FG1234592AP | 0 | 0 | 0 | 0 | 0 | 37 | 37 | 37 |
| G | 23 | 4592 | pcs | HG0234592A | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| G | 23 | 4592 | pcs | HG0234592A1 | 0 | 0 | 0 | 16 | 0 | 0 | 16 | 2 |
| G | 23 | 4592 | pcs | HG0234592A2 | 0 | 0 | 0 | 141 | 0 | 0 | 141 | 17.625 |
| G | 23 | 4592 | pcs | HG0244592AP | 0 | 0 | 0 | 65 | 0 | 0 | 65 | 8.125 |
| G | 23 | 4665 | sets | FG1234665D | 1 | 0 | 0 | 0 | 0 | 1 | 2 | 2 |
| G | 23 | 4665 | sets | FG1234665D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| G | 23 | 4665 | sets | FG1234665D2 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| G | 23 | 4665 | sets | FG1234665D3 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| G | 23 | 4665 | sets | FG1234665DP | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| G | 23 | 4666 | sets | FG1234666D1 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| G | 23 | 4666 | sets | FG1234666D2 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| G | 23 | 4666 | sets | FG1234666D3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| G | 23 | 4666 | sets | FG1234666DP | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| G | 23 | 4690 | sets | FG1234690D2 | 6 | 0 | 0 | 0 | 0 | 4 | 10 | 10 |
| G | 23 | 4691 | sets | FG1234691D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| G | 23 | 4691 | sets | FG1234691D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| G | 23 | 4691 | sets | FG1234691D2 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| G | 23 | 4691 | sets | FG1234691D3 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| G | 23 | 4691 | sets | FG1234691DP | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 20 |
| G | 24 | 4228 | pcs | FG0244228FP | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| G | 24 | 4228 | sets | FG1244228F | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| G | 24 | 4228 | sets | FG1244228F1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| G | 24 | 4592 | pcs | FG0244592A | 4 | 0 | 292 | 0 | 0 | 0 | 296 | 37 |
| G | 24 | 4592 | pcs | FG0244592A1 | 0 | 0 | 88 | 0 | 0 | 0 | 88 | 11 |
| G | 24 | 4592 | pcs | FG0244592A2 | 0 | 0 | 129 | 0 | 0 | 0 | 129 | 16.125 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| G | 24 | 4592 | sets | FG1244592A3 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| G | 24 | 4592 | pcs | HG0244592A1 | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| G | 24 | 4690 | sets | FG1244690D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| G | 24 | 4690 | sets | FG1244690D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| G | 24 | 4691 | sets | FG1244691D1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| G | 24 | 4691 | sets | FG1244691D2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 16 | 1419 | sets | FH1481419D | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| H | 16 | 1422 | sets | FH1481422D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 18 | 1410 | sets | FH1481410D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 18 | 1464 | sets | FH1481464D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| H | 23 | 1307 | pcs | FH0231307D | 684 | 0 | 129 | 0 | 0 | 0 | 813 | 203.25 |
| H | 23 | 1308 | pcs | FH0231308D | 940 | 0 | 97 | 0 | 351 | 0 | 1388 | 347 |
| H | 23 | 1308 | pcs | FH0231308T | 0 | 0 | 0 | 0 | 155 | 0 | 155 | 38.75 |
| H | 23 | 1443 | pcs | FH0231443T | 1183 | 0 | 65 | 0 | 121 | 0 | 1369 | 342.25 |
| H | 23 | 1307 | sets | FH1231307D | 194 | 0 | 0 | 0 | 0 | 0 | 194 | 194 |
| H | 23 | 1308 | sets | FH1231308A | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| H | 23 | 1308 | sets | FH1231308D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 23 | 1308 | sets | FH1231308DH | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| H | 23 | 1308 | sets | FH1231308TH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 23 | 1308 | sets | FH1551308T | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 23 | 1443 | sets | FH2551443T | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| H | 23 | 1308 | pcs | HH0231308A | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0.25 |
| H | 23 | 1308 | pcs | HH0231308T | 0 | 0 | 0 | 339 | 0 | 0 | 339 | 84.75 |
| H | 23 | 1443 | pcs | HH0231443T | 0 | 0 | 0 | 156 | 0 | 0 | 156 | 39 |
| H | 23 | 1308 | pcs | VH0231308T | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 1 |
| H | 23 | 1308 | sets | ZH2R41308T | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| H | 23 | 1443 | sets | ZH2R41443T | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 24 | 1308 | sets | FH1241308T | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| H | 24 | 1443 | sets | FH1241443T | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| H | 48 | 1308 | pcs | FH0441308D | 283 | 0 | 0 | 0 | 0 | 0 | 283 | 70.75 |
| H | 48 | 1308 | pcs | FH0441308T | 76 | 0 | 0 | 0 | 0 | 0 | 76 | 19 |
| H | 48 | 1307 | pcs | FH0481307D | 0 | 0 | 40 | 0 | 0 | 0 | 40 | 10 |
| H | 48 | 1308 | pcs | FH0481308D | 336 | 0 | 0 | 0 | 624 | 0 | 960 | 240 |
| H | 48 | 1308 | pcs | FH0481308T | 373 | 0 | 460 | 0 | 221 | 0 | 1054 | 263.5 |
| H | 48 | 1443 | pcs | FH0481443T | 902 | 0 | 287 | 0 | 325 | 0 | 1514 | 378.5 |
| H | 48 | 4561 | pcs | FH0484561D | 0 | 0 | 0 | 0 | 29 | 0 | 29 | 7.25 |
| H | 48 | 4639 | pcs | FH0484639D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.75 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| H | 48 | 1308 | pcs | FH0541308D | 191 | 0 | 0 | 0 | 0 | 0 | 191 | 47.75 |
| H | 48 | 1443 | pcs | FH0541443T | 182 | 0 | 0 | 0 | 0 | 0 | 182 | 45.5 |
| H | 48 | 1245 | sets | FH1481245A | 71 | 0 | 0 | 0 | 0 | 0 | 71 | 71 |
| H | 48 | 1245 | sets | FH1481245C | 70 | 0 | 0 | 0 | 0 | 0 | 70 | 70 |
| H | 48 | 1245 | sets | FH1481245CH | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| H | 48 | 1252 | sets | FH1481252DH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 48 | 1276 | sets | FH1481276D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| H | 48 | 1278 | sets | FH1481278D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| H | 48 | 1279 | sets | FH1481279D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| H | 48 | 1280 | sets | FH1481280B | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 48 | 1280 | sets | FH1481280BH | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1280 | sets | FH1481280D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| H | 48 | 1290 | sets | FH1481290D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 1307 | sets | FH1481307D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1307 | sets | FH1481307DH | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| H | 48 | 1308 | sets | FH1481308A | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| H | 48 | 1308 | sets | FH1481308AH | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1308 | sets | FH1481308D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 1308 | sets | FH1481308DH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 48 | 1308 | sets | FH1481308S | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| H | 48 | 1308 | sets | FH1481308TH | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 1345 | sets | FH1481345A | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 48 | 1345 | sets | FH1481345D | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| H | 48 | 1404 | sets | FH1481404A | 50 | 0 | 0 | 0 | 0 | 0 | 50 | 50 |
| H | 48 | 1404 | sets | FH1481404D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 1411 | sets | FH1481411D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| H | 48 | 1412 | sets | FH1481412D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1416 | sets | FH1481416D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| H | 48 | 1417 | sets | FH1481417D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 48 | 1418 | sets | FH1481418D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 48 | 1420 | sets | FH1481420D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| H | 48 | 1421 | sets | FH1481421D | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| H | 48 | 1443 | sets | FH1481443T | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 20 |
| H | 48 | 1443 | sets | FH1481443TH | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| H | 48 | 2032 | sets | FH1482032D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| H | 48 | 2042 | sets | FH1482042A | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| H | 48 | 2042 | sets | FH1482042B | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 55 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| H | 48 | 2157 | sets | FH1482157T | 119 | 0 | 0 | 0 | 0 | 0 | 119 | 119 |
| H | 48 | 2171 | sets | FH1482171T | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| H | 48 | 4561 | sets | FH1484561D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 48 | 4561 | sets | FH1484561DH | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 4562 | sets | FH1484562A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 4596 | sets | FH1484596D | 61 | 0 | 0 | 0 | 0 | 0 | 61 | 61 |
| H | 48 | 4597 | sets | FH1484597D | 80 | 0 | 0 | 0 | 0 | 0 | 80 | 80 |
| H | 48 | 4597 | sets | FH1484597DH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| H | 48 | 4639 | sets | FH1484639D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| H | 48 | 4646 | sets | FH1484646D | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| H | 48 | 4647 | sets | FH1484647D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| H | 48 | 1307 | sets | FH2441307D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1308 | sets | FH2441308D | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 20 |
| H | 48 | 1308 | sets | FH2541308T | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| H | 48 | 4597 | sets | FH2544597D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| H | 48 | 1308 | sets | FH2821308D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 1245 | pcs | HH0481245A | 0 | 0 | 0 | 25 | 0 | 0 | 25 | 6.25 |
| H | 48 | 1245 | pcs | HH0481245C | 0 | 0 | 0 | 39 | 0 | 0 | 39 | 9.75 |
| H | 48 | 1252 | pcs | HH0481252D | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 1.5 |
| H | 48 | 1279 | pcs | HH0481279D | 88 | 0 | 0 | 2 | 0 | 0 | 90 | 22.5 |
| H | 48 | 1280 | pcs | HH0481280B | 0 | 0 | 0 | 34 | 0 | 0 | 34 | 8.5 |
| H | 48 | 1280 | pcs | HH0481280D | 0 | 0 | 0 | 11 | 0 | 0 | 11 | 2.75 |
| H | 48 | 1307 | pcs | HH0481307D | 16 | 0 | 0 | 4 | 0 | 0 | 20 | 5 |
| H | 48 | 1308 | pcs | HH0481308A | 0 | 0 | 0 | 24 | 0 | 0 | 24 | 6 |
| H | 48 | 1308 | pcs | HH0481308T | 0 | 0 | 0 | 233 | 0 | 0 | 233 | 58.25 |
| H | 48 | 1443 | pcs | HH0481443T | 0 | 0 | 0 | 655 | 0 | 0 | 655 | 163.75 |
| H | 48 | 4561 | pcs | HH0484561D | 0 | 0 | 0 | 18 | 0 | 0 | 18 | 4.5 |
| H | 48 | 4596 | pcs | HH0484596D | 0 | 0 | 0 | 39 | 0 | 0 | 39 | 9.75 |
| H | 48 | 4597 | pcs | HH0484597D | 0 | 0 | 0 | 44 | 0 | 0 | 44 | 11 |
| H | 48 | 4639 | pcs | HH0484639D | 0 | 0 | 0 | 22 | 0 | 0 | 22 | 5.5 |
| H | 48 | 4640 | pcs | HH0484640D | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 1 |
| H | 48 | 4646 | pcs | HH0484646D | 0 | 0 | 0 | 23 | 0 | 0 | 23 | 5.75 |
| H | 48 | 4647 | pcs | HH0484647D | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.5 |
| H | 48 | 4597 | sets | KH1484597D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| H | 48 | 1308 | pcs | VH0481308A | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 1.25 |
| H | 48 | 1308 | pcs | VH0481308T | 0 | 0 | 0 | 49 | 0 | 0 | 49 | 12.25 |
| H | 48 | 1245 | sets | ZH2481245C | 47 | 0 | 0 | 0 | 0 | 0 | 47 | 47 |
| H | 48 | 1307 | sets | ZH2481307D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| H | 48 | 4596 | sets | ZH2484596D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| H | 48 | 4597 | sets | ZH2484597D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| M | 20 | 1937 | sets | FM2201937808 | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| PP | 19 | 4662 | sets | FB1194662D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 19 | 4663 | sets | FB1194663D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 19 | 4664 | sets | FB1194664D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 19 | 4697 | sets | FB1194697D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 2 | | sets | F072 | 50 | 0 | 0 | 0 | 0 | 0 | 50 | 50 |
| PP | 22 | 4709 | sets | FB2224709D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 23 | 4709 | pcs | FB0234709 | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 3.5 |
| PP | 37 | 7000 | sets | FD1377000 | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| PP | 37 | 7013 | sets | FD1377013 | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| PP | 37 | 7019 | sets | FD1377019A | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| PP | 37 | 7070 | sets | FD1377070A | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| PP | 37 | 7081 | sets | FD1377081A | 42 | 0 | 0 | 0 | 0 | 12 | 54 | 54 |
| PP | 37 | 7085 | sets | FD1377085 | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| PP | 37 | 7179 | sets | FD1377179A | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| PP | 37 | 7237 | sets | FD1377237A | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 37 | 7259 | sets | FD1377259A | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| PP | 37 | 7259 | sets | FD1377259B | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 37 | 7260 | sets | FD1377260 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| PP | 37 | 7264 | sets | FD1377264 | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| PP | 37 | 728A | sets | FD137728A | 48 | 0 | 0 | 0 | 0 | 0 | 48 | 48 |
| PP | 37 | 7330 | sets | FD1377330 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 37 | 7339 | sets | FD1377339 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 37 | 7361 | sets | FD1377361 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 37 | 7425 | sets | FD1377425 | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| PP | 37 | 7436 | sets | FD1377436 | 91 | 0 | 0 | 0 | 0 | 0 | 91 | 91 |
| PP | 37 | 7499 | sets | FD1377499 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| PP | 37 | 7527 | sets | FD1377527 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| PP | 37 | 7535 | sets | FD1377535 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| PP | 37 | 7603 | sets | FD1377603 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 37 | 7604 | sets | FD1377604 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| PP | 37 | 7636 | sets | FD1377636 | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| PP | 37 | 7673 | sets | FD1377673 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| PP | 37 | 7697 | sets | FD1377697 | 6 | 0 | 0 | 0 | 0 | 6 | 12 | 12 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| PP | 37 | 7698 | sets | FD1377698 | 6 | 0 | 0 | 0 | 0 | 4 | 10 | 10 |
| PP | 37 | 7699 | sets | FD1377699 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| PP | 37 | 771 | sets | FD137771 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| PP | 37 | 7805 | sets | FD1377805 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 37 | 7810 | sets | FD1377810 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| PP | 37 | 7811 | sets | FD1377811 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |
| PP | 37 | 7816 | sets | FD1377816 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 37 | 786X | sets | FD137786X | 0 | 0 | 0 | 0 | 0 | 16 | 16 | 16 |
| PP | 37 | 78X8 | sets | FD13778X8 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 37 | 7974 | sets | FD1377974 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| PP | 37 | X43A | sets | FD137X43A | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| PP | 42 | 4311 | pcs | FB0424311J | 0 | 0 | 0 | 0 | 80 | 0 | 80 | 20 |
| PP | 48 | 2079 | sets | EH1482079D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 48 | 1254 | sets | FH1481254D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| PP | 48 | 1255 | sets | FH1481255D | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| PP | 48 | 1294 | sets | FH1481294D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| PP | 48 | 1304 | sets | FH1481304D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| PP | 48 | 1305 | sets | FH1481305D | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| PP | 48 | 1317 | sets | FH1481317D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 48 | 1356 | sets | FH1481356D | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| PP | 48 | 1357 | sets | FH1481357D | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| PP | 48 | 1361 | sets | FH1481361D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| PP | 48 | 1393 | sets | FH1481393D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 48 | 1454 | sets | FH1481454D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 48 | 1455 | sets | FH1481455D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| PP | 48 | 1458 | sets | FH1481458D | 0 | 0 | 0 | 0 | 0 | 5 | 5 | 5 |
| PP | 48 | 1459 | sets | FH1481459D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| PP | 48 | 1465 | sets | FH1481465D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| PP | 48 | 1466 | sets | FH1481466D | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| PP | 48 | 1467 | sets | FH1481467D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| PP | 48 | 1468 | sets | FH1481468D | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| PP | 48 | 1469 | sets | FH1481469D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| PP | 48 | 1470 | sets | FH1481470D | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| PP | 48 | 1471 | sets | FH1481471D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 48 | 1474 | sets | FH1481474D | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| PP | 48 | 1475 | sets | FH1481475D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| PP | 48 | 1476 | sets | FH1481476D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 48 | 1477 | sets | FH1481477T | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| PP | 48 | 1478 | sets | FH1481478D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| PP | 48 | 1482 | sets | FH1481482D | 16 | 0 | 0 | 0 | 0 | 2 | 18 | 18 |
| PP | 48 | 1488 | sets | FH1481488D | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| PP | 48 | 2033 | sets | FH1482033D | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| PP | 48 | 2041 | sets | FH1482041D | 225 | 0 | 0 | 0 | 0 | 0 | 225 | 225 |
| PP | 48 | 2095 | sets | FH1482095D | 47 | 0 | 0 | 0 | 0 | 1 | 48 | 48 |
| PP | 48 | 2131 | sets | FH1482131D | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 43 |
| PP | 48 | 2137 | sets | FH1482137D | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| PP | 48 | 2140 | sets | FH1482140A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| PP | 48 | 2146 | sets | FH1482146A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| PP | 48 | 2157 | sets | FH1482157TP | 105 | 0 | 0 | 0 | 0 | 0 | 105 | 105 |
| PP | 48 | 1254 | pcs | HH0481254D | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 1.5 |
| PP | 48 | 1255 | pcs | HH0481255D | 0 | 0 | 0 | 23 | 0 | 0 | 23 | 5.75 |
| PP | 48 | 1303 | pcs | HH0481303D | 0 | 0 | 0 | 31 | 0 | 0 | 31 | 7.75 |
| PP | 48 | 1477 | pcs | HH0481477T | 24 | 0 | 0 | 11 | 0 | 0 | 35 | 8.75 |
| PP | 48 | 2039 | pcs | HH0482039D | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 1 |
| PP | 48 | 2079 | pcs | HH0482079D | 0 | 0 | 0 | 10 | 0 | 0 | 10 | 2.5 |
| PP | 48 | 2085 | pcs | HH0482085D | 0 | 0 | 0 | 133 | 0 | 0 | 133 | 33.25 |
| PP | 48 | 2086 | pcs | HH0482086D | 0 | 0 | 0 | 212 | 0 | 0 | 212 | 53 |
| S | 04 | 4709 | sets | FS2044709D0S2 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| S | 08 | 4515 | sets | FS2084515C0Q | 77 | 0 | 0 | 0 | 0 | 0 | 77 | 77 |
| S | 08 | 4709 | sets | FS2084709D0S2 | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| S | 14 | 4515 | sets | FS2144515E0Q | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 100 |
| S | 16 | 4515 | sets | FS1164515C0QH | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| S | 16 | 4311 | sets | FS2164311J0E | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| S | 16 | 4515 | sets | FS2164515E0Q | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| S | 16 | 4692 | sets | FS2164692D0Q | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| S | 16 | 4692 | sets | FS2164692D0Q2 | 83 | 0 | 0 | 0 | 0 | 0 | 83 | 83 |
| S | 16 | 4709 | sets | FS2164709D0S | 60 | 0 | 0 | 0 | 0 | 0 | 60 | 60 |
| S | 18 | 4515 | sets | FS1184515E0QH | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| S | 18 | 4515 | sets | FS1184515E0XH | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| S | 18 | 4702 | sets | FS1184702D0QH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 18 | 4707 | sets | FS1184707D0QH | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 19 |
| S | 18 | 4710 | sets | FS1184710D0QH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 18 | 4719 | sets | FS1184719D0S2H | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 18 | 4515 | sets | FS2184515C0Q | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| S | 18 | 4515 | sets | FS2184515E0X | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| S | 18 | 4692 | sets | FS2184692D0Q | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 18 | 4707 | sets | FS2184707D0Q | 170 | 0 | 0 | 0 | 0 | 0 | 170 | 170 |
| S | 18 | 4709 | sets | FS2184709D0S | 0 | 0 | 0 | 0 | 0 | 8 | 8 | 8 |
| S | 18 | 4710 | sets | FS2184710D0Q | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 100 |
| S | 20 | 4515 | sets | FS1204515E0XH | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| S | 23 | 4551 | sets | FS1234551E0QH | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| S | 23 | 4715 | sets | FS1234715D0QH | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 58 |
| S | 23 | 4720 | sets | FS1234720D0QH | 0 | 0 | 0 | 0 | 0 | 8 | 8 | 8 |
| S | 23 | 4514 | sets | FS2234514G0M | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| S | 23 | 4515 | sets | FS2234515C0Q | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| S | 23 | 4718 | sets | FS2234718D0Q | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| S | 24 | 4715 | sets | FS1244715D0QT | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| S | 24 | 4515 | sets | FS2244515E0Q | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| S | 24 | 4707 | sets | FS2244707D0Q | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| S | 24 | 4711 | sets | FS2244711D0Q | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 39 | 4515 | sets | FS2394515E0Q | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| S | 48 | 1308 | sets | FS1481308D0EH | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| S | 54 | 4702 | sets | FS1544702D0QH | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| S | 54 | 4715 | sets | FS1544715D0QH | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| S | 92 | 4515 | sets | FS1924515C0QH | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| S | 93 | 4709 | sets | FS2934709D0S2 | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| S | 93 | 4718 | sets | FS2934718D0Q | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 20 | 4524 | sets | FT1204524B1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 20 | 4592 | pcs | HT0204592AP | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| T | 22 | 4228 | sets | FT1224228FP | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 22 | 4524 | sets | FT1224524C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 22 | 4528 | sets | FT1224528A | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| T | 22 | 4549 | sets | FT1224549CP | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 22 | 4552 | sets | FT1224552D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 22 | 4592 | sets | FT1224592A | 58 | 0 | 0 | 0 | 0 | 0 | 58 | 58 |
| T | 22 | 4592 | sets | FT1224592A1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 22 | 4592 | sets | FT1224592A2 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| T | 22 | 4592 | sets | FT1224592A3 | 44 | 0 | 0 | 0 | 0 | 0 | 44 | 44 |
| T | 22 | 4592 | sets | FT1224592S2 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 22 | 4644 | sets | FT1224644A | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| T | 22 | 4656 | sets | FT1224656D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 22 | 4656 | sets | FT1224656D3 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 22 | 4657 | sets | FT1224657DU | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 22 | 4691 | sets | FT1224691D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 22 | 4691 | sets | FT1224691D2 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 22 | 4691 | sets | FT1224691D3 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 22 | 4656 | pcs | HT0224656D0A | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| T | 22 | 4656 | pcs | HT0224656D0C | 0 | 0 | 0 | 5 | 0 | 0 | 5 | 0.625 |
| T | 22 | 4657 | pcs | HT0224657D0A | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| T | 22 | 4657 | pcs | HT0224657D0C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| T | 23 | 165W | pcs | FT023165WL122 | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| T | 23 | 165W | pcs | FT023165WL1221 | 26 | 0 | 0 | 0 | 0 | 0 | 26 | 3.25 |
| T | 23 | 165W | pcs | FT023165WL1222 | 185 | 0 | 0 | 0 | 0 | 0 | 185 | 23.125 |
| T | 23 | 165W | pcs | FT023165WL123 | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| T | 23 | 165W | pcs | FT023165WL124 | 65 | 0 | 0 | 0 | 0 | 0 | 65 | 8.125 |
| T | 23 | 165W | pcs | FT023165WL1242 | 1239 | 0 | 0 | 0 | 0 | 0 | 1239 | 154.875 |
| T | 23 | 165W | pcs | FT023165WL125 | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 2.125 |
| T | 23 | 165W | pcs | FT023165WL1252 | 1052 | 0 | 0 | 0 | 0 | 0 | 1052 | 131.5 |
| T | 23 | 4228 | pcs | FT0234228F | 0 | 0 | 0 | 0 | 107 | 0 | 107 | 13.375 |
| T | 23 | 4228 | pcs | FT0234228F1 | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 1.625 |
| T | 23 | 4228 | pcs | FT0234228F2 | 0 | 0 | 0 | 0 | 1828 | 0 | 1828 | 228.5 |
| T | 23 | 4228 | pcs | FT0234228FP | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| T | 23 | 4398 | pcs | FT0234398D | 0 | 0 | 0 | 0 | 64 | 0 | 64 | 8 |
| T | 23 | 4398 | pcs | FT0234398D2 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 0.875 |
| T | 23 | 4398 | pcs | FT0234398D3 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0.75 |
| T | 23 | 4541 | pcs | FT0234541C | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 1.75 |
| T | 23 | 4552 | pcs | FT0234552A0A | 9 | 0 | 0 | 0 | 172 | 0 | 181 | 22.625 |
| T | 23 | 4552 | pcs | FT0234552A0C | 7 | 0 | 0 | 0 | 172 | 0 | 179 | 22.375 |
| T | 23 | 4552 | pcs | FT0234552B0A | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 1.875 |
| T | 23 | 4552 | pcs | FT0234552B0C | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| T | 23 | 4552 | pcs | FT0234552D0A | 28 | 0 | 20 | 0 | 48 | 0 | 96 | 12 |
| T | 23 | 4552 | pcs | FT0234552D0C | 20 | 0 | 20 | 0 | 48 | 0 | 88 | 11 |
| T | 23 | 4592 | pcs | FT0234592A | 0 | 0 | 0 | 0 | 491 | 0 | 491 | 61.375 |
| T | 23 | 4592 | pcs | FT0234592A1 | 4 | 0 | 0 | 7 | 184 | 0 | 195 | 24.375 |
| T | 23 | 4592 | pcs | FT0234592A2 | 0 | 0 | 0 | 0 | 774 | 0 | 774 | 96.75 |
| T | 23 | 4592 | pcs | FT0234592A3 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| T | 23 | 4592 | pcs | FT0234592AP | 0 | 0 | 0 | 0 | 720 | 0 | 720 | 90 |
| T | 23 | 4672 | pcs | FT0234672D | 0 | 0 | 0 | 0 | 80 | 0 | 80 | 10 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 23 | 4674 | pcs | FT0234674D | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 2.5 |
| T | 23 | 4690 | pcs | FT0234690D2A | 0 | 0 | 0 | 0 | 438 | 0 | 438 | 54.75 |
| T | 23 | 4690 | pcs | FT0234690D2J | 0 | 0 | 0 | 0 | 380 | 0 | 380 | 47.5 |
| T | 23 | 4691 | pcs | FT0234691D0A | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 2.25 |
| T | 23 | 4691 | pcs | FT0234691D2A | 23 | 0 | 0 | 0 | 554 | 0 | 577 | 72.125 |
| T | 23 | 4691 | pcs | FT0234691D2J | 4 | 0 | 0 | 0 | 556 | 0 | 560 | 70 |
| T | 23 | 4710 | pcs | FT0234710D0A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| T | 23 | 4710 | pcs | FT0234710D0C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| T | 23 | 4715 | pcs | FT0234715A0A | 0 | 0 | 41 | 0 | 336 | 0 | 377 | 47.125 |
| T | 23 | 4715 | pcs | FT0234715A0C | 0 | 0 | 65 | 0 | 336 | 0 | 401 | 50.125 |
| T | 23 | 4715 | pcs | FT0234715A2A | 0 | 0 | 0 | 0 | 72 | 0 | 72 | 9 |
| T | 23 | 4715 | pcs | FT0234715A2C | 0 | 0 | 0 | 0 | 72 | 0 | 72 | 9 |
| T | 23 | 4715 | pcs | FT0234715D0A | 0 | 0 | 0 | 0 | 92 | 0 | 92 | 11.5 |
| T | 23 | 4715 | pcs | FT0234715D0C | 11 | 0 | 0 | 0 | 63 | 0 | 74 | 9.25 |
| T | 23 | 4719 | pcs | FT0234719D | 0 | 0 | 0 | 0 | 24 | 0 | 24 | 3 |
| T | 23 | 4725 | pcs | FT0234725D | 0 | 0 | 0 | 0 | 24 | 0 | 24 | 3 |
| T | 23 | 4726 | pcs | FT0234726D | 0 | 0 | 0 | 0 | 24 | 0 | 24 | 3 |
| T | 23 | 4728 | pcs | FT0234728D0A | 34 | 0 | 0 | 0 | 189 | 0 | 223 | 27.875 |
| T | 23 | 4728 | pcs | FT0234728D0C | 16 | 0 | 0 | 0 | 204 | 0 | 220 | 27.5 |
| T | 23 | 4728 | pcs | FT0234728D2A | 4 | 0 | 0 | 0 | 108 | 0 | 112 | 14 |
| T | 23 | 4728 | pcs | FT0234728D2C | 5 | 0 | 0 | 0 | 108 | 0 | 113 | 14.125 |
| T | 23 | 1400 | sets | FT123140067 | 32 | 0 | 0 | 0 | 0 | 0 | 32 | 32 |
| T | 23 | 1400 | sets | FT1231400671 | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| T | 23 | 1400 | sets | FT1231400672 | 70 | 0 | 0 | 0 | 0 | 0 | 70 | 70 |
| T | 23 | 1400 | sets | FT1231400673 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 23 | 1400 | sets | FT123140067P | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 29 |
| T | 23 | 4228 | sets | FT1234228F | 213 | 0 | 0 | 0 | 0 | 12 | 225 | 225 |
| T | 23 | 4228 | sets | FT1234228F1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4228 | sets | FT1234228F3 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |
| T | 23 | 4228 | sets | FT1234228FP | 52 | 0 | 0 | 0 | 0 | 0 | 52 | 52 |
| T | 23 | 4228 | sets | FT1234228S | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| T | 23 | 4228 | sets | FT1234228S1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4228 | sets | FT1234228SP | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4317 | sets | FT1234317G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4317 | sets | FT1234317G1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4398 | sets | FT1234398D2 | 44 | 0 | 0 | 0 | 0 | 0 | 44 | 44 |
| T | 23 | 4398 | sets | FT1234398D3 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 23 | 4398 | sets | FT1234398DP | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| T | 23 | 4398 | sets | FT1234398S | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4398 | sets | FT1234398S1 | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| T | 23 | 4398 | sets | FT1234398S2 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| T | 23 | 4398 | sets | FT1234398SP | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| T | 23 | 4514 | sets | FT1234514G | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| T | 23 | 4514 | sets | FT1234514G3 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4515 | sets | FT1234515E1 | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| T | 23 | 4515 | sets | FT1234515E2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4524 | sets | FT1234524C | 72 | 0 | 0 | 0 | 0 | 0 | 72 | 72 |
| T | 23 | 4524 | sets | FT1234524C1 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4524 | sets | FT1234524C2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4524 | sets | FT1234524D2 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4541 | sets | FT1234541C | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 23 | 4541 | sets | FT1234541C3 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4541 | sets | FT1234541S | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4541 | sets | FT1234541S2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4549 | sets | FT1234549C | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 23 | 4549 | sets | FT1234549C1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4549 | sets | FT1234549C2 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4549 | sets | FT1234549C3 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4549 | sets | FT1234549D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4549 | sets | FT1234549D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4549 | sets | FT1234549D2 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4549 | sets | FT1234549DP | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 4551 | sets | FT1234551B | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 4551 | sets | FT1234551B1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4551 | sets | FT1234551C | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4551 | sets | FT1234551C1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4552 | sets | FT1234552A | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| T | 23 | 4552 | sets | FT1234552A1 | 0 | 0 | 0 | 0 | 0 | 12 | 12 | 12 |
| T | 23 | 4552 | sets | FT1234552A2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4552 | sets | FT1234552A3 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4552 | sets | FT1234552AP | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4552 | sets | FT1234552B | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4552 | sets | FT1234552B1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4552 | sets | FT1234552D | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 23 | 4552 | sets | FT1234552D2 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4552 | sets | FT1234552DP | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4592 | sets | FT1234592A | 0 | 0 | 0 | 0 | 0 | 12 | 12 | 12 |
| T | 23 | 4592 | sets | FT1234592A1 | 2 | 0 | 0 | 0 | 0 | 12 | 14 | 14 |
| T | 23 | 4592 | sets | FT1234592A2 | 94 | 0 | 0 | 0 | 0 | 1 | 95 | 95 |
| T | 23 | 4592 | sets | FT1234592A3 | 83 | 0 | 0 | 0 | 0 | 0 | 83 | 83 |
| T | 23 | 4592 | sets | FT1234592AP | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 38 |
| T | 23 | 4592 | sets | FT1234592S | 57 | 0 | 0 | 0 | 0 | 0 | 57 | 57 |
| T | 23 | 4592 | sets | FT1234592S1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4592 | sets | FT1234592S2 | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |
| T | 23 | 4592 | sets | FT1234592S3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4592 | sets | FT1234592SP | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| T | 23 | 4644 | sets | FT1234644A | 69 | 0 | 0 | 0 | 0 | 0 | 69 | 69 |
| T | 23 | 4644 | sets | FT1234644A1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4665 | sets | FT1234665D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| T | 23 | 4665 | sets | FT1234665D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4665 | sets | FT1234665D3 | 1 | 0 | 0 | 0 | 0 | 5 | 6 | 6 |
| T | 23 | 4665 | sets | FT1234665DP | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4666 | sets | FT1234666D | 33 | 0 | 0 | 0 | 0 | 0 | 33 | 33 |
| T | 23 | 4666 | sets | FT1234666D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 23 | 4666 | sets | FT1234666D3 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 4666 | sets | FT1234666DP | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 4671 | sets | FT1234671D | 52 | 0 | 0 | 0 | 0 | 0 | 52 | 52 |
| T | 23 | 4671 | sets | FT1234671D2 | 66 | 0 | 0 | 0 | 0 | 0 | 66 | 66 |
| T | 23 | 4671 | sets | FT1234671D3 | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| T | 23 | 4672 | sets | FT1234672D | 87 | 0 | 0 | 0 | 0 | 0 | 87 | 87 |
| T | 23 | 4672 | sets | FT1234672D3 | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 12 |
| T | 23 | 4674 | sets | FT1234674D | 142 | 0 | 0 | 0 | 0 | 0 | 142 | 142 |
| T | 23 | 4674 | sets | FT1234674D1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 23 | 4690 | sets | FT1234690D | 163 | 0 | 0 | 0 | 0 | 0 | 163 | 163 |
| T | 23 | 4690 | sets | FT1234690D1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4690 | sets | FT1234690D2 | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| T | 23 | 4690 | sets | FT1234690D3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4690 | sets | FT1234690DP | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4691 | sets | FT1234691D | 53 | 0 | 0 | 0 | 0 | 12 | 65 | 65 |
| T | 23 | 4691 | sets | FT1234691D1 | 9 | 0 | 0 | 0 | 0 | 12 | 21 | 21 |
| T | 23 | 4691 | sets | FT1234691D2 | 114 | 0 | 0 | 0 | 0 | 0 | 114 | 114 |
| T | 23 | 4691 | sets | FT1234691D3 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4699 | sets | FT1234699D | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |
| T | 23 | 4699 | sets | FT1234699D1 | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 28 |
| T | 23 | 4699 | sets | FT1234699D2 | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| T | 23 | 4702 | sets | FT1234702D | 20 | 0 | 0 | 0 | 0 | 0 | 20 | 20 |
| T | 23 | 4703 | sets | FT1234703D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4703 | sets | FT1234703D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4703 | sets | FT1234703D2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4704 | sets | FT1234704D1 | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| T | 23 | 4707 | sets | FT1234707D | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| T | 23 | 4707 | sets | FT1234707D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4707 | sets | FT1234707D2 | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| T | 23 | 4709 | sets | FT1234709D | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 4710 | sets | FT1234710D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4710 | sets | FT1234710D2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4711 | sets | FT1234711D | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| T | 23 | 4711 | sets | FT1234711D1 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 23 | 4712 | sets | FT1234712D | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| T | 23 | 4712 | sets | FT1234712D1 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4712 | sets | FT1234712D2 | 39 | 0 | 0 | 0 | 0 | 0 | 39 | 39 |
| T | 23 | 4715 | sets | FT1234715A | 180 | 0 | 0 | 0 | 0 | 0 | 180 | 180 |
| T | 23 | 4715 | sets | FT1234715A1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4715 | sets | FT1234715A2 | 0 | 0 | 0 | 0 | 0 | 8 | 8 | 8 |
| T | 23 | 4715 | sets | FT1234715D | 88 | 0 | 0 | 0 | 0 | 0 | 88 | 88 |
| T | 23 | 4715 | sets | FT1234715D1 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 23 | 4715 | sets | FT1234715D2 | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 23 | 4718 | sets | FT1234718D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 23 | 4719 | sets | FT1234719D2 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 23 | 4722 | sets | FT1234722D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| T | 23 | 4722 | sets | FT1234722D1 | 32 | 0 | 0 | 0 | 0 | 0 | 32 | 32 |
| T | 23 | 4722 | sets | FT1234722D2 | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| T | 23 | 4725 | sets | FT1234725D | 34 | 0 | 0 | 0 | 0 | 0 | 34 | 34 |
| T | 23 | 4725 | sets | FT1234725D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 23 | 4728 | sets | FT1234728D | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| T | 23 | 4728 | sets | FT1234728D1 | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| T | 23 | 4728 | sets | FT1234728D2 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 23 | 9528 | sets | FT1239528A | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 23 | FVE0 | sets | FT123FVE0D | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 8 |
| T | 23 | NEO6 | sets | FT123NEO6D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 23 | 4228 | pcs | HT0234228F | 4 | 0 | 0 | 19 | 0 | 0 | 23 | 2.875 |
| T | 23 | 4228 | pcs | HT0234228F1 | 0 | 0 | 0 | 2 | 0 | 0 | 2 | 0.25 |
| T | 23 | 4228 | pcs | HT0234228FP | 0 | 0 | 0 | 108 | 0 | 0 | 108 | 13.5 |
| T | 23 | 4398 | pcs | HT0234398D | 0 | 0 | 0 | 39 | 0 | 0 | 39 | 4.875 |
| T | 23 | 4398 | pcs | HT0234398D2 | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| T | 23 | 4514 | pcs | HT0234514G0A | 0 | 0 | 0 | 26 | 0 | 0 | 26 | 3.25 |
| T | 23 | 4514 | pcs | HT0234514G0C | 0 | 0 | 0 | 24 | 0 | 0 | 24 | 3 |
| T | 23 | 4514 | pcs | HT0234514G1A | 0 | 0 | 0 | 56 | 0 | 0 | 56 | 7 |
| T | 23 | 4514 | pcs | HT0234514G1C | 0 | 0 | 0 | 58 | 0 | 0 | 58 | 7.25 |
| T | 23 | 4541 | pcs | HT0234541C | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0.125 |
| T | 23 | 4541 | pcs | HT0234541CP | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| T | 23 | 4549 | pcs | HT0234549C1A | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| T | 23 | 4549 | pcs | HT0234549C1C | 0 | 0 | 0 | 12 | 0 | 0 | 12 | 1.5 |
| T | 23 | 4552 | pcs | HT0234552A0A | 0 | 0 | 0 | 19 | 0 | 0 | 19 | 2.375 |
| T | 23 | 4552 | pcs | HT0234552A0C | 0 | 0 | 0 | 24 | 0 | 0 | 24 | 3 |
| T | 23 | 4552 | pcs | HT0234552A3A | 24 | 0 | 0 | 8 | 0 | 0 | 32 | 4 |
| T | 23 | 4552 | pcs | HT0234552A3C | 24 | 0 | 0 | 8 | 0 | 0 | 32 | 4 |
| T | 23 | 4592 | pcs | HT0234592A | 0 | 0 | 0 | 7 | 0 | 0 | 7 | 0.875 |
| T | 23 | 4592 | pcs | HT0234592A2 | 0 | 0 | 0 | 6 | 0 | 0 | 6 | 0.75 |
| T | 23 | 4592 | pcs | HT0234592AP | 0 | 0 | 0 | 48 | 0 | 0 | 48 | 6 |
| T | 23 | 4715 | pcs | HT0234715A0A | 0 | 0 | 0 | 25 | 0 | 0 | 25 | 3.125 |
| T | 23 | 4715 | pcs | HT0234715A0C | 0 | 0 | 0 | 27 | 0 | 0 | 27 | 3.375 |
| T | 23 | 4715 | pcs | HT0234715A2A | 0 | 0 | 0 | 20 | 0 | 0 | 20 | 2.5 |
| T | 23 | 4715 | pcs | HT0234715A2C | 0 | 0 | 0 | 20 | 0 | 0 | 20 | 2.5 |
| T | 23 | 4715 | pcs | HT0234715D0A | 0 | 0 | 0 | 91 | 0 | 0 | 91 | 11.375 |
| T | 23 | 4715 | pcs | HT0234715D0C | 0 | 0 | 0 | 92 | 0 | 0 | 92 | 11.5 |
| T | 23 | 4728 | pcs | HT0234728D0A | 1 | 0 | 0 | 15 | 0 | 0 | 16 | 2 |
| T | 23 | 4728 | pcs | HT0234728D0C | 0 | 0 | 0 | 17 | 0 | 0 | 17 | 2.125 |
| T | 23 | 4728 | pcs | HT0234728D2A | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| T | 23 | 4728 | pcs | HT0234728D2C | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| T | 23 | NEO6 | pcs | HT023NEO6D0A | 0 | 0 | 0 | 97 | 0 | 0 | 97 | 12.125 |
| T | 23 | NEO6 | pcs | HT023NEO6D0C | 0 | 0 | 0 | 99 | 0 | 0 | 99 | 12.375 |
| T | 23 | NEO6 | pcs | HT023NEO6D2A | 0 | 0 | 0 | 48 | 0 | 0 | 48 | 6 |
| T | 23 | NEO6 | pcs | HT023NEO6D2C | 0 | 0 | 0 | 48 | 0 | 0 | 48 | 6 |
| T | 24 | 165W | pcs | FT024165WL124 | 81 | 0 | 0 | 0 | 0 | 0 | 81 | 10.125 |
| T | 24 | 165W | pcs | FT024165WL125 | 157 | 0 | 0 | 0 | 0 | 0 | 157 | 19.625 |
| T | 24 | 4228 | pcs | FT0244228F | 0 | 0 | 16 | 0 | 44 | 0 | 60 | 7.5 |
| T | 24 | 4592 | pcs | FT0244592A | 0 | 0 | 0 | 0 | 104 | 0 | 104 | 13 |
| T | 24 | 4656 | pcs | FT0244656D0A | 0 | 0 | 0 | 0 | 63 | 0 | 63 | 7.875 |
| T | 24 | 4656 | pcs | FT0244656D0C | 0 | 0 | 0 | 0 | 72 | 0 | 72 | 9 |
| T | 24 | 4657 | pcs | FT0244657D0A | 9 | 0 | 0 | 0 | 120 | 0 | 129 | 16.125 |
| T | 24 | 4657 | pcs | FT0244657D0C | 0 | 0 | 0 | 0 | 120 | 0 | 120 | 15 |
| T | 24 | 4657 | pcs | FT0244657DUA | 0 | 0 | 0 | 0 | 184 | 0 | 184 | 23 |
| T | 24 | 4657 | pcs | FT0244657DUC | 0 | 0 | 0 | 0 | 184 | 0 | 184 | 23 |
| T | 24 | 4665 | pcs | FT0244665D | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 1 |
| T | 24 | 4666 | pcs | FT0244666D | 0 | 0 | 0 | 0 | 8 | 0 | 8 | 1 |
| T | 24 | 4671 | pcs | FT0244671D | 7 | 0 | 0 | 0 | 64 | 0 | 71 | 8.875 |
| T | 24 | 4671 | pcs | FT0244671D2 | 0 | 0 | 0 | 0 | 18 | 0 | 18 | 2.25 |
| T | 24 | 4672 | pcs | FT0244672D | 200 | 0 | 0 | 0 | 129 | 0 | 329 | 41.125 |
| T | 24 | 4672 | pcs | FT0244672D2 | 0 | 0 | 0 | 0 | 136 | 0 | 136 | 17 |
| T | 24 | 4702 | pcs | FT0244702D0A | 321 | 0 | 0 | 0 | 0 | 0 | 321 | 40.125 |
| T | 24 | 4702 | pcs | FT0244702D0C | 383 | 0 | 0 | 0 | 0 | 0 | 383 | 47.875 |
| T | 24 | 4715 | pcs | FT0244715A0A | 0 | 0 | 162 | 0 | 34 | 0 | 196 | 24.5 |
| T | 24 | 4715 | pcs | FT0244715A0C | 0 | 0 | 163 | 0 | 35 | 0 | 198 | 24.75 |
| T | 24 | 4715 | pcs | FT0244715D0A | 0 | 0 | 0 | 0 | 72 | 0 | 72 | 9 |
| T | 24 | 4715 | pcs | FT0244715D0C | 0 | 0 | 0 | 0 | 64 | 0 | 64 | 8 |
| T | 24 | 4728 | pcs | FT0244728D0A | 0 | 0 | 104 | 0 | 138 | 0 | 242 | 30.25 |
| T | 24 | 4728 | pcs | FT0244728D0C | 0 | 0 | 105 | 0 | 139 | 0 | 244 | 30.5 |
| T | 24 | 1400 | sets | FT124140067 | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| T | 24 | 1400 | sets | FT1241400672 | 116 | 0 | 0 | 0 | 0 | 0 | 116 | 116 |
| T | 24 | 4228 | sets | FT1244228F | 31 | 0 | 0 | 0 | 0 | 0 | 31 | 31 |
| T | 24 | 4228 | sets | FT1244228F1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4228 | sets | FT1244228F2 | 202 | 0 | 0 | 0 | 0 | 0 | 202 | 202 |
| T | 24 | 4228 | sets | FT1244228F3 | 36 | 0 | 0 | 0 | 0 | 0 | 36 | 36 |
| T | 24 | 4228 | sets | FT1244228FP | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4228 | sets | FT1244228S | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 24 | 4228 | sets | FT1244228S1 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 24 | 4398 | sets | FT1244398D2 | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| T | 24 | 4398 | sets | FT1244398D3 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 24 | 4514 | sets | FT1244514G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4515 | sets | FT1244515E | 13 | 0 | 0 | 0 | 0 | 2 | 15 | 15 |
| T | 24 | 4524 | sets | FT1244524B | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 16 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 24 | 4524 | sets | FT1244524B1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4549 | sets | FT1244549C | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 24 | 4549 | sets | FT1244549C2 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 4551 | sets | FT1244551B | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 24 | 4551 | sets | FT1244551C | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 24 | 4552 | sets | FT1244552A | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 25 |
| T | 24 | 4552 | sets | FT1244552D | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 24 | 4592 | sets | FT1244592A1 | 20 | 0 | 0 | 0 | 0 | 1 | 21 | 21 |
| T | 24 | 4592 | sets | FT1244592A2 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 24 | 4592 | sets | FT1244592A3 | 84 | 0 | 0 | 0 | 0 | 0 | 84 | 84 |
| T | 24 | 4592 | sets | FT1244592S | 7 | 0 | 0 | 0 | 0 | 0 | 7 | 7 |
| T | 24 | 4592 | sets | FT1244592S2 | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 24 | 4656 | sets | FT1244656D | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| T | 24 | 4656 | sets | FT1244656D1 | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 11 |
| T | 24 | 4656 | sets | FT1244656D2 | 45 | 0 | 0 | 0 | 0 | 0 | 45 | 45 |
| T | 24 | 4656 | sets | FT1244656D3 | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| T | 24 | 4656 | sets | FT1244656DU | 7 | 0 | 0 | 0 | 16 | 0 | 23 | 23 |
| T | 24 | 4657 | sets | FT1244657D | 61 | 0 | 0 | 0 | 0 | 0 | 61 | 61 |
| T | 24 | 4657 | sets | FT1244657D1 | 25 | 0 | 0 | 0 | 0 | 0 | 25 | 25 |
| T | 24 | 4657 | sets | FT1244657D3 | 47 | 0 | 0 | 0 | 0 | 0 | 47 | 47 |
| T | 24 | 4657 | sets | FT1244657DU | 18 | 0 | 0 | 0 | 32 | 0 | 50 | 50 |
| T | 24 | 4657 | sets | FT1244657SG | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 24 | 4665 | sets | FT1244665D | 0 | 0 | 0 | 0 | 5 | 0 | 5 | 5 |
| T | 24 | 4665 | sets | FT1244665D3 | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 24 | 4666 | sets | FT1244666D2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4666 | sets | FT1244666D3 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 4671 | sets | FT1244671D | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 23 |
| T | 24 | 4671 | sets | FT1244671D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4671 | sets | FT1244671D2 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 24 | 4672 | sets | FT1244672D3 | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 28 |
| T | 24 | 4690 | sets | FT1244690D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 4690 | sets | FT1244690D2 | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| T | 24 | 4691 | sets | FT1244691DP | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4699 | sets | FT1244699D | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| T | 24 | 4702 | sets | FT1244702D | 69 | 0 | 0 | 0 | 0 | 2 | 71 | 71 |
| T | 24 | 4703 | sets | FT1244703D | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| T | 24 | 4703 | sets | FT1244703D2 | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| T | 24 | 4707 | sets | FT1244707D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4709 | sets | FT1244709D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4710 | sets | FT1244710D | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 4710 | sets | FT1244710D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4711 | sets | FT1244711D | 100 | 0 | 0 | 0 | 0 | 0 | 100 | 100 |
| T | 24 | 4711 | sets | FT1244711D1 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 4711 | sets | FT1244711D2 | 32 | 0 | 0 | 0 | 0 | 0 | 32 | 32 |
| T | 24 | 4715 | sets | FT1244715A | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| T | 24 | 4715 | sets | FT1244715D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4715 | sets | FT1244715D1 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 24 | 4715 | sets | FT1244715D2 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 24 | 4722 | sets | FT1244722D | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| T | 24 | 4725 | sets | FT1244725D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 24 | 4728 | sets | FT1244728D2 | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| T | 24 | 9080 | sets | FT1249080D | 252 | 0 | 0 | 0 | 0 | 0 | 252 | 252 |
| T | 24 | 9080 | sets | FT1249080D1 | 215 | 0 | 0 | 0 | 0 | 0 | 215 | 215 |
| T | 24 | 9080 | sets | FT1249080D2 | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| T | 24 | 9104 | sets | FT1249104D | 52 | 0 | 0 | 0 | 0 | 0 | 52 | 52 |
| T | 24 | 9104 | sets | FT1249104D1 | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| T | 24 | 9104 | sets | FT1249104D2 | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| T | 24 | 9541 | sets | FT1249541D | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| T | 24 | 4592 | pcs | HT0244592AP | 0 | 0 | 0 | 68 | 0 | 0 | 68 | 8.5 |
| T | 24 | 4657 | pcs | HT0244657D0A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| T | 24 | 4657 | pcs | HT0244657D0C | 0 | 0 | 0 | 8 | 0 | 0 | 8 | 1 |
| T | 24 | 4699 | pcs | HT0244699D1A | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| T | 24 | 4699 | pcs | HT0244699D1C | 0 | 0 | 0 | 4 | 0 | 0 | 4 | 0.5 |
| T | 24 | NEO6 | pcs | HT024NEO6D0A | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| T | 24 | NEO6 | pcs | HT024NEO6D0C | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| T | 24 | NEO6 | pcs | HT024NEO6DUC | 0 | 0 | 0 | 11 | 0 | 0 | 11 | 1.375 |
| T | 93 | 4228 | sets | FT1934228FP | 18 | 0 | 0 | 0 | 0 | 0 | 18 | 18 |
| T | 93 | 4657 | sets | FT1934657D | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 93 | 4657 | sets | FT1934657D2 | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| T | 93 | 4715 | sets | FT1934715A | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| T | 93 | 4728 | sets | FT1934728D | 27 | 0 | 0 | 0 | 0 | 0 | 27 | 27 |
| TB | 22 | 4656 | pcs | FT022465600CG | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| TB | 22 | 4656 | pcs | FT02246560PAG | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 3.5 |
| TB | 22 | 4656 | pcs | FT02246560PCG | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 1.125 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TB | 23 | 4228 | pcs | FT0234228000G | 169 | 0 | 0 | 0 | 0 | 0 | 169 | 21.125 |
| TB | 23 | 4228 | pcs | FT02342280P0G | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 2.375 |
| TB | 23 | 4398 | pcs | FT0234398020G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| TB | 23 | 4398 | pcs | FT0234398030G | 134 | 0 | 0 | 0 | 0 | 0 | 134 | 16.75 |
| TB | 23 | 4398 | pcs | FT02343980P0G | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 2.375 |
| TB | 23 | 4398 | pcs | FT0234398A00G | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| TB | 23 | 4398 | pcs | FT0234398A10G | 66 | 0 | 0 | 0 | 0 | 0 | 66 | 8.25 |
| TB | 23 | 4514 | pcs | FT023451401CG | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| TB | 23 | 4514 | pcs | FT023451403CG | 63 | 0 | 0 | 0 | 0 | 0 | 63 | 7.875 |
| TB | 23 | 4541 | pcs | FT0234541000G | 52 | 0 | 0 | 0 | 0 | 0 | 52 | 6.5 |
| TB | 23 | 4541 | pcs | FT0234541030G | 60 | 0 | 0 | 0 | 0 | 0 | 60 | 7.5 |
| TB | 23 | 4552 | pcs | FT023455203AG | 94 | 0 | 0 | 0 | 0 | 0 | 94 | 11.75 |
| TB | 23 | 4552 | pcs | FT023455203CG | 12 | 0 | 0 | 0 | 0 | 0 | 12 | 1.5 |
| TB | 23 | 4552 | pcs | FT0234552A2AG | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0.125 |
| TB | 23 | 4552 | pcs | FT0234552A2CG | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| TB | 23 | 4592 | pcs | FT0234592000G | 38 | 0 | 0 | 0 | 0 | 0 | 38 | 4.75 |
| TB | 23 | 4592 | pcs | FT0234592010G | 84 | 0 | 0 | 0 | 0 | 0 | 84 | 10.5 |
| TB | 23 | 4592 | pcs | FT0234592020G | 56 | 0 | 0 | 0 | 0 | 0 | 56 | 7 |
| TB | 23 | 4592 | pcs | FT0234592030G | 35 | 0 | 0 | 0 | 0 | 0 | 35 | 4.375 |
| TB | 23 | 4592 | pcs | FT0234592A20G | 16 | 0 | 0 | 0 | 0 | 0 | 16 | 2 |
| TB | 23 | 4592 | pcs | FT0234592A30G | 19 | 0 | 0 | 0 | 0 | 0 | 19 | 2.375 |
| TB | 23 | 4665 | pcs | FT0234665000G | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 5 |
| TB | 23 | 4665 | pcs | FT0234665010G | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| TB | 23 | 4666 | pcs | FT0234666000G | 37 | 0 | 0 | 0 | 0 | 0 | 37 | 4.625 |
| TB | 23 | 4666 | pcs | FT0234666010G | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 1.875 |
| TB | 23 | 4666 | pcs | FT0234666020G | 205 | 0 | 0 | 0 | 0 | 0 | 205 | 25.625 |
| TB | 23 | 4666 | pcs | FT0234666030G | 221 | 0 | 0 | 0 | 0 | 0 | 221 | 27.625 |
| TB | 23 | 4666 | pcs | FT02346660P0G | 98 | 0 | 0 | 0 | 0 | 0 | 98 | 12.25 |
| TB | 23 | 4666 | pcs | FT0234666A00G | 320 | 0 | 0 | 0 | 0 | 0 | 320 | 40 |
| TB | 23 | 4666 | pcs | FT0234666A20G | 43 | 0 | 0 | 0 | 0 | 0 | 43 | 5.375 |
| TB | 23 | 4671 | pcs | FT0234671000G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 0.375 |
| TB | 23 | 4690 | pcs | FT023469000AG | 29 | 0 | 0 | 0 | 0 | 0 | 29 | 3.625 |
| TB | 23 | 4690 | pcs | FT023469000JG | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| TB | 23 | 4690 | pcs | FT023469001AG | 70 | 0 | 0 | 0 | 0 | 0 | 70 | 8.75 |
| TB | 23 | 4690 | pcs | FT023469001JG | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 0.625 |
| TB | 23 | 4690 | pcs | FT023469002AG | 55 | 0 | 0 | 0 | 0 | 0 | 55 | 6.875 |
| TB | 23 | 4690 | pcs | FT023469002JG | 176 | 0 | 0 | 0 | 0 | 0 | 176 | 22 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TB | 23 | 4690 | pcs | FT02346900PJG | 11 | 0 | 0 | 0 | 0 | 0 | 11 | 1.375 |
| TB | 23 | 4690 | pcs | FT0234690A2AG | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 1.125 |
| TB | 23 | 4690 | pcs | FT0234690A2JG | 134 | 0 | 0 | 0 | 0 | 0 | 134 | 16.75 |
| TB | 23 | 4691 | pcs | FT023469100AG | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 0.75 |
| TB | 23 | 4691 | pcs | FT023469100JG | 8 | 0 | 0 | 0 | 0 | 0 | 8 | 1 |
| TB | 23 | 4691 | pcs | FT0234691A2AG | 85 | 0 | 0 | 0 | 0 | 0 | 85 | 10.625 |
| TB | 23 | 4711 | pcs | FT023471100AG | 120 | 0 | 0 | 0 | 0 | 0 | 120 | 15 |
| TB | 23 | 4711 | pcs | FT023471100CG | 136 | 0 | 0 | 0 | 0 | 0 | 136 | 17 |
| TB | 23 | 4711 | pcs | FT023471102AG | 42 | 0 | 0 | 0 | 0 | 0 | 42 | 5.25 |
| TB | 23 | 4711 | pcs | FT023471102CG | 42 | 0 | 0 | 0 | 0 | 0 | 42 | 5.25 |
| TB | 23 | 4228 | sets | FT1234228A20G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 23 | 4228 | sets | FT1234228A30G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 23 | 4514 | sets | FT1234514020G | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| TB | 23 | 4514 | sets | FT1234514030G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 23 | 4514 | sets | FT1234514A00G | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| TB | 23 | 4515 | sets | FT1234515020G | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| TB | 23 | 4515 | sets | FT1234515A00G | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| TB | 23 | 4552 | sets | FT1234552A10G | 13 | 0 | 0 | 0 | 0 | 0 | 13 | 13 |
| TB | 23 | 4552 | sets | FT1234552A20G | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| TB | 23 | 4592 | sets | FT1234592020G | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| TB | 23 | 4592 | sets | FT12345920P0G | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| TB | 23 | 4592 | sets | FT1234592A10G | 22 | 0 | 0 | 0 | 0 | 0 | 22 | 22 |
| TB | 23 | 4592 | sets | FT1234592A20G | 6 | 0 | 0 | 0 | 0 | 0 | 6 | 6 |
| TB | 23 | 4665 | sets | FT1234665A00G | 28 | 0 | 0 | 0 | 0 | 0 | 28 | 28 |
| TB | 23 | 4665 | sets | FT1234665A30G | 91 | 0 | 0 | 0 | 0 | 0 | 91 | 91 |
| TB | 23 | 4666 | sets | FT1234666A10G | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| TB | 23 | 4666 | sets | FT1234666A30G | 40 | 0 | 0 | 0 | 0 | 0 | 40 | 40 |
| TB | 23 | 4690 | sets | FT1234690020G | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 24 |
| TB | 23 | 4690 | sets | FT1234690A00G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| TB | 23 | 4690 | sets | FT1234690A10G | 107 | 0 | 0 | 0 | 0 | 0 | 107 | 107 |
| TB | 23 | 4690 | sets | FT1234690A20G | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| TB | 23 | 4710 | sets | FT1234710A00G | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| TB | 23 | 4715 | sets | FT1234715A00G | 21 | 0 | 0 | 0 | 0 | 0 | 21 | 21 |
| TB | 23 | 4715 | sets | FT1234715A10G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 23 | 4716 | sets | FT1234716A00G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 23 | 4728 | sets | FT1234728A00G | 14 | 0 | 0 | 0 | 0 | 0 | 14 | 14 |
| TB | 23 | 4728 | sets | FT1234728A10G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |

  

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TB | 23 | 4728 | sets | FT1234728A20G | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| TB | 24 | 4228 | pcs | FT0244228010G | 24 | 0 | 0 | 0 | 0 | 0 | 24 | 3 |
| TB | 24 | 4592 | pcs | FT0244592000G | 23 | 0 | 0 | 0 | 0 | 0 | 23 | 2.875 |
| TB | 24 | 4715 | pcs | FT0244715A0AG | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 0.5 |
| TB | 24 | 4228 | sets | FT1244228A00G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 24 | 4228 | sets | FT1244228A10G | 30 | 0 | 0 | 0 | 0 | 0 | 30 | 30 |
| TB | 24 | 4228 | sets | FT1244228A20G | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| TB | 24 | 4228 | sets | FT1244228A30G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 24 | 4592 | sets | FT1244592A00G | 122 | 0 | 0 | 0 | 0 | 0 | 122 | 122 |
| TB | 24 | 4592 | sets | FT1244592A10G | 54 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| TB | 24 | 4592 | sets | FT1244592A20G | 5 | 0 | 0 | 0 | 0 | 0 | 5 | 5 |
| TB | 24 | 4592 | sets | FT1244592A30G | 49 | 0 | 0 | 0 | 0 | 0 | 49 | 49 |
| TB | 24 | 4656 | sets | FT1244656000G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4656 | sets | FT1244656A00G | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| TB | 24 | 4656 | sets | FT1244656A20G | 9 | 0 | 0 | 0 | 0 | 0 | 9 | 9 |
| TB | 24 | 4657 | sets | FT1244657000G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4657 | sets | FT1244657A20G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4665 | sets | FT1244665A00G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 24 | 4665 | sets | FT1244665A20G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| TB | 24 | 4665 | sets | FT1244665A30G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4666 | sets | FT1244666A10G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| TB | 24 | 4666 | sets | FT1244666A20G | 10 | 0 | 0 | 0 | 0 | 0 | 10 | 10 |
| TB | 24 | 4666 | sets | FT1244666A30G | 3 | 0 | 0 | 0 | 0 | 0 | 3 | 3 |
| TB | 24 | 4671 | sets | FT1244671A00G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4672 | sets | FT1244672A00G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4704 | sets | FT1244704A00G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4715 | sets | FT1244715A10G | 46 | 0 | 0 | 0 | 0 | 0 | 46 | 46 |
| TB | 24 | 4715 | sets | FT1244715A20G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| TB | 24 | 4725 | sets | FT1244725A00G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4726 | sets | FT1244726A00G | 17 | 0 | 0 | 0 | 0 | 0 | 17 | 17 |
| TB | 24 | 4726 | sets | FT1244726A10G | 15 | 0 | 0 | 0 | 0 | 0 | 15 | 15 |
| TB | 24 | 4728 | sets | FT1244728A10G | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| TB | 24 | 4728 | sets | FT1244728A20G | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 2 |
| TB | 24 | 9080 | sets | FT1249080A00G | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| TB | 24 | 9104 | sets | FT1249104A00G | 4 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |

## Schedule "C"

### Active Patents (United States)

| Patent | App. No | File Date | Patent No. | Issue Date |
|---|---|---|---|---|
| Brake Shoe Assembly With Fasteners | 07/753,118 | August 30, 1991 | 5,255,762 | October 26, 1993 |
| Friction Material | 08/278,748 | July 22, 1994 | 5,501,728 | March 26, 1996 |

### Active Trademark Registrations and Applications (Canada)

| Trademark | App. No. | App. Date | Reg. No. | Reg. Date |
|---|---|---|---|---|
| TE & Design | 0,714,066 | October 2, 1992 | TMA426,686 | April 29, 1994 |
| INTEGRABLOK | 0,720,170 | January 7, 1993 | TMA433,401 | September 16, 1994 |
| CM | 0,714,956 | October 16, 1992 | TMA437,586 | December 30, 1994 |
| CM 18 | 0,714,958 | October 16, 1992 | TMA437,587 | December 30, 1994 |
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| BRAKEPRO | 1,187,974 | August 21, 2003 | TMA638,492 | April 27, 2005 |
| BRAKEPRO & Design | 1,187,975 | August 21, 2003 | TMA649,111 | September 27, 2005 |
| *Pending Trademark Applications* | | | | |
| CCM | 1,237,873 | November 19, 2004 | opposed | opposed |
| INTEGRASHOE | 1,237,874 | November 19, 2004 | allowed | allowed |

### Active Trademark Registrations and Applications (United States)

| Trademark | App. No. | App. Date | Reg. No. | Reg. Date |
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| BRAKE-PRO | 73,616,317 | August 25, 1986 | 1,464,501 | November 10, 1987 |

| | | | | |
|---|---|---|---|---|
| BRAKE-PRO SYSTEMS & Design | 73,616,320 | August 25, 1986 | 1,464,502 | November 10, 1987 |
| INTEGRABLOK | 74,285,618 | June 17, 1992 | 1,807,354 | November 30, 1993 |
| CM 18 | 74,293,106 | July 10, 1992 | 1,807,355 | November 30, 1993 |
| CM | 74,293,105 | July 10, 1992 | 1,809,026 | December 7, 1993 |
| CANADIAN METALLIC | 78,447,269 | July 7, 2004 | 3,094,492 | May 16, 2006 |
| BRAKEPRO & Design | 78,562,492 | February 8, 2005 | 3,161,658 | October 24, 2006 |
| INTEGRASHOE | 78,437,107 | June 17, 2006 | | |
| CCM | 78,435,658 | June 15, 2004 | | |

**Active Domain Name Registrations**

| URL | Registrant | Creation Date | Expiration Date |
|---|---|---|---|
| brakepro.com | Brake Pro, Ltd. | June 4, 1998 | June 3, 2008 |
| brakepro.net | Brake Pro, Inc. | October 24, 2003 | October 24, 2008 |
| brakeproltd.com | Brake Pro, Ltd. | February 15, 2007 | February 15, 2008 |

**Defunct Trademarks (Canada)**

| Trademark | App. No. | App. Date | Reg. No. | Reg. Date |
|---|---|---|---|---|
| BRAKE-PRO | 0,594,054 | October 26, 1987 | TMA344,930 | September 16, 1988 |
| BRAKE-PRO SYSTEMS & Design | 0,594,055 | October 26, 1987 | TMA350,947 | February 3, 1989 |
| PRO SHOP LOGO & Design | 0,690,568 | October 1, 1991 | abandoned | abandoned |

**Defunct Trademarks (Mexico)**

| Trademark | Country | App. No. | File Date | Reg. No. | Reg. Date |
|---|---|---|---|---|---|
| BRAKE-PRO | Mexico | 171251 | 6/24/1993 | 456071 | 4/5/1994 |
| BRAKE-PRO SYSTEMS & Design | Mexico | 171253 | 6/24/1993 | 456072 | 4/5/1994 |

**Abandoned or Cancelled Trademarks (United States)**

| Mark | Appl. No. | File Dt. | Reg. No. | Reg. Dt. |
|---|---|---|---|---|
| CANADIAN METALLIC | 75929820 | 2/28/2000 | | |
| INTEGRABLOK | 76055743 | 5/24/2000 | | |
| TE Design | 74299040 | 7/29/1992 | 1778649 | 6/29/1993 |
| THE PRO SHOP BRAKE-PRO SYSTEMS & DESIGN | 74172021 | 6/3/1991 | 1832867 | 4/26/1994 |
| THE PRO SHOP | 74212764 | 10/16/1994 | 1852559 | 9/6/1994 |

End of Document

# TAB 10


Court File No. CV-12-9617-00CL

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**
**(Commercial List)**

| | | |
|---|---|---|
| THE HONOURABLE MR. | ) | MONDAY, THE 22nd |
| | ) | |
| JUSTICE PATTILLO | ) | DAY OF OCTOBER, 2012 |

**IN THE MATTER OF *THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, C. c-36, AS AMENDED***

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF First Leaside Wealth Management Inc., First Leaside Finance Inc., First Leaside Securities Inc., FL Securities Inc., First Leaside Management Inc., First Leaside Accounting and Tax Services Inc., First Leaside Holdings Inc., 2086056 Ontario Inc., First Leaside Realty Inc., First Leaside Capital Inc., First Leaside Realty II Inc., First Leaside Investments Inc., 965010 Ontario Inc., 1045517 Ontario Inc., 1024919 Ontario Inc., 1031628 Ontario Inc., 1056971 Ontario Inc., 1376095 Ontario Inc., 1437290 Ontario Ltd., 1244428 Ontario Ltd., PrestonOne Development (Canada) Inc., PrestonTwo Development (Canada) Inc., PrestonThree Development (Canada) Inc., PrestonFour Development (Canada) Inc., 2088543 Ontario Inc., 2088544 Ontario Inc., 2088545 Ontario Inc., 1331607 Ontario Inc., Queenston Manor General Partner Inc., 1408927 Ontario Ltd., 2107738 Ontario Inc., 1418361 Ontario Ltd., 2128054 Ontario Inc., 2069212 Ontario Inc., 1132413 Ontario Inc., 2067171 Ontario Inc., 2085306 Ontario Inc., 2059035 Ontario Inc., 2086218 Ontario Inc., 2085438 Ontario Inc., First Leaside Visions Management Inc., 1049015 Ontario Inc., 1049016 Ontario Inc., 2007804 Ontario Inc., 2019418 Ontario Inc., FL Research Management Inc., 1031628 Ontario Inc., 1045516 Ontario Inc., 2004516 Ontario Inc., 2192341 Ontario Inc., and First Leaside Fund Management Inc.**

**SALE APPROVAL AND VESTING ORDER**
**(Re First Leaside Purchased Assets and Purchased Securities)**

This motion (the "**Motion**") made by the Applicants and Included LPs (as defined in the Initial Order (defined below)) (collectively, "**First Leaside**") for an order approving the sale transaction (the "**Transaction**") contemplated by the Purchase Agreement dated September 27, 2012, as amended by an Amending Agreement dated October 4, 2012, and further amended by an Amending Agreement dated October 5, 2012 (as amended, and as may be further amended in accordance with such agreement, the

"**Sale Agreement**") between BayBridge Seniors Housing Trust (the "**Purchaser**") and the following limited partnerships by their general partner First Leaside Realty II Inc. (collectively, the "**Vendors**"):

(a) First Leaside Ventures Limited Partnership;

(b) First Leaside Retirement Residences (Okanagan) Limited Partnership;

(c) Cherry Park Retirement Residence Limited Partnership;

(d) Orchard Valley Retirement Residence Limited Partnership;

(e) The Shores Retirement Residence Limited Partnership; and

(f) First Leaside Retirement Residences Limited Partnership

and attached as a confidential Exhibit to the Affidavit of Gregory MacLeod, sworn October 15, 2012 (the "**MacLeod Affidavit**") and filed under seal, and vesting in the Purchaser (or its permitted assigns or as it may otherwise direct) all of the Vendors' right, title and interest in and to the First Leaside Purchased Assets and the Purchased Securities (each as defined and set forth in the Sale Agreement, and together, the "**Purchased Assets**"), was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the MacLeod Affidavit, the Fifth Report of Grant Thornton Limited, in its capacity as court appointed monitor (the "**Monitor**") dated October 17, 2012, and on hearing the submissions of counsel for the Applicants, the Monitor, Toronto-Dominion Bank, IIROC, the Ontario Securities Commission, ~~First Leaside Mortgage Fund, Brujjon Real Estate Holdings Inc.~~, and Fraser Milner Casgrain LLP in its capacity as Court appointed Representative Counsel, no one appearing for any other person on the service list, although properly served as appears from the affidavits of service of Kelly Gerra sworn October 16, 2012 and Patricia Hoogenband sworn October 19, 2012, filed:

1. **THIS COURT ORDERS** that the time for service and filing of the Applicants' notice of the Motion and the Motion record is hereby abridged and validated so that the Motion is properly returnable today and hereby dispenses with any further or other service thereof.

2. **THIS COURT ORDERS AND DECLARES** that the Sale Agreement, the Vendors' entry into the Sale Agreement, and the Transaction contemplated thereunder are each hereby approved, and further that the execution of the Sale Agreement by G.S. MacLeod & Associates Inc. in its capacity as court-appointed chief restructuring officer of First Leaside (the "**CRO**") on behalf of the Vendors is hereby authorized and approved *nunc pro tunc* to September 27, 2012, with such minor amendments thereto as the CRO may deem appropriate. The CRO is hereby authorized and directed to take such additional steps and execute such additional documents on behalf of the Vendors as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

3. **THIS COURT ORDERS AND DECLARES** that the Sale Agreement is hereby sealed, kept confidential and shall not form part of the public record until such time as the CRO's Certificate (as defined below) is delivered to the Purchaser in accordance with paragraph 4 hereof.

4. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a CRO's certificate to the Purchaser substantially in the form attached as **Schedule "A"** hereto (the "**CRO'S Certificate**"), all of the Vendors' right, title and interest in and to the Purchased Assets, including, without limitation, the lands and premises (collectively, the "**Lands**") described on **Schedule "B"** hereto, and First Leaside Realty II Inc.'s interest in the Purchased Assets, shall vest absolutely in the Purchaser or any assignee thereof as permitted by the Sale Agreement, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens (including construction liens), executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of Mr. Justice Brown dated February 23, 2012 (the "**Initial Order**"); (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario), *Personal Property Security Act* (British Columbia) or any other personal property registry system (all of which are collectively referred to as the

"**Encumbrances**" and which term shall include the Encumbrances (as defined in the Sale Agreement)), but shall not include the Permitted Encumbrances on First Leaside Purchased Assets (as defined in the Sale Agreement and set forth on **Schedules "C" and "D"** hereto), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

5. **THIS COURT ORDERS** that upon filing of a certified copy of this Order, together with a letter from the Vendors' solicitor, Cassels Brock & Blackwell LLP, authorizing its registration with the Registrar of Titles in the New Westminster Land Title Office and Kamloops Land Title Office, all right, title, interest, estate and equity of redemption of the Vendors in and to the Lands be conveyed to and do vest in the Purchaser (or assignee or designee permitted by the Sale Agreement) free and clear of all right, title, interest, estate and equity of redemption or land claim of all parties to this proceeding, and in particular of the Applicants and Vendors, their successors and assigns, and all persons claiming by, through or under them, subject only to the reservations and exceptions set out in the original Crown Grant or Grants thereof. For the purposes of issuing title to the Purchaser (or assignee or designee permitted by the Sale Agreement) the following charges, liens and interests (collectively, the "**Lien Claims**") shall be released from the titles to the Lands:

| ***Lien Claims*** | ***Registration No.*** |
|---|---|
| As to Orchard Valley Retirement Residences:<br><br>Legal Description:<br>PID: 015-305-775<br>Lot A, District Lot 72, Osoyoos Division Yale District, Plan 42205 | Claim of Builders Lien CA2390138<br><br>Claim of Builders Lien CA2394578<br><br>Claim of Builders Lien CA2433061 |
| As to Cherry Park Retirement Residence:<br><br>Legal Description:<br>PID: 016-044-355 | Claim of Builders Lien CA2394579<br><br>Claim of Builders Lien |

| | |
|---|---|
| Lot A, District Lot 4, Group 7, Similkameen Division Yale (Formerly Yale-Lytton) District, Plan 43044 | CA2433060 |
| As to the Shores Retirement Residence:<br><br>Legal Description:<br>PID: 017-700-892<br>Lot A, District Lot 256, Kamloops Division Yale District, Plan KAP46785 | Claim of Builders Lien CA2433059 |

6. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net cash proceeds from the sale of the Purchased Assets including after effecting payment of the PTL Debt and Related Party Debt (as defined in the MacLeod Affidavit) (collectively, the "**Proceeds**") shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the CRO's Certificate in accordance with paragraph 4 hereof, all Claims and Encumbrances shall attach to the Proceeds with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale, provided, however, that to the extent that the Purchaser assumes liability for the accounts payable and accrued liabilities forming part of the First Leaside Current Liabilities (as defined in the Purchase Agreement) in accordance with the Purchase Agreement, no claim of such creditor for such accounts payable and accrued liabilities may be asserted against the Proceeds.

7. **THIS COURT ORDERS** that if the Purchaser does not reach agreement in writing with the Toronto-Dominion Bank ("**TD**") prior to the closing of the Transaction ("**Closing**") to assume the obligations of the Vendors to TD (the "**TD Debt**") which are secured by a security interest or charge on the First Leaside Purchased Assets including, without limitation, the security listed in Schedule "C" hereto (collectively, the "**TD Mortgages**"),

(a) the cash portion of the Purchase Price (as defined in the Sale Agreement) for the First Leaside Purchased Assets (as defined in the Sale Agreement) shall not be reduced by the amount of the TD Debt;

(b) upon the Closing, the Purchaser shall pay the Purchase Price for the First Leaside Purchased Assets as follows:

(i) the Purchaser shall, and is hereby directed to, pay directly to TD, for and on behalf of the Vendors, an amount equal to the TD Debt, in repayment and full satisfaction of the TD Debt (the "**TD Loan Repayment**"); and

(ii) the Purchaser shall pay the balance of the Purchase Price, after subtracting the amount of the TD Loan Repayment, for the First Leaside Purchased Assets to the Vendors as provided for in the Sale Agreement; and

(c) upon receipt of the TD Loan Repayment, TD shall as soon as reasonably possible discharge all of its security over the Vendors and the First Leaside Purchased Assets including, without limitation, the encumbrances set forth on Schedule "C" hereto.

8. **THIS COURT ORDERS** that debts of the Vendors may be paid by the Vendors at Closing from the net proceeds after payment of the TD Loan Repayment, if applicable pursuant to paragraph 7 hereof, if one of the following two conditions is met:

**(a)** the Applicants, the Monitor, or the Purchaser, upon further motion, obtain authorization of the court to have the Vendors pay all or part of any unsecured liability of the Vendors or any liability evidenced by a Lien Claim (in either case, a "**Court Approved Debt**"), to the extent that such liabilities are not assumed or paid by the Purchaser in accordance with the working capital adjustment provided for in the Sale Agreement; or

**(b)** the Monitor determines that a Lien Claim is validly registered and perfected and the Vendors acknowledge that a corresponding specified amount (which may be all or part of the sum claimed by the party asserting the Lien Claim) is owing (a "**Quantified Lien Debt**").

9. **THIS COURT ORDERS** that if the Vendors pay a Court Approved Debt or Quantified Lien Debt at Closing from the Proceeds (in either case, a "**Paid Debt**") and if the Paid Debt was included as a current liability in the Estimated Closing Working Capital Statement (as defined in the Purchase Agreement), such Estimated Closing Working Capital Statement shall be deemed amended so as to remove as a current liability such Paid Debt.

10. **THIS COURT ORDERS AND DIRECTS** the Applicants to file with the Court a copy of the CRO's Certificate, forthwith after delivery thereof.

11. **THIS COURT ORDERS** that, notwithstanding:

(a) the pendency of these proceedings;

(b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Vendors and any bankruptcy order issued pursuant to any such applications; and

(c) any assignment in bankruptcy made in respect of the Vendors;

the vesting of the Purchased Assets in the Purchaser and the payments to TD pursuant to this Order and any payments to be made in connection with the Transaction shall be binding on any trustee in bankruptcy that may be appointed in respect of the Vendors and shall not be void or voidable by creditors of the Vendors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

12. **THIS COURT ORDERS AND DECLARES** that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

13. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the CRO and Monitor and their agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order.

Oct 22/12.

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

OCT 22 2012

MB

**Schedule "A"**
**Form of CRO's Certificate**

Court File No. CV-12-9617-00CL

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**
**(Commercial List)**

**IN THE MATTER OF *THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, C. c-36, AS AMENDED***

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF First Leaside Wealth Management Inc., First Leaside Finance Inc., First Leaside Securities Inc., FL Securities Inc., First Leaside Management Inc., First Leaside Accounting and Tax Services Inc., First Leaside Holdings Inc., 2086056 Ontario Inc., First Leaside Realty Inc., First Leaside Capital Inc., First Leaside Realty II Inc., First Leaside Investments Inc., 965010 Ontario Inc., 1045517 Ontario Inc., 1024919 Ontario Inc., 1031628 Ontario Inc., 1056971 Ontario Inc., 1376095 Ontario Inc., 1437290 Ontario Ltd., 1244428 Ontario Ltd., PrestonOne Development (Canada) Inc., PrestonTwo Development (Canada) Inc., PrestonThree Development (Canada) Inc., PrestonFour Development (Canada) Inc., 2088543 Ontario Inc., 2088544 Ontario Inc., 2088545 Ontario Inc., 1331607 Ontario Inc., Queenston Manor General Partner Inc., 1408927 Ontario Ltd., 2107738 Ontario Inc., 1418361 Ontario Ltd., 2128054 Ontario Inc., 2069212 Ontario Inc., 1132413 Ontario Inc., 2067171 Ontario Inc., 2085306 Ontario Inc., 2059035 Ontario Inc., 2086218 Ontario Inc., 2085438 Ontario Inc., First Leaside Visions Management Inc., 1049015 Ontario Inc., 1049016 Ontario Inc., 2007804 Ontario Inc., 2019418 Ontario Inc., FL Research Management Inc., 1031628 Ontario Inc., 1045516 Ontario Inc., 2004516 Ontario Inc., 2192341 Ontario Inc., and First Leaside Fund Management Inc.**

**CRO's CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Justice Brown of the Ontario Superior Court of Justice (the "Court") dated February 23, 2012, G.S. MacLeod & Associates Inc. was appointed as the chief restructuring officer (the "CRO") of the undertaking, property and assets of the Applicants.

B. Pursuant to an Order of the Court dated October 22, 2012 (the "**Approval Order**"), the Court approved the purchase agreement dated September 27, 2012 (the "**Sale Agreement**") between the Vendors and Purchaser (as defined in the Approval Order) and provided for the vesting in the Purchaser of the Vendors' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the CRO to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the CRO and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the CRO.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

**THE CRO CERTIFIES** the following:

1. The Purchaser has paid and the Vendors have received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;

2. All of the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the CRO and the Purchaser; and

3. The Transaction has been completed to the satisfaction of the CRO.

4. This Certificate was delivered by the CRO at _____ on November ___, 2012.

**G.S. MacLeod & Associates Inc., in its capacity as court appointed chief restricting officer of the Applicants, and not in its personal capacity**

Per: _____

Name: Greg MacLeod
Title: President

**Schedule "B"**
**Lands**

**Cherry Park Retirement Residence**

Land Title Office

Kamloops

Municipal Description:

317 Winnipeg Street, Penticton, BC V2A 8J9

Legal Description:

PID: 016-044-355
Lot A, District Lot 4, Group 7, Similkameen Division Yale (Formerly Yale-Lytton) District, Plan 43044

**Orchard Valley Retirement Residences**

Land Title Office

Kamloops

Municipal Description:

2829 34th Street, Vernon, BC V1T 9G4

Legal Description:

PID: 015-305-775
Lot A, District Lot 72, Osoyoos Division Yale District, Plan 42205

**The Shores Retirement Residences (and the undeveloped portion of The Shores Land)**

Land Title Office

Kamloops

Municipal Description:

870 Westminster Avenue, Kamloops, BC V2B 1N9

Legal Description:

PID: 017-700-892
Lot A, District Lot 256, Kamloops Division Yale District, Plan KAP46785

## Schedule "C"

## Permitted Encumbrances on Purchased Assets

### I. Permitted Encumbrances on First Leaside Purchased Assets

#### *(a) Permitted Encumbrances on Lands*

1. Instrument CA2181507, registered September 8, 2011, is a mortgage with respect to Parcel Identifier 016-044-355, granted by First Leaside Realty II Inc. ("**FL Realty**") in favour of The Toronto-Dominion Bank ("**TD**") securing the original principal sum of $19,440,000.

2. Instrument CA2181508, registered September 8, 2011, is an assignment of rents with respect to Parcel Identifier 016-044-355, granted by FL Realty to TD as additional security for its mortgage registered as CA2181507

3. Instrument CA2181509, registered September 8, 2011, is a mortgage with respect to Parcel Identifier 015-305-775, granted by FL Realty in favour of TD securing the original principal sum of $19,440,000.

4. Instrument CA2181510, registered September 8, 2011, is an assignment of rents with respect to Parcel Identifier 015-305-775, granted by FL Realty to TD as additional security for its mortgage registered as CA2181509.

5. Instrument CA2181511, registered September 8, 2011, is a mortgage with respect to Parcel Identifier 017-700-892, granted by FL Realty in favour of TD securing the original principal sum of $19,440,000.

6. Instrument CA2181512, registered September 8, 2011, is an assignment of rents with respect to Parcel Identifier 017-700-892, granted by FL Realty to TD as additional security for its mortgage registered as CA2181511.

#### *(b) Permitted Encumbrances on Personal Property*

**Ontario**

1. File no. 672443073; PPSA Registration No. 20110825 1031 1862 6989, in favour of TD (First Leaside Retirement Residences (Okanagan) Limited Partnership)

2. File no. 672443127; PPSA Registration No. 20110825 1033 1862 6991, in favour of TD (First Leaside Venture Limited Partnership)

3. File No. 672443226; PPSA Registration No. 20110825 1037 1862 6994, in favour of TD (Cherry Park)

4. File no. 672443262; PPSA Registration No. 20110825 1038 1862 6996, in favour of TD (Orchard Valley)

5. File No. 672443235; PPSA Registration No. 20110825 1037 1862 6995, in favour of TD (the Shores)

6. File no. 672443217; PPSA Registration No. 20110825 1036 1862 6993 (First Leaside Realty II Inc.)

**British Columbia**

1. PPSA Base Registration No. 318113G, in favour of TD (Orchard Valley)

2. PPSA Base Registration No. 318115G, in favour of TD (the Shores)

3. PPSA Base Registration No. 318111G, in favour of TD (Cherry Park)

4. PPSA Base Registration No. 318116G, in favour of TD (First Leaside Realty II Inc.)

## Schedule D

### II. Other Permitted Encumbrances on First Leaside Purchased Assets

(ii) B.C. PPSA Registration No. 994133D, in favour of MCAP Leasing Inc.

(iii) B.C. PPSA Registration No. 655127F, in favour of National Leasing Group Inc.

### III. Permitted Encumbrances on Purchased Securities

Nil.

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF FIRST LEASIDE WEALTH MANAGEMENT INC. ET AL**

Court File No: CV-12-9617-00CL

***ONTARIO***
**SUPERIOR COURT OF JUSTICE**
**(Commercial List)**

Proceeding commenced at Toronto

**SALE APPROVAL AND VESTING ORDER (RE FIRST LEASIDE PURCHASED ASSETS AND PURCHASED SECURITIES)**

**CASSELS BROCK & BLACKWELL LLP**
2100 Scotia Plaza
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Toronto, Ontario M5H 3C2

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Fax: 416.360.3154
dward@casselsbrock.com

Lawyers for the Applicants

# TAB 11

I.I.C. Ct. Filing 191534447001

Bowring (Tereve Holdings Ltd.) — Court File No. 05-CL-6021
1. **— Order made October 27, 2005, by Farley, J.**

*Re Tereve Holdings Ltd., c.o.b. under the name Bowring*, Court File No. 05-CL-6021 (Superior Court of Justice, Commercial List, Toronto, Ontario)

**In the Matter of the *Companies' Creditors Arrangement Act* R.S.C. 1985, c. C-36, as Amended In the Matter of a Plan of Compromise and Arrangement of Tereve Holdings Ltd., Carrying on Business under the Name of Bowring of the City of Mississauga, in the Province of Ontario Application under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36**

*ONTARIO SUPERIOR COURT OF JUSTICE (COMMERCIAL LIST)*

| | | |
|---|---|---|
| THE HONOURABLE | ) | THURSDAY, THE 27TH DAY |
| | ) | |
| JUSTICE FARLEY | ) | OF OCTOBER, 2005 |

**Order**

*THESE MOTIONS* made by Royal Canadian Securities Limited and Tereve Holdings Ltd., carrying on business under the name of "Bowring" (the "Company") for Orders:

(a) abridging the time for service of the Notices of Motion and Motion Record herein, validating the service of such motion material and dispensing with the service of such motion material on interested parties not served;

(b) approving the entering into by the Company of: (i) an agreement with Benix & Co Inc. (the "Purchaser") dated October 6, 2005 attached as Exhibit "H" to the Third Report (the "Third Report") of RSM Richter Inc. in its capacity as Monitor (the "Monitor") for the sale to, and assumption by, the Purchaser of all Bowring mall based store leases and storage agreements together with any and all trade fixtures located at such locations other than leased assets or assets not owned by the Company (collectively all of such leases, agreement and assets, the "Mall Store Leases") (the "October 6 Agreement"); and (ii) an agreement with the Purchaser dated October 20, 2005 attached as Confidential Exhibit "L" to the Third Report (the "October 20 Agreement", and together with the October 6 Agreement, the "Purchase Agreements") for the sale of certain of the undertaking, property and assets of the Company (the "Purchased Assets") to the Purchaser;

 

(c) appointing RSM Richter Inc. as Interim Receiver of Tereve Holdings Ltd. (the "Interim Receiver") for the limited purpose of completing the transactions contemplated by the Purchase Agreements and empowering, authorizing and directing the Company and the Interim Receiver to take all steps necessary or appropriate to effect the sale, transfer, conveyance and assignment of the Purchased Assets and the Mall Store Leases to the Purchaser in accordance with the Purchase Agreements and, thereafter, making application to this Court for an order approving of the distribution of the Sales Proceeds (as defined below);

(d) vesting the Purchased Assets and the Mall Store Leases in the Purchaser free and clear of all encumbrances;

(e) sealing Confidential Exhibits from the public record until further Order of this Court;

(f) approving the activities of the Monitor as described in the Third Report; and

(g) such further and other relief this Honourable Court may deem just.

were heard this day at 393 University Avenue, Toronto, Ontario.

*ON READING* the Third Report, the affidavit of Sarah Everett sworn October 21, 2005, and the consent of RSM Richter Inc. to act as Interim Receiver, and on hearing the submissions of counsel for the Company, counsel for the Monitor, counsel for OMERS Realty Management Corporation, Ivanhoe Cambridge I Inc., 20 Vic Management Inc. on behalf of OPB Realty Inc. and Morguard Investments Limited, counsel for The Bank of Nova Scotia, counsel for the Purchaser, counsel for Cadillac Fairview, and counsel for Carmichael Engineering Ltd., no one else appearing from the Service List;

1. *THIS COURT ORDERS* that the time for service of the Notices of Motion and the Motion Record is hereby abridged so that these Motions are properly returnable today and that any requirement for service of the Motion and the Motion Record on any parties other than the parties actually served with the Notices of Motion and the Motion Record is hereby dispensed with.

**Appointment of Interim Receiver**

2. *THIS COURT ORDERS* that pursuant to section 47(1) of the *Bankruptcy and Insolvency Act*, RSM Richter Inc. be and is hereby appointed Interim Receiver, without security, of all of the Company's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "Property").

3. *THIS COURT ORDERS* that the appointment of RSM Richter Inc. as Interim Receiver is for the sole and limited purposes of undertaking and carrying out the sale of the Purchased Assets and the sale of the Mall Store Leases to the Purchaser in accordance with the Purchase Agreement

  

as provided for in this Order, and for the purpose of distributing the proceeds of sale of these transactions, on further Order of this Court.

4. *THIS COURT ORDERS* that:

(a) the Interim Receiver shall not take possession of or exercise control over the Property;

(b) subject to the terms of this Order and any further order of the Court, the Property shall remain in the possession of and under the control of the Company.

5. *THIS COURT ORDERS* that the Interim Receiver is hereby empowered and authorized, but not obligated, to take such actions as it considers necessary in furtherance of paragraph 3 of this Order, and, without in any way limiting the generality of the foregoing, the Interim Receiver is hereby expressly empowered and authorized to do any of the following where the Interim Receiver considers it necessary or desirable:

(a) to sell, convey, transfer, lease and assign the Property or any part or parts thereof out of the ordinary course of business with the approval of this Court without delivery of any notice under or other compliance with section 63(4) of the Ontario *Personal Property Security Act*, or any other equivalent provincial legislation, all of which is hereby expressly waived, provided that any assignment of Home Store Leases comprised in the Purchased Assets and any assignment of the Mall Store Leases shall be subject to obtaining the consent of the relevant landlords in accordance with and to the extent required by all such leases;

(b) to take such steps as are in the opinion of the Receiver, necessary or incidental to the performance of the obligations of the Company pursuant to the Purchase Agreements and to effect the sale, conveyance, transfer and assignment of the Purchased Assets and the Mall Store Leases to the Purchaser;

(c) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Purchased Assets and the Mall Store Leases, whether in the Interim Receiver's name or in the name and on behalf of the Company, for any purpose pursuant to this Order;

(d) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

(e) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

(f) to take any steps reasonably incidental to the exercise of these powers.

**PIPEDA**

 

6. *THIS COURT ORDERS* that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Interim Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all information to the Interim Receiver, or in the alternative to destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Company, and shall return all other personal information to the Interim Receiver, or ensure that all other personal information is destroyed.

**No Proceedings against the Interim Receiver**

7. *THIS COURT ORDERS* that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Interim Receiver except with the written consent of the Interim Receiver or with leave of this Court.

**Employees**

8. *THIS COURT ORDERS* that all employees of the Company shall remain the employees of the Company. The Interim Receiver shall not be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as may be determined in a Proceeding before a court or tribunal of competent jurisdiction.

**Initial Order Protections**

9. *THIS COURT ORDERS* that the Interim Receiver shall have all of the powers and protections afforded to the Monitor by paragraphs 31, 32, 33, and 34 of the Amended and Restated Initial Order dated August 16, 2005 (the "Initial Order"). The fees and disbursements of the Interim Receiver shall be paid in accordance with paragraphs 36 of the Initial Order and included in the Administrative Charge referred to in paragraph 37 of the Initial Order.

10. *THIS COURT ORDERS* that notwithstanding paragraphs 2 to 9 above, all terms of the Initial Order continue to be in full force and effect.

**Sale Approval — Purchase Agreements**

11. *THIS COURT ORDERS* that the Purchase Agreements, the sale, transfer, conveyance and assignment of the Purchased Assets and the Mall Store Leases by the Interim Receiver on the

 

terms and conditions provided for in the Purchase Agreements, and all transactions contemplated by the Purchase Agreements (the "Purchase Transactions") be and they are hereby authorized, ratified and approved, and the Company be and is hereby authorized to execute and deliver to the Purchaser, *nunc pro tunc*, the Purchase Agreements.

12. *THIS COURT ORDERS* that the Interim Receiver is hereby authorized and directed to complete the Purchase Transactions in accordance with the terms and conditions of the Purchase Agreements, with such alterations, amendments, deletions and additions as the Interim Receiver and Purchaser may agree to, all without giving notice under any personal property or security legislation in effect in any jurisdiction in which any of the Purchased Assets or Mall Store Leases are situate, including, without limiting the generality of the foregoing, the Ontario *Personal Property Security Act, and* to take such steps as are in the opinion of the Receiver, necessary or incidental to the performance of the obligations of the Company pursuant to the Purchase Agreements and to effect the sale, conveyance, transfer and assignment of the Purchased Assets and the Mall Store Leases to the Purchaser, provided that any assignment of the Home Store Leases comprised in the Purchased Assets and any assignment of the Mall Store Leases shall be subject to obtaining the consent of the relevant landlords in accordance with and to the extent required by all such leases.

13. *THIS COURT ORDERS* that in completing the Purchase Transactions, subject to the terms and conditions of the Purchase Agreements, the Interim Receiver be and is hereby authorized:

(a) to execute and deliver such additional, related and ancillary documents and assurances governing or giving effect to the Purchase Transactions as the Interim Receiver, in its discretion, may deem to be reasonably necessary or advisable to conclude the Purchase Transactions, including the execution of such powers of attorney, conveyances, deeds and documents in the name and on behalf of the Company, as may be contemplated in the Purchase Agreement, and any such powers of attorney, conveyances, deeds or documents so executed by the Interim Receiver shall have the same force and effect as if executed by the Company, and all such documents are hereby ratified, approved and confirmed; and

(b) to take such steps as are, in the opinion of the Interim Receiver, necessary, appropriate or incidental to the performance of its obligations pursuant to the Purchase Agreement and this Order.

14. *THIS COURT ORDERS* that notwithstanding:

(a) the pendency of these proceedings;

(b) any assignment in bankruptcy by or on behalf of the Company;

  

(c) any application for a bankruptcy order pending or hereafter issued pursuant to the BIA and any bankruptcy order issued pursuant to any such application in respect of the Company;

(d) the appointment of any receiver and/or interim receiver over, or any other administrator of, the Company or the assets of the Company, including the Interim Receiver; or

(e) the provisions of any federal or provincial statute,

the Purchase Agreements and the transactions and obligations of the Company contemplated thereby and therein and the vesting of the right, title and interest of the Company in and to the Purchased Assets and the Mall Store Leases in the Purchaser pursuant to the provisions of this Order:

(i) shall not be void or voidable at the instance of creditors, claimants or others and do not constitute, nor shall they be deemed to be, a settlement, fraudulent preference, assignment, fraudulent conveyance or other challengeable or reviewable transaction under the BIA or any other applicable federal or provincial legislation;

(ii) shall not constitute conduct that is oppressive, unfairly prejudicial or unfairly disregards the interests of any Persons (defined below); and

(iii) shall be binding on any trustee in bankruptcy, any receiver and/or interim receiver, including the Interim Receiver, and any other administrator that may be appointed in respect of the Company or the assets of the Company.

15. *THIS COURT ORDERS* that the *Bulk Sales Act*, R.S.O. 1990, c. B-14, as amended, and any other legislation affecting sales in bulk in all Canadian jurisdictions in which the Purchased Assets and Mall Store Leases are located do not apply to the sale of the Purchased Assets or the Mall Store Leases under the Purchase Agreement.

**Vesting Order**

16. *THIS COURT ORDERS* that, effective immediately upon the filing with this Honourable Court by the Interim Receiver of a certificate confirming that all terms and conditions under the Purchase Agreements have been either satisfied or waived (the "Interim Receiver's Certificate"), all right, title and interest of the Company in and to the Purchased Assets and the Mall Store Leases be vested in the Purchaser without further instrument of transfer or assignment, absolutely and forever, free and clear of and from any and all estate, right, title, interest, claims, hypothecs, mortgages, pledges, consignments, royalty claims (whether contractual, statutory, court ordered or otherwise), disputes, judgments, executions, writs of execution, writs of seizure and sale, contractual claims (including contractual rights of seizure, sale or repossession and including security interests registered under the personal property security legislation of any Province (collectively, the "PPSA")),

  

assignments, pledges, options, executions, trusts and deemed trusts (whether contractual, statutory or otherwise), adverse claims, royalty claims, assignments, actions, levies, taxes, agreements, debts, encumbrances or any other rights or claims of any kind whatsoever, statutory by operation of law or court order or otherwise and whether or not they have attached or been perfected, registered or filed, whether secured, unsecured or otherwise, whether liquidated, unliquidated or contingent, (collectively hereafter called the "Encumbrances" and, any one, an "Encumbrance"), whether such Encumbrances came into existence prior to, subsequent to or as a result of any Order of this Court in these proceedings, of any and all parties and all persons, including individuals, firms, corporations, partnerships, joint ventures, trusts, unincorporated organizations, natural persons and corporations in their capacity as agents, trustees, executors, administrators or other legal representatives and governmental and administrative bodies or agencies, authorities and tribunals (collectively, "Persons"), including, without limiting the generality of the foregoing, any Persons served with notice of the Notice of Motion in respect of this Order, and including, for greater certainty and without limiting the generality of any of the foregoing, (i) those Encumbrances more particularly described in Schedule "A" hereto, (ii) those encumbrances more particularly described in Schedule "B" relating to a Claim for Lien asserted by Carmichael Engineering Ltd. in an action bearing Court File No. 05-CV-298340 brought in the Ontario Superior Court of Justice (iii) any Encumbrance held by or in favour of Her Majesty in Right of Canada or of any province, and (iv) any Encumbrance held by or in favour of The Bank of Nova Scotia other than in respect of the Scotia Lease (as defined in paragraph 17 below), and that all such Encumbrances affecting the Purchased Assets and the Mall Store Leases other than in respect of the Scotia Lease, be and are hereby expunged and discharged. Nothing in this Order shall remove, eliminate or derogate from any rights, claims, liabilities or obligations that may exist or arise under or in respect of any lease of real property which is vested in the Purchaser pursuant to this Order.

17. *THIS COURT ORDERS* that nothing in this Order affects (i) the right, title and interest of The Bank of Nova Scotia in and to the property and collateral subject to the lease between the Company and The Bank of Nova Scotia dated July 16, 2003 and all related agreements (the "Scotia Lease"), or (ii) the right, title and interest of The Bank of Nova Scotia in the Scotia Lease.

18. *THIS COURT ORDERS* that no holder of any Encumbrance affected by paragraph 16 of this Order, other than The Bank of Nova Scotia in respect of the Scotia Lease, may take any steps, proceedings, or make any filings or claims in connection therewith, against the Purchased Assets or Mall Store Leases in connection with any such Encumbrances and that all rights, remedies and recourse of such Persons in relation to any Encumbrance shall be asserted against Sale Proceeds, pursuant to and as defined in paragraph 19 below.

**Proceeds of Sale**

19. *THIS COURT ORDERS* that the proceeds of sale of the Purchased Assets and Mall Store Leases (the "Sales Proceeds"), shall stand in the place and stead of the Purchased Assets and

  

Mall Store Leases, and the Encumbrances shall attach to the Sales Proceeds and may be asserted against the Sales Proceeds, without prejudice to any Encumbrances being advanced against same as could have been advanced against any of the Purchased Assets or Mall Store Leases and that any such Encumbrances against the Sales Proceeds shall be subject to the same rank and priority as could have been claimed against the Purchased Assets and Mall Store Leases as if the sale of the Purchased Assets or Mall Store Leases to the Purchaser had not occurred. The Interim Receiver shall hold the Proceeds pending a further Order of this Court permitting their distribution, except fo the sum of $19,902 which amount shall be held by the Company pending further order of the Court. This Order is without prejudice to the rights of Carmichael Engineering Ltd., if any, to make a claim in respect of this sum, on or before any motion for distribution of the Sale Proceeds.

20. *THIS COURT ORDERS AND DIRECTS* the Land Registrar for the Land Titles Division of Toronto (No. 66) immediately upon being provided with a copy of the Interim Receiver's Certificate stamped to confirm its filing with this Court to (i) accept this Order (and all documentation ancillary to this Order) for registration against title to the lands and premises more particularly described on the attached Schedule "B", and (ii) do all things necessary to discharge, expunge, vacate, and/or rule off, as the case may be, any claims for lien, certificates of action or other documents filed or registered by or on behalf of Carmichael Engineering Ltd., including for greater certainty and without limiting the generality of the foregoing, the Construction Lien registered as Instrument Registration No. AT917838 and the Certificate of Action registered as Instrument Registration No. AT952440.

**Leases**

21. *THIS COURT ORDERS* that, notwithstanding anything herein or in the Purchase Agreements: (i) except as expressly permitted by the terms of the Home Store Leases or Mall Store Leases, none of the Home Store Leases or Mall Store Leases shall be amended or varied, or deemed to be amended or varied, in any way without obtaining the prior written consent of the applicable landlords; (ii) where any Home Store Leases or Mall Store Leases are not, in accordance with their terms, transferable or assignable to the Purchaser without first obtaining the consent of the applicable landlords, none of the Home Store Leases or Mall Store Leases shall be transferred, conveyed, assigned or vested in the Purchaser by operation of this Order, save and except to the extent that such respective consents have been, or are in the future, obtained from the respective landlords; and (iii) in respect of any Home Store Leases or Mall Store Leases purchased by the Purchaser pursuant to the Purchase Agreements and the Mall Store Agreement, the Purchaser is fully bound by all of the terms of the Home Store Leases Mall Store Leases, save and except as may otherwise be agreed in writing by the Purchaser and the applicable landlords;

22. *THIS COURT ORDERS* that, notwithstanding any other provision of this Order, the granting of this Order, and specifically the approval of the Purchase Agreements and the transactions contemplated therein, is without prejudice to the rights of any of the Company's respective

  

landlords, and does not and shall not constitute a determination by this Honourable Court as to whether the Purchaser is a fit and proper person for the purposes of Section 38(2) of the *Commercial Tenancies Act* (Ontario) (the "CTA") or comparable legislation in other jurisdictions. In the event of a bankruptcy of the Company and one or more subsequent proceeding under Section 38(2) of the CTA or comparable legislation in other jurisdictions (each a "Forced Lease Assignment Proceeding"), this Order shall not be relied upon as, nor cited in support of, a judicial finding or inference that the Purchaser is a fit and proper person for the purpose of such Forced Lease Assignment Proceeding, and nothing herein shall estop any person from opposing or otherwise taking a position with respect to such Forced Lease Assignment Proceeding.

**Sealing of Confidential Exhibits**

23. *THIS COURT ORDERS* that Confidential Exhibits I, K and L to the Third Report of the Monitor shall be treated as confidential, sealed, segregated from and not form part of the public record, and shall be filed with the Court in a sealed envelope and that only the Court and its clerks shall be entitled to open or review the contents without a further Order of the Court. The sealed envelope shall be endorsed with the title of proceedings in this motion, a label identifying the contents as being Confidential Exhibits I, K and L to the Third Report of the Monitor, and the words "SUBJECT TO PROTECTIVE ORDER", and a statement in the following form: "THIS ENVELOPE IS NOT TO BE OPENED EXCEPT BY THE COURT OR ITS CLERKS OR BY OTHER PERSONS BY ORDER OF THE COURT".

**Approval of Activities**

24. *THIS COURT ORDERS* that the activities of the Monitor, as described in the Third Report, be and are hereby approved.

**General**

25. *THIS COURT ORDERS* that this Order shall be subject to provisional execution and may be implemented notwithstanding the issuance of any appeal or motion seeking leave to appeal unless an Order is obtained expressly staying the operation of this Order.

26. *THIS COURT ORDERS* that the Company, the Interim Receiver and the Purchaser are each hereby authorized to seek such further or other orders from this Honourable Court or any other Court having jurisdiction over the Purchased Assets or the Mall Store Leases as they deem necessary to complete the sale of the Purchased Assets and the Mall Store Leases and all transactions contemplated by the Purchase Agreements and to give effect to this Order.

27. *THIS COURT ORDERS* that this Order shall have full force and effect in all provinces and territories in Canada.

 

28. *THIS COURT REQUESTS* the aid and recognition of any Court or administrative, regulatory or governmental body in Canada and any other Court or administrative, regulatory or governmental body in any other province or territory of Canada, including the assistance of any Court in Canada pursuant to the *Companies' Creditors Arrangement Act* and/or the BIA and any Court or administrative, regulatory or governmental body in any jurisdiction, to act in aid or to be complementary in carrying out the terms of this Order.

**Schedule "A" — Tereve Holdings Ltd. c.o.b. under the Name Bowring Personal Property Security Searches — British Columbia**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holdings Ltd<br><br>Gestions Tereve Ltee<br>Tereve Holding Ltd / Gestions Tereve Ltee<br>Bowring<br>Bowrings<br>Bowring Gift Shop | 211123C | All of the debtors' present and after acquired personal property. An uncrystallized floating charge on land. |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring Personal Property Security Searches — Saskatchewan**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holdings Ltd.<br><br>Gestions Tereve Ltee.<br>Tereve Holding Ltd. / Gestions Tereve Ltee.<br>Bowring Gift Shop<br>Bowring<br>Bowrings | 121757435 | All present and after acquired property of the debtors. |

—

**Tereve Holdings Ltd. c.o.b. under the Name Bowring Personal Property Security Searches — Nova Scotia**

  

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holdings Ltd. / Gestions Tereve Ltee<br><br>Tereve Holdings Ltd.<br>Gestions Tereve Ltee | 9292197 | A security interest is taken in all of the Debtor's present and after-acquired personal property. |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring Personal Property Security Searches — Newfoundland and Labrador**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holdings Ltd. / Gestions Tereve Ltee<br><br>Tereve Holdings Ltd.<br>Gestions Tereve Ltee | 3975504 | A security interest is taken in all of the Debtor's present and after-acquired personal property. |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring Personal Property Security Searches — New Brunswick**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holding Ltd. / Gestions Tereve Ltee<br><br>Tereve Holdings Ltd.<br>Gestions Tereve Ltee | 11958337 | A security interest is taken in all of the debtors' present and after-acquired personal property |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring Register of Personal and Movable Real Rights (The "Register") — Quebec**

| Security / Registration | Extreme Date of Effect | Parties | Amount / Interest | Description of Collateral (Summary) and Comments |
|---|---|---|---|---|

  

| | No. & Date / Origin | | | | |
|---|---|---|---|---|---|
| 1) | Legal Hypothec<br><br>94-0038171-0009<br>April 15, 1994 | December 31, 2004 *(this registration has expired)* | *Holder* : Société de Gestion Place Laurier Inc. / Place Laurier Holdings Inc.<br><br>*Grantor* : Tereve Holdings Ltd., also doing business under the name of Bowring | $100,000 / plus interest at the prime lending rate of the Bank of Montréal plus 4% per annum. | The universality of the Grantor's present and future movable property located in the leased premises situated at 2700 Laurier Blvd., Sainte-Foy, Québec.<br><br>Reference to a previous security: landlord's privilege.<br><br>Assignment of a hypothecary claim registered on June 6, 1995 under number 95-0064117-0001 by La Société Immobiliére Marathon Ltée in favour of Place Laurier Holdings Inc./ Société de Gestion Place Laurier Inc. |
| 2) | Conventional hypothec without delivery<br><br>99-0124116-0011 | June 14, 2008 | *Holder* : SITQ PVM I Inc., SITQ PVM II Inc., SITQ PVM III Inc.<br><br>*Grantor*: Tereve Holdings Ltd., also doing business under the name of Bowring | $75,082 / plus interest at the prime lending rate of the Bank plus 3% per annum. | All present and future movable property located on the leased premises situated in the suites 11224 and 10070 of the building bearing civic address number 1 Place Ville Marie, Montreal, Québec.<br><br>Assignment of a universality of claims registered on May 9, 2000 under registration number 00-0117554-0001 by Trizechahn Place Ville-Marie Inc. and Place Ville Marie in favour of SITQ PVM I Inc., SITQ PVM II Inc., SITQ PVM III Inc. |

| | | | | | |
|---|---|---|---|---|---|
| | July 30, 1999<br>Cession d'une universalite de creances<br>00-0117554-0001<br>May 9, 2000 | | | | |
| 3) | Conventional hypothec without delivery<br><br>04-0421137-0032<br><br>July 16, 2004 | November 30, 2010 | *Holder* : Société de Gestion Place Laurier Inc. / Place Laurier Holdings Inc.<br>*Grantor* : Tereve Holdings Ltd., also doing business under the name of Bowring | $80,000 | The universality of the Grantor's present and future movable property. |
| 4) | Conventional hypothec without delivery<br><br>05-0323382-0002<br>June 3, 2005 | March 1, 2015 | *Holder* : Royal Canadian Securities Limited<br><br>*Grantor* : Tereve Holdings Ltd. / Gestions Tereve Ltée | $15,000,000 /interest at rate of 25% per annum | The universality of the Grantor's present and future movable property, corporeal and incorporeal.<br>The Grantor is authorized to collect its claims. |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring**
**Personal Property Security Searches — Manitoba**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Bowring | 200509380103 | The security interest is taken in all of the debtor's present and after-acquired personal property. |
| | | Gestions Tereve Ltee. | as amended by: | |
| | | Tereve Holdings Ltd. | 200509413117 | |
| | | Tereve Holdings Ltd./Gestions Tereve Ltee. | as amended by: | |
| | | | 200509380510 | |
| | | Bowring Gift Shops | | |
| | | Bowrings | | |

  

**Tereve Holdings Ltd. c.o.b. under the Name Bowring**
**Personal Property Security Searches — Ontario**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | Collateral Classification | General Collateral Description |
|---|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Tereve Holdings Ltd. | 613001565 | Inventory, Equipment, Accounts and Other | General Security Agreement |
| | | Gestions Tereve Ltee<br>Bowring<br>Bowrings | 20050301 0909 1590 4952<br>as amended by:<br>20050301 0922 1590 4953 | | |
| | | Bowring Gift Shop | | | |

**Tereve Holdings Ltd. c.o.b. under the Name Bowring**
**Personal Property Security Searches — Alberta**

| | Secured Party(ies) | Debtor(s) | Reference File No. & Registration Number(s) | General Collateral Description |
|---|---|---|---|---|
| 1. | Royal Canadian Securities Limited | Bowring | 05030122021 | All present and after-acquired personal property of the Debtor. |
| | | Gestions Tereve Ltee.<br>Tereve Holdings Ltd.<br>Tereve Holdings Ltd./Gestions Tereve Ltee.<br>Bowring Gift Shop<br>Bowrings | | |

—

**Schedule "B"**

BLOCKS M & N PLAN 66M1410 ... T/W R.O.W. OVER PT LOT 24, CON 2, PT 2 66R1261 ... S/T EASE. AS IN A71301 ... T/W R.O.W. OVER BLKS AX, DX, FX, GX, HX, KX, LX, OX, PX, QX, RX, TX, AS IN A322822 AND BLKS EX, JX, SX, UX AS IN A322823 AND A344281 AS AMENDED BY C754001 ... SUBJECT TO COVENANTS AS IN A365838 ... S/T EASE AND COVENANT AS IN A387102 ... S/T RIGHT, EASE AND COVENANT AS IN A652794 ... S/T EASE, COVENANT & RESTRICTION AS IN C155633 (FOR PARTIAL DELETION OF EASEMENT C155633 SEE C742395)..SCARBOROUGH, CITY OF TORONTO, BEING PROPERTY IDENTIFIER NUMBER: 06000-0287(LT)

 

PCL D-1, SECT M1410. BLK D, PLAN M1410 S/E PT 2 66R14649, TOGETHER WITH R.O.W. OVER PT LOT 24, CON 2 BEING PT 2 66R1261, TOGETHER WITH R.O.W. OVER BLKS AX, DX, FX, GX, HX, KX, LX, OX, PX, QX, RX, TX AS IN A322822 AND BLKS EX, JX, SX, UX AS IN A322823 & A344281 SCARBOROUGH. AMENDED 92/3/27 BY KM, CITY OF TORONTO, BEING PROPERTY IDENTIFIER NUMBER: 06000-0235(LT)

14TH October 2005.

SUPERIOR COURT OF JUSTICE

393 UNIVERSITY AVE.

10TH FLOOR

TORONTO, ONTARIO

M5G 1E6

**End of Document**

**BRIDGING FINANCE INC., AS AGENT**

Applicant

-and-

**AUDIBLE CAPITAL CORP. *et al***

Respondents

Court File No.: CV-20-00640212-00CL

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

Proceedings commenced in Toronto

**BOOK OF AUTHORITIES OF**
**THE RECEIVER**
**(Returnable June 2, 2020)**

**BENNETT JONES LLP**
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

**Sean Zweig** (LSO# 57307I)
**Aiden Nelms** (LSO# 74170S)
Tel: 416-863-1200
Fax: 416-863-1716

Lawyers for KSV Kofman Inc., solely in its capacity as Court-appointed Receiver and not in its personal capacity