

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ECN FINANCIAL INC.

Applicant

- and -

**2345760 ONTARIO INC., RANDO DRUGS LTD., 2275518 ONTARIO INC., FAMILY HEALTH
PHARMACY WEST INC. formerly known as M. BLACHER DRUGS LTD., 2501380
ONTARIO INC., 2527218 ONTARIO INC., DUMOPHARM INC., 2527475 ONTARIO INC. and
GRACE DIENA**

Respondents

**MOTION RECORD OF THE COURT-APPOINTED
RECEIVER, KSV RESTRUCTURING INC.**

(Motion returnable October 2, 2020)

VOLUME 2 OF 2

September 23, 2020

NORTON ROSE FULBRIGHT CANADA LLP
222 Bay Street, Suite 3000, P.O. Box 53
Toronto, ON M5K 1E7

Jennifer Stam (LSO# 46735J)

Tel: 416-202-6707

Fax: 416-216-3930

Email: Jennifer.stam@nortonrosefulbright.com

Lawyers for the Receiver, KSV Restructuring Inc.

TO: THE SERVICE LIST

AND TO: THE PPSA REGISTRANTS SERVICE LIST

AND TO: SPERGEL

505 Consumers Road, Suite 200
Toronto, ON M2J 4V8

Philip H. Gennis

Email: pgennis@spergel.ca

AND TO: WEIRFOULDS LLP

4100 – 66 Wellington Street West
PO Box 35, TD Bank Tower
Toronto, ON M5K 1B7

Philip Cho

Tel: 416-619-6296

Fax: 416-365-1876

Email: pcho@weirfoulds.com

Counsel for the Sponsor, 2775506 Ontario Inc.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ECN FINANCIAL INC.

Applicant

- and -

**2345760 ONTARIO INC., RANDO DRUGS LTD., 2275518 ONTARIO INC., FAMILY HEALTH
PHARMACY WEST INC. formerly known as M. BLACHER DRUGS LTD., 2501380
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GRACE DIENA**

Respondents

INDEX

Tab	Document	Page
VOLUME 1		
1	Notice of Motion dated September 23, 2020	1
2	Fourth Report of the Receiver dated September 23, 2020	9
	Appendix "A" – Receivership Order dated December 4, 2019	26
	Appendix "B" – Pre-filing Report dated December 3, 2019	50
	Appendix "C" – Second Report dated February 19, 2020	61
	Appendix "D" – Third Report dated August 27, 2020	77
	Appendix "E" – Sponsorship Agreement dated September 16, 2020 (Redacted)	98
	Appendix "F" – Mr. Stanleigh's Letter dated April 21, 2020 and Minute Book	118
VOLUME 2		
	Appendix "G" – Insurance Policy Cover Pages Policy No. EWL 1979345	274
	Appendix "H" – Resolutions of the Directors and Sole Shareholder of Rando Drugs Ltd. dated July 20, 2018	284
	Appendix "I" – Mr. Stanleigh's Letter dated March 23, 2020	287

Tab	Document	Page
	Appendix "J" – GSNH's Letter dated May 21, 2020	290
	Appendix "K" – Fee Affidavit of Mitch Vininsky sworn September 23, 2020	292
	Appendix "L" – Fee Affidavit of Jennifer Stam sworn September 23, 2020	321
3	Draft Order (Sponsorship Agreement Authorization Order)	371
4	Draft Order (Fee Approval Order)	375

TAB 2

Appendix “G”



The Dominion of Canada General Insurance Company - the Insurer
 165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca

The Dominion of Canada General Insurance Company, St. Paul Fire and Marine Insurance Company and Travelers Insurance Company of Canada are the Canadian licensed insurers known as Travelers Canada.

RETAIL / WHOLESALE CLIP

Policy Number: EWL 1979345

NAME OF INSURED: RANDO DRUGS LTD O/B 2345760 ONTARIO INC.

MAILING ADDRESS: 4256 BATHURST STREET 200
TORONTO ONTARIO
M3H5Y8

POLICY PERIOD: FROM: 28 FEBRUARY 2018 TO: 28 FEBRUARY 2019
12:01 a.m. Standard Time at the Mailing Address of the Named Insured as stated herein

TOTAL PREMIUM PAYABLE: \$ 25,532

BROKER: 3775 PAISLEY MANOR INSURANCE
BROKERS INC.
1446 DON MILLS ROAD, SUITE 110
NORTH YORK ON
M3B3N3

PHONE # (416) 510-1177

IN WITNESS WHEREOF, THE INSURER HAS CAUSED THIS POLICY TO BE SIGNED BY ITS PRESIDENT BUT THIS POLICY SHALL NOT BE VALID UNTIL COUNTERSIGNED BY A DULY AUTHORIZED REPRESENTATIVE OF THE INSURER.

Heather Masterson

PRESIDENT AND CHIEF EXECUTIVE OFFICER

COUNTERSIGNED

AUTHORIZED REPRESENTATIVE

INSURED'S ORIGINAL

STANDARD MORTGAGE CLAUSE
 (APPROVED BY THE INSURANCE BUREAU OF CANADA)
 Applicable Only to Building(s)

It is hereby provided and agreed that:

BREACH OF CONDITIONS BY MORTGAGOR OWNER OR OCCUPANT 1. This insurance and every documented renewal thereof - AS TO THE INTEREST OF THE MORTGAGEE ONLY THEREIN - is and shall be in force notwithstanding any act, neglect, omission or misrepresentation attributable to the mortgagor, owner or occupant of the property insured, including transfer of interest, any vacancy or non-occupancy or the occupation of the property for purposes more hazardous than specified in the description of the risk;

PROVIDED ALWAYS that the Mortgagee shall notify forthwith the Insurer (if known) of any vacancy or non-occupancy extending beyond thirty (30) consecutive days, or of any transfer of interest or increased hazard THAT SHALL COME TO THE KNOWLEDGE OF THE MORTGAGEE; and that every increase of hazard (not permitted by the policy) shall be paid for by the Mortgagee - on reasonable demand - from the date such hazard existed, according to the established scale of rates for the acceptance of such increased hazard, during the continuance of this insurance.

RIGHT OF SUBROGATION 2. Whenever the Insurer pays the Mortgagee any loss award under this policy and claims that - as to the Mortgagor or Owner - no liability therefor existed, it shall be legally subrogated to all rights of the Mortgagee against the Insured; but any subrogation shall be limited to the amount of such loss payment and the full amount of its mortgage equity in priority to the Insurer; or the Insurer may at its option pay the Mortgagee all amounts due or to become due under the mortgage or on the security thereof, and shall thereupon receive a full assignment and transfer of the mortgage together with all securities held as collateral to the mortgage debt.

OTHER INSURANCE 3. If there be other valid and collectible insurance upon the property with loss payable to the Mortgagee - at law or in equity - then any amount payable thereunder shall be taken into account in determining the amount payable to the Mortgagee.

WHO MAY GIVE PROOF OF LOSS 4. In the absence of the Insured, or the inability, refusal, or neglect of the Insured to give notice of loss or deliver the required Proof of Loss under the policy, then the Mortgagee may give the notice upon becoming aware of the loss and deliver as soon as practicable the Proof of Loss.

TERMINATION 5. The term of this mortgage clause coincides with the term of the policy; PROVIDED ALWAYS that the Insurer reserves the right to cancel the Policy as provided by Statutory provision but agrees that the Insurer will neither terminate nor alter the Policy to the prejudice of the Mortgagee without notice stipulated in such Statutory provision.

FORECLOSURE 6. Should title or ownership to said property become vested in the Mortgagee and/or assigns as owner or purchaser under foreclosure or otherwise, this insurance shall continue until expiry or cancellation for the benefit of the said Mortgagee and/or assigns.

SUBJECT TO THE TERMS OF THIS MORTGAGE CLAUSE (and these shall supersede any policy provisions in conflict therewith BUT ONLY AS TO THE INTEREST OF THE MORTGAGEE), loss under this policy is made payable to the Mortgagee.

TERMINATION OF POLICY

If you wish to terminate this policy, please sign the following and return this certificate to your broker.

In consideration of A RETURN PREMIUM to be calculated as provided in the policy conditions and to be paid by, the Insurer to the Insured, this policy is hereby terminated.

Date _____

 Signature of Insured

PAYEE, if any must discharge interest by signing this Form. _____

Payee

RENEWAL POLICY DECLARATIONS



The Dominion of Canada General Insurance Company - the Insurer

165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca
 The Dominion of Canada General Insurance Company, St. Paul Fire and Marine Insurance Company and Travelers Insurance Company of Canada are the Canadian licensed insurers known as Travelers Canada.

Number
EWL 1979345

RETAIL/WHOLESALE CLIP

The named insured
RANDO DRUGS LTD O/B 2345760 ONTARIO INC.

Entity
CORPORATION

Location of the premises (Location 1)
**6720 HAWTHORNE DRIVE
 WINDSOR ONTARIO N8T1J9**

Construction
NON-COMBUSTIBLE WITH MASONRY WALLS

Insured's occupancy/operations
DRUG STORE-PRESCRIPTIONS & RETAIL

Occupancy by others
STRIP PLAZA

Loss, if any, is payable to:
LOSS PAYEES AS PER SCHEDULE ATTACHED

POLICY PERIOD FROM: 28 FEBRUARY 2018 TO: 28 FEBRUARY 2019
12:01 a.m. Standard Time at the Mailing Address of the Named Insured as stated herein

**This Policy insures only the Coverages specifically indicated below.
 Reference should be made to the applicable forms or riders for details.**

SUMMARY OF COVERAGES AND LIMITS OF INSURANCE

APPLICABLE FORMS	COVERAGES	DEDUCTIBLE (\$)	CO-IN-SURANCE	LIMITS OF INSURANCE (\$)	PREMIUM (\$)
652000	PROPERTY - Broad Form				
	BUSINESS CONTENTS	1,000	90%	392,289	
	PERSONALPROPERTY, OFFICERS&EMPLOYEES	1,000		25,000	
	BUILDING DAMAGE BY THEFT	1,000		25,000	
	GROWING PLANTS, TREES, SHRUBS, FLOWERS	1,000		25,000	
	INFLATION PROTECTION				
	BLANKET BY-LAWS				
	NEWLY ACQUIRED BUILDING	1,000		1,000,000	
	CONTENTS AT NEWLY ACQUIRED LOCATION	1,000		250,000	
	CONTENTS AT UNNAMED LOCATIONS	1,000		50,000	
	PARCEL POST	1,000		1,000	
	TRANSIT	1,000		50,000	
	FIRE DEPARTMENT CHARGES	1,000		25,000	
	FIRE SUPPRESSION RECHARGE EXPENSE	1,000		25,000	
	ARSON REWARD	1,000		5,000	
	EXTERIOR GLASS	1,000		Included	
	EXTERIOR SIGNS	1,000		50,000	
	LEASEHOLD INTEREST - RENTS	1,000		50,000	
	PROFESSIONAL FEES	1,000		50,000	
6520C0	ACCOUNTS RECEIVABLE	1,000		100,000	
	VALUABLE PAPERS	1,000		100,000	
	CONDOMINIUM CONTINGENT COVERAGE	1,000		50,000	
	CONDOMINIUM LOSS ASSESSMENT	1,000		50,000	
	EXTRA EXPENSE			100,000	
	DATA COVERAGE - NAMED PERILS	1,000		50,000	
	COMPUTER BREAKDOWN	1,000		Included	
	REPLACEMENT COST				
	POLLUTION CLEAN UP AND REMOVAL	1,000		25,000	
	SEWER BACK UP	2,500			
	FLOOD	25,000			
	EARTHQUAKE	5%			
		Minimum			
652400	SALES REPRESENTATIVE	50,000			
	STOCK SPOILAGE	1,000		25,000	
	PEAK SEASON INCREASE	1,000		50,000	
	EXHIBITION INSURANCE	1,000		50,000	

DECLARATION CONTINUED SEE NEXT PAGE

INSURED'S ORIGINAL

THIS POLICY CONTAINS A CLAUSE THAT MAY LIMIT THE AMOUNT PAYABLE

RENEWAL POLICY DECLARATIONS



The Dominion of Canada General Insurance Company - the Insurer

165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca

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Number
EWL 1979345

LOCATION 1

Page 2

SUMMARY OF COVERAGES AND LIMITS OF INSURANCE - CONTINUED

APPLICABLE FORMS	COVERAGES	DEDUCTIBLE (\$)	CO-IN-SURANCE	LIMITS OF INSURANCE (\$)	PREMIUM (\$)
	PROPERTY - Broad Form				
	EXTINGUISHING SYSTEM WARRANTY				
	SEASONAL OPERATIONS				
	BRANDS AND LABELS	1,000		25,000	
	DEFERRED PAYMENT	1,000		25,000	
	INSTALLATION FORM	1,000		50,000	
	CONTINGENT BUSINESS INCOME	1,000		25,000	
	RETAILER PRODUCT IMPAIRMENT	1,000		25,000	
652500	BUSINESS INCOME-ACTUAL LOSS SUSTAINED				
	ACCOUNTANTS FEES			25,000	
	OFF - PREMISES SERVICE INTERRUPTION			25,000	
	BY-LAWS: ADDITIONAL TIME TO REBUILD				
	NEWLY ACQUIRED LOCATIONS			25,000	
	MAXIMUM INDEMNITY PERIOD 12 MONTHS				
652600	CRIME				
	INSIDE LOSS	1,000		10,000	
	OUTSIDE LOSS	1,000		10,000	
	KIDNAPPING	1,000		10,000	
	THEFT FROM CUSTODIAN'S HOME	1,000		10,000	
	MEDICAL EXPENSE FROM ROBBERY	1,000		10,000	
	MONEY ORDERS & COUNTERFEIT CURRENCY	1,000		10,000	
	DEPOSITORS FORGERY	1,000		10,000	
	EMPLOYEE DISHONESTY	1,000		25,000	
	COMPUTER FRAUD	1,000		10,000	
	INCOMING CHEQUE FORGERY	1,000		10,000	
653300	BOILER				
	EQUIPMENT BREAKDOWN	1,000			
	EXPEDITING EXPENSES	1,000		100,000	
	HAZARDOUS SUBSTANCES	1,000		100,000	
	SPOILAGE	1,000		50,000	
	SERVICE INTERRUPTION	1,000			

Claims Free Deductible Credit has been lost due to a claim in the prior term

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INSURED'S ORIGINAL

RENEWAL POLICY DECLARATIONS



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 165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca

The Dominion of Canada General Insurance Company, St. Paul Fire and Marine Insurance Company and Travelers Insurance Company of Canada are the Canadian licensed insurers known as Travelers Canada.

Number
EWL 1979345

RETAIL/WHOLESALE CLIP

The named insured
RANDO DRUGS LTD O/B 2345760 ONTARIO INC.

Entity
CORPORATION

Location of the premises:
Applicable to all insured locations under this policy unless otherwise stated

Insured's occupancy/operations

POLICY PERIOD FROM: 28 FEBRUARY 2018 TO: 28 FEBRUARY 2019
12:01 a.m. Standard Time at the Mailing Address of the Named Insured as stated herein

This Policy insures only the Coverages specifically indicated below. Reference should be made to the applicable forms or riders for details.

SUMMARY OF COVERAGES AND LIMITS OF INSURANCE

APPLICABLE FORMS	COVERAGES	DEDUCTIBLE (\$)	CO-IN-SURANCE	LIMITS OF INSURANCE (\$)	PREMIUM (\$)
#651700	COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE - MULTIPLE OPERATIO Property Damage Deductible	See Below 1,000		5,000,000	DEPOSIT
	PERSONAL & ADVERTISING INJURY			5,000,000	
	MEDICAL EXPENSES - ANY ONE PERSON			10,000	
	GENERAL AGGREGATE			5,000,000	
	TENANTS LEGAL LIABILITY - BROAD FOR FUNGI OR SPORES	1,000 1,000		500,000 250,000	
	PRODUCTS-COMPLETED OPERATIONS AGGRE			5,000,000	
	CONDOMINIUM SPECIAL ASSESSMENT			1,000,000	
115300	BLANKET WAIVER - SUBROGATION RIGHTS				
653600	EMPLOYEE BENEFITS LIABILITY	1,000		1,000,000	
652900	NON-OWNED AUTOMOBILE CLIP EXT (ONT)	1,000		5,000,000	
	S.E.F. 96, S.E.F. 99			Included	
	LEGAL LIAB DAMAGE HIRED AUTO	1,000		50,000	
	REDUCTION OF COVERAGE - O.E.F.98B			Included	

INSURED'S ORIGINAL

THIS POLICY CONTAINS A CLAUSE THAT MAY LIMIT THE AMOUNT PAYABLE



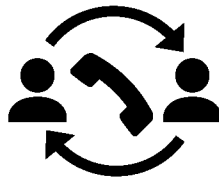
Giving you new and enhanced services*

SMALL BUSINESS INSURANCE

As a Travelers Canada small business customer, you're busy with the day-to-day tasks of running your company. The time and cost needed to address other issues that crop up can seem overwhelming. So, we've added resources to help you better focus on your business.



Business Legal Assistance



Designated HR Professionals



Emotional Support Assistance

Take advantage of these new free services:

Business Legal Assistance – Solve disputes more efficiently with in-house attorney support on issues, such as: rental agreements, contracts, real estate and consumer law.

Designated HR Professionals – Get help with human resources issues, including: hiring, absences/leaves, safety, discrimination, immigration, union issues, benefits and temporary employees.

Emotional Support Assistance – Professional counsellors are available to talk confidentially to you and your employees about emotional issues at home or work, trauma, grief and other personal or business hardships.

Call us at 1.877.473.9797, 24 hours a day, 7 days a week.

*SERVICES PROVIDED BY ASSISTENZA

travelerscanada.ca

Some conditions may apply. Services are provided by Assistenza, a professional call centre in business for over 25 years.

The Dominion of Canada General Insurance Company, St. Paul Fire and Marine Insurance Company (Canada Branch), and Travelers Insurance Company of Canada are the Canadian licensed insurers known as Travelers Canada.

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The Dominion of Canada General Insurance Company - the Insurer

165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca

The Dominion of Canada General Insurance Company, St. Paul Fire and Marine Insurance Company and Travelers Insurance Company of Canada are the Canadian licensed insurers known as Travelers Canada.

RETAIL / WHOLESALE CLIP

Policy Number: EWL 1979345

NAME OF INSURED: RANCO DRUGS LTD O/B 2345760 ONTARIO INC.

MAILING ADDRESS: 4256 BATHURST STREET 200
TORONTO ONTARIO
M3H5Y8

POLICY PERIOD: FROM: 28 FEBRUARY 2020 TO: 28 FEBRUARY 2021
12:01 a.m. Standard Time at the Mailing Address of the Named Insured as stated herein

TOTAL PREMIUM PAYABLE: \$ 36,939

BROKER: 3775 PAISLEY MANOR INSURANCE
BROKERS INC.
1446 DON MILLS ROAD, SUITE 110
NORTH YORK ON
M3B3N3

PHONE # (416) 510-1177

IN WITNESS WHEREOF, THE INSURER HAS CAUSED THIS POLICY TO
BE SIGNED BY ITS PRESIDENT.

PRESIDENT AND CHIEF EXECUTIVE OFFICER

INSURED'S ORIGINAL

THIS POLICY CONTAINS A CLAUSE THAT MAY LIMIT THE AMOUNT PAYABLE

STANDARD MORTGAGE CLAUSE
 (APPROVED BY THE INSURANCE BUREAU OF CANADA)
 Applicable Only to Building(s)

It is hereby provided and agreed that:

BREACH OF CONDITIONS BY MORTGAGOR OWNER OR OCCUPANT 1. This insurance and every documented renewal thereof - AS TO THE INTEREST OF THE MORTGAGEE ONLY THEREIN - is and shall be in force notwithstanding any act, neglect, omission or misrepresentation attributable to the mortgagor, owner or occupant of the property insured, including transfer of interest, any vacancy or non-occupancy or the occupation of the property for purposes more hazardous than specified in the description of the risk;

PROVIDED ALWAYS that the Mortgagee shall notify forthwith the Insurer (if known) of any vacancy or non-occupancy extending beyond thirty (30) consecutive days, or of any transfer of interest or increased hazard THAT SHALL COME TO THE KNOWLEDGE OF THE MORTGAGEE; and that every increase of hazard (not permitted by the policy) shall be paid for by the Mortgagee - on reasonable demand - from the date such hazard existed, according to the established scale of rates for the acceptance of such increased hazard, during the continuance of this insurance.

RIGHT OF SUBROGATION 2. Whenever the Insurer pays the Mortgagee any loss award under this policy and claims that - as to the Mortgagor or Owner - no liability therefor existed, it shall be legally subrogated to all rights of the Mortgagee against the Insured; but any subrogation shall be limited to the amount of such loss payment and the full amount of its mortgage equity in priority to the Insurer; or the Insurer may at its option pay the Mortgagee all amounts due or to become due under the mortgage or on the security thereof, and shall thereupon receive a full assignment and transfer of the mortgage together with all securities held as collateral to the mortgage debt.

OTHER INSURANCE 3. If there be other valid and collectible insurance upon the property with loss payable to the Mortgagee - at law or in equity - then any amount payable thereunder shall be taken into account in determining the amount payable to the Mortgagee.

WHO MAY GIVE PROOF OF LOSS 4. In the absence of the Insured, or the inability, refusal, or neglect of the Insured to give notice of loss or deliver the required Proof of Loss under the policy, then the Mortgagee may give the notice upon becoming aware of the loss and deliver as soon as practicable the Proof of Loss.

TERMINATION 5. The term of this mortgage clause coincides with the term of the policy; PROVIDED ALWAYS that the Insurer reserves the right to cancel the Policy as provided by Statutory provision but agrees that the Insurer will neither terminate nor alter the Policy to the prejudice of the Mortgagee without notice stipulated in such Statutory provision.

FORECLOSURE 6. Should title or ownership to said property become vested in the Mortgagee and/or assigns as owner or purchaser under foreclosure or otherwise, this insurance shall continue until expiry or cancellation for the benefit of the said Mortgagee and/or assigns.

SUBJECT TO THE TERMS OF THIS MORTGAGE CLAUSE (and these shall supersede any policy provisions in conflict therewith BUT ONLY AS TO THE INTEREST OF THE MORTGAGEE), loss under this policy is made payable to the Mortgagee.

TERMINATION OF POLICY

If you wish to terminate this policy, please sign the following and return this certificate to your broker.

In consideration of A RETURN PREMIUM to be calculated as provided in the policy conditions and to be paid by, the Insurer to the Insured, this policy is hereby terminated.

Date _____

 Signature of Insured

PAYEE, if any must discharge interest by signing this Form. _____

Payee

RENEWAL POLICY DECLARATIONS



The Dominion of Canada General Insurance Company - the Insurer
 165 University Avenue, Toronto, ON M5H 3B9 travelerscanada.ca

The Dominion of Canada General Insurance Company, St. Paul Fire and Marine
 Insurance Company and Travelers Insurance Company of Canada are the Canadian
 licensed insurers known as Travelers Canada.

Number
EWL 1979345

RETAIL/WHOLESALE CLIP

The named insured
RANDO DRUGS LTD O/B 2345760 ONTARIO INC.
 Additional Named Insured's as per Schedule attached

Entity
CORPORATION

Location of the premises (Location 1)
**6720 HAWTHORNE DRIVE
 WINDSOR ONTARIO N8T1J9**

Construction
NON-COMBUSTIBLE WITH MASONRY WALLS

Insured's occupancy/operations
DRUG STORE-PRESCRIPTIONS & RETAIL

Occupancy by others
STRIP PLAZA

Loss, if any, is payable to:
LOSS PAYEES AS PER SCHEDULE ATTACHED

POLICY PERIOD FROM: 28 FEBRUARY 2020 TO: 28 FEBRUARY 2021
12:01 a.m. Standard Time at the Mailing Address of the Named Insured as stated herein

**This Policy insures only the Coverages specifically indicated below.
 Reference should be made to the applicable forms or riders for details.**

SUMMARY OF COVERAGES AND LIMITS OF INSURANCE

APPLICABLE FORMS	COVERAGES	DEDUCTIBLE (\$)	CO-IN-SURANCE	LIMITS OF INSURANCE (\$)	PREMIUM (\$)
652000	PROPERTY - Broad Form	**	600	90%	420,220
	BUSINESS CONTENTS				
	PERSONALPROPERTY, OFFICERS&EMPLOYEES		1,000		25,000
	BUILDING DAMAGE BY THEFT		1,000		25,000
	GROWING PLANTS, TREES, SHRUBS, FLOWERS		1,000		25,000
	INFLATION PROTECTION				
	BLANKET BY-LAWS				
	NEWLY ACQUIRED BUILDING		1,000		1,000,000
	CONTENTS AT NEWLY ACQUIRED LOCATION		1,000		250,000
	CONTENTS AT UNNAMED LOCATIONS		1,000		50,000
	PARCEL POST		1,000		1,000
	TRANSIT		1,000		50,000
	FIRE DEPARTMENT CHARGES		1,000		25,000
	FIRE SUPPRESSION RECHARGE EXPENSE		1,000		25,000
	ARSON REWARD		1,000		5,000
	EXTERIOR GLASS		1,000		Included
	EXTERIOR SIGNS		1,000		50,000
	LEASEHOLD INTEREST - RENTS		1,000		50,000
	PROFESSIONAL FEES		1,000		50,000
	6520C0	ACCOUNTS RECEIVABLE		1,000	
VALUABLE PAPERS			1,000		100,000
CONDOMINIUM CONTINGENT COVERAGE			1,000		50,000
CONDOMINIUM LOSS ASSESSMENT			1,000		50,000
EXTRA EXPENSE					100,000
DATA COVERAGE - NAMED PERILS			1,000		50,000
COMPUTER BREAKDOWN			1,000		Included
REPLACEMENT COST					
POLLUTION CLEAN UP AND REMOVAL			1,000		25,000
SEWER BACK UP			2,500		
FLOOD			25,000		
EARTHQUAKE			5%		
652400	SALES REPRESENTATIVE	Minimum	50,000		25,000
	STOCK SPOILAGE		1,000		50,000
	PEAK SEASON INCREASE		1,000		50,000

DECLARATION CONTINUED SEE NEXT PAGE

INSURED'S ORIGINAL

THIS POLICY CONTAINS A CLAUSE THAT MAY LIMIT THE AMOUNT PAYABLE

Appendix “H”

**RESOLUTIONS OF THE DIRECTORS AND SOLE SHAREHOLDER
OF
RANDO DRUGS LTD.
(the "Corporation")**

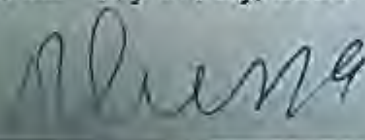
WHEREAS the Corporation has entered into an asset purchase agreement (the "**Agreement**") dated July 26 2018 with the Corporation, Dedicated National Pharmacies Inc. and 2224655 Ontario inc. (collectively, the "Vendors"), Daniel Diena (the "Principal") and Glen Sisak Pharmacy Inc. (the "Purchaser") providing for the sale of substantially all of the assets of the Corporation used in the operation of the pharmacy business known as Family Health Pharmacy – Pelham (the "Business") to the Purchaser on the terms and subject to the conditions set out therein;

NOW THEREFORE BE IT RESOLVED THAT:

1. The entry by the Corporation into the Agreement is authorized and approved and all documents, acts or things connected with or pertaining to the transactions contemplated by the Agreement which may heretofore have been executed, made, done or performed by the Corporation or by any officer or director of the Corporation are hereby approved, ratified and confirmed.
2. Any officer or director of the Corporation is hereby authorized and directed to execute, under the seal of the Corporation or otherwise, all such other documents and do all such other acts as may be necessary or desirable to give effect to the foregoing.

THE FOREGOING RESOLUTIONS are hereby passed as evidenced by the signature hereto of all the directors of the Corporation pursuant to the provisions of the *Business Corporations Act* (Ontario).

DATED the 20th day of July, 2018.



Daniel Diena

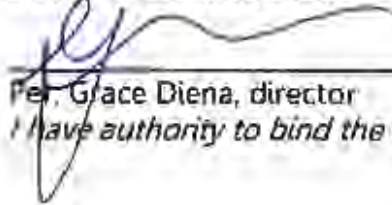


Desh Pruthi
Desh

THE FOREGOING RESOLUTIONS are hereby consented to by the signature hereto of the sole shareholder of the Corporation entitled to vote pursuant to the provisions of the *Business Corporations Act* (Ontario).

DATED the 20th day of July, 2018.

2345760 ONTARIO INC.



Per, Grace Dena, director
I have authority to bind the Corporation

Appendix “I”

JEROME H. STANLEIGH

BARRISTER & SOLICITOR

5255 Yonge Street, Ste. 800
Toronto, ON, M2N 6P4
tel. 416-924-0151
fax. 416-924-2887
jerome@stanleigh.com

March 23, 2020

Mitch Vininsky

KSV Advisory Inc.
150 King Street West, Suite 2308
Toronto, ON
M5H 1J9

email: mvininsky@ksvadvisory.com
fax: 416-932-6266

RE: Grace Diena (Receivership)

Further to your request for disclosure from Grace Diena and particulars concerning the Grace Family Trust, the writer has been instructed to attach the following documentation:

1. Trust Indenture Agreement dated September 15, 2013.
2. Email from solicitor who drafted Trust Indenture Agreement concerning the issue of tax returns and financial statements. Mr. Marciano's email is self-explanatory.
3. Valuation of Rando Drugs as of September 25, 2013 from John Ford Management Services.
4. Transfer from Grace Diena to Eliyahu Pinchas Diena on March 1, 2013.
5. Deed of Gift dated June 12, 2015 between Eliyahu Pinchas Diena and Grace Diena.
6. Member Trust Agreement dated June 1, 2015 between Eliyahu Pinchas Diena and Grace Diena.
7. Affidavit of Grace Diena sworn October 31, 2015 re Land Transfer Tax on 14 Northmount Avenue.
8. Letter to Grace Diena and Eliyahu Pinchas Diena dated September 1, 2015 outlining disbursement of new mortgage from Scotiabank to discharge previous mortgages.
9. Disclosure Statement from Scotiabank re new first mortgage in amount of \$270,000.
10. Visa Statements dated January 2019 to February 2020.
11. Account activity TD Account in name of Grace Diena from March 1, 2019 through to March 17, 2020.

Grace Family Trust

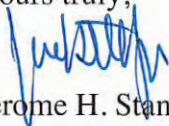
Grace Family Trust has no minute book, no share registry, and no resolutions. My clients were advised that these were not necessary. Grace Family Trust holds shares in Rando Drugs as of 2013, Premier Canadian Pharmacy since 2015, Dedicated National Pharmacy since 2013, 2139152 Ontario Inc. since 2014, and CEDB Inc since 2014. My clients are searching for the legal documents that confirms these transactions, which they are confident are in one of two storage areas. The Grace Family Trust has no liabilities and has no active business interests other than its shareholdings in the companies previously referred to.

14 Northmount Avenue

This property was gifted from Grace Diena to her son, Eliyahu Pinchas Diena. This was done in 2013, well before any engagement with Elements Financial. It was done for the sole purpose of ensuring that their challenged son would always have a source where he could ensure for himself funds which he would need in the future if and when his parents were no longer able to provide such financial support. In 2015, the mortgages, which had been assumed at the time of the gifting, needed to be renewed and the Bank of Nova Scotia insisted that the properties be transferred back to Grace Diena for the purposes of placing this mortgage on title and then the property could revert back to Eliyahu Pinchas Diena.

I do hope that these documents and explanation fulfills the inquiries made by you.

Yours truly,



Jerome H. Stanleigh

Cc: Grace and Dani Diena

Appendix “J”



JENNIFER STAM
Direct Dial 416-597-5017
Email stam@gsnh.com
Our File No.: 100325.0003

dedicated to your success

May 21, 2020

DELIVERED BY EMAIL

Mr. Jerome H. Stanleigh
5255 Yonge Street
Suite 800
Toronto, ON M2N 6P4

Dear Mr. Stanleigh:

RE: Rando Drugs Ltd. et al. – Court File # CV-19-00632106-00CL

I am writing in connection with your letters dated March 13, March 23 and April 21, as well as the sworn statement of Grace Diena and various emails and other correspondence by Dani Diena.

As you are aware, the Receiver has continued to investigate various matters concerning Ms. Diena and the ownership of Rando Drugs Ltd. (“**Rando**”). We have also reviewed the “box” of documents provided to us via purolator. Based on all of the records you and Dani have provided, including the minute book of Rando, our view is that the shares of Rando are held by 2345760 Ontario Inc., not the Grace Family Trust.

There are numerous other factual inconsistencies in the disclosure you and your client have provided. For the time being, please advise as to who the accountant is for Dedicated National Pharmacies Inc. and provide contact information. The Receiver reserves the right to, among other things, request additional information and examine Ms. Diena.

Yours truly,

GOLDMAN SLOAN NASH & HABER LLP

Per:

Jennifer Stam

JS:ds
Enclosure

c.c. Craig Mills
Bobby Kofman

Appendix “K”

COURT FILE NO.: CV-19-00632106-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

ECN FINANCIAL INC.

APPLICANT

- AND -

2345760 ONTARIO INC., RANDO DRUGS LTD., 2275518 ONTARIO INC., FAMILY HEALTH
PHARMACY WEST INC. FORMERLY KNOWN AS M. BLACHER DRUGS LTD., 2501380
ONTARIO INC., 2527218 ONTARIO INC., DUMOPHARM INC., 2527475 ONTARIO INC. AND
GRACE DIENA

RESPONDENTS

AFFIDAVIT OF MITCH VININSKY
(Sworn September 23, 2020)

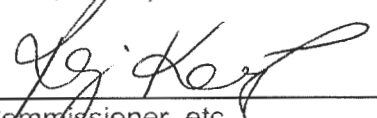
I, Mitch Vininsky, of the City of Toronto, in the Province of Ontario, MAKE OATH AND
SAY:

1. I am a Managing Director of KSV Restructuring Inc. ("KSV").
2. Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) ("Court") made on December 4, 2019 ("Order"), KSV was appointed as receiver (the "Receiver") of the assets, undertakings and properties of 2345760 Ontario Inc., Rando Drugs Ltd., 2275518 Ontario Inc., M. Blacher Drugs Ltd., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc. and 2527475 Ontario Inc. (collectively, the "Company") and of Grace Diena, the spouse of the Company's principal¹.
3. I have been involved in the management of this mandate since the proceedings commenced. As such, I have knowledge of the matters to which I hereinafter depose.

¹ Ms. Diena was added to the Receivership Order pursuant to a Court order dated February 26, 2020.

4. On September 23, 2020, the Receiver issued its Fourth Report to Court in which it outlined its activities with respect to the Company and provided information with respect to its fees.
5. I hereby confirm that attached as Exhibit "A" hereto are true copies of the accounts of KSV for the periods indicated and confirm that these accounts accurately reflect the services provided by KSV in this matter and the fees and disbursements claimed by it.
6. Additionally, attached hereto as Exhibit "B" is a summary of additional information with respect to all members of KSV who have worked on this matter, including their roles, hours and rates, and I hereby confirm that the list represents an accurate account of such information.
7. I consider the accounts to be fair and reasonable considering the circumstances connected with this administration.
8. I also confirm that the Receiver has not received, nor expects to receive, nor has the Receiver been promised any remuneration or consideration other than the amount claimed in the accounts.

SWORN BEFORE ME at the City of
Toronto, on September 23, 2020.



A Commissioner, etc.



Mitch Vininsky

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Kofman Inc.
Expires January 22, 2021.

This is Exhibit "A" referred to in the
affidavit of Mitch Vinjnsky
sworn before me, this 23rd
day of September 2020

A COMMISSIONER FOR TAKING AFFIDAVITS

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Kofman Inc.
Expires January 22, 2021.

**kSV advisory Inc.**

150 King Street West, Suite 2308

Toronto, Ontario, M5H 1J9

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ksvadvisory.com

INVOICE

Rando Drugs Ltd. et al
c/o KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

April 27, 2020

Invoice No: 1657
HST #: 818808768RT0001

**Re: 2345760 Ontario Inc., Rando Drugs Ltd. (“Rando”), 2275518 Ontario Inc. (“Abira”),
M. Blacher Drugs Ltd., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc.
and 2527475 Ontario Inc. (collectively, the “Company”)**

For professional services rendered by KSV Kofman Inc. (“KSV”) in its capacity as Court-appointed receiver (“Receiver”) of the Company for the period December 1, 2019 to April 17, 2020, including:

General

- Corresponding with ECN Financial Inc. (“ECN”), Miller Thomson LLP (“MT”), ECN’s counsel, and Goldman Sloan Nash & Haber LLP (“GSNH”), the Receiver’s counsel, regarding all aspects of this mandate;
- Corresponding with Dani Diena, the Company’s President, regarding all aspects of the Company’s business and operations, including meeting with him on January 6, 2020 and February 24, 2020;
- Corresponding with Jerome Stanleigh, counsel to the Company and Mr. Diena, regarding the Company’s affairs, the Grace Family Trust (the “Trust”), restructuring opportunities presented by Mr. Diena and issues related to the status of the leases for the four pharmacies owned by Rando;
- Preparing for the Company’s receivership, including drafting letters, scripts and a checklist of matters to be addressed;
- Attending at the Company’s head office located at 4256 Bathurst Street, Suite 200, Toronto, including on December 9 and 18, 2019 and on January 6 and 22, 2020;

Court Matters

- Reviewing and commenting on the initial application materials filed by ECN, including;
 - a Notice of Motion;
 - the affidavit of Adam Flomen, a representative of ECN, sworn December 3, 2019;
 - a draft Receivership Order; and
 - ECN's Summary of Position and Law;
- Preparing KSV's report to Court as proposed Receiver dated December 3, 2019;
- Reviewing correspondence from Mr. Stanleigh regarding the receivership application, including a request for an adjournment;
- Attending at the Ontario Superior Court of Justice (Commercial List) ("Court") on December 4, 2019 for the hearing of the receivership application;
- Reviewing the endorsement of Justice Hainey dated December 4, 2019;
- Discussing with Mr. Diena the status of outstanding litigation against the Company;
- Reviewing materials filed by Almas Mahmood ("Mahmood") against the Company ("Mahmood Action"), including a Notice of Application and Supporting Affidavit of the Applicant;
- Discussing the Mahmood Action with Mr. Diena;
- Reviewing correspondence between GSNH, MT and Paroian Skipper Lawyers, counsel to Mahmood;
- Preparing the Receiver's First Report to Court dated January 16, 2020 regarding the Receiver's response to the Mahmood Action;
- Reviewing and commenting on the Notice of Motion and draft Order related to the Mahmood Action;
- Attending at Court on January 23, 2020 regarding the Mahmood Action;
- Preparing the Receiver's Confidential Update to the Court dated January 30, 2020 regarding two of the Company's pharmacies, 1604 Tecumseh Road West, Windsor ("Family Health West") and 6720 Hawthorne Drive, Windsor ("Family Health East");
- Corresponding with Graham Scott Legal Services, Abira's labour counsel, regarding two actions against Abira;

- Preparing the Receiver's Second Report to Court dated February 19, 2020 regarding, among other things, approval of transactions involving two of the Company's pharmacies, 785 Tecumseh Road, Unit #16, Walpole Island ("Walpole") and 3A-1275 Walker Road, Windsor ("Novacare", and together with Walpole, Family Health West and Family Health East, the "Pharmacies"), as well as expansion of the Receivership Order to include Grace Diena ("Sale Approval Motion");
- Reviewing and commenting on the Notice of Motion, draft Orders and factum related to the Sale Approval Motion;
- Reviewing and commenting on ECN's materials regarding the expansion of the Receivership Order to include Mrs. Diena, including the Notice of Motion and draft Order;
- Attending at Court on February 26, 2020 regarding the Sale Approval Motion;
- Reviewing an opinion from GSNH on the security granted by the Company in favour of ECN;

Operations

- Attending on December 4 and 5, 2019 in Windsor at each of the Pharmacies to meet with the pharmacists and provide them with information regarding the receivership;
- Corresponding with Rando's Controller on a near-daily basis regarding all aspects of the Company's operations and vendor payments;
- Corresponding regularly with Mark Hadi, the Director of Rando, regarding operational matters at the Pharmacies;
- Corresponding regularly with employees and contractors (pharmacists) of Rando at each of the Pharmacies;
- Corresponding with representatives of McKesson Canada ("McKesson"), the Company's main supplier;
- Arranging for continued supply of pharmaceuticals from McKesson;
- Reviewing invoices and preparing weekly disbursements, including bi-weekly payroll and contractor payments, related to the Pharmacies;
- Reviewing invoices for utilities and preparing online payments;
- Reviewing daily and weekly cash receipts from the Pharmacies;
- Reviewing weekly receipts from drug benefit claims providers and corresponding with them;
- Preparing rolling four-week projected cash flow forecasts;
- Comparing weekly budget-to-actual results;

- Corresponding with Paisley Manor Insurance Brokers Inc. (“Paisley”), the Company’s insurance broker, regarding insurance coverage for the Company’s business and property;
- Dealing with Paisley regarding the renewals of the Company’s insurance policies;
- Opening and operating the receivership bank account;
- Borrowing funds from ECN at the outset of these proceedings pursuant to a Receiver’s Certificate;
- Corresponding with Canada Revenue Agency (“CRA”) regarding the Company’s payroll and HST audit;
- Corresponding with CRA regarding the Company’s HST refunds;
- Reviewing the Company’s HST returns prepared by Mr. Diena;
- Reviewing the status of a pharmacy located at 101 - 1017 Wilson Ave, North York and operating under Rando’s charter (“Humber Pharmacy”);
- Corresponding with Mr. Diena regarding the Humber Pharmacy;
- Reviewing the Company’s agreements with PharmaChoice, including its right of first refusal;
- Reviewing the status of the co-tenancy agreements regarding Novacare and Walpole (“Co-Tenancies”);
- Discussing the Co-Tenancies with Mr. Diena and arranging for him to release his interests;
- Corresponding with the Ministry of Health and Long-Term Care (“MOH”) to resolve issues with payments from the Ontario Drug Benefit Plan;
- Corresponding with the Bank of Nova Scotia (“Scotiabank”) regarding the Company’s eight accounts;
- Changing the signing authorities on the Scotiabank accounts to representatives of the Receiver;
- Corresponding regularly with Scotiabank regarding the Company’s accounts;
- Reviewing weekly and monthly adjudication reports from the Pharmacies to track performance;
- Corresponding with numerous vendors, including placing of orders for inventory and supplies, discussing terms of payment and responding to inquiries regarding these proceedings;
- Assisting the Pharmacies to periodically hire additional staff by preparing online job postings;

- Assisting the Pharmacies with scheduling matters and arranging for temporary pharmacists;
- Reviewing the results of an inspection performed by the Ontario College of Pharmacists (“OCP”) on April 9, 2019 for the Walpole pharmacy;
- Attending at Walpole on December 16, 2019 to address concerns raised by OCP;
- Preparing an action plan to address the concerns raised by OCP and corresponding with Mr. Diena, and the Designated Manager of the Walpole pharmacy regarding same;
- Facilitating an essential IT systems upgrade at each of the Pharmacies, including discussions with various vendors for pharmacy hardware and software;
- Corresponding with CBRE Limited and Primo Investments (Lauzon) Ltd. regarding a lease signed by Rando on November 22, 2019 for 2825-2885 Lauzon Parkway, Unit 214, Windsor (“Lauzon Lease”), a potential alternate location for Pharmacy Health East;
- Corresponding with Primo and its counsel, Berkow Youd Lev-Farrell Das LLP, regarding the Lauzon Lease;
- Arranging for interim occupancy in respect of the Lauzon Lease;
- Corresponding regularly with the employees at the Pharmacies to deal with concerns related to Covid-19, including additional controls and protective measures to ensure safety of staff and patients;
- Purchasing personal protective equipment, such as masks, gloves, gowns, disinfectants, hand sanitizers and countertop shields;
- Corresponding with various third-party vendors during the Covid-19 health pandemic to source critical supplies;

Sale Process

- Meeting on December 10, 2019 with Hesham Abdel-Sayed, the principal of 2258156 Ontario Inc. (the “Purchaser”), to discuss a transaction for the Pharmacies (“Transaction”);
- Corresponding with the Purchaser and Saad Law P. C., its counsel, to, among other things, negotiate the terms of the Transactions and an Agreement of Purchase and Sale dated December 18, 2019 (“APA”);
- Corresponding regularly with the Purchaser and responding to its due diligence requests;
- Attending with the Purchaser on December 20, 2019 in Windsor to tour each of the Pharmacies;
- Responding to inquiries from prospective purchasers;

- Attending calls on January 7 and 13, 2020 with Three Fires Development (“Three Fires”), the landlord of Walpole, regarding a new lease with the Purchaser;
- Attending a call on February 3, 2020 with Three Fires and its counsel regarding a new lease with the Purchaser;
- Corresponding with the Purchaser and its counsel regarding the terms of the Amendment to the APA dated January 31, 2020;
- Corresponding extensively with the landlords of the Pharmacies and their respective counsel in respect of the Transaction;
- Dealing extensively with Chopra, Joshi, Karnik & Lamont Medicine Professional Corporation (“East/West Landlord”), the landlord of Family Health West and Family Health East, and its counsel, McTague Law Firm LLP (“McTague”), regarding the status of the respective leases and potential transactions, including with the Purchaser;
- Attending a call on January 30, 2020 with counsel for a potential tenant of Family Health West and Family Health East;
- Meeting on February 12, 2020 and March 4, 2020 in Windsor with representatives of the East/West Landlord and McTague regarding the leases and a transaction, including with a preferred tenant identified by the East/West Landlord;
- Corresponding extensively with McTague regarding the history of the Company’s Family Health West and Family Health East leases and discussing a potential transaction for same;
- Corresponding with the Purchaser and its counsel regarding the terms of the Second Amendment to the APA dated March 13, 2020;
- Reviewing and commenting on the closing agenda regarding Novacare and Walpole;
- Corresponding with the Purchaser regarding closing logistics, including inventory counts for Novacare and Walpole;
- Considering structures to convey Rando’s pre-1954 charter (“Charter”) to the Purchaser, including by filing a proposal (“Proposal”) pursuant to the Bankruptcy and Insolvency Act (“BIA”);
- Preparing a memorandum dated April 7, 2020 to ECN regarding a sale of the Charter;
- Attending calls and corresponding with ECN regarding the Charter;
- Reviewing the claims against Rando in the context of filing a Proposal;

Grace Diena

- Corresponding on February 27, 2020 (“February 27th Letter”) with Mrs. Diena to request, among other things, disclosures regarding her assets and liabilities;
- Corresponding with Mr. Stanleigh and Mr. Diena regarding the February 27th Letter;
- Reviewing Mr. Stanleigh’s response dated March 3, 2020 to the February 27th Letter;
- Reviewing information related to Mrs. Diena, including her tax returns, mortgage documentation, bank statements and credit card statements as well as a Trust Agreement;
- Reviewing and commenting on a letter from GSNH to Mr. Stanleigh dated April 7, 2020 and a response from Mr. Stanleigh on April 8, 2020;
- Corresponding with GSNH regarding the Grace Family Trust;

Other

- Drafting and sending to all creditors the Notice of Receiver and Statement of the Receiver (“Notice”) pursuant to sections 245(1) and 246(1) of the BIA;
- Compiling and attaching to the Notice a list of the Company’s known creditors;
- Reviewing registrations against the Company pursuant to the Personal Property Security Act;
- Reviewing correspondence from Michael Blacher regarding his claim against the Company;
- Corresponding with Garfin Zeidenberg LLP, counsel to CWB National Leasing Inc., a judgement creditor, regarding these proceedings;
- Updating ECN regularly regarding the status of the receivership proceedings;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$ 324,366.00
Less: courtesy discount (10%)	(32,436.60)
Less: previous invoice on account	(35,000.00)
Disbursements	8,424.36
HST	34,495.99
Total due	<u>\$ 299,849.75</u>

KSV Kofman Inc.
Rando Drugs Ltd. et al
Time Summary
December 1, 2019 to April 17, 2020

Personnel	Rate (\$)	Hours	Amount (\$)
Bobby Kofman	725	73.20	53,070.00
Mitch Vininsky	625	175.70	109,812.50
Murtaza Tallat	425-450	256.50	112,376.25
Eli Brenner	350-395	105.90	37,087.50
Simon Thean	200-225	29.25	6,331.25
Other Staff and Administration		36.40	5,688.50
Subtotal		676.95	324,366.00
Out of pocket disbursements (travel, postage, courier, license fee)			8,424.36
Total Fees and Disbursements			<u>332,790.36</u>

**ksv advisory inc.**

150 King Street West, Suite 2308

Toronto, Ontario, M5H 1J9

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ksvadvisory.com

INVOICE

Rando Drugs Ltd. et al
c/o KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 25, 2020

Invoice No: 1825
HST #: 818808768RT0001

Re: 2345760 Ontario Inc, Rando Drugs Ltd. (“Rando”), 2275518 Ontario Inc., M. Blacher Drugs Ltd., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc., Grace Diena and 2527475 Ontario Inc. (collectively, the “Company”)

For professional services rendered by KSV Kofman Inc. in its capacity as Court-appointed receiver (“Receiver”) of the Company for the period April 18, 2020 to April 30, 2020, including:

General

- Corresponding with ECN Financial Inc. (“ECN”), Miller Thomson LLP (“MT”), ECN’s counsel, and Goldman Sloan Nash & Haber LLP (“GSNH”), the Receiver’s counsel, regarding all aspects of this mandate;
- Corresponding with Dani Diena, the Company’s president, regarding all aspects of the Company’s business and operations;

Operations

- Corresponding with Rando’s Controller on a near daily basis regarding all aspects of the Company’s operations and vendor payments for the pharmacies (collectively, the “Pharmacies”) located at:
 - 1604 Tecumseh Road West, Windsor (“Family Health West”);
 - 6720 Hawthorne Drive, Windsor (“Family Health East”);
 - 785 Tecumseh Road, Unit #16, Walpole Island (“Walpole”); and
 - 3A-1275 Walker Road, Windsor (“Novacare”);
- Corresponding regularly with Mark Hadi, the Director of Rando, regarding operational matters at the Pharmacies;

- Corresponding regularly with the employees and contractors (pharmacists) of Rando at each of the Pharmacies regarding operational matters;
- Reviewing invoices and preparing weekly disbursements, including bi-weekly payroll and contractor payments related to the Pharmacies;
- Reviewing invoices for utilities and preparing online payments;
- Reviewing daily and weekly cash receipts from the Pharmacies;
- Reviewing weekly receipts from drug benefit claims providers and corresponding with them;
- Preparing rolling four-week projected cash flow forecasts;
- Comparing weekly budget-to-actual results;
- Filing the Company's HST returns for the month of March 2020;
- Corresponding with Bench & Donath, the Company's accountants, regarding year-end tax returns;
- Reviewing weekly adjudication reports from the Pharmacies to track performance;
- Reviewing Rando's eligibility for the Canada Emergency Wage Subsidy;
- Corresponding with GSNH regarding a lease signed by Rando before the receivership and the potential claim of the landlord pursuant to that lease;

Sale Process

- Corresponding with Hesham Abdel-Sayed, the principal of 2258156 Ontario Inc. (the "Purchaser"), and Saad Law P.C. its counsel, regarding the closing of the transaction for the Novacare and Walpole pharmacies on April 23, 2020 and April 24, 2020, respectively ("Transaction");
- Reviewing and commenting on the closing documents;
- Preparing a statement of adjustments for Novacare and Walpole;
- Dealing with issues regarding the HST election;
- Reviewing an interim occupancy and indemnity agreement with the Purchaser;
- Corresponding with Western Inventory Service ("WIS") regarding inventory counts at Novacare and Walpole;
- Coordinating and scheduling the inventory counts;
- Arranging for representatives of WIS to attend at Walpole notwithstanding the restrictions imposed by the Walpole Island First Nation;
- Corresponding with Three Fires Development, the landlord of Walpole, regarding a new lease with the Purchaser;

- Corresponding with representatives of McKesson Canada (“McKesson”) regarding the Company’s accounts following completion of the Transaction;
- Reviewing information from McKesson regarding the accounts associated with Novacare and Walpole;
- Corresponding with the Purchaser and various vendors, regarding cut-off issues in relation to the closings;
- Reviewing the results of the inventory counts compared to the estimates included in the statements of adjustments;
- Corresponding with Paisley Manor Insurance Brokers Inc., the Company’s insurance broker, regarding the removal of Novacare and Walpole from the Company’s insurance policies;
- Dealing with transition issues following closing of the Transaction;
- Corresponding with PharmaChoice regarding the Transaction;
- Corresponding regularly with the Purchaser and responding to its due diligence requests relating to Family Health West and Family Health East;
- Reviewing prescription reports and other year-over-year metrics regarding Family Health West and Family Health East, and discussing same with the Purchaser;
- Reviewing and providing comments on a proposal to be sponsored by the Purchaser (the “Proposal”);
- Discussing the Proposal with GSNH;
- Attending a call on April 21, 2020 with ECN to discuss, among other things, the Proposal at a high level;

Grace Diena

- Reviewing a letter dated April 21, 2020 from Jerome Stanleigh, counsel to Mrs. Diena, regarding the Grace Family Trust (“GFT”);
- Corresponding with Mr. Diena regarding, among other things, inconsistencies related to the ownership of Rando and disclosures in respect of the GFT;
- Reviewing Mrs. Diena’s bank and credit card statements for April 2020;

Other

- Updating ECN regularly regarding the status of the receivership proceedings and the Transaction;
- Reviewing a statement of claim from Steven A. Strauss & Associates against Rando;
- Convening internal meetings; and

- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$	43,257.69
HST		<u>5,623.50</u>
Total due	\$	<u>48,881.19</u>

KSV Kofman Inc.
Rando Drugs Ltd. et al

Time Summary

For the period April 18, 2020 to April 30, 2020

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Bobby Kofman	Overall responsibility	725	3.25	2,356.25
Mitch Vininsky	All aspects of mandate	625	30.00	18,750.00
Murtaza Tallat*	Mandate assistance	450	43.40	19,530.00
Other Staff and Administration				2,541.50
Subtotal - fees				43,177.75
Out-of-pocket disbursements				79.94
Total Fees and Disbursements				43,257.69

* Includes certain time charges incurred prior to this period.

**ksv advisory inc.**

150 King Street West, Suite 2308

Toronto, Ontario, M5H 1J9

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ksvadvisory.com

INVOICE

Rando Drugs Ltd. et al
c/o KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 25, 2020

Invoice No: 1826
HST #: 818808768RT0001

Re: 2345760 Ontario Inc (“2345”), Rando Drugs Ltd. (“Rando”), 2275518 Ontario Inc., M. Blacher Drugs Ltd., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc., and 2527475 Ontario Inc. (collectively, the “Company”) and Grace Diena

For professional services rendered by KSV Kofman Inc. in its capacity as Court-appointed receiver (“Receiver”) of the Company for the period May 1, 2020 to June 30, 2020, including:

General

- Corresponding with ECN Financial Inc. (“ECN”), Miller Thomson LLP (“MT”), ECN’s counsel, and Goldman Sloan Nash & Haber LLP (“GSNH”), the Receiver’s counsel, regarding all aspects of the receivership;
- Corresponding with Dani Diena, the Company’s president, regarding the Company’s business and operations;

Operations

- Corresponding with Brian Herman, Rando’s Controller, on a near daily basis regarding the Company’s pharmacies (collectively, the “Pharmacies”) located at:
 - 1604 Tecumseh Road West, Windsor (“Family Health West”); and
 - 6720 Hawthorne Drive, Windsor (“Family Health East”);
- Corresponding with Mr. Herman regarding closing vendor accounts and settlement of final invoices for the pharmacies located at:
 - 785 Tecumseh Road, Unit #16, Walpole Island (“Walpole”); and
 - 3A-1275 Walker Road, Windsor (“Novacare”);

- Corresponding with the Ministry of Health and Long-term Care regarding final payments from the Ontario Drug Benefit program for Walpole and Novacare;
- Corresponding occasionally with Mark Hadi, the Director of Rando, regarding operational matters at the Pharmacies;
- Corresponding regularly with the employees and contractors (pharmacists) of Rando at each of the Pharmacies regarding operational matters;
- Reviewing invoices and preparing weekly disbursements, including bi-weekly payroll and contractor payments;
- Reviewing invoices for utilities and preparing online payments;
- Reviewing cash receipts from the Pharmacies;
- Reviewing weekly receipts from drug benefit claims providers and corresponding with them;
- Preparing weekly reports to ECN, the Company's principal secured creditor, including rolling four-week cash flows and budget to actual variance reports;
- Preparing and filing the Company's HST returns for the months of April and May 2020;
- Preparing audit documentation and corresponding extensively with Canada Revenue Agency ("CRA") regarding an HST audit;
- Corresponding with CRA regarding the Company's eligibility for the Canada Emergency Wage Subsidy ("CEWS");
- Coordinating with Telus Assure, a drug benefit claims provider, regarding updated vendor agreements;
- Coordinating the renewal of the Ontario College of Pharmacists ("OCP") license for the Pharmacies;
- Corresponding with Bench & Donath, the Company's accountants, regarding the preparation of tax returns;
- Corresponding with Lipton LLP to have it prepare the Company's 2019 and pro-forma 2020 year-end tax returns;
- Reviewing Rando's tax return for fiscal 2018 to determine its tax loss carry-forwards;
- Preparing and sending a termination letter on June 1, 2020 to Humber Compounding Pharmacy Limited ("Humber") terminating its agreement with the Company which allows it to operate under the Company's charter;
- Corresponding with Paisley Manor Insurance Brokers Inc., the Company's insurance broker, regarding coverage related to Humber;
- Corresponding with counsel representing the landlord of premises located at 2825-2885 Lauzon Parkway, Unit 214, Windsor, regarding a month-to-month occupancy by the Receiver;

- Corresponding with Mr. Diena regarding the retrieval of prescription records associated with the Novacare and Walpole pharmacies from an offsite storage facility;
- Reviewing weekly adjudication reports from the Pharmacies to monitor their operating performance;
- Preparing a pro-forma statement of receipts and disbursements as requested by ECN;

Sale Process

- Corresponding with Hesham Abdel-Sayed, the principal of 2258156 Ontario Inc. (the “Purchaser”), and Saad Law P.C. (“Saad”), its counsel, regarding post-closing matters in relation to the sale of Novacare and Walpole pharmacies to the Purchaser (the “Transaction”);
- Corresponding with the Purchaser and vendors regarding account cut-off and reconciliation issues;
- Corresponding with the Purchaser regarding the final statement of adjustments, prepared 14 days after closing of the Transaction;
- Corresponding with the Purchaser and its counsel regarding the treatment of vacation pay for Novacare and Walpole employees;
- Dealing with various transition issues following closing of the Transaction, such as utility accounts and inventory deliveries;
- Corresponding regularly with Mr. Abdel-Sayed regarding his potential acquisition of Family Health West and Family Health East;
- Reviewing prescription reports and other year-over-year metrics regarding Family Health West and Family Health East, and discussing same with Mr. Abdel-Sayed;
- Corresponding with McTague Law Firm LLP, counsel representing the landlord of Family Health East and Family Health West (the “Landlord”), regarding a potential transaction with Mr. Abdel-Sayed or with the Landlord’s preferred tenant (the “Preferred Tenant”);
- Corresponding with Kirwin Partners LLP (“Kirwin”), counsel representing the Preferred Tenant, regarding a transaction for Family Health East and Family Health West, including correspondence dated May 22, 2020, June 2, 5 and 18, 2020;
- Corresponding with McTague related to the status of the Receiver’s discussions with the Preferred Tenant;
- Preparing a confidentiality agreement for the Preferred Tenant;
- Responding to diligence requests from the Preferred Tenant, including information related to employees and historical financial results;
- Comparing the economics of the LOI versus an offer from Mr. Abdel-Sayed;
- Reviewing and providing comments on a draft agreement of purchase and sale between the Receiver and the Preferred Tenant;

- Corresponding with ECN regarding the Receiver's discussions with the Preferred Tenant and the structure of a transaction;

Proposal

- Reviewing and providing comments on a proposal and sponsorship agreement in respect of Rando, to be sponsored by an entity related to Mr. Abdel-Sayed (the "Proposal");
- Discussing the Proposal and related issues with GSNH, ECN and MT;
- Attending a call on May 1, 2020 with ECN and GSNH to review the Proposal;
- Reviewing comments on the Proposal from MT and discussing same with GSNH;
- Reviewing correspondence between GSNH and Saad related to the Proposal, including correspondence on May 21, 2020, June 5, 12, 15, 16 and 17, 2020;

Grace Diena and the Grace Family Trust

- Corresponding on May 5, 2020 with Mr. Diena regarding, among other things, inconsistencies related to Rando's ownership, including references of it being owned by 2345 or by the Grace Family Trust ("GFT");
- Corresponding with GSNH regarding the GFT formation documents and Mrs. Diena's obligations related to the GFT;
- Reviewing a summary prepared by GSNH of the GFT records delivered by Jerome Stanleigh, counsel to Mrs. Diena;
- Reviewing disclosures provided by Mrs. Diena, including her bank and credit card statements for April and May 2020;
- Providing comments on a letter dated May 21, 2020 from GSNH to Mr. Stanleigh regarding evidence supporting the ownership of Rando by 2345 and not the GFT;

Other

- Updating ECN regularly regarding the status of the receivership proceedings and the Transaction;
- Preparing Interim Reports of the Receiver dated June 5, 2020 pursuant to Subsection 246(2) of the *Bankruptcy and Insolvency Act*;
- Convening internal meetings; and

- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$	57,824.84
HST		<u>7,517.23</u>
Total due	\$	<u>65,342.07</u>

KSV Kofman Inc.
Rando Drugs Ltd. et al

Time Summary

For the period May 1, 2020 to June 30, 2020

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Bobby Kofman	Overall responsibility	725	5.85	4,241.25
Mitch Vininsky	All aspects of mandate	625	39.70	24,812.50
Murtaza Tallat*	Mandate assistance	450	52.10	23,445.00
Other Staff and Administration				5,184.25
Subtotal - fees				57,683.00
Out-of-pocket disbursements				141.84
Total Fees and Disbursements				57,824.84

**ksv advisory inc.**

150 King Street West, Suite 2308

Toronto, Ontario, M5H 1J9

T +1 416 932 6262

F +1 416 932 6266

ksvadvisory.com

INVOICE

Rando Drugs Ltd. et al
c/o KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

August 21, 2020

Invoice No: 1821
HST #: 818808768RT0001

Re: 2345760 Ontario Inc (“2345”), Rando Drugs Ltd. (“Rando”), 2275518 Ontario Inc., M. Blacher Drugs Ltd., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc., and 2527475 Ontario Inc. (collectively, the “Company”) and Grace Diena

For professional services rendered by KSV Kofman Inc. in its capacity as Court-appointed receiver (“Receiver”) of the Company for July 2020, including:

Operations

- Corresponding with Brian Herman, Rando’s Controller, on a near daily basis regarding the Company’s pharmacies (together, the “Pharmacies”) located at:
 - 1604 Tecumseh Road West, Windsor (“Family Health West”); and
 - 6720 Hawthorne Drive, Windsor (“Family Health East”);
- Corresponding regularly with the employees and contractors (pharmacists) of Rando at the Pharmacies regarding operational matters;
- Reviewing invoices and preparing weekly disbursements, including bi-weekly payroll and contractor payments;
- Reviewing invoices for utilities and preparing online payments;
- Reviewing daily cash receipts from the Pharmacies;
- Preparing weekly reports to ECN Financial Inc. (“ECN”), the Company’s principal secured creditor, including rolling four-week cash flows and budget to actual variance reports;
- Preparing and filing the Company’s HST return for June 2020;

- Corresponding with McKesson Canada (“McKesson”) regarding the status of its payments to the Company’s accounts;
- Corresponding with McKesson regarding the account of Humber Compounding Pharmacy Limited (“Humber”) located at 101 - 1017 Wilson Ave, North York;
- Corresponding with Paisley Manor Insurance Brokers Inc., the Company’s insurance broker, regarding coverage for Humber;
- Reviewing and summarizing three life insurance policies covering Dani Diena, the Company’s president;
- Attending a call on July 13, 2020 with Mr. Diena regarding his life insurance and the named beneficiaries in the policies;
- Corresponding extensively with Canada Revenue Agency regarding (“CRA”) its audit of the Company’s HST returns;
- Attending a call on July 2, 2020 with CRA regarding its HST audit;
- Responding to inquiries from Mr. Diena regarding HST refunds paid to the Company;
- Corresponding with Lipton LLP (“Lipton”) to have it prepare Rando’s 2019 and pro-forma 2020 year-end tax returns;
- Responding to inquiries from Lipton regarding Rando’s financial statements;
- Reviewing weekly adjudication reports from the Pharmacies to monitor their operating performance;
- Preparing an employment termination letter in respect of Mr. Herman;

Sale Process

- Reviewing and providing comments on several drafts of an agreement of purchase and sale among the Receiver, Sri Etikala and Jasmeet Chawla (the “E/W Purchaser”) regarding a transaction for Family Health East and Family Health West (“APA”);
- Preparing a schedule to the APA regarding employee information;
- Corresponding extensively with Goldman Sloan Nash & Haber LLP (“GSNH”), the Receiver’s counsel, regarding the APA;
- Reviewing correspondence between GSNH and Kirwin Partners LLP, counsel representing the E/W Purchaser, regarding a transaction for Family Health East and Family Health West and the status of the APA;
- Corresponding with ECN regarding the Receiver’s discussions with the E/W Purchaser and the status of the transaction;

- Corresponding with Hesham Abdel-Sayed, the principal of 2258156 Ontario Inc. (“2258”), regarding post-closing matters in relation to the sale of:
 - 785 Tecumseh Road, Unit #16, Walpole Island (“Walpole”); and
 - 3A-1275 Walker Road, Windsor (“Novacare”);
- Corresponding with 2258 regarding the return of credit card terminals located at Walpole and Novacare;
- Corresponding with 2258 regarding the status of the Workplace Safety and Insurance Board account associated with Walpole and Novacare;
- Reviewing correspondence between GSNH and Saad Law P.C., counsel to 2258, regarding a proposal and proposal sponsorship agreement in respect of Rando to be sponsored by an entity related to Mr. Abdel-Sayed;

Other

- Updating ECN regarding the status of the receivership proceedings and the APA;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$ 27,767.75
HST	<u>3,609.81</u>
Total due	<u>\$ 31,377.56</u>

KSV Kofman Inc.
Rando Drugs Ltd. et al
Time Summary
For the period July 2020

Personnel	Role	Rate (\$)	Hours	Amount (\$)
Bobby Kofman	Overall responsibility	725	1.00	725.00
Mitch Vininsky	All aspects of mandate	625	26.00	16,250.00
Murtaza Tallat	Mandate assistance	450	20.00	9,000.00
Other Staff and Administration			9.35	1,792.75
Total Fees				<u>27,767.75</u>

This is Exhibit "B" referred to in the affidavit of Mitch Vininsky sworn before me, this 23rd day of September 2020

Rajinder Kashyap
A COMMISSIONER FOR TAKING AFFIDAVITS

Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Kofman Inc.
Expires January 22, 2021.

2345760 Ontario Inc., Rando Drugs Ltd., 2275518 Ontario Inc., M. Blacher Drugs Ltd., 2501380
 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc., 2527475 Ontario Inc. and Grace Diena
 Schedule of Professionals' Time and Rates
 For the Period of December 4, 2019 to July 31, 2020

<u>Name</u>	<u>Role</u>	<u>Billing Rate (Per Hour)</u>
Robert Kofman	File management	\$ 725
Mitch Vininsky	All aspects of mandate	\$ 625
Murtaza Tallat	Operations	\$ 425 - 450
Eli Brenner	Sale process	\$ 350 - 495
Simon Thean	Banking	\$ 200 - 225
Other staff and administrative		\$ 189
Total hours		956
Total fees		\$ 430,724
Average hourly rate		\$ 451

Appendix “L”

Court File No. CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ECN FINANCIAL INC.

Applicant

- and -

**2345760 ONTARIO INC., RANDO DRUGS LTD., 2275518 ONTARIO INC., FAMILY HEALTH
PHARMACY WEST INC. formerly known as M. BLACHER DRUGS LTD., 2501380
ONTARIO INC., 2527218 ONTARIO INC., DUMOPHARM INC., 2527475 ONTARIO INC. and
GRACE DIENA**

Respondents

**AFFIDAVIT OF JENNIFER STAM
(Sworn September 23, 2020)**

I, **Jennifer Stam**, of the City of Toronto, **MAKE OATH AND SAY:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and a partner with Norton Rose Fulbright Canada LLP ("**NRF**"), counsel for KSV Restructuring Inc., in its capacity as Court-appointed receiver (the "**Receiver**") in these proceedings and as such have knowledge of the matters herein deposed to. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.
2. I was previously Of Counsel with Goldman Sloan Nash & Haber LLP ("**GSNH**"), the former counsel for the Receiver. A Notice of Change of Lawyer form was filed on August 17, 2020 indicating the change of counsel from GSNH to NRF.
3. I make this affidavit in support of a motion by the Receiver for, among other things, approval of the fees and disbursements of the Receiver and its counsel.
4. Attached hereto as **Exhibit "A"** is a schedule summarizing the accounts of GSNH rendered to the Receiver for fees and disbursements incurred by GSNH in connection with these proceedings for the period between November 29, 2019 and August 11, 2020.

5. Attached hereto as Exhibit "B" is a statement of experience summarizing the respective years of call and billing rates of each of the professionals at GSNH that rendered services to the Receiver, the hours worked by each such individual and a blended hourly rate for the file.

6. Attached hereto as Exhibit "C" are true copies of the accounts rendered to the Receiver for the above-noted period. The accounts have been redacted to address matters of confidentiality or privilege. I confirm that these accounts accurately reflect the services provided by GSNH in this matter for this period and the fees and disbursements claimed by it for this period.

7. To the best of my knowledge, the rates charged by GSNH throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services. I believe that the total hours, fees and disbursements incurred by GSNH on this matter are reasonable and appropriate in the circumstances.

SWORN BEFORE ME via videoconference in the City of Toronto, in the Province of Ontario, on this 23rd day of September, 2020.


A Commissioner for taking Affidavits (or as may be)


JENNIFER STAM

Gianni Lucas Bianchi, a Commissioner, etc.,
Province of Ontario,
for Norton Rose Fulbright Canada LLP /
S.E.N.C.R.L., s.r.l., Barristers and Solicitors.
Expires January 5, 2021.

THIS IS **EXHIBIT "A"** TO THE AFFIDAVIT OF
JENNIFER STAM SWORN BEFORE ME VIA
VIDEOCONFERENCE IN THE CITY OF TORONTO
IN THE PROVINCE OF ONTARIO,
THIS 23RD DAY OF SEPTEMBER, 2020.




A Commissioner for taking Affidavits (or as may be)

Gianni Lucas Bianchi, a Commissioner, etc.,
Province of Ontario,
for Norton Rose Fulbright Canada LLP /
S.E.N.C.R.L., s.r.l., Barristers and Solicitors.
Expires January 5, 2021.

SCHEDULE OF ACCOUNTS

Account Date	For Billing Period Ending	Fees	Costs	Tax	TOTAL
December 17, 2019	December 13, 2019	\$ 25,651.50	\$ 942.30	\$ 3,428.08	\$ 30,021.88
April 24, 2020	April 24, 2020	\$ 101,630.50	\$ 3,802.40	\$ 13,475.27	\$ 118,908.17
July 6, 2020	June 29, 2020	\$ 19,455.00	\$ 117.55	\$ 2,542.35	\$ 22,114.90
August 11, 2020	August 11, 2020	\$ 10,104.00	\$ 0.00	\$ 1,313.52	\$ 11,417.52
August 24, 2020	August 11, 2020	\$ 430.00	\$ 75.58	\$ 63.65	\$ 569.23
TOTAL:		\$ 157,271.00	\$ 4,937.83	\$ 20,822.87	\$ 183,031.70

THIS IS EXHIBIT "B" TO THE AFFIDAVIT OF
JENNIFER STAM SWORN BEFORE ME VIA
VIDEOCONFERENCE IN THE CITY OF TORONTO
IN THE PROVINCE OF ONTARIO,
THIS 23RD DAY OF SEPTEMBER, 2020.



A Commissioner for taking Affidavits (or as may be)

Gianni Lucas Bianchi, a Commissioner, etc.,
Province of Ontario,
for Norton Rose Fulbright Canada LLP /
S.E.N.C.R.L., s.r.l., Barristers and Solicitors.
Expires January 5, 2021.

STATEMENT OF EXPERIENCE

Name	Year of Call	Billing Rate	Hours Worked
Stam, Jennifer	2002	\$ 595.00	178.1
Forte, Mario	1987	\$ 585.00	2.3
Bissell, Brendan	1998	\$ 550.00	3.6
Hancock, Paul	2009	\$ 425.00	1.9
Drake, Robert	2009	\$ 425.00	1.8
Jackson, Robert	2010	\$ 350.00	24.8
Turgeon, Joel	2018	\$ 285.00	27.6
Parent, Katie	-	\$ 250.00	103.7
Co, May May	-	\$ 200.00	14.6
Palabasan, Anne	-	\$ 150.00	6.4
TOTAL HOURS:			364.8

Blended Rate: (excl. Disbursements and HST)
$\$157,271.00 \div 364.8 \text{ hours} = \$ 431.12$

THIS IS **EXHIBIT "C"** TO THE AFFIDAVIT OF
JENNIFER STAM SWORN BEFORE ME VIA
VIDEOCONFERENCE IN THE CITY OF TORONTO
IN THE PROVINCE OF ONTARIO,
THIS 23RD DAY OF SEPTEMBER, 2020.



A Commissioner for taking Affidavits (or as may be)

Gianni Lucas Bianchi, a Commissioner, etc.,
Province of Ontario,
for Norton Rose Fulbright Canada LLP /
S.E.N.C.R.L., s.r.l., Barristers and Solicitors.
Expires January 5, 2021.

Date	Professional	Narrative	Hours	Rate	Amount
12/03/19	JS	Several conversations and correspondence re receivership application; reviewing correspondence from J. Stanleigh; considering issues re same; conference call with ECN, C. Mills and B. Kofman re same; preparing for court;	3.70	595.00	2,201.50
12/03/19	KP	Reviewing pre-filing report; discussion with J. Stam regarding same; preparing pre-filing report for service and filing; correspondence regarding service of report with applicant's materials; coordinating same with applicant's counsel; follow up and confirmation regarding filing; reviewing unofficial transcription of decision of Justice Hainey for use at Court; revising same; attendance at Court to confirm matter is scheduled for December 3; reporting to J. Stam, KSV and C. Mills; preparing copies of application materials for court hearing; reporting to J. Stam;	5.30	250.00	1,325.00
12/04/19	AP	Conduct a Corporate Profile search against Chopra, Joshi, Karnik & Lamont Medicine Professional Corporation;	0.20	150.00	30.00
12/04/19	JS	Preparing for and attending court (two attendances) for receivership application; several conversations and correspondence with B. Kofman, C. Mills and others re same; conversation with J. MacKinnon re receivership and Hawthorne lease issue; considering issues re same;	3.80	595.00	2,261.00
12/04/19	KP	Preparing copies of argument of law of the applicant for Court hearing; reporting to J. Stam; drafting letter on behalf of KSV advising the companies' president of his duties under the appointment order; revising same; arranging for corporate searches to be completed on all companies; instructions from J. Stam regarding service list;	3.20	250.00	800.00
12/05/19	AP	Conduct verbal and certified Ontario PPSA Searches against 2527218 Ontario Inc., Dumopharm Inc., 2527475 Ontario Inc., 2275518 Ontario Inc. and Rando Drugs Ltd.;	1.00	150.00	150.00
12/05/19	JS	working on form of APA; several conversations and correspondence re lease issues; outstanding litigation and other matters; conversations with B. Kofman and others re same;	2.20	595.00	1,309.00
12/05/19	MMC	Receive instructions from Katie Parent re PPSA Searches in Ontario, conduct PPSA Searches against 2345760 Ontario Inc., M. Blacher Drugs Ltd., Family Health Pharmacy West Inc. and 2501380 Ontario Inc.;	0.60	200.00	120.00
12/05/19	KP	Correspondence regarding PPSA searches; reviewing results for the companies received to date; drafting service list; reporting to J. Stam;	1.20	250.00	300.00

Date	Professional	Narrative	Hours	Rate	Amount
12/06/19	JT	Draft letter to the Superior Court, Windsor courthouse, re: December 12 hearing, appointment of receiver and stay of proceedings; review pleadings and evidence in re Mahmood v Rando Drugs et als and draft summary of same; report to J. Stam.;	1.90	285.00	541.50
12/06/19	AP	Conduct a Corporate Profile search against 2275518 Ontario Inc.;	0.20	150.00	30.00
12/06/19	RTJ	Correspondence and meeting with J. Stam; conference call with J. Stam and B. Kofman re review of lease and status of tenancy, and review of claim by Almas Mahmood;	0.30	350.00	105.00
12/06/19	JS	Conversation with E. Brenner re form of APA; several conversations with B. Kofman, E. Brenner and others re Abira and related matters; reviewing documents related to same; extensive correspondence re same; conversation with J. MacKinnon re Hawthorne lease; drafting letter to J. Stanleigh re various matters; conversations and correspondence with B. Kofman re all;	3.20	595.00	1,904.00
12/06/19	KP	Preparing PPSA summary for 2275518 Ontario Inc.; reporting to J. Stam; follow up regarding outstanding PPSA search results;	3.60	250.00	900.00
12/08/19	RTJ	Review of court pleadings and sale materials;	0.70	350.00	245.00
12/09/19	RTJ	Meeting and correspondence with J. Stam and J. Turgeon re review of pleadings re Mahmood claim, and discussion of history of security in place for various guarantees;	0.70	350.00	245.00
12/09/19	JS	Several conversations and correspondence re Pharmacy lease issues, various assets and other; reviewing documents re same; correspondence with landlord counsel re Hawthorne; conversations with B. Kofman and others re various matters;	1.70	595.00	1,011.50
12/09/19	KP	Updating service list; reporting to J. Stam regarding same; preparing PPSA summaries for all companies in receivership;	3.40	250.00	850.00
12/10/19	AP	Conduct Corporate Profile searches against 2345760 Ontario Inc., Family Health Pharmacy West Inc., 2501380 Ontario Inc., 2527218 Ontario Inc., Dumopharm Inc., 2527475 Ontario Inc., 2275518 Ontario Inc. and Rando Drugs Ltd.;	1.60	150.00	240.00
12/10/19	RTJ	Correspondence and review of PPSA summaries;	0.20	350.00	70.00
12/10/19	JS	Conference call with B. Kofman, A. Flomen and others re prospective buyer and related matters; follow up conversations re same; revising form of APA; research re pharmacy charter issues; correspondence re Landlord issue; correspondence with O. Thomas re litigation matters; working on	2.80	595.00	1,668.00

Date	Professional	Narrative	Hours	Rate	Amount
		various;			
12/10/19	KP	Finalizing PPSA summaries; reviewing and revising same; reporting to J. Stam, R. Jackson and J. Turgeon regarding same; forwarding summaries and results to KSV;	2.50	250.00	625.00
12/11/19	JS	Working on revised APA; considering issues re sale of charter; research re same; conversations and correspondence with B. Kofman and E. Brenner re same; conversation with O. Thomas re litigation in Windsor; correspondence re same; conversation with J. MacKinnon re Hawthorne lease and issues; correspondence re same; conversations and correspondence with B. Kofman re same;	0.00	0.00	0.00
12/11/19	RTJ	Review of file materials, precedent opinion, and PPSA summaries;	1.80	350.00	630.00
12/12/19	RTJ	Review of loan documents, communication with J. Turgeon;	0.40	350.00	140.00
12/12/19	JS	Reviewing mark up of APA; correspondence re same;	0.70	595.00	416.50
12/12/19	KP	Email to commercial list regarding availability of Justice Hainey for hearing in January; reporting to J. Stam with availability;	0.10	250.00	25.00
12/13/19	JS	Conference call with buyer, buyer's lawyer and KSV re APA; reviewing same; revising same; correspondence re various issues;	2.80	595.00	1,666.00
12/13/19	JT	Working session with R. Jackson re security opinion	0.30	285.00	85.50
Sub-Total Fees:					25,651.50
HST on Fees:					3,334.70

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Jennifer Stam	0.00	0.00	0.00
Anne Palabasan	3.00	150.00	450.00
May May Co	0.60	200.00	120.00
Katie Parent	19.60	250.00	4,900.00
Joel Turgeon	2.20	285.00	627.00
Robert Jackson	4.70	350.00	1,645.00
Jennifer Stam	30.10	595.00	17,909.50
	<u>60.20</u>		<u>25,651.50</u>

DISBURSEMENTS

DISBURSEMENTS

Laser Copies	244.50
Courier	15.00
On Corp. Fee	458.80
OnCorp. Gov't Fee* *	224.00

Sub-Total Disbursements:	942.30
Disbursements marked with * indicate exempt	

HST on Disbursements:	93.38
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TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$3,428.08 HST):	\$ 30,021.88
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THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP


Per. Jennifer Stam

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G 1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Attention: Bobby Kofman

Invoice No. 177966
Invoice Date: December 17, 2019

Client ID: 100325
Matter ID: 0003
Billing Attorney: JS

Current Billing:	30,021.88
Previous Balance:	0.00
Total Amount:	30,021.88
Amount Remitted:	\$ _____



Please include \$15.00 extra for wiring fees.

For payment by wire, please send funds to:

Canadian Imperial Bank of Commerce

Address: 460 University Avenue @ Dundas, Toronto, Ontario, M5G 1V1
Transit No.: 04702
Bank No.: 010
Swift Code: CIBCCATT
Account Name: Goldman Sloan Nash & Haber LLP - Trust Account
Account No.: 66-40117
Reference: 100325.0003-177966



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-8822
Facsimile: (416) 597-3370

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Billing Lawyer Jennifer Stam
Invoice No. 179952
HST # 12233 6290 RT0001
Invoice Date April 24, 2020

Attention: Bobby Kofman

Client ID: 100325 Matter ID: 0003

RE: Receivership appointment of Rando Drugs Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Narrative	Hours	Rate	Amount
12/11/19	JS	Working on revised APA; considering issues re sale of charter; research re same; conversations and correspondence with B. Kofman and E. Brenner re same; conversation with O. Thomas re litigation in Windsor; correspondence re same; conversation with J. MacKinnon re Hawthorne lease and issues; correspondence re same; conversations and correspondence with B. Kofman re same;	2.50	595.00	1,487.50
12/13/19	KP	Drafting approval and vesting order; revising same; reporting to J. Stam;	1.50	250.00	375.00
12/14/19	JS	Further revising APA; reviewing correspondence and various diligence issues; correspondence re same;	1.20	595.00	714.00
12/16/19	AP	Conduct an electronic PPSA Search against 2131952 Ontario Inc.;	0.20	150.00	30.00
12/16/19	AP	Conduct a Corporate Profile search and an electronic PPSA search against CEDV Inc.;	0.40	150.00	60.00
12/16/19	JS	Conversation with D. Korsunsky re Rando; correspondence re various matters; looking into co tenancy issues; correspondence re same; conference call with Miller Thomson and E. Brenner	1.80	595.00	1,071.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
		re various sale issues;			
12/16/19	JT	Working sessions with R. Jackson and J. Stam re: state of work, available and missing documents, format of final written product, etc.; take cognizance of documents in file, including the Proposed Receiver's report and A. Flomen's summary memo.;	1.60	285.00	456.00
12/16/19	RTJ	Correspondence, meeting with J. Turgeon, review of security documents and preparation of security summary;	1.10	350.00	385.00
12/17/19	JT	Review of security documents entered into by respondents to receivership order in guarantee of promissory notes extended by Element/ECN to 2345760 Ontario Inc. to assess completeness of documents received, coverage of security, validity, time of attachment, and other key issues; review of Personal Property Security Act summaries against respondents to receivership order to identify issues as to perfection of said guarantees; draft table summarizing the above information; working sessions and communications with R. Jackson and J. Stam on the foregoing and attendant matters; documentary organization of file.;	6.10	285.00	1,738.50
12/17/19	RTJ	Communication with J. Turgeon re review of security; review and preparation of opinion;	0.80	350.00	280.00
12/17/19	JS	Calls with B. Kofman and E. Brenner re APA; reviewing P. Saad comments on same; revising same; correspondence re same; correspondence re various litigation matters; reviewing documents re Pharmachoice membership and related issues; revising APA; correspondence re same;	2.60	595.00	1,547.00
12/17/19	KP	Preparing request form for January 23 hearing date; correspondence with J. Stam regarding same;	0.20	250.00	50.00
12/18/19	JT	Further review security documents; further review Personal Property Security Act summaries; further draft table summarizing relevant information on said guarantees; draft summary of registration and other issues as to September 2016 Promissory Note; write portions of the draft GSNH Security Opinion per instructions of R. Jackson; perform numerous searches and verifications per instructions of R. Jackson in link with drafting of said opinion; working sessions and communications with R. Jackson, J. Stam and K. Parent on the foregoing and attendant matters.;	10.90	285.00	3,106.50
12/18/19	AP	Conduct Corporate Profile search and Ontario electronic PPSA search against 2139152 Ontario Inc.;	0.40	150.00	60.00
12/18/19	JS	Internal discussions re security review and status of same; considering legal issues re same;	2.70	595.00	1,606.50

Date	Professional	Narrative	Hours	Rate	Amount
		conversation with P. Saad re APA; revising same; conversations with E. Brenner re same; correspondence re same; conversation with O. Thomas re deposit issue; drafting order re same;			
12/18/19	RTJ	Meeting with J. Stam and J. Turgeon, review of corporate and PPSA searches, and review and preparation of opinion;	1.00	350.00	350.00
12/18/19	RTJ	Drafting and review of opinion;	6.30	350.00	2,205.00
12/18/19	KP	Meeting with R. Jackson and J. Turgeon regarding drafting of security opinion;	0.40	250.00	100.00
12/18/19	KP	Correspondence with Commercial List regarding scheduling of January 23 hearing and submitting request form for same; draft shell of order for motion for directions; reporting to J. Stam;	0.40	250.00	100.00
12/19/19	BB	Review of draft order on the Windsor application and brief meeting with J. Stam re: same.;	0.20	550.00	110.00
12/19/19	JS	Reviewing draft opinion; internal discussions re same; correspondence re APA and deposit;	1.20	595.00	714.00
12/19/19	RTJ	Meeting with J. Stam, K. Parent, J. Turgeon re review and revision of opinion;	2.90	350.00	1,015.00
12/19/19	KP	Reviewing draft security opinion; reporting to J. Stam;	0.20	250.00	50.00
12/20/19	RTJ	Correspondence and communication with J. Stam and J. Turgeon re comments and amendments to opinion;	0.40	350.00	140.00
12/23/19	RTJ	Amendment to draft opinion;	0.50	350.00	175.00
12/23/19	JS	Correspondence re landlord issues;	0.20	595.00	119.00
01/02/20	JS	Conversation with A. Gatti re lease assignments; correspondence re same; correspondence re various sale matters;	0.70	595.00	416.50
01/06/20	BB	Conference with J. Stam re: issues of sale of a cotenancy interest and re: qualification of opinion due to guarantees predating later loans.;	0.40	550.00	220.00
01/06/20	RTJ	Meeting with J. Stam; review and amendment to draft opinion;	0.80	350.00	280.00
01/06/20	JS	Reviewing revised security opinion; considering outstanding issues on security; internal discussions re same; correspondence re various sale issues; drafting co-tenancy acknowledgment; considering issues re same;	1.50	595.00	892.50
01/07/20	JS	Correspondence re landlords and sale issues; conversation with B. Kofman re various outstanding	1.00	595.00	595.00

Date	Professional	Narrative	Hours	Rate	Amount
		issues; correspondence re co-tenancy issue; drafting letter to J. MacKinnon re various;			
01/08/20	JS	Correspondence re landlord issues and related sale issues; reviewing materials re deposit return and considering same; correspondence re deposit return and other matters;	1.20	595.00	714.00
01/09/20	JS	Several conversations and correspondence re co-tenancy issue landlord issues and related matters; correspondence re deposit issue; conversations with O. Thomas re same; conversations with client re same; reviewing correspondence re same;	1.20	595.00	714.00
01/09/20	KP	Correspondence with Commercial List regarding availability for hearing on week of January 13; reporting to J. Stam; preparing and submitting request form for scheduling on January 17; reviewing BIA rules regarding service on an individual in a receivership; reporting to J. Stam;	0.70	250.00	175.00
01/10/20	JS	Conversations and correspondence with B. Kofman and M. Vininsky re various issues; conversation with D. Downs re garnishment funds; correspondence with J. MacKinnon re East landlord issues;	0.80	595.00	476.00
01/10/20	KP	Confirming scheduling of January 17 hearing date from Commercial List; correspondence regarding same;	0.20	250.00	50.00
01/13/20	JS	Correspondence with A. Gatti re co-tenancy arrangement; correspondence with KSV re various other matters;	0.30	595.00	178.50
01/14/20	JS	Conversations with O. Thomas re deposit issue; correspondence with B. Kofmans re same; correspondence with J. MacKinnon re status with east, west landlords;	0.80	595.00	476.00
01/14/20	KP	Correspondence with Commercial List regarding vacating January 17 hearing date; correspondence with J. Stam regarding same;	0.20	250.00	50.00
01/15/20	KP	Correspondence with Commercial list regarding scheduling; reviewing draft report; revising same; drafting and revising Notice of Motion for January 23, 2020 motion; reporting to J. Stam regarding same; correspondence with KSV regarding notice of motion and draft report; preparing motion record for January 23, 2020 hearing;	2.20	250.00	550.00
01/16/20	JS	Conference call with buyer, P. Saad, KSV re next steps and various issues on landlords; follow up conversation with B. Kofman re same; follow up conversation with P. Saad re same; voicemail to J. MacKinnon re same;	1.20	595.00	714.00
01/16/20	JS	Finalizing motion record re deposit return;	1.00	595.00	595.00

Date	Professional	Narrative	Hours	Rate	Amount
		correspondence with O. Thomas re same; correspondence with client re same;			
01/16/20	KP	Revising and finalizing motion record; preparing draft email to service list; correspondence with J. Stam regarding same; telephone call and email to O. Thomas regarding draft order; instructions from J. Stam; serving motion record; preparing copy to be served by courier on Remax along with service letter; preparing and swearing affidavit of service; attendance at commercial list to file same;	3.00	250.00	750.00
01/17/20	JS	Conversations with P. Saad, J. MacKinnon, B. Kofman and others re landlord issues, closing issues and other matters; correspondence with J. Stanleigh re deposit motion;	1.00	595.00	595.00
01/20/20	JS	Working on confidential report re landlord situation; correspondence with J. MacKinnon re same; attempts to call J. MacKinnon re same; conversation with B. Kofman re same;	1.80	595.00	1,071.00
01/20/20	JS	Conversation with O. Thomas re deposit order; revising same; correspondence re same; correspondence with J. Stanleigh re same;	0.70	595.00	416.50
01/21/20	JS	Several conversations and correspondence with B. Kofman, E. Brenner and others re sale transaction and landlord issues; correspondence with J. MacKinnon re same; conversation with P. Saad re same and next steps; follow up with client re same; revising confidential update report re landlord issue; correspondence re same;	2.20	595.00	1,309.00
01/21/20	KP	Instructions from J. Stam; correspondence with Commercial List regarding Justice Hainey's availability for hearing date;	0.20	250.00	50.00
01/22/20	JS	Conversation with O. Thomas re deposit motion; preparing submissions re same;	0.80	595.00	476.00
01/22/20	JS	Several conversations and correspondence with B. Kofman, E. Brenner and others re sale transaction namely on Novacare and A. Gatti position; considering same;	1.50	595.00	892.50
01/22/20	KP	Reviewing precedents and drafting lease assignment agreement as requested by J. Stam; preparing blackline of order for circulation to service list; email to service list enclosing same;	1.30	250.00	325.00
01/23/20	JS	Attending court re deposit motion; correspondence re same;	1.20	595.00	714.00
01/23/20	KP	Email to service list enclosing issued order and endorsement; finalizing material for delivery to Remax; reporting to J. Stam; finalizing security opinion for delivery to KSV;	0.40	250.00	100.00

Date	Professional	Narrative	Hours	Rate	Amount
01/24/20	JS	Several conversations and correspondence with KSV re sale status, landlord issues and other; correspondence with landlord counsel for Novacare; conversations with Re/Max re cheque;	0.70	595.00	416.50
01/27/20	RTJ	Correspondence re review of loan and security documents and PPSA registrations re Grace Diena; Correspondence and review of Subordination Agreement;	0.70	350.00	245.00
01/27/20	JS	Several conversations and correspondence with B. Kofman and other re status of sale and next steps; considering same; voicemail to J. MacKinnon re same; correspondence to J. MacKinnon re same;	0.80	595.00	476.00
01/28/20	JS	Working on confidential report re landlord issue; considering same; correspondence re same;	1.20	595.00	714.00
01/28/20	KP	Reviewing confidential report; correspondence with Commercial List regarding court availability; correspondence with J. Stam and KSV regarding same; preparing request form and submitting to Court for scheduling of 9:30 a.m. appointment; instructions from J. Stam regarding brief of correspondence with J. MacKinnon regarding East/West Pharmacy lease; reviewing materials for same;	1.00	250.00	250.00
01/29/20	KP	Telephone call to and from Commercial List office regarding materials to be filed for Jan 31 9:30 appointment; instructions from J. Stam; reviewing correspondence with J. MacKinnon regarding East/West Pharmacy lease; indexing, summarizing and preparing brief of same;	2.30	250.00	575.00
01/29/20	JS	Further revisions to confidential update; correspondence with McTague law firm re court appearance; correspondence with P. Layfield re East and West locations;	0.80	595.00	476.00
01/30/20	JS	Conversation with P. Layfield and KSV re Rando and Pharmacy East/West locations; follow up conversations with B. Kofman and E. Brenner re same; correspondence re same; drafting amendment to APA; correspondence with KSV and P. Saad re same; revising confidential update; correspondence re same;	1.70	595.00	1,011.50
01/30/20	KP	Preparing confidential update for January 31 court hearing;	0.30	250.00	75.00
01/31/20	JS	Preparing for and attending court re update on Rando; conversation with C. Mills re same; conference call with client, buyer re status and next steps; revising APA amendment; correspondence with McTague re next steps; correspondence with P. Layfield re next steps; correspondence with K.	3.20	595.00	1,904.00

Date	Professional	Narrative	Hours	Rate	Amount
		Thomas re Walpole lease; reviewing letter from same;			
01/31/20	KP	Preparing revised confidential report for J. Stam's court attendance today;	0.20	250.00	50.00
02/03/20	PLH	Review e-mails; and pleadings; Begin to prepare notice of discontinuance;	0.30	425.00	127.50
02/03/20	JS	Conference call with K. Thomas, S. Graff, B. Kofman and E. Brenner re Walpole lease and related matters; correspondence re same; conversation with B. Kofman re same;	0.70	595.00	416.50
02/04/20	JS	Conversations with B. Kofman re East/West meeting and Walpole lease; correspondence re same;	0.50	595.00	297.50
02/05/20	JS	Conversations and correspondence re Walpole lease and other matters;	0.70	595.00	416.50
02/06/20	PLH	Discussion with law clerk regarding notice of discontinuance;	0.10	425.00	42.50
02/06/20	JS	Correspondence re meeting in Windsor and reviewing correspondence from McTague re same;	0.50	595.00	297.50
02/07/20	PLH	Exchange e-mails with counsel regarding notice of discontinuance and notice of abandonment of application; Review notice of abandonment of application; Consent to same;	0.50	425.00	212.50
02/07/20	JS	Correspondence re landlord meeting, deposit return and other matters;	0.50	595.00	297.50
02/11/20	JS	Correspondence re new leases and sale deal;	0.20	595.00	119.00
02/12/20	JS	Preparing for and attending meeting with East/West Landlord;	1.50	595.00	892.50
02/12/20	MMC	Conduct Corporate Profile Search against 1135578 Ontario Inc. and 1112486 Ontario Inc.;	0.30	200.00	60.00
02/12/20	KP	Various correspondence with corporate regarding PPSA searches; reviewing results; reporting to J. Stam; requesting various corporate profile report; reviewing same and reporting to J. Stam;	1.00	250.00	250.00
02/13/20	JS	Several conversations and correspondence in follow up to meeting in Windsor; considering issues re same and additional realization issues; conference call with buyer, P. Saad and KSV re meeting; research re Dedicated National Pharmacies; correspondence re same;	1.50	595.00	892.50
02/13/20	AP	Conduct Corporate Profile searches and ON PPSA searches against Dedicated National Pharmacies Inc. and Dedicated National Pharmacies Holdings Limited., conduct ON PPSA searches against	1.40	150.00	210.00

Date	Professional	Narrative	Hours	Rate	Amount
		Dedicated National Pharmacies Limited, 68235 Ontario Limited and T. G. Dawson Limited;			
02/13/20	AP	Conduct a Corporate Profile and Ontario PPSA Search against Premium Canadian Pharmacy Ltd.;	0.40	150.00	60.00
02/13/20	KP	Various correspondence regarding additional corporate and PPSA searches regarding Dedicated National Pharmacies and Premium Canadian Pharmacy; reviewing same and reporting to J. Stam; correspondence with Commercial List regarding availability;	1.80	250.00	450.00
02/14/20	KP	Review and compare of lease extension agreements; reporting to J. Stam;	0.60	250.00	150.00
02/14/20	JS	Correspondence re Walpole lease and related matters; correspondence re next meeting with East/West Landlord;	0.30	595.00	178.50
02/17/20	JS	Reviewing and revising draft report re Walpole and Novacare sales; conversation with B. Kofman re same; drafting orders re same; considering issues re same; research re ROFR issues, lease assignment, vesting and other matters;	4.20	595.00	2,499.00
02/18/20	PLH	Exchange e-mails with counsel for applicant regarding dismissal of action et cetera;	0.10	425.00	42.50
02/18/20	RTJ	Communication re additional security opinion, and review of original opinion;	0.20	350.00	70.00
02/18/20	JS	Several conversations, correspondence and other re sale motion, G. Diena and other matters; considering same; conversations and correspondence re Walpole lease and requests of landlord; considering same; reviewing revised court materials; revising draft notice of motion and order;	3.20	595.00	1,904.00
02/18/20	KP	Preparing motion record form; reviewing report; drafting notice of motion; correspondence with Commercial List regarding scheduling; preparing and submitting request form;	5.80	250.00	1,450.00
02/19/20	PLH	Exchange e-mails with counsel for applicant; Discussion with law clerk regarding Commercial List Order being entered in Civil Court;	0.40	425.00	170.00
02/19/20	JS	Conversations with P. Saad re Walpole location and lease; correspondence with R. Robbins re same; finalizing court materials re service; reviewing and revising same; letter to J. Stanleigh; conversation with C. Mills re various matters; correspondence with landlord counsel and K. Plunkett re motion;	2.20	595.00	1,309.00
02/19/20	RTJ	Drafting and review of opinion in respect of Grace Diena;	0.80	350.00	280.00

Date	Professional	Narrative	Hours	Rate	Amount
02/19/20	KP	Updating service list; correspondence with Commercial List; revising notice of motion; preparing and revising motion record; arranging for courier copies of same; preparing service letter for courier packages; drafting service email; finalizing motion record for service; reporting to and discussions with J. Stam;	5.20	250.00	1,300.00
02/20/20	RTJ	Correspondence and drafting of opinion;	1.90	350.00	665.00
02/20/20	JS	Finalizing motion materials; correspondence with R. Robbins re Walpole lease; conversations with R. Robbins, B. Kofman and P. Saad re Walpole lease and other matters; reviewing receivership materials re G. Diena; correspondence re sale motion; conversation with P. Genis re D. Diena; working on matters re Walpole lease; drafting factum re sale hearing; research re same;	4.20	595.00	2,499.00
02/20/20	KP	Revising service list; preparing courier packages for service, including cover letter; drafting consent for KSV to act as Receiver for Grace Diena; correspondence with Commercial List; preparing Factum shell; correspondence from P. Gennis of msi Spergel and C. LeRoux from PharmaChoice; reporting to J. Stam;	3.50	250.00	875.00
02/21/20	RJD	Meeting with J. Stam to discuss researching case law issues; revising draft factum re case law issues;	1.90	425.00	807.50
02/21/20	RTJ	Correspondence and communication with K. Parent and J. Stam re form of opinion;	0.30	350.00	105.00
02/21/20	RTJ	Correspondence and communication with K. Parent and J. Stam, and drafting of opinion;	0.70	350.00	245.00
02/21/20	JS	Reviewing and revising draft factum; several conversations and correspondence re motion next week with C. Mills, B. Kofman, M. Vininsky and others; conversations with P. Saad re Walpole; working on various matters;	1.20	595.00	714.00
02/21/20	AP	Order a certified Ontario PPSA Search against Grace Diena;	0.20	150.00	30.00
02/21/20	KP	Preparing PPSA summary for Grace Diena; attendance at Commercial List to file motion record; arranging for copies of same; service additional parties via courier; swearing affidavit of service for same; reviewing and revising Factum; preparing citations of same; reporting to J. Stam;	5.30	250.00	1,325.00
02/22/20	JS	Finalizing factum; correspondence re same; research re same; conversations with B. Kofman and M. Vininsky re various matters including charter, TD and other matters; correspondence with R. Robbins re Walpole; correspondence with K. Plunkett re confidential appendices and CEDV;	1.30	595.00	773.50

Date	Professional	Narrative	Hours	Rate	Amount
02/22/20	KP	Reviewing and revising Factum; preparing Brief of Authorities; preparing pdf copies for service; serving same on service list; preparing materials for Court and J. Stam;	3.50	250.00	875.00
02/24/20	JS	Meeting with D. Diena, J. Stanleigh and B. Kofman re various matters; further conversations and correspondence re same;	0.70	595.00	416.50
02/24/20	KP	Preparing copies of Factum and Brief of Authorities for service via courier; revising and swearing affidavit of service for same; Attendance at Commercial List to file Factum and Brief of Authorities; telephone call from D. Diena; reporting to J. Stam;	2.20	250.00	550.00
02/25/20	RTJ	Correspondence; Meeting with J. Stam, review of security documentation and revision to opinion;	0.80	350.00	280.00
02/25/20	JS	Correspondence re landlord meeting and other matters; conversation with C. Mills re Grace motion; preparing for Court;	1.70	595.00	1,011.50
02/25/20	KP	Reviewing and updating Approval and Vesting Orders for February 26 hearings; preparing copies of same for Court; reporting to J. Stam;	0.80	250.00	200.00
02/26/20	JS	Preparing for and attending Court re Novacare and Walpole sale approval; correspondence with P. Saad, A. Gatti and others re same; correspondence with D. Sundin re meeting and call; conversation with P. Genis re various matters;	1.20	595.00	714.00
02/26/20	KP	Attendance at hearing; attendance at Registrar's to have orders issued and entered; circulating same to service list; preparing courier packages to PPSA registrants enclosing orders and endorsement;	1.80	250.00	450.00
02/27/20	JS	Reviewing information request re Grace; correspondence re same;	0.20	595.00	119.00
02/28/20	JS	Conversations with P. Saad and M. Vininsky re closing matters; conversation with D. Sundin and B. Kofman re landlord matters;	0.70	595.00	416.50
03/03/20	JS	Correspondence re HST issue on Walpole;	0.20	595.00	119.00
03/04/20	JS	Preparing for and attending meeting in Windsor with East/West landlords, B. Kofman and buyer; follow up conversations and correspondence re same; correspondence re G. Diena receivership; correspondence with R. Robbins re HST issue re Walpole;	2.30	595.00	1,368.50
03/05/20	PLH	Serve notice of discontinuance;	0.10	425.00	42.50
03/05/20	JS	Correspondence re claims and various matters; considering matters re sale closings;	0.80	595.00	476.00

Date	Professional	Narrative	Hours	Rate	Amount
03/06/20	JS	Drafting closing agenda re Walpole and Novacare; correspondence re same;	1.30	595.00	773.50
03/10/20	JS	Correspondence re closing of Walpole and Novacare; correspondence re lease;	0.30	595.00	178.50
03/11/20	JS	Correspondence with P. Saad re Novacare and Walpole closing; conversation with M. Vininsky re charter issue; correspondence with Miller Thomson re same;	0.50	595.00	297.50
03/11/20	PLH	Receipt and review of entered notice of discontinuance;	0.10	425.00	42.50
03/12/20	PLH	Exchange e-mails with J. Stam regarding notice of discontinuance;	0.20	425.00	85.00
03/12/20	JS	Call to J. MacKinnon re landlord situation;	0.10	595.00	59.50
03/13/20	JS	Correspondence with J. Berkow; drafting same; reviewing lease re same; correspondence with KSV re same;	0.50	595.00	297.50
03/14/20	JS	Reviewing draft response re G. Diena; correspondence re same;	0.30	595.00	178.50
03/16/20	JS	Drafting 2nd amendment to APA; correspondence re closings on Walpole and Novacare;	0.80	595.00	476.00
03/24/20	JS	Correspondence re various matters; conversation with D. Sundin re landlord response; reviewing correspondence and notice of application re same;	0.80	595.00	476.00
03/25/20	JS	Correspondence to D. Sundin re East/West situation; correspondence with B. Kofman and others re same; discussion with B. Bissell re same; conference call with Miller Thomson re charter issues; correspondence with J. Stanleigh re examination of G. Diena; working on closing documents re Walpole;	1.30	595.00	773.50
03/30/20	JS	Conference call with KSV re various matters; reviewing Grace family trust documents; considering same; reviewing correspondence from D. Sundin, correspondence with B. Kofman, B Bissell re same;	1.70	595.00	1,011.50
04/02/20	JS	Conference call with C. Mills, A. Flomen, KSV and B. Bissell re Grace Family Trust and other matters; follow up discussion with B. Bissell re same;	1.20	595.00	714.00
04/06/20	KP	Correspondence from J. Stam; forwarding corporate profile report and PPSA summary; correspondence with corporate regarding obtaining copies of articles of incorporation; reporting to J. Stam; ordering articles of incorporation;	0.30	250.00	75.00
04/06/20	MMC	Order Articles of Incorporation of Rando Drugs Ltd. for Katie Parent;	0.20	200.00	40.00

Date	Professional	Narrative	Hours	Rate	Amount
04/06/20	JS	Correspondence with B. Kofman and others re lease issue and related matters;	0.50	595.00	297.50
04/08/20	JS	Correspondence re strategy re trust and proposal; considering same; correspondence with B. Bissell re same;	0.40	595.00	238.00
04/09/20	JS	Correspondence with B. Kofman re proposal and trust issues; considering same;	0.30	595.00	178.50
04/13/20	JS	Drafting proposal re Rando shares; correspondence with M. Vininsky re same;	1.50	595.00	892.50
04/13/20	JT	Review memo from J. Stam re: state of file and research instructions; reply.;	0.30	285.00	85.50
04/14/20	JT	Research into proposals and arrangements submitted by receivers; research for precedents of same; memo to J. Stam summarizing research results.;	3.00	285.00	855.00
04/14/20	JS	Working on draft proposal for Rando shares; correspondence with P. Saad re college application process re same; correspondence with P. Layfield;	4.50	595.00	2,677.50
04/15/20	JS	Conversation with M. Vininsky re proposal matters; working on draft of same; considering issues re same;	3.80	595.00	2,261.00
04/15/20	JT	Research for relevant precedents of proposals and arrangements; draft table summarizing same; set up cloud database; report to J. Stam.;	3.00	285.00	855.00
04/16/20	JS	Working on draft proposal; correspondence re Novacare and Walpole closing;	2.50	595.00	1,487.50
04/17/20	KP	Preparing closing documents for Novacare using Walpole documents as precedent; reporting to J. Stam;	0.50	250.00	125.00
04/17/20	JS	Conversation with M. Forte re proposal structure and related issues; considering same; research re structural points of same;	1.70	595.00	1,011.50
04/17/20	MJF	Detailed review of rando proposal document; identify and suggest alternate structuring mechanisms and approach to recap; discuss these aspects with J Stam and possible options for share restructuring;	2.30	585.00	1,345.50
04/19/20	KP	Revising closing documents for Novacare; reporting to J. Stam;	0.40	250.00	100.00
04/19/20	JT	Research for precedents of proposal/arrangement sponsorship agreements; report to J. Stam.;	0.50	285.00	142.50
04/20/20	JS	Several conversations and correspondence re Rando proposal and related matters with B. Kofman	2.20	595.00	1,309.00

Date	Professional	Narrative	Hours	Rate	Amount
		and others; considering issues re same; correspondence re Novacare and Walpole closings; conversation with A. Gatti re Novacare lease; conversation with P. Saad re same; working on matters re closings;			
04/20/20	KP	Finalizing drafts of Novacare closing documents; circulating same to Buyer's counsel for review;	0.50	250.00	125.00
04/21/20	JS	Conference call re closing of Novacare and Walpole; correspondence re same; working on documents re same;	1.80	595.00	1,071.00
04/21/20	KP	Circulating closing agenda to Buyer's counsel in advance of pre-closing call; attendance on pre-closing call; updating closing agenda; revising Bill of Sale; updating closing documents for Walpole and Novacare; preparing execution copies of finalized documents; reporting to J. Stam; correspondence with Buyers counsel regarding Bill of Sale revisions;	3.00	250.00	750.00
04/21/20	RTJ	Correspondence and review of draft opinion re G. Diena;	0.20	350.00	70.00
04/22/20	JS	Several conversation with P. Saad re outstanding issues on closings of Novacare and Walpole; several conversations with M. Vininsky and B. Kofman re same; addressing outstanding issues; working on revised documents re same; working on sponsorship agreement and draft proposal; considering issues re same;	10.70	595.00	6,366.50
04/22/20	KP	Attendance to closing matters; updating closing agenda; reviewing and revising draft closing documents; correspondence with Buyer's counsel and J. Stam; forwarding final closing documents for signature; revising additional closing documents regarding tax indemnity and surrender of lease; status meeting with J. Stam; further updates to closing agenda; reviewing and confirming signature pages received; reconciling same with closing agenda; forwarding additional closing documents for signature;	5.70	250.00	1,425.00
04/23/20	JS	Attending to various closing matters; correspondence re same; conversations with M. Vininsky and others re same; working on draft proposal and sponsorship agreement; internal discussions re structural issues on same; correspondence with B. Kofman and M. Vininsky re same;	6.60	595.00	3,927.00
04/23/20	KP	Attendance to closing matters; further updates to closing agenda; receipt and review of additional signatures; circulating Receiver's signatures to Buyer's counsel to be held in escrow; preparing receipts for both transactions; forwarding same for signature; various correspondence;	2.20	250.00	550.00

Date	Professional	Narrative	Hours	Rate	Amount
04/24/20	KP	Updating closing agenda; attending to closing matters; preparing closing packages of fully executed documents;	2.00	250.00	500.00

Sub-Total Fees: 101,630.50

HST on Fees: 13,211.97

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Anne Palabasan	3.00	150.00	450.00
May May Co	0.50	200.00	100.00
Katie Parent	60.80	250.00	15,200.00
Joel Turgeon	25.40	285.00	7,239.00
Robert Jackson	19.40	350.00	6,790.00
Robert Drake	1.90	425.00	807.50
Paul Hancock	1.80	425.00	765.00
Brendan Bissell	0.60	550.00	330.00
Mario Forte	2.30	585.00	1,345.50
Jennifer Stam	115.30	595.00	68,603.50
	<u>231.00</u>		<u>101,630.50</u>

DISBURSEMENTS

		Photocopies	1.00
		Faxes	0.25
		Laser Copies	1,176.50
		Courier	503.31
		Process Server Disbursement* *	0.50
		On Corp. Fee	284.30
		OnCorp. Gov't Fee* *	156.00
01/15/2020	DS	Minister of Finance; REQUEST#: 433842 - Filing Motion *	320.00
02/18/2020	DS	Minister of Finance - Filing Motion *	320.00
03/10/2020		Omega Process Servers; INVOICE#: 2020-5798 - File Notice of Discontinuance at Toronto Court	60.00
04/01/2020		Air Canada - Toronto to Windsor *	734.78
04/01/2020		Caesars Windsor - Hotel Stay (Mar 5) *	233.41
04/01/2020		UP Express ticket - Pearson/Union *	12.35

Sub-Total Disbursements: 3,802.40
Disbursements marked with * indicate exempt

HST on Disbursements: 263.30

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$13,475.27 HST): **\$ 118,908.17**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Jennifer Stam

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Attention: Bobby Kofman

Invoice No. 179952
Invoice Date: April 24, 2020

Client ID: 100325
Matter ID: 0003
Billing Attorney: JS

Current Billing:	118,908.17
Previous Balance:	0.00
Total Amount:	118,908.17
Amount Remitted:	\$ _____



For General Account Only

Please include \$15.00 extra for wiring fees.

For payment by wire, please send funds to:

Canadian Imperial Bank of Commerce

Address: 595 Bay Street Toronto, On M5G 2C2
Transit No.: 05702
Bank No.: 010
Swift Code: CIBCCATT
Account Name: Goldman Sloan Nash & Haber LLP – General Account
Account No.: 05702-11-78717

Reference: 100325.0003 – 179952

Date	Professional	Narrative	Hours	Rate	Amount
04/29/20	BB	Review of correspondence with J. Berkow re: occupation arrangements with the Receiver; analysis of possible lease repudiation or disclaimer options and issues; review of agreement to lease; videoconference with J. Stam and M. Vininsky re: same; preparation of email summarizing same and emails with B. Kofman re: options and next steps;	2.80	550.00	1,540.00
05/01/20	JS	Conference call with J. Tougas, A. Flomen, B. Kofman and M. Vininsky re receivership matters including proposal and reorganization; considering issues re same; discussions re various claims matters;	1.80	595.00	1,071.00
05/01/20	MMC	Receive instruction from Jennifer Stam, conduct pre-search of 1735490 Ontario Inc., email pre-search to Jennifer Stam informing her the above corporation has been cancelled, email corporation profile report and verbal PPSA report to Jennifer Stam;	0.30	200.00	60.00
05/04/20	JS	Correspondence re proposal next steps and related matters;	0.30	595.00	178.50
05/05/20	JS	Correspondence re disclosure matters; conversation with M. Vininsky various matters; conversation with C. Mills re proposal;	0.80	595.00	476.00
05/05/20	KP	Reviewing order and requests for information sent to Grace Diena; reviewing responses and summarizing and organizing same;	4.00	250.00	1,000.00
05/05/20	MMC	Review PDF documents forwarded by Jennifer Stam regarding Rando Drugs Ltd., review all the documents in the electronic minute book, prepare minute book summary and forward same to Jennifer Stam;	3.00	200.00	600.00
05/06/20	KP	Reviewing and revising summary of information requests and response regarding Grace Diena; reporting to J. Stam;	1.30	250.00	325.00
05/06/20	KP	Reviewing License Agreement; drafting letter providing notice of termination of same; reporting to J. Stam;	0.40	250.00	100.00
05/07/20	JS	Reviewing disclosure information and correspondence re same;	0.60	595.00	357.00
05/07/20	KP	Receipt of certified articles of incorporation from the ministry;	0.10	250.00	25.00
05/08/20	JS	Conversation with M. Speam and C. Mills re proposal and sponsorship agreement; correspondence re same;	0.70	595.00	416.50
05/14/20	KP	Discussion with J. Stam regarding material received from J. Stanleigh; reviewing same; preparing index;	1.50	250.00	375.00

Date	Professional	Narrative	Hours	Rate	Amount
05/15/20	KP	Reviewing corporate documents received from J. Stanleigh; revising and organizing index regarding same; reporting to J. Stam; correspondence with J. Stam regarding documents; forwarding file transfer link to KSV to access material;	4.70	250.00	1,175.00
05/15/20	JS	Reviewing various materials in J. Stanleigh box; correspondence re same; correspondence with P. Saad re Humber location;	0.70	595.00	416.50
05/15/20	MMC	Review various additional PDF documents forwarded by Jennifer Stam and compare with the documents in the electronic minute book of Rando Drugs Ltd. and they are identical, there is a typo on the date of document no. 23;	1.00	200.00	200.00
05/19/20	KP	Reviewing and revising sponsorship agreement; reporting to J. Stam;	2.00	250.00	500.00
05/19/20	JS	Reviewing and revising sponsorship agreement; considering issues re same; correspondence re same;	1.20	595.00	714.00
05/19/20	MMC	Review various PDF documents of Dedicated National Pharmacies Inc. forwarded by Jennifer Stam;	5.70	200.00	1,140.00
05/20/20	MMC	Continue to review various PDF documents of Dedicated National Pharmacies Inc., prepare Minute Book Review, forward Minute Book Review to Jennifer Stam, email to Jennifer Stam regarding her questions with respect to documents needed to confirm shareholdings of the company;	3.30	200.00	660.00
05/21/20	JS	Conversation re draft proposal and other file matters; reviewing and revising proposal;	0.70	595.00	416.50
05/22/20	JS	Conference call with KSV, ECN re proposal and other matters; correspondence re DNPI and related matters; conversation with C. Mills re same;	1.30	595.00	773.50
05/25/20	MMC	Review email from Jennifer Stam and Share Purchase Agreement, respond to Jennifer Stam's question regarding Jean Baird in Trust;	0.20	200.00	40.00
05/27/20	KP	Revising notice of termination; reporting to J. Stam;	0.40	250.00	100.00
06/02/20	JS	Reviewing correspondence from P. Layfield; correspondence with KSV re same; drafting reply; correspondence with P. Saad re proposal;	0.70	595.00	416.50
06/05/20	JS	Providing draft NDA; correspondence re same; correspondence with P. Saad re proposal and sponsorship;	0.60	595.00	357.00
06/08/20	JS	Correspondence re vacation pay issues on Walpole and Novacare;	0.20	595.00	119.00

Date	Professional	Narrative	Hours	Rate	Amount
06/09/20	JS	Correspondence re NDA; correspondence re potential preferred tenant sale;	0.20	595.00	119.00
06/11/20	JS	Correspondence with P. Layfield re due diligence requests; correspondence with P. Saad re sponsorship agreement and proposal;	0.20	595.00	119.00
06/12/20	JS	Reviewing comments on sponsorship agreement; correspondence with KSV re same;	0.60	595.00	357.00
06/15/20	JS	Correspondence with KSV re sponsorship agreement; reply to P. Saad re comments on same;	0.30	595.00	178.50
06/16/20	JS	Correspondence re preferred tenant sale; c orrespondence with P. Saad re proposal;	0.20	595.00	119.00
06/17/20	JS	Correspondence re proposal and Humber;	0.20	595.00	119.00
06/18/20	JS	Conversation with P. Saad re Humber; correspondence re same; correspondence with D. Sundin re occupation;	0.70	595.00	416.50
06/19/20	JS	Correspondence with P. Layfield;	0.10	595.00	59.50
06/22/20	JS	Reviewing draft LOI; conversation with M. Vininsky; conversation with P. Layfield; correspondence re same; correspondence with J. Berkow re interim rent;	0.70	595.00	416.50
06/23/20	JS	Correspondence re various matters;	0.20	595.00	119.00
06/25/20	BB	Telephone call with J. Stam re: request to re-serve the application record by counsel for Chopra et al. and options for response;	0.20	550.00	110.00
06/26/20	JS	Correspondence re APA re East and West; revising same;	0.50	595.00	297.50
06/27/20	JS	Reviewing B. Kofman comments on APA re East and West; correspondence re same;	0.30	595.00	178.50
06/28/20	JS	Revising APA re East and West; correspondence re same;	0.50	595.00	297.50
06/29/20	JS	Correspondence re East and West APA with KSV; revising same; correspondence with P. Layfield re same	0.50	595.00	297.50
Sub-Total Fees:					19,455.00
HST on Fees:					2,529.15

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
May May Co	13.50	200.00	2,700.00
Katie Parent	15.20	250.00	3,800.00
Brendan Bissell	3.00	550.00	1,650.00
Jennifer Stam	19.00	595.00	11,305.00
	<u>50.70</u>		<u>19,455.00</u>

DISBURSEMENTS

Laser Copies	57.75
Courier	10.00
On Corp. Fee	33.80
OnCorp. Gov't Fee**	16.00

Sub-Total Disbursements: 117.55
Disbursements marked with * indicate exempt

HST on Disbursements: 13.20

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$2,542.35 HST): \$ 22,114.90

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Jennifer Stam

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Attention: Bobby Kofman

Invoice No. 181007
Invoice Date: July 6, 2020

Client ID: 100325
Matter ID: 0003
Billing Attorney: JS

Current Billing:	22,114.90
Previous Balance:	15.00
Total Amount:	22,129.90
Amount Remitted:	\$ _____



For General Account Only

Please include \$15.00 extra for wiring fees.

For payment by wire, please send funds to:

Canadian Imperial Bank of Commerce

Address: 595 Bay Street Toronto, On M5G 2C2
Transit No.: 05702
Bank No.: 010
Swift Code: CIBCCATT
Account Name: Goldman Sloan Nash & Haber LLP – General Account
Account No.: 05702-11-78717

Reference: 100325.0003 – 181007



Suite 1600
480 University Avenue
Toronto, Ontario
M5G 1V2

Telephone: (416) 597-9822
Facsimile: (416) 597-3370

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Billing Lawyer Jennifer Stam
Invoice No. 181472
HST # 12233 6290 RT0001
Invoice Date August 11, 2020

Attention: Bobby Kofman

Client ID: 100325 Matter ID: 0003

RE: Receivership appointment of Rando Drugs Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period July 2, 2020 to August 11, 2020

Date	Professional	Narrative	Hours	Rate	Amount
07/02/20	JS	Revising Sponsorship Agreement; correspondence re same; conversation with M. Vininsky re various matters;	0.50	595.00	297.50
07/03/20	JS	Correspondence with P. Saad re Sponsorship Agreement; correspondence with P. Layfield re APA for East and West;	0.20	595.00	119.00
07/07/20	JS	Revising Sponsorship Agreement; correspondence with M. Vininsky re same; correspondence with P. Layfield re APA for East and West;	0.40	595.00	238.00
07/08/20	JS	Reviewing revised APA from P. Layfield; correspondence re same;	0.60	595.00	357.00
07/09/20	JS	Conversation with M. Vininsky re inventory adjustment and other matters; correspondence with P. Layfield re outstanding matters on APA;	0.70	595.00	416.50
07/14/20	JS	Correspondence with P. Layfield and KSV re APA for East and West; considering same;	0.50	595.00	297.50
07/17/20	JS	Revising APA re East and West; correspondence re same; correspondence with D. Sundin re litigation settlement;	0.80	595.00	476.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
07/18/20	KP	Drafting approval and vesting order re sale of East and West Family Health; reporting to J. Stam;	1.30	250.00	325.00
07/19/20	JS	Reviewing draft Approval and Vesting Order; correspondence re same;	0.30	595.00	178.50
07/20/20	JS	Correspondence re APA re East and West; revising APA and other docs re same;	0.60	595.00	357.00
07/22/20	KP	Drafting orders re: discharge of Receiver re Abira, distribution and approval of activities and fees and authorization order; reviewing of sponsorship agreement; reviewing and finalizing drafts of same;	3.50	250.00	875.00
07/22/20	JS	Reviewing revised APA re East and West; correspondence re same;	0.50	595.00	297.50
07/23/20	JS	Correspondence with B. Kofman re APA re East and West;	0.50	595.00	297.50
07/24/20	KP	Revising Approval and Vesting Order; preparing execution versions of agreement of purchase and sale with attached schedules; reporting to J. Stam;	0.50	250.00	125.00
07/24/20	JS	Correspondence re APA re East and West; preparing for execution of same;	0.30	595.00	178.50
07/26/20	JS	Correspondence with P. Layfield re APA re East and West;	0.20	595.00	119.00
07/29/20	JS	Correspondence re Humber; correspondence with P. Layfield re APA re East and West; conversation with D. Sundin re status; conversation with M. Vininsky re same;	0.80	595.00	476.00
07/30/20	JS	Reviewing draft report; conversation re APA re East and West and next steps; correspondence with P. Saad re PSA and related matters; reviewing draft orders;	3.70	595.00	2,201.50
07/30/20	KP	Revising and updating drafts of distribution, authorization and miscellaneous matters orders; reporting to J. Stam; preparing fully executed version of signed APA for sale of east and west; forwarding to J. Stam; email correspondence to Court regarding availability for 1 hour hearing;	2.00	250.00	500.00
07/31/20	JS	Further review of draft report; conversation with M. Vininsky re same;	1.50	595.00	892.50
08/04/20	JS	Correspondence re court materials; reviewing termination notice; correspondence re same;	0.40	595.00	238.00
08/05/20	RTJ	Correspondence with J. Stam and review of draft opinion re G. Diena;	0.30	425.00	127.50
08/07/20	JS	Correspondence re next steps; reviewing termination	0.30	595.00	178.50

Date	Professional	Narrative	Hours	Rate	Amount
		notice; correspondence re same;			
08/10/20	JS	Correspondence re Humber and related matters; correspondence re sponsorship agreement;	0.40	595.00	238.00
08/11/20	JS	Conversation with P. Saad re sponsorship; working on other matters	0.50	595.00	297.50
Sub-Total Fees:					10,104.00
HST on Fees:					1,313.52

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Katie Parent	7.30	250.00	1,825.00
Robert Jackson	0.30	425.00	127.50
Jennifer Stam	13.70	595.00	8,151.50
	<u>21.30</u>		<u>10,104.00</u>

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,313.52 HST): \$ 11,417.52

THIS IS OUR ACCOUNT HEREIN

GOLDMAN-SLOAN NASH & HABER LLP


Per Jennifer Stam

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Attention: Bobby Kofman

Invoice No. 181472
Invoice Date: August 11, 2020

Client ID: 100325
Matter ID: 0003
Billing Attorney: JS

Current Billing:	11,417.52
Previous Balance:	15.00
Total Amount:	11,432.52
Amount Remitted:	\$ _____



For General Account Only

Please include \$15.00 extra for wiring fees.

For payment by wire, please send funds to:

Canadian Imperial Bank of Commerce

Address: 595 Bay Street Toronto, On M5G 2C2
Transit No.: 05702
Bank No.: 010
Swift Code: CIBCCATT
Account Name: Goldman Sloan Nash & Haber LLP – General Account
Account No.: 05702-11-78717

Reference: 100325.0003 – 181472



Suite 1800
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Billing Lawyer Jennifer Stam
Invoice No. 181634
HST # 12233 8290 RT0001
Invoice Date August 24, 2020

Attention: Bobby Kofman

Client ID: 100325 Matter ID: 0003

RE: Receivership appointment of Rando Drugs Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period August 4, 2020 to August 11, 2020

Date	Professional	Narrative	Hours	Rate	Amount
08/04/20	KP	Correspondence with Court regarding Justice Hainey's availability; reporting to J. Stam; correspondence with Court confirming scheduling for August 26 for 1 hour hearing; receipt of confirmation from Court for same; reporting to J. Stam;	0.30	250.00	75.00
08/11/20	RTJ	Correspondence and communication with J. Stam re amendment to opinion and update to PPSA searches;	0.40	425.00	170.00
08/11/20	KP	Reviewing updated PPSA search results for 2345670 and Grace Diena; updating summaries; reporting to R. Jackson;	0.50	250.00	125.00
08/11/20	AP	Conduct Ontario PPSA Searches against Grace Diena and 2345760 Ontario Inc.	0.40	150.00	60.00
				Sub-Total Fees:	430.00
				HST on Fees:	55.90

SUMMARY OF PROFESSIONAL SERVICES

1 100000 100000 100000 100000 100000 100000 100000 100000 100000 100000

ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Anne Palabasan	0.40	150.00	60.00
Katie Parent	0.80	250.00	200.00
Robert Jackson	0.40	425.00	170.00
	<u>1.60</u>		<u>430.00</u>

DISBURSEMENTS

Laser Copies	18.00
Telephone Charges	0.00
On Corp. Fee	40.58
OnCorp. Gov't Fee* *	16.00

Sub-Total Disbursements: 75.58
 Disbursements marked with * indicate exempt

HST on Disbursements: 7.75

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$63.65 HST): \$ 569.23

THIS IS OUR ACCOUNT HERE!N

GOLDMAN SLOAN NASH & HABER LLP

 Per: Jennifer Stam

E. & O. E.



Suite 1800
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

KSV Kofman Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9
Canada

Attention: Bobby Kofman

Invoice No. 181634
Invoice Date: August 24, 2020

Client ID: 100325
Matter ID: 0003
Billing Attorney: JS

Current Billing:	569.23
Previous Balance:	11,432.52
Total Amount:	12,001.75
Amount Remitted:	\$ _____



For General Account Only

Please include \$15.00 extra for wiring fees.

For payment by wire, please send funds to:

Canadian Imperial Bank of Commerce

Address: 595 Bay Street Toronto, On M5G 2C2
Transit No.: 05702
Bank No.: 010
Swift Code: CIBCCATT
Account Name: Goldman Sloan Nash & Haber LLP – General Account
Account No.: 05702-11-78717

Reference: 100325.0003 – 181634

ECN FINANCIAL INC. and 2345760 ONTARIO INC., et al.
Applicant Respondents

Court File No.: CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

AFFIDAVIT OF JENNIFER STAM
(Sworn September 23, 2020)

NORTON ROSE FULBRIGHT CANADA LLP
222 Bay Street, Suite 3000, P.O. Box 53
Toronto, ON M5K 1E7

Jennifer Stam (LSO# 46735J)

Tel: 416-202-6707

Fax: 416-216-3930

Email: jennifer.stam@nortonrosefulbright.com

Lawyers for the Receiver, KSV Kofman Inc.

ECN FINANCIAL INC. and 2345760 ONTARIO INC., et al.
Applicant Respondents

Court File No.: CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**FOURTH REPORT OF KSV RESTRUCTURING INC.
AS RECEIVER OF THE ASSETS, UNDERTAKINGS
AND PROPERTIES OF RANDO DRUGS LTD. AND
RELATED COMPANIES**

September 23, 2020

NORTON ROSE FULBRIGHT CANADA LLP
222 Bay Street, Suite 3000, P.O. Box 53
Toronto, ON M5K 1E7

Jennifer Stam (LSO# 46735J)

Tel: 416-202-6707

Fax: 416-216-3930

Email: Jennifer.stam@nortonrosefulbright.com

Lawyers for the Receiver, KSV Restructuring Inc.

TAB 3

Court File No. CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)	FRIDAY, THE 2 ND
)	
JUSTICE HAINEY)	DAY OF OCTOBER, 2020
)	
B E T W E E N :		

ECN FINANCIAL INC.

Applicant

- and -

**2345760 ONTARIO INC., RANDO DRUGS LTD., 2275518 ONTARIO INC., FAMILY HEALTH
PHARMACY WEST INC. formerly known as M. BLACHER DRUGS LTD., 2501380
ONTARIO INC., 2527218 ONTARIO INC., DUMOPHARM INC., 2527475 ONTARIO INC. and
GRACE DIENA**

Respondents

**ORDER
(Sponsorship Agreement Authorization Order)**

THIS MOTION, made by KSV Restructuring Inc. ("**KSV**") in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**") of the property, assets and undertaking of Rando Drugs Ltd. ("**Rando**"), 2345760 Ontario Inc. and the other Respondents listed above (collectively, the "**Debtors**") for orders, among other things:

- a) approving the sponsorship agreement dated September 16, 2020 (the "**Sponsorship Agreement**") between the Receiver and 2775506 Ontario Inc. (the "**Sponsor**");
- b) authorizing the Receiver to enter into the Sponsorship Agreement and take all steps necessary to give effect to the transactions contemplated by it, including executing any and all documents on behalf of Rando or its board of directors in furtherance of the Proposal;
- c) authorizing the Receiver to make and file a proposal (a "**Proposal**") pursuant to Sections 50 and 62 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3

(the “**BIA**”) on behalf of Rando and permitting KSV to act as proposal trustee (in such capacity, the “**Proposal Trustee**”) upon the filing of the Proposal;

- d) declaring that the Receiver’s Charge as defined in the order of the Ontario Superior Court of Justice (Commercial List) made on December 4, 2019 (the “**Receivership Order**”) applies to the fees and expenses of KSV in its capacity as Proposal Trustee, as well to the fees and expenses of the Proposal Trustee’s counsel; and
- e) sealing the confidential appendices to the Fourth Report pending further Order of the Court,

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

ON READING the Receiver’s Motion Record, including the Notice of Motion, the Fourth Report of the Receiver dated September 23, 2020 (the “**Fourth Report**”), and on hearing the submissions of counsel for the Receiver and those other parties present, no one appearing for any other person on the service list, although properly served as appears from the Affidavit of Service of Gianni Bianchi sworn and filed on September ●, 2020:

NOTICE AND SERVICE

1. **THIS COURT ORDERS** that the time for service of the Motion Record in respect of this motion and the Fourth Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

SPONSORSHIP AGREEMENT

2. **THIS COURT ORDERS** that the Sponsorship Agreement between the Receiver and the Sponsor is hereby approved.
3. **THIS COURT ORDERS** that the Receiver is hereby authorized to enter into the Sponsorship Agreement and take all steps necessary to give effect to the transactions and reorganization contemplated by it.
4. **THIS COURT ORDERS** that in addition to the powers and authorities provided to the Receiver in the BIA and the Receivership Order, the Receiver be and is hereby authorized to

execute any and all documents on behalf of Rando or its board of directors in furtherance of the Sponsorship Agreement, the Proposal and the reorganization contemplated thereunder.

5. **THIS COURT ORDERS** that the Receiver is hereby authorized to file a Proposal on behalf of Rando.

6. **THIS COURT ORDERS** that KSV shall be permitted to act as Proposal Trustee pursuant to the Proposal.

7. **THIS COURT ORDERS AND DECLARES** that the Receiver's Charge as defined in the order of the Receivership Order be and hereby applies to the fees and expenses of KSV in its capacity as Proposal Trustee including the fees and expenses of the Proposal Trustee's counsel.

SEALING

8. **THIS COURT ORDERS** the confidential appendices to the Fourth Report be and are hereby sealed pending further Order of the Court.

MISCELLANEOUS

9. **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 Receiver and its 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

ECN FINANCIAL INC. and 2345760 ONTARIO INC., et al.
Applicant Respondents

Court File No.: CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**ORDER
(Sponsorship Agreement Authorization Order)**

NORTON ROSE FULBRIGHT CANADA LLP
222 Bay Street, Suite 3000, P.O. Box 53
Toronto, ON M5K 1E7

Jennifer Stam (LSO# 46735J)

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Lawyers for the Receiver, KSV Restructuring Inc.

TAB 4

NOTICE AND SERVICE

1. **THIS COURT ORDERS** that the time for service of the Motion Record in respect of this motion and the Fourth Report is hereby abridged and validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with.

FEE APPROVAL

2. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel as set out in the Fee Affidavits be and are hereby approved.

APPROVAL OF RECEIVER'S REPORT AND ACTIVITIES

3. **THIS COURT ORDERS** that the Fourth Report and the activities and conduct of the Receiver described therein be and are hereby approved; provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approvals

MISCELLANEOUS

4. **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 Receiver and its 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 Receiver as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

ECN FINANCIAL INC. and 2345760 ONTARIO INC., et al.
Applicant Respondents

Court File No.: CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**ORDER
(Fee Approval)**

NORTON ROSE FULBRIGHT CANADA LLP
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Lawyers for the Receiver, KSV Restructuring Inc.

ECN FINANCIAL INC. and 2345760 ONTARIO INC., et al.
Applicant Respondents

Court File No.: CV-19-632106-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

**MOTION RECORD OF THE COURT-APPOINTED
RECEIVER, KSV RESTRUCTURING INC.**
(Motion returnable October 2, 2020)

VOLUME 2 OF 2

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