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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS  
ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF NMC CANADA, INC. AND  
2515080 NOVA SCOTIA COMPANY**

**AFFIDAVIT OF ROBERT KOFMAN  
(sworn May 26, 2014)**

I, **ROBERT KOFMAN**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Managing Director of Duff & Phelps Canada Restructuring Inc. ("D&P"), the Court-appointed receiver (the "Receiver") of the property, assets and undertakings of SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company (collectively, the "Company"), and as such I have knowledge of the matters deposed to herein.
2. Pursuant to an order of the Ontario Superior Court of Justice made on June 11, 2009 ("Receivership Order"), RSM Richter Inc. ("Richter") was appointed as Receiver of all the property, assets and undertakings of the Company.
3. Pursuant to a Court order made on December 12, 2011 ("Substitution Order"), D&P was substituted in place of Richter as Receiver<sup>1</sup> as a result of D&P's acquisition of the Toronto restructuring practice of Richter.
4. Pursuant to paragraph 19 of the Receivership Order, the Receiver and its legal counsel, Goodmans LLP ("Goodmans"), are required to pass their accounts from time to time.
5. Attached hereto as Exhibit "A" is a summary of the fees charged and accounts rendered by the Receiver in respect of these proceedings (the "Account Summary") for the period April 1, 2010 to April 30, 2014 (the "Receiver's Account Period"). Copies of the invoices rendered by the Receiver and referenced in the Account Summary are attached hereto as Exhibit "B".

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<sup>1</sup> On December 9, 2011 the assets used by Richter in its Toronto restructuring practice were acquired by D&P. Pursuant to the Substitution Order, D&P was substituted in place of Richter in certain ongoing mandates, including acting as Receiver in these proceedings. The licensed trustees/restructuring professionals overseeing this mandate prior to December 9, 2011 remain unchanged.

6. A total of 1,415.05 hours were expended by the Receiver in connection with this matter during the Receiver's Account Period, giving rise to fees and disbursements totaling \$606,527.50 and \$7,546.50, respectively, (before applicable GST and HST) as summarized in the Account Summary.
7. As reflected in Exhibit "C" the Receiver's average hourly rate for the Receiver's Account Period was \$428.63.
8. The principal activities of the Receiver during the Receiver's Account Period are as follows:
  - (a) Sale of Real Property:
    - (i) Corresponding regularly with CB Richard Ellis Limited ("CBRE"), the realtor engaged to market and sell the Company's real property located at 40 Holtby Avenue, Brampton, Ontario ("Brampton Property") and 375 Wheelabrator Way, Milton, Ontario ("Milton Property") (jointly the "Properties") regarding the Properties and the offers received on same;
    - (ii) Negotiating the sale of the Brampton Property with Boutin Holdings Limited ("Boutin") (the "Boutin Sale") and corresponding extensively with Goodmans regarding same;
    - (iii) Corresponding with CBRE regarding the Boutin Sale;
    - (iv) Reviewing and executing the agreement of purchase and sale in respect of the Boutin Sale;
    - (v) Drafting and finalizing the Receiver's second report to Court dated April 21, 2010 ("Second Report") in respect of, among other matters, approval of the Boutin Sale and attending in Court on April 29, 2010 regarding same;
    - (vi) Reviewing and executing the closing documents in respect of the Boutin Sale, which closed on April 30, 2010;
    - (vii) Negotiating the sale of the Milton Property with Mayflower Properties Inc. ("Mayflower") ("Mayflower Sale") and corresponding extensively with Goodmans regarding same;
    - (viii) Corresponding with CBRE regarding the Mayflower Sale;

- (ix) Reviewing and executing the agreement of purchase and sale in respect of the Mayflower Sale;
- (x) Drafting and finalizing the Receiver's third report to Court dated August 13, 2010 in respect of, among other matters, approval of the Mayflower Sale and attending in Court on August 19, 2010 regarding same;
- (xi) Corresponding with Goodmans regarding the Mayflower Sale and negotiating extensions of the closing date; and
- (xii) Reviewing and executing the closing documents in respect of the Mayflower Sale and closing the transaction on September 24, 2010.

(b) Directors' and Officers' Claims Process:

- (i) Reviewing the claims received in the directors and officers claims process ("D&O Claims Process") and discussing same with Goodmans;
- (ii) Drafting and sending notices of disallowance to the creditors who filed claims in the D&O Claims Process and discussing same with Goodmans;
- (iii) Drafting the Receiver's supplement to the Second Report ("Supplemental Report") dated April 28, 2010, in respect of, among other matters, the D&O Claims Process and the reduction of the Directors' Charge and attending in Court on April 29, 2010 regarding same;
- (iv) Corresponding with Goodmans and Lang Michener LLP, counsel to the Directors and Officers, regarding the claims received in the D&O Claims Process;
- (v) Corresponding with Koskie Minsky LLP ("KM"), counsel to certain of the Company's former employees, regarding claims made in the D&O Claims Process by two former employees of the Company ("KM Claims"); and
- (vi) Drafting the Receiver's fourth report to court dated May 20, 2011, in respect of, among other matters, the disallowance of the KM Claims and the release of the Directors' Charge, and attending in Court on May 30, 2011 regarding same.

(c) Customer Participations:

- (i) Dealing with matters in respect of the Customers<sup>2</sup> purchase of undivided subordinated interests in Comerica Bank's<sup>3</sup> loans to the Company ("Customer Participations");
- (ii) Reviewing, negotiating and commenting extensively on the disbursement agreement in respect of the Customer Participations;
- (iii) Drafting the Supplemental Report and the Receiver's second supplemental report to the Second Report, dated June 2, 2010, in respect of, among other matters, the distribution of the Canadian dollar equivalent of approximately US\$12 million to the Company's secured creditors ("Distribution") to repay, in full, the Customer Participations and attending in Court on June 7, 2010 regarding same;
- (iv) Making the Distribution on June 10, 2010.

(d) Chrysler Group LLC:

- (i) Corresponding extensively with Goodmans regarding funds deposited by Chrysler Group LLC ("Chrysler") in a trust account maintained by the Receiver ("Chrysler Trust Account") pending resolution of certain unresolved matters between the Company and Chrysler ("Chrysler Dispute");
- (ii) Corresponding extensively with Borden Ladner Gervais LLP ("BLG"), Chrysler's counsel, regarding the Chrysler Dispute;
- (iii) Attending numerous phone calls with Goodmans and BLG in respect of the Chrysler Dispute and a settlement in respect thereof;
- (iv) Attending numerous meetings with Goodmans regarding the Chrysler Dispute;
- (v) Corresponding with certain of the Company's former employees regarding the Chrysler Dispute;

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<sup>2</sup> Ford Motor Company, Chrysler Canada Inc. and Chrysler LLC and Honda of America Mfg. Inc., Honda Manufacturing of Indiana, LLC and Honda Manufacturing of Alabama, LLC.

<sup>3</sup> Comerica Bank is the primary secured creditor of SKD and its related entities, SKD L.P. and SKD de R.L. de C.V. in Mexico (collectively the "SKD Group").

- (vi) Corresponding with BBK, Chrysler's financial consultant, regarding the Chrysler Dispute;
- (vii) Drafting the Receiver's fifth report to Court dated July 5, 2013 ("Fifth Report") regarding the Receiver's proposed treatment of the funds in the Chrysler Trust Account and attending in Court on July 12, 2013 regarding same;
- (viii) Reviewing the materials filed by Chrysler in response to the Fifth Report ("Chrysler Materials");
- (ix) Corresponding with Conway MacKenzie Inc. ("Conway"), the Company's former financial advisor regarding the Receiver's response to the Chrysler Materials, including attending numerous calls, reviewing and commenting on the affidavit of Timothy Zeeb, a Director at Conway, sworn September 16, 2013 ("Zeeb Affidavit"), compiling evidence to support the Receiver's position in respect of the Chrysler Materials and preparing schedules regarding same;
- (x) Corresponding with Goodmans and BLG regarding the Receiver's proposed response to the Chrysler Materials;
- (xi) Drafting the Receiver's supplement to the Fifth Report dated September 16, 2013 which provides additional information to the Court regarding the Chrysler Dispute in light of information in the Zeeb Affidavit;
- (xii) Corresponding with Goodmans and BLG regarding various settlement offers and counter offers between the Receiver and Chrysler;
- (xiii) Advancing settlement discussions with Chrysler, including dealing with Goodmans and BLG in respect of same;
- (xiv) Reviewing the minutes of settlement in respect of the settlement agreed to between the Receiver and Chrysler and executing same; and
- (xv) Executing a mutual release between Chrysler and the Receiver.

- (e) Honda of America Mfg., Inc.:
- (i) Corresponding with Goodmans concerning a dispute between the Receiver and Honda of America Mfg., Inc. (“Honda”) regarding professional fee setoffs taken by Honda during the CCAA proceedings (“Honda Dispute”), including attending numerous phone calls;
  - (ii) Corresponding with Blake Cassels & Graydon, LLP, counsel to Honda, regarding the Honda Dispute and a settlement between the Receiver and Honda; and
  - (iii) Reviewing the agreed upon settlement terms between the Receiver and Honda in connection with the Honda Dispute.
- (f) Other Matters:
- (i) Dealing with matters in respect of the settlement agreement entered into between SKD L.P., SKD Automotive Group, Limited Partnership (“SKD AG”), Tang Industries, Inc. (“TII”), a lender to SKD AG, and Richter, in its capacity as Receiver of the Company, regarding the distribution of proceeds remaining in SKD AG to satisfy loans made to SKD AG by the Company and TII;
  - (ii) Dealing with matters in respect of the US disbursement agreement between SKD AG, the Customers, General Motors LLC (“GM”), the Company and Richter in its capacity as US disbursing agent, regarding distributions to be made to the Customers and GM in repayment of their undivided subordinated interests in Comerica’s loans to SKD AG (as it related to funding provided to SKD US<sup>4</sup>);
  - (iii) Dealing with matters in respect of the distribution of certain surplus funds held by Richter, in its capacity as escrow agent (“Escrow Agent”) pursuant to an escrow agreement entered into among the Escrow Agent, the Company, SKD AG, the Customers and GM;

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<sup>4</sup> SKD US refers to SKD L.P. in the US and SKD de Mexico, S. de. R.L. de C.V. in Mexico.

- (iv) Reviewing motion materials filed by the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Union (the "USW") in respect of severance and termination amounts claimed by two former employees of the Company (the "Claims") and discussing same with Goodmans;
- (v) Reviewing draft minutes of settlement and a joint direction related to a settlement negotiated among the USW, the Receiver and certain of the Company's customers regarding the Claims;
- (vi) Corresponding with Goodmans regarding settlement discussions related to a construction lien claim filed by O'Brien Installations Ltd. ("O'Brien") and reviewing a full and final release for execution by O'Brien pursuant to a settlement reached between O'Brien and the Receiver;
- (vii) Reviewing and commenting on draft motion materials in respect of a motion to be heard for the discharge of the O'Brien claim and the dismissal of its action;
- (viii) Corresponding with RBC Dexia Investor Services and Buck Consultants, LLC, regarding outstanding issues related to the Company's defined profit sharing plan;
- (ix) Filing the Receiver's interim reports pursuant to Section 246(2) of the *Bankruptcy and Insolvency Act*;
- (x) Filing the Company's GST and HST returns and corresponding with Canada Revenue Agency regarding same;
- (xi) Responding to stakeholder inquiries, including from the Company's trade suppliers and former employees;
- (xii) Arranging for the storage of the Company's books and records;
- (xiii) Dealing with employee claims pursuant to the *Wage Earner Protection Program Act*;
- (xiv) Corresponding with Workplace Safety and Insurance Board ("WSIB") regarding the WSIB accounts;
- (xv) Dealing with certain matters pertaining to the maintenance of the Milton and Brampton Properties;



- (xvi) Maintaining the receivership estate bank accounts; and
- (xvii) Corresponding with Goodmans regarding various matters in respect of this mandate.

I verily believe that the time expended and the fees charged are reasonable in light of the services performed and the prevailing market rates for services of this nature in downtown Toronto.

SWORN before me at the City of Toronto, in the Province of Ontario this 26<sup>th</sup> day of May, 2014

Renee Schwartz  
A commissioner, etc.



ROBERT KOFMAN

**Renee Fern Schwartz, a Commissioner, etc.,**  
Province of Ontario, for Duff & Phelps Canada  
Restructuring Inc., Trustee in Bankruptcy.  
Expires April 11, 2015.

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF ROBERT KOFMAN

Sworn before me

this 26<sup>th</sup> day of May, 2014



Commissioner for taking Affidavits, etc

**Renee Fern Schwartz, a Commissioner, etc.,**  
Province of Ontario, for Duff & Phelps Canada  
Restructuring Inc., Trustee in Bankruptcy.  
Expires April 11, 2015.

SKD Company, a partnership of 2515080 Nova Scotia Company and NMC Canada Inc.

**Account Summary for the Period April 1, 2010 to April 30, 2014**

Period	Fees	Disbursements	HST/GST	Total
April 1 to 30, 2010	79,435.00	179.07	3,980.70	83,594.77
May 1 to 31, 2010	46,902.50	567.60	2,373.51	49,843.61
June 1 to 30, 2010	63,680.50	300.75	3,199.06	67,180.31
July 1 to 31, 2010	33,855.00	4,645.81	4,229.34	42,730.15
August 1 to 31, 2010	59,106.25	355.96	7,730.08	67,192.29
September 1 to 30, 2010	28,661.25	54.52	3,733.05	32,448.82
October 1 to 31, 2010	17,148.75	145.97	2,248.31	19,543.03
November 1 to 30, 2010	24,632.50	229.96	3,232.12	28,094.58
December 1 to 30, 2010	16,196.25	37.11	2,110.34	18,343.70
January 1 to 31, 2011	12,355.00	-	1,606.15	13,961.15
February 1 to 28, 2011	11,791.25	-	1,532.86	13,324.11
March 1 to 31, 2011	9,873.75	-	1,283.59	11,157.34
April 1 to 30, 2011	13,562.50	136.21	1,780.84	15,479.55
May 1 to 31, 2011	17,733.75	155.00	2,325.54	20,214.29
June 1 to 30, 2011	1,056.25	478.47	199.51	1,734.23
July 1 to 31, 2011	1,593.75	-	207.19	1,800.94
August 1 to 31, 2011	4,768.75	2.21	620.23	5,391.19
September 1 to December 31, 2011	6,287.50	-	817.38	7,104.88
January 1 to May 31, 2012	9,675.00	173.35	1,280.29	11,128.64
June 1 to October 31, 2012	562.50	-	73.13	635.63
November 1 to 30, 2012	4,023.75	-	523.09	4,546.84
December 1, 2012 to May 31, 2013	5,728.75	-	744.74	6,473.49
June 1 to 30, 2013	3,592.50	-	467.03	4,059.53
July 1 to 31, 2013	16,062.50	-	2,088.13	18,150.63
August 1 to 31, 2013	21,987.50	-	2,858.38	24,845.88
September 1 to 30, 2013	27,462.50	-	3,570.13	31,032.63
October 1 to 31, 2013	4,140.00	-	538.20	4,678.20
November 1 to 30, 2013	22,578.75	-	2,935.24	25,513.99
December 1 to 31, 2013	6,750.00	-	877.50	7,627.50
January 1 to 31, 2014	2,911.75	-	378.53	3,290.28
February 1 to 28, 2014	3,113.75	-	404.79	3,518.54
March 1 to 31, 2014	19,252.50	-	2,502.83	21,755.33
April 1 to 30, 2014	10,045.25	84.51	1,316.87	11,446.63
	<u>606,527.50</u>	<u>7,546.50</u>	<u>63,768.63</u>	<u>677,842.63</u>

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF ROBERT KOFMAN

Sworn before me

this 26<sup>th</sup> day of May, 2014



Commissioner for taking Affidavits, etc

**Renee Fern Schwartz, a Commissioner, etc.,  
Province of Ontario, for Duff & Phelps Canada  
Restructuring Inc., Trustee in Bankruptcy.  
Expires April 11, 2015.**

# RSM Richter

May 6, 2010

RSM Richter Inc.  
200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 6925**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during April 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Attending calls with Goodmans LLP ("Goodmans"), the Receiver's counsel, including on April 5, 6, 23 and 28, 2010;
- Reviewing and commenting on disbursing agent agreements;
- Reviewing and commenting on a draft settlement agreement to be entered into among the Receiver, SKD L.P., SKD Automotive Group Limited Partnership ("SKDAG") and Tang Industries Inc.;
- Delivering notices of revision or disallowance ("Notices") for a majority of the claims filed with the Receiver in the directors and officers claims process ("D&O Claims Process");
- Corresponding with Goodmans regarding the Notices;
- Corresponding with Lange Michener LLP, counsel to the Directors' and Officers', regarding the Notices and the D&O Claims Process generally;
- Responding to questions from employees and trade suppliers regarding the Notices;
- Corresponding with three former employees of the Company that filed claims in the D&O Claims Process in respect of overtime equalization pay;
- Corresponding with Goodmans regarding the closing of the sale for the Company's real property at 40 Holtby Avenue, Brampton (the "Brampton Premises");

- Reviewing and executing closing documents related to the sale of the Brampton Property;
- Preparing an invoice and delivering same to International Machinery on April 5, 2010;
- Corresponding with CB Richard Ellis ("CBRE") on a periodic basis regarding the marketing of the Milton Premises;
- Reviewing a letter of intent and an amended letter of intent ("Letter of Intent") submitted to the Receiver on April 8 and 22, 2010, respectively, in respect of the Milton Premises;
- Corresponding with CBRE regarding the Letter of Intent;
- Engaging Direct Line Environmental Corp. ("Direct Line") to remove hazardous materials from the Company's premises at 375 Wheelabrator Way, Milton (the "Milton Premises") on April 8, 2010;
- Drafting and delivering a letter to Direct Line on April 9, 2010 guaranteeing payment for services to be provided;
- Attending a conference call with the Customers and Goodmans on April 12, 2010;
- Attending a conference call with the Customers, SKDAG and Goodmans on April 15, 2010;
- Engaging DDI Group Ltd. on April 15, 2010 to transport the Company's books and records from the Brampton Premises to the Milton Premises;
- Drafting and finalizing the Receiver's second report to Court dated April 21, 2010 ("Second Report") in respect of the motion returnable April 29, 2010 ("Motion");
- Preparing and finalizing the Receiver's affidavit of fees filed with the Receiver's materials in respect of the Motion;
- Drafting and delivering a letter to Stevenson and Hunt Insurance Brokers Limited on April 23, 2010 regarding the cancellation of the Company's automobile insurance policy;
- Drafting and finalizing a supplement to the Second Report dated April 28, 2010;
- Attending at court on April 29, 2010;
- Drafting and delivering letters to Enbridge Gas Distribution, the Region of Peel and Hydro One Brampton Networks Inc. requesting the cancellation of services at the Brampton Premises, effective April 30, 2010;

- Corresponding with Vigilarm Reporting Systems Ltd. on April 30, 2010 regarding the cancellation of the Company's security monitoring at the Brampton Premises;
- Corresponding with Fire Monitoring of Canada Inc. on April 30, 2010 regarding the cancellation of the Company's fire monitoring at the Brampton Premises;
- Responding to inquiries from the Ministry of Labour;
- Drafting and finalizing a letter dated April 30, 2010 to a former employee of the Company in respect of the settlement of his D&O Claim;
- Restoring a back up of certain electronic books and records previously obtained from the Company;
- Paying receivership expenses, including occupancy costs;
- Following-up with the Ontario Ministry of Finance regarding the Company's outstanding tax refunds;
- Following-up with the Company's insurance broker regarding renewal of the insurance policy beyond April 30, 2010;
- Corresponding with Golder Associates Ltd. regarding a supplement to the phase II environmental audit for the Company's Milton Premises;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our Fee (per attached time summary)	\$ 79,435.00
Out-of-pocket disbursements	179.07
	<hr/> 79,614.07
GST	3,980.70
Total Due	<hr/> <u>\$ 83,594.77</u>

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending April 30, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Bobby Kofman	625	45.50	28,437.50
Lana Bezner	450	61.50	27,675.00
Faisal Hadibhai	350	51.50	18,025.00
Sonny Luong (IT)	250	2.00	500.00
Other Staff and Administration (including banking)			4,797.50
			<u>79,435.00</u>
Out of Pocket Disbursements (including courier)			179.07
			<u><u>79,614.07</u></u>



# RSM Richter

June 8, 2010

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 6942**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during May 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Reviewing and commenting on a draft settlement agreement to be entered into among the Receiver, SKD L.P., SKD Automotive Group Limited Partnership and Tang Industries Inc. and corresponding with Goodmans LLP ("Goodmans") on a periodic basis with respect to same;
- Reviewing and commenting on matters related to the various disbursement agreements;
- Dealing with matters related to opening a US dollar bank account at Harris Bank in the US for use by RSM Richter Inc. in its capacity as disbursing agent under the US disbursement agreement;
- Drafting notices of revision or disallowance ("Notices") for two claims filed with the Receiver in the directors and officers claims process;
- Reviewing comments on the Notices provided by Goodmans and Lang Michener LLP, counsel to the Directors and Officers;
- Drafting and finalizing a letter dated May 5, 2010 to Paccar Leasing Company Ltd. ("Paccar") related to the payment of its secured claim, paid by the Receiver pursuant to the terms of the Court order made on April 29, 2010 ("April 29 Order");
- Drafting and finalizing a letter dated May 5, 2010 to Ready Machinery & Equipment (Canada) Inc. related to the payment of its Repair and Storage Liens Act claim, which was paid by the Receiver pursuant to the terms of the April 29 Order;

- Drafting and finalizing a letter dated May 10, 2010 to Sunrise Equipment ("Sunrise") regarding the delivery of the ownership documents for the Paccar assets purchased by Sunrise;
- Corresponding with CB Richard Ellis ("CBRE") routinely regarding the marketing of the Milton Premises;
- Corresponding with Goodmans regarding a draft form of offer ("Form of Offer") to be provided to prospective purchasers of the Milton Premises;
- Reviewing the Form of Offer and providing a copy of same to CBRE;
- Drafting an email to the Customers on May 10, 2010 advising of a conditional offer received for the purchase of the Milton Premises ("First Milton Offer") and of the Receiver's proposed counter-offer;
- Attending numerous calls with CBRE regarding the Milton Offer;
- Preparing a response to the Milton Offer and delivering same to CBRE on May 12, 2010;
- Reviewing a counter-offer received on May 14, 2010 in connection with the First Milton Offer;
- Drafting an email to the Customers on May 17, 2010 providing an update on the First Milton Offer and the Receiver's proposed response to the counter-offer received on May 14, 2010;
- Preparing a response to the counter-offer received on May 14, 2010 and delivering same to CBRE on May 18, 2010;
- Reviewing an offer received on May 17, 2010 from a second prospective purchaser for the Milton Premises ("Second Offer");
- Corresponding with CBRE and Goodmans regarding the Second Offer;
- Paying receivership expenses, including occupancy costs;
- Following-up with the Ontario Ministry of Finance regarding the Company's outstanding tax refund;
- Following-up with the Company's insurance broker regarding renewal of the insurance policy beyond May 31, 2010;
- Following-up with the Company's insurance broker to cancel coverage at Company's former premises at 40 Holtby Avenue, Brampton;

- Corresponding with Golder Associates Ltd. regarding a supplement to the phase II environmental audit for the Company's Milton Premises;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our Fee (per attached time summary)	\$	46,902.50
Out-of-pocket disbursements		567.60
		<hr/> 47,470.10
GST		2,373.51
Total Due	\$	<hr/> 49,843.61

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending May 31, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Bobby Kofman*	625	36.00	22,500.00
Lana Bezner	450	17.00	7,650.00
Faisal Hadibhai	350	22.50	7,875.00
Jacqueline Prehogan	325	18.20	5,915.00
Other Staff and Administration (including banking)			2,962.50
			<u>46,902.50</u>
Out of Pocket Disbursements (including courier)			567.60
			<u><u>47,470.10</u></u>

# RSM Richter

July 12, 2010

RSM Richter Inc.

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 6976**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during June 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Reviewing and finalizing the Receiver's second supplemental report to the Receiver's second report to Court, dated June 2, 2010, in respect of the motion returnable June 7, 2010;
- Reviewing draft motion materials in respect of the motion returnable June 7, 2010;
- Attending at Court on June 7, 2010;
- Dealing with matters related to and executing a settlement agreement entered into among the Receiver, SKD L.P., SKD Automotive Group Limited Partnership ("SKD AG") and Tang Industries, Inc. ("Settlement Agreement");
- Dealing with matters related to and executing the various disbursement agreements entered into among the Receiver, the Customers, SKD AG, SKD L.P. and SKD de Mexico ("Disbursement Agreements");
- Dealing with matters related to the distribution of funds to Comerica Bank, the Customers, Tang Industries, Inc., SKD L.P. and SKD AG, pursuant to the terms the Disbursement Agreements and the Settlement Agreement;
- Drafting a notice of revision or disallowance for a claim filed with the Receiver in the directors and officers claims process;
- Drafting the Receiver's second interim report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(2) of the *Bankruptcy and Insolvency Act*.

- Corresponding with CB Richard Ellis ("CBRE") routinely regarding the sale of the Company's premises located at 375 Wheelabrator Way, Milton, Ontario ("Milton Premises");
- Corresponding with Golder Associates Ltd. regarding a supplement to the phase II environmental audit ("Golder Report") for the Company's Milton Premises;
- Reviewing draft and final copies of the Golder Report;
- Corresponding with CBRE regarding the Golder Report;
- Preparing for the Company's bankruptcy, including preparing the following documents required to put the Company into bankruptcy: the statement of affairs, estate information sheet and creditor lists;
- Reviewing and updating the Company's list of unsecured creditors;
- Drafting and finalizing a letter dated June 18, 2010 to the Workers Safety & Insurance Board;
- Drafting and finalizing a letter dated June 18, 2010 to Green Shield Canada, the Company's health benefit provider, regarding a refund of unused premium amounts;
- Drafting and finalizing a letter dated June 18, 2010 to Milton Hydro Distribution Inc.;
- Drafting and finalizing a letter dated June 22, 2010 to Andrew H. Kerr, a lawyer, requesting the delivery of the Company's minute books to the Receiver;
- Paying receivership expenses, including occupancy costs;
- Following-up with the Company's insurance broker regarding renewal of the insurance policy beyond June 30, 2010;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our Fee (per attached time summary)	\$	63,680.00
Out-of-pocket disbursements		300.75
		<hr/> 63,980.75
GST		3,199.04
Total Due	\$	<hr/> <hr/> 67,179.79



RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending June 30, 2010

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<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	35.50	22,187.50
Lana Bezner	450	33.75	15,187.50
Jacqueline Prehogan	325	53.20	17,290.00
Renee Schwartz	290	4.75	1,377.50
Simon Thean (banking)	225	26.00	5,850.00
Other Staff and Administration (including banking)			1,788.00
			<u>63,680.50</u>
Out of Pocket Disbursements (including courier)			300.75
			<u><u>63,981.25</u></u>

# RSM Richter

August 6, 2010

RSM Richter Inc.  
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Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
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SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100017**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during July 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Drafting and delivering a letter dated July 20, 2010 to Milton Hydro Distribution Inc.;
- Corresponding with CB Richard Ellis ("CBRE") routinely regarding the sale of the Company's premises located at 375 Wheelabrator Way, Milton, Ontario ("Milton Premises");
- Reviewing three purchase price amendments ("Amendments") received from the prospective purchaser ("Purchaser") of the Milton Premises and corresponding with CBRE with respect to same;
- Drafting an email to the Customers on July 21, 2010 regarding the Amendments and the Receiver's proposed course of action with respect to same;
- Attending a call with CBRE and the Purchaser on July 21, 2010;
- Issuing a notice of revision or disallowance on July 26, 2010 for a claim filed with the Receiver in the directors and offices claims process;
- Distributing funds to Tang Industries Inc. ("TII") pursuant to the terms of the settlement agreement entered among the Receiver, SKD L.P., SKD Automotive Group Limited Partnership ("SKD AG") and TII;
- Reviewing emails and corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding a settlement reached among SKD L.P, SKD AG and certain of their affiliates, and the former landlord of a facility that housed their US operations;



- Corresponding with the Workplace Safety and Insurance Board (“WSIB”) regarding the WSIB account reconciliations;
- Corresponding with RBC Dexia Investor Services and Buck Consultants, LLC regarding outstanding issues related to the Company’s Defined Profit Sharing Plan and Group Registered Retirement Savings plan;
- Finalizing the Receiver’s second interim report to the Office of the Superintendent of Bankruptcy pursuant to subsection 246(2) of the *Bankruptcy and Insolvency Act*.
- Preparing for the Company’s bankruptcy, including reviewing and updating the statement of affairs and estate information sheet;
- Reviewing and updating the Company’s list of unsecured creditors;
- Paying receivership expenses, including occupancy costs;
- Following-up with the Company’s insurance broker regarding renewal of the insurance policy beyond July 31, 2010;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company’s trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	28,803.75
Previously unbilled fees		5,051.25
Previously unbilled out-of-pocket disbursements		4,645.81
Subtotal		<u>38,500.81</u>
HST on July fees		3,744.49
GST on previously unbilled fees and disbursements		484.85
Total Due	\$	<u>42,730.15</u>

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending July 31, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	16.75	10,468.75
Lana Bezner	450	14.50	6,525.00
Jacqueline Prehogan	325	27.95	9,083.75
Renee Schwartz	290	1.75	507.50
Simon Thean (banking)	225	9.75	2,193.75
Other Staff and Administration (including banking)			25.00
			<u>28,803.75</u>
Previously unbilled administrative time			5,051.25
Previously unbilled out-of-Pocket disbursements (including courier)			4,645.81
			<u><u>38,500.81</u></u>

# RSM! Richter

September 7, 2010

**RSM Richter Inc.**

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Toronto, ON M5H 3T4  
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SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100045**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during August 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Reviewing motion materials filed by the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Union (the "USW") on August 6, 2010;
- Corresponding with Goodmas LLP ("Goodmans"), the Receiver's counsel, and the Customers regarding the USW's motion;
- Attending a call with BBK on August 9, 2010 regarding the reconciliation of funds paid by Chrysler currently held in a trust account maintained by the Receiver;
- Drafting and finalizing the Receiver's third report to Court dated August 13, 2010 in respect of a motion returnable August 19, 2010;
- Reviewing draft motion materials in respect of the motion returnable August 19, 2010;
- Drafting and finalizing a letter dated August 17, 2010 to a former employee of the Company in respect of the settlement of his claim filed in the directors' and officers' claims process;
- Drafting emails to Lang Michener LLP, counsel to the Company's former directors and officers, on August 12 and 18, 2010 regarding the Receiver's intention to dispose of certain of the Company's books and records;
- Attending at Court on August 19, 2010;

- Attending a call with PricewaterhouseCoopers Inc., the administrator of the Company's pension plans, regarding access to certain of the Company's books and records;
- Corresponding with CB Richard Ellis periodically regarding the closing of the sale for the Company's real property located at 375 Wheelabrator Way, Milton, Ontario ("Milton Premises") ("Sale Transaction") and other matters related thereto;
- Reviewing and executing closing documents related to the Sale Transaction;
- Corresponding with the Company's insurance broker regarding the cancellation of the Company's insurance policy effective August 25, 2010 and subsequently following up with the insurance broker regarding the extension of the insurance policy beyond August 31, 2010;
- Drafting and delivering letters to Milton Hydro Distribution Inc. ("Milton Hydro") and Union Gas Ltd. ("Union Gas") requesting the cancellation of services at the Milton Premises effective August 25, 2010;
- Following up with Milton Hydro and Union Gas to advise that the closing for the Sale Transaction was extended and services would be required until further notice from the Receiver;
- Corresponding and speaking with Goodmans regarding the Sale Transaction and negotiations related to the extension of the closing date;
- Facilitating the removal and storage of the boxes containing the Company's books and records ("Boxes") and various computer hardware located at the Milton Premises;
- Preparing a detailed listing of the contents of the Boxes;
- Engaging DDI Group Ltd. on August 19, 23 and 24, 2010 to transport the Boxes and computer equipment to its facilities for storage;
- Drafting a termination letter for the remaining employee;
- Corresponding with the Workplace Safety and Insurance Board ("WSIB") regarding the WSIB account reconciliations;
- Corresponding with WSIB regarding claims filed with WSIB by a former employee;
- Corresponding with Goodmans and reviewing correspondence from Skadden, Arps, counsel to SKD L.P., regarding a settlement between SKD L.P. and its former landlord and the release of the excess "holdback" amount held by the US Disbursing Agent, to Tang Industries, Inc. and the Company pursuant to the terms of a settlement agreement dated June 7, 2010;

- Corresponding with RBC Dexia Investor Services and Buck Consultants, LLC regarding outstanding issues related to the Company's Defined Profit Sharing Plan;
- Preparing and filing the Company's July, 2010 HST returns;
- Paying receivership expenses, including occupancy costs;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$ 59,106.25
Out-of-pocket disbursements	355.96
	<hr/> 59,462.21
HST	7,730.08
Total Due	<hr/> <u>\$ 67,192.29</u>



RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending August 31, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman (Note 1)	625	27.50	17,187.50
Lana Bezner	450	35.75	16,087.50
Jacqueline Prehogan	325	34.35	11,163.75
John Tertigas	350	27.50	9,625.00
Other Staff and Administration (including banking and IT)			5,042.50
			<u>59,106.25</u>
Out of Pocket Disbursements (including courier)			355.96
			<u><u>59,462.21</u></u>

# RSM Richter

October 5, 2010

RSM Richter Inc.

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2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100069**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during September, 2010 by RSM Richter Inc. ("Richter") in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with Goodmas LLP ("Goodmans"), the Receiver's counsel, and the Customers regarding the motion brought by the United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Union (the "USW") in respect of severance and termination amounts claimed by two former employees of the Company ("Claims");
- Reviewing draft minutes of settlement and a joint direction related to a settlement negotiated among the USW, the Receiver and the Customers regarding the Claims;
- Corresponding and speaking with CB Richard Ellis periodically regarding the extension of the closing of the sale of the Company's real property located at 375 Wheelabrator Way, Milton, Ontario ("Sale Transaction") and other matters related thereto;
- Corresponding and speaking with Goodmans regarding the Sale Transaction and negotiations related to the further extension of the closing date;
- Drafting an email to the Customers on September 13, 2010 to advise of the delay in the closing of the Sale Transaction;
- Closing the Sale Transaction and finalizing all related documents regarding same;
- Drafting an email to the Customers on September 24, 2010 to advise that the Sale Transaction closed;

- Attending a conference call on September 28, 2010 with Goodmans and the Customers' legal counsel;
- Attending various calls, including with former employees of the Company, Conway Makenzie Inc., the Company's former financial advisor and BBK, the financial advisor to certain of the Customers, regarding the reconciliation of funds paid by Chrysler currently held in a trust account maintained by the Receiver;
- Corresponding with a former employee of the Company in respect of the settlement of his claim filed in the directors' and officers' claims process;
- Preparing a Record of Employment for the last Company employee, terminated on September 24, 2010;
- Updating various documents in preparation for assigning the Company into bankruptcy;
- Corresponding with Andrew Kerr and Barry Horne, former legal counsel to 2515080 Nova Scotia Company, regarding the Company's minute books;
- Corresponding with PricewaterhouseCoopers Inc. ("PwC"), the administrator of the Company's pension plans, and with DDI Group Ltd., the storage facility, regarding access by PwC to certain of the Company's books and records;
- Corresponding with Green Shield Canada regarding employee health benefits;
- Corresponding with Haber and Associates ("Haber") regarding its request for information related to an individual thought to have been a former employee of the Company;
- Corresponding with the Workplace Safety and Insurance Board ("WSIB") regarding WSIB account reconciliations;
- Drafting a letter dated September 16, 2010 to the WSIB regarding the account reconciliations;
- Corresponding with the Company's insurance broker regarding cancellation of the Company's insurance policy effective September 24, 2010;
- Paying receivership expenses, including occupancy costs;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;



- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	28,661.25
Out-of-pocket disbursements		<u>54.52</u>
		28,715.77
HST		<u>3,733.05</u>
Total Due	\$	<u>32,448.82</u>

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending September 30, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	18.75	11,718.75
Lana Bezner	450	14.75	6,637.50
Jacqueline Prehogan	325	24.70	8,027.50
Other Staff and Administration (including banking)			2,277.50
			<hr/> 28,661.25
Out of Pocket Disbursements (including courier)			54.52
			<hr/> <hr/> 28,715.77

# RSM Richter

November 2, 2010

**RSM Richter Inc.**

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SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100081**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered for October 31, 2010 by RSM Richter Inc. ("Richter") in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Compiling and delivering documentation requested by the National Automobile, Aerospace, Transportation and General Workers of Canada (C.A.W.) and its local 1285 ("CAW") regarding amounts previously distributed by Richter in its capacity as escrow agent ("Escrow Agent") pursuant to the terms of the escrow agreement, as amended, entered into among the Escrow Agent, the Company and the CAW;
- Distributing funds in its capacity as US disbursing agent ("US Disbursing Agent"), to Ford Motor Company ("Ford") pursuant to the terms of the US disbursement agreement entered into among the Receiver, the Customers, SKD AG, SKD L.P. and SKD de Mexico;
- Distributing funds in its capacity as US Disbursing Agent, to Tang Industries Inc. ("TII") and the Company, pursuant to the terms of the settlement agreement entered among the Receiver, SKD L.P., SKD Automotive Group Limited Partnership and TII;
- Drafting and delivering letters to Ford and TII on October 14 and 15, 2010, respectively, in connection with their distributions;
- Corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, and a former employee of the Company regarding the lien claim filed by O'brien Installations Ltd. ("O'brien");

- Compiling certain information for BBK, the financial advisor to certain of the Customers, and reviewing certain information received from BBK, regarding the reconciliation of funds paid by Chrysler currently held in a trust account maintained by the Receiver ("Chrysler Trust Funds");
- Corresponding with Goodmans and convening internal discussions with respect to an email received from Borden Ladner Gervais LLP regarding the Chrysler Trust Funds;
- Restoring various electronic data, including email, from the Company's computer servers previously located at the Milton premises;
- Reviewing certain email accounts for information related to the O'brien lien claim;
- Updating various documents in preparation for assigning the Company into bankruptcy;
- Drafting and finalizing a letter dated October 7, 2010 to Green Shield Canada regarding the termination of Company's employee benefit plan;
- Corresponding with the Wage Earner Protection Program ("WEPP") to obtain a detailed listing of WEPP payments;
- Dealing with residual issues related to the sale of 375 Wheelabrator Way, Milton to Mayflower Properties Inc.;
- Paying receivership expenses;
- Reconciling the estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	17,148.75
Out-of-pocket disbursements		145.97
		<hr/> 17,294.72
HST		2,248.31
Total Due	\$	<hr/> <hr/> 19,543.03

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending October 31, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	9.50	5,937.50
Lana Bezner	475	9.25	4,393.75
Jacqueline Prehogan	350	8.70	3,045.00
Other Staff and Administration (including banking)			3,772.50
			<u>17,148.75</u>
Out of Pocket Disbursements (including courier)			145.97
			<u><u>17,294.72</u></u>

# RSM Richter

December 7, 2010

**RSM Richter Inc.**

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SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100111**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered for the month ending November 30, 2010 by RSM Richter Inc. ("Richter") in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Drafting a letter on November 8, 2010, to Sack Goldblatt Mitchell LLP, counsel to two former United Steel, Paper, Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers Union ("USW") employees, to accompany cheques issued to the two employees from the USW escrow fund pursuant to the terms of a joint direction ("Joint Direction") and the minutes of settlement ("Minutes of Settlement") both dated October 29, 2010;
- Drafting letters on November 8, 2010, to Ford Motor Company, Honda of America Mfg Inc. ("Honda") and Chrysler Group LLC ("Chrysler") to accompany cheques issued from the USW escrow fund pursuant to the terms of the Joint Direction and the Minutes of Settlement;
- Attending a call with Goodmans LLP ("Goodmans"), the Receiver's counsel, on November 9, 2010 regarding an email received from Borden Ladner Gervais LLP ("BLG"), Chrysler's counsel, on October 28, 2010, regarding "Direct Payment Notices" issued by Chrysler to the Company during the CCAA proceedings pursuant to the terms of the Canadian Accommodation Agreement;
- Reviewing supporting documentation provided by BLG with the October 28, 2010 email;
- Drafting a letter to the Workplace Safety and Insurance Board ("WSIB") on November 9, 2010 regarding the closure of the Company's WSIB account;



- Drafting a letter to Mayflower Properties Inc., the purchaser of the Company's premises located at 375 Wheelabrator Way, Milton ("Premises"), on November 9, 2010 regarding the final invoice from Milton Hydro Distribution Inc.;
- Attending a call with Doug Murray of BBK, Chrysler's financial advisor, on November 19, 2010 regarding the reconciliation of funds paid by Chrysler currently held in a trust account maintained by the Receiver ("Chrysler Trust Funds");
- Preparing a schedule of receipts and disbursements for the USW escrow fund and emailing same to Goodmans on November 19, 2010 for distribution to Honda's counsel, Blakes, Cassels & Graydon LLP ("Blakes");
- Attending a meeting with Goodmans at the Receiver's office on November 22, 2010;
- Reviewing matters related to the remaining balance in the retention escrow account and drafting and delivering an email to Goodmans on November 22, 2010 with respect to same;
- Compiling, in response to a request from Blakes, supporting documentation for payments issued from the USW escrow fund and emailing same to Goodmans on November 24, 2010;
- Attending a meeting at Goodmans with BLG on November 25, 2010 to discuss matters related to the Chrysler Trust Funds;
- Attending a conference call with Goodmans and Koskie Minsky LLP ("Koskie") on November 25, 2010 regarding two notices of dispute issued by Koskie on behalf of its clients, pursuant to the terms of the Company's Directors' and Officers' claims process;
- Reviewing documentation received from Pearsall and Marshall LLP, counsel to the spouse of a deceased, former employee of the Company, regarding a request for information with respect to a life insurance policy for the former employee;
- Corresponding with Canada Revenue Agency ("CRA") regarding certain notices and letters received from CRA and compiling and reviewing documentation with respect to same;
- Reviewing the Company's records and corresponding with PricewaterhouseCoopers LLP, the Company's pension administrator, regarding employee information required to satisfy requests received from Service Canada;
- Corresponding with the Wage Earner Protection Program ("WEPP") to obtain a detailed listing of WEPP payments;

- Reviewing letters detailing WEPP payments to employees to ensure the completeness of the Receiver's records pertaining to WEPP;
- Paying receivership expenses;
- Reconciling estate bank accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	24,632.50
Out-of-pocket disbursements		229.96
		<hr/> 24,862.46
HST		3,232.12
Total Due	\$	<hr/> <hr/> 28,094.57



RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending November 30, 2010

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	10.25	6,406.25
Lana Bezner	475	13.25	6,293.75
Jacqueline Prehogan	350	28.20	9,870.00
Other Staff and Administration (including banking)			2,062.50
			<u>24,632.50</u>
Out of Pocket Disbursements (including courier)			229.96
			<u><u>24,862.46</u></u>

# RSM Richter

January 5, 2011

**RSM Richter Inc.**

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Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
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SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100133**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered for the month ending December 31, 2010 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Reviewing documentation received from Pearsall and Marshall LLP ("Pearsall and Marshall"), counsel to the spouse of a deceased, former employee of the Company, regarding a request for information regarding a life insurance policy for the former employee;
- Contacting a former employee and various insurance companies to obtain information to respond to Pearsall and Marshall's request;
- Corresponding with a former employee of the Company regarding his 2009 T4 form and his Canadian Pension Plan contributions;
- Corresponding frequently with Canada Revenue Agency ("CRA") regarding certain notices and letters received from CRA and compiling and reviewing documentation with respect to same;
- Reviewing the Company's records and corresponding with PricewaterhouseCoopers LLP, the Company's pension administrator, regarding employee information required to satisfy requests from Service Canada;
- Drafting a letter to CRA dated December 9, 2010 to accompany copies of T4 forms previously delivered to CRA by the Company;
- Drafting a letter to CRA dated December 29, 2010 requesting that the Receiver be added as an authorized representative to the Company's Harmonized Sales Tax accounts;

- Corresponding with the Workplace Safety and Insurance Board (“WSIB”) regarding the reconciliation of the Company’s WSIB accounts and payments remitted in 2009;
- Corresponding with Borden Ladner Gervais LLP, Chrysler’s legal counsel, and Goodmans LLP (“Goodmans”), the Receiver’s counsel, on a periodic basis regarding matters related to funds held by the Receiver in the Chrysler trust account and the timing the Company’s proposed bankruptcy proceedings;
- Paying receivership expenses;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company’s trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$ 16,196.25
Out-of-pocket disbursements	<u>37.11</u>
	16,233.36
HST	<u>2,110.34</u>
Total Due	<u>\$ 18,343.70</u>

RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
**Time Summary**  
For the Period Ending December 31, 2010

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<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	7.25	4,531.25
Lana Bezner	475	4.75	2,256.25
Jacqueline Prehogan	350	24.40	8,540.00
Other Staff and Administration (including banking)			868.75
			<hr/> 16,196.25
Out of Pocket Disbursements (including courier)			37.11
			<hr/> <hr/> 16,233.36

# RSM Richter

February 7, 2011

RSM Richter Inc.

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100173**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered for the month ending January 31, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with a former employee regarding the resolution of his claim filed in the directors' and officers' claim;
- Reviewing a letter received from Morneau Sobeco Limited Partnership ("Morneau Sobeco") regarding its appointment as Administrator of the SKD Technologies Inc. Pension Plan for Salaried Employees ("SKD Technologies Pension Plan") and corresponding with Buck Consultants and PricewaterhouseCoopers LLP regarding same;
- Corresponding with Morneau Sobeco regarding the SKD Technologies Pension Plan;
- Corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding settlement discussions related to a construction lien ("Lien Claim") filed by O'Brien Installations Ltd. ("O'Brien");
- Reviewing email correspondence between Goodmans and Eccleston LLP, O'Brien's legal counsel, regarding the Lien Claim;
- Corresponding with Canada Revenue Agency ("CRA") regarding certain notices and letters received from CRA and compiling and reviewing documentation with respect to same;

- Reviewing and updating bankruptcy documents, including the creditor listing;
- Drafting a letter to the CRA to apply for taxpayer relief for a penalty erroneously levied on one of the Company's accounts;
- Reviewing the Wage Earner Protection Program ("WEPP") trustee information forms to resolve discrepancies between the Receiver's and WEPP's payment records;
- Dealing with issues related to various claims advanced by Chrysler in advance of filing the assignment in bankruptcy;
- Paying receivership expenses;
- Reconciling the receivership accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	12,355.00
HST		1,606.15
Total Due	\$	<u>13,961.15</u>



RSM Richter Inc.  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending January 31, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	4.00	2,500.00
Lana Bezner	475	4.50	2,137.50
Jacqueline Prehogan	350	18.30	6,405.00
Other Staff and Administration (including banking)			1,312.50
			<u>12,355.00</u>
Out of Pocket Disbursements (including courier)			<u>0.00</u>
			<u>12,355.00</u>

# RSM Richter

March 8, 2011

RSM Richter Inc.  
200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100200**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered for the month ending February 28, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding settlement discussions related to a construction lien claim filed by O'Brien Installations Ltd. ("Obrien") ("Obrien Claim");
- Reviewing a draft form of full and final release for execution by Obrien pursuant to a settlement reached between Obrien and the Receiver regarding the Obrien Claim;
- Reviewing and commenting on draft motion materials in respect of a motion to be heard for the discharge of the Obrien Claim and the dismissal of its action;
- Preparing T4 forms and the T4 summary for employees retained by the Receiver on a term and task basis in 2010;
- Corresponding with Goodmans regarding funds held in the retention escrow bank account ("Escrow Account"), maintained by Richter in its capacity as escrow agent;
- Reviewing and commenting on an email to be sent to the Customers regarding the distribution of the remaining funds in the Escrow Account;

- Reconciling the receivership estate bank accounts;
- Drafting the Receiver's interim report ("Interim report") prepared pursuant to section 246 (2) of the *Bankruptcy and Insolvency Act*;
- Preparing a schedule of receipts and disbursements to be filed with the Interim Report;
- Paying receivership expenses;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	11,791.25
HST		1,532.86
Total Due	\$	<u>13,324.11</u>

RSM Richter Inc., Court-appointed Receiver of  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending February 28, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	8.75	5,468.75
Lana Bezner	475	4.75	2,256.25
Jacqueline Prehogan	350	8.60	3,010.00
Other Staff and Administration (including banking)			1,056.25
			<u>11,791.25</u>

# RSM Richter

April 6, 2011

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100225**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company  
(collectively, the "Company")**

For professional services rendered during the month of March, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Finalizing the Receiver's interim report prepared pursuant to section 246 (2) of the *Bankruptcy and Insolvency Act* ("Interim Report") and filing same with the Office of the Superintendent of Bankruptcy on March 4, 2011;
- Finalizing the schedule of receipts and disbursements to be filed with the Interim Report;
- Drafting and mailing a letter dated March 2, 2011 to Mayflower Properties Inc., the purchaser of the Company's former property located at 375 Wheelabrator Way, Milton, ON, L9T 3C1 ("Milton Property"), to accompany property plans for the Milton Property;
- Attending a call with Vytas Ambutas, a former officer of the Company, on March 24, 2011;
- Reviewing documentation received from the Workplace Safety and Insurance Appeals Tribunal regarding an appeal filed by a former employee of the Company;
- Corresponding with the Ministry of Revenue regarding the Company's employer health tax and corporate tax accounts;
- Corresponding with Morneau Sobeco Limited Partnership regarding the SKD Technologies Inc. Pension Plan for Salaried Employees;

- Corresponding with Goodmans LLP ("Goodmans"), the receiver's legal counsel, regarding outstanding matters related to the Directors' and Officers' claims process;
- Corresponding with Goodmans regarding matters related to funds remaining in a bank account maintained by Richter in its capacity as escrow agent;
- Reconciling the receivership estate bank accounts;
- Paying receivership expenses;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	9,873.75
HST		1,283.59
Total Due	\$	<u>11,157.34</u>



RSM Richter Inc., Court-appointed Receiver of  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending March 31, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	8.25	5,156.25
Lana Bezner	475	1.25	593.75
Jacqueline Prehogan	350	7.30	2,555.00
Other Staff and Administration (including banking)			1,568.75
			<u>9,873.75</u>
Out of Pocket Disbursements (including courier)			0.00
			<u><u>9,873.75</u></u>

# RSM Richter

May 10, 2011

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100243**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. ("NMC") and 2515080 Nova Scotia Company ("2515 Nova Scotia") (collectively, the "Company")**

For professional services rendered during April, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Dealing with issues related to the status of NMC and 2515 Nova Scotia, including whether they should be placed into bankruptcy;
- Attending a call with Goodmans LLP ("Goodmans"), the Receiver's counsel, on April 14, 2011 regarding the consolidation of the bankruptcy estates upon the filing of the bankruptcy assignments for NMC and 2515 Nova Scotia;
- Reviewing emails from Goodmans regarding the assignment of NMC and 2515 Nova Scotia into bankruptcy;
- Drafting a letter to the creditors of SKD, to accompany the notices of bankruptcy of NMC and 2515 Nova Scotia, to be sent after the assignment of NMC and 2515 Nova Scotia into bankruptcy;
- Compiling various documents in preparation for assigning NMC and 2515 Nova Scotia into bankruptcy;
- Drafting the Receiver's fourth report to Court regarding, *inter alia*, the surplus funds in the retention escrow account maintained by Richter in its capacity as escrow agent, the outstanding claims in the Directors' and Officers' claims process and the procedural consolidation of the Company's bankruptcy estates upon assigning NMC and 2515 Nova Scotia into bankruptcy;

- Corresponding with RBC Dexia Investor Services and Buck Consultants regarding the Company's deferred profit sharing plan ("DPSP");
- Reviewing various documents in connection with the distribution of the balance of the DPSP to the remaining members;
- Corresponding with Morneau Sobeco Limited Partnership regarding the SKD Technologies Inc. pension plan for salaried employees;
- Paying receivership expenses;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	13,562.50
Out-of-pocket disbursements		136.21
		<hr/> 13,698.71
HST		1,780.84
Total Due	\$	<hr/> <hr/> 15,479.55

RSM Richter Inc., Court-appointed Receiver of  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending April 30, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	5.05	3,156.25
Lana Bezner	475	15.00	7,125.00
Jacqueline Prehogan	350	6.00	2,100.00
Other Staff and Administration (including banking)			1,181.25
			<u>13,562.50</u>
Out of Pocket Disbursements			136.21
			<u><u>13,698.71</u></u>

# RSM Richter

June 6, 2011

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company, NMC Canada, Inc. and  
2515080 Nova Scotia Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30100257**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company, NMC Canada Inc. ("NMC") and 2515080 Nova Scotia Company ("2515 Nova Scotia") (collectively, the "Company")**

For professional services rendered during May, 2011 by RSM Richter Inc. ("Richter") in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Drafting a letter to RBC Dexia Investor Services Trust ("RBC Dexia"), the custodian of the Company's defined profit sharing plan ("DPSP") on May 13, 2011 authorizing a representative of the Receiver to execute all documentation related to the DPSP on behalf of the Receiver;
- Drafting a letter to RBC Dexia on May 19, 2011 instructing RBC Dexia to liquidate the assets held in the DPSP accounts;
- Drafting a letter to Buck Consultants ("Buck"), the record keeper for the DPSP, on May 19, 2011 instructing Buck to prepare a pricing calculation to determine the distributions allocable to each of the remaining members of the DPSP;
- Drafting a letter to RBC Dexia instructing it to distribute the funds held in the DPSP accounts to the remaining members of the DPSP in accordance with the distribution instructions provided to RBC Dexia by Buck (the letter was not sent in May, 2011);
- Reviewing the pricing calculation prepared by Buck and corresponding with Buck and RBC Dexia regarding same;
- Finalizing various documents in preparation for assigning NMC and 2515 Nova Scotia into bankruptcy;
- Reviewing a letter received by Goodmans LLP ("Goodmans"), the Receiver's counsel, on May 26, 2011 from Birenbaum Steinberg Landau Savin & Colrairie LLP, counsel to Paccar Leasing ("Paccar Letter");

- Reviewing a letter prepared by Goodmans on May 27, 2011 in response to the Paccar Letter;
- Finalizing the Receiver's fourth report to Court in respect of the Receiver's motion returnable May 30, 2011 ("May 30<sup>th</sup> Motion");
- Reviewing the draft notice of motion and the draft order in respect of the May 30<sup>th</sup> Motion;
- Attending the May 30<sup>th</sup> Motion via conference call on May 30, 2011;
- Drafting and finalizing a letter to the creditors of SKD on June 1, 2011, in respect of the bankruptcy of NMC and 2515 Nova Scotia;
- Corresponding with Canada Revenue Agency regarding the Company's Harmonized Sales Tax accounts;
- Paying receivership expenses;
- Reconciling the Company's accounts;
- Reviewing and exchanging emails and attending calls with Goodmans;
- Responding to queries from stakeholders, including the Company's trade suppliers and employees;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$ 17,733.75
Out-of-pocket disbursements	155.00
	<hr/>
	17,888.75
HST	2,325.54
	<hr/>
Total Due	\$ 20,214.29
	<hr/>



RSM Richter Inc., Court-appointed Receiver of  
SKD Company, NMC Canada Inc. and 2515080 Nova Scotia Company

**Time Summary**

For the Period Ending May 31, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	12.25	7,656.25
Lana Bezner	500	12.25	6,125.00
Jacqueline Prehogan	350	8.60	3,010.00
Other Staff and Administration (including banking)			942.50
			<u>17,733.75</u>
Out of Pocket Disbursements			155.00
			<u><u>17,888.75</u></u>

# RSM Richter

July 8, 2011

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100281**

Client ID: 09-0603

RK:rk

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## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during June, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Convening internal meetings regarding the distributions allocable to the remaining members of the Company's deferred profit sharing plan;
- Paying receivership expenses;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	1,056.25
Out-of-pocket disbursements		478.47
		<hr/>
		1,534.72
HST		199.51
Total Due	\$	<hr/> <hr/> 1,734.23

RSM Richter Inc.  
SKD Company  
**Time Summary**  
For the Period Ending June 30, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Lana Bezner	500	0.50	250.00
Other Staff and Administration (including banking)			806.25
			<u>1,056.25</u>
Out of Pocket Disbursements (including courier)			478.47
			<u><u>1,534.72</u></u>

# RSM Richter

August 10, 2011

**RSM Richter Inc.**

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

**Invoice #: 30-100314**  
Client ID: 09-0603  
RK:rk

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## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during July, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Corresponding with Goodmans LLP, the Receiver's legal counsel, regarding next steps with respect to the funds held in trust by the Receiver related to outstanding matters between Chrysler Group LLC and the Company;
- Paying receivership expenses;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	1,593.75
HST		207.19
Total Due	\$	<u>1,800.94</u>

RSM Richter Inc.  
SKD Company  
**Time Summary**  
For the Period Ending July 31, 2011

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<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	1.25	781.25
Other Staff and Administration (including banking)			812.50
			<u>1,593.75</u>

# RSM Richter

September 9, 2011

RSM Richter Inc.

200 King St. W., P.O. Box 48  
Toronto, ON M5H 3T4  
Tel: 416.932.8000 Fax: 416.932.6200  
[www.rsmrichter.com](http://www.rsmrichter.com)

SKD Company  
c/o RSM Richter Inc.  
200 King Street West, Suite 1100  
Toronto, ON M5H 3T4

Invoice #: 30-100329  
Client ID: 09-0603  
RK:rk

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## INVOICE

Re: SKD Company (the "Company")

For professional services rendered during August, 2011 by RSM Richter Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Drafting and reviewing the Receiver's interim report ("Interim report") prepared pursuant to section 246 (2) of the *Bankruptcy and Insolvency Act*;
- Preparing the schedule of receipts and disbursements to be filed with the Interim Report;
- Reviewing and executing an "acknowledgement and redirection" in our capacity as US Disbursing Agent, in respect of the release of the "remaining holdback" being held by Richter in its capacity as US Disbursing Agent;
- Drafting a letter dated August 29, 2011 to National Materials L.P. ("NMLP"), in respect of the "remaining holdback" and issuing a cheque to NMLP regarding same;
- Paying receivership expenses;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	4,768.75
Out-of-pocket disbursements		2.21
		<hr/>
		4,770.96
HST		620.23
Total Due	\$	<hr/> <hr/> 5,391.19



RSM Richter Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period Ending August 31, 2011

<u>Personnel</u>	<u>Rate (\$)</u>	<u>Hours</u>	<u>Amount (\$)</u>
Robert Kofman	625	2.25	1,406.25
Lana Bezner	500	2.00	1,000.00
Shelby Draper	350	4.75	1,662.50
Other Staff and Administration (including banking)			700.00
			<u>4,768.75</u>
Out of Pocket Disbursements			2.21
			<u><u>4,770.96</u></u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
200 King Street West, Suite 1002  
Toronto, ON M5H 3T4

January 31, 2012

Invoice#: TP00095528-814  
Client No.: 813818  
Reference: 39322  
Client ID: 09-0603

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during the period September 1 to December 31, 2011 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Preparing and reviewing the Receiver's interim report ("Interim report") prepared pursuant to section 246 (2) of the *Bankruptcy and Insolvency Act*;
- Preparing for and attending a meeting on October 31, 2011 regarding the Chrysler Trust Account and Chrysler issues generally;
- Dealing with Goodmans LLP, the Receiver's counsel, concerning the manner in which to resolve the Chrysler claim;
- Meeting internally concerning Chrysler issues and the framework of a report to court;
- Updating the schedule of receipts and disbursements to be filed with the Interim Report;
- Paying receivership expenses;
- Convening internal meetings in respect of this mandate; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	6,287.50
HST		817.38
Total Due	\$	<u>7,104.88</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period September 1 to December 31, 2011

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625	3.75	2,343.75
Lana Bezner	500	1.75	875.00
Shelby Draper	350	3.25	1,137.50
Other Staff and Administration (including banking)			1,931.25
			<u>6,287.50</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
200 King Street West, Suite 1002  
Toronto, ON M5H 3T4

July 31, 2012

Invoice#: TP00109958  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during the period January 1 to May 31, 2012 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Reviewing matters related to the funds being held in trust by the Receiver regarding the unresolved issues between the Company and Chrysler Group LLC ("Chrysler");
- Preparing and reviewing a draft letter to Borden Ladner Gervais LLP ("BLG"), Chrysler's legal counsel, regarding same;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	9,848.35
HST		<u>1,280.29</u>
Total Due	\$	<u>11,128.64</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period January 1 to May 31, 2012

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	625-650	4.50	2,887.50
Lana Bezner	500	11.00	5,500.00
Other Staff and Administration (including banking)			1,287.50
Total fees			9,675.00
Disbursements			173.35
Total fees and disbursements			9,848.35

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
200 King Street West, Suite 1002  
Toronto, ON M5H 3T4

November 22, 2012

Invoice#: TP00116872  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during the period June 1 to October 31, 2012 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver of the Company's property, assets and undertaking, including:

- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	562.50
HST		73.13
Total Due	\$	<u>635.63</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period June 1 to October 31, 2012

<u>Personnel</u>	<u>Rate (\$)</u>	<u>Hours</u>	<u>Amount (\$)</u>
Simon Thean (banking)	225	2.50	562.50
Total fees			<u>562.50</u>



SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

December 14, 2012

Invoice#: TP00118417  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during the month of November 2012 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver ("Receiver") of the Company's property, assets and undertaking, including:

- Drafting a letter to Chrysler Group LLC ("Chrysler") ("Chrysler Letter") regarding the funds being held in trust by the Receiver related to certain unresolved matters between Chrysler and the Receiver;
- Reviewing comments provided by Goodmans LLP, the Receiver's counsel, with respect to the Chrysler Letter;
- Finalizing the Chrysler Letter and providing same to Borden Ladner Gervais LLP, Chrysler's counsel, on November 29, 2012;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	4,023.75
HST		523.09
Total Due	\$	<u>4,546.84</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period November 1 to 30, 2012

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	650	1.95	1,267.50
Lana Bezner	500	3.50	1,750.00
Administration (including banking)			1,006.25
Total fees			<u>4,023.75</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

June 21, 2013

Invoice#: TP00128877  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during the period December 1, 2012 to May 31, 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Attending a call on December 18, 2013 with Borden Ladner Gervais LLP, counsel to Chrysler Group LLC ("Chrysler"), regarding the funds being held in trust by the Receiver related to certain unresolved matters between the Receiver and Chrysler ("Chrysler Dispute");
- Drafting a report to Court regarding the Chrysler Dispute;
- Corresponding with Goodmans LLP, the Receiver's counsel, regarding the Chrysler Dispute;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	5,728.75
HST		744.74
Total Due	\$	<u>6,473.49</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period December 1, 2012 to May 31, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	650	4.65	3,022.50
Lana Bezner	500	4.70	2,350.00
Administration (including banking)			356.25
Total fees			<u>5,728.75</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

July 11, 2013

Invoice#: TP00129902  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during June 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Attending calls on June 17 with Goodmans LLP ("Goodmans"), counsel to the Receiver, regarding the funds being held in trust by the Receiver related to certain unresolved matters between the Receiver and Chrysler Group LLC ("Chrysler") ("Chrysler Dispute");
- Drafting a report to Court regarding the Chrysler Dispute;
- Corresponding with Goodmans regarding the Chrysler Dispute;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	3,592.50
HST a		467.03
Total Due	\$	<u>4,059.53</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period June 1 to 30, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	4.00	2,700.00
Lana Bezner	525	1.10	577.50
Administration (including banking)			315.00
Total fees			<u>3,592.50</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

August 12, 2013

Invoice#: TP00131896  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during July 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Finalizing the fifth report to Court regarding the Receiver's proposed treatment of funds held in trust by the Receiver ("Chrysler Funds") related to certain unresolved matters between the Receiver and Chrysler Group LLC ("Chrysler") ("Chrysler Dispute") ("Fifth Report");
- Corresponding with Goodmans LLP ("Goodmans"), counsel to the Receiver, and Borden Ladner Gervais LLP ("BLG"), counsel to Chrysler, regarding the Fifth Report;
- Reviewing materials filed by BLG in response to the Receiver's Fifth Report ("Chrysler Materials");
- Attending in Court on July 12, 2013;
- Attending calls on July 23, 24 and 25, 2013 with Goodmans regarding the Chrysler Materials;
- Preparing an agenda for and attending a call on July 30, 2013 with Goodmans regarding, among other things, the Chrysler Dispute and the proposed next steps in response to the Chrysler Materials;
- Corresponding extensively with Goodmans regarding the Chrysler Dispute and the Chrysler Materials;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and



- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	16,062.50
HST		<u>2,088.13</u>
Total Due	\$	<u>18,150.63</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period July 1 to 31, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	19.50	13,162.50
Lana Bezner	525	3.50	1,837.50
Shelby Draper	400	2.00	800.00
Administration (including banking)			262.50
Total fees			<u>16,062.50</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

September 13, 2013

Invoice#: TP00133796  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during August 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding extensively with Goodmans LLP ("Goodmans"), counsel to the Receiver, regarding Chrysler Group LLC's ("Chrysler") materials filed in response to the Receiver's fifth report to court ("Fifth Report") ("Chrysler Materials") which detailed the Receiver's proposed treatment of certain unresolved matters between the Receiver and Chrysler (the "Chrysler Dispute");
- Attending a call on August 8, 2013 with Goodmans and Conway MacKenzie Inc. ("Conway") the Company's former financial advisor, regarding the Receiver's response to the Chrysler Materials;
- Attending a call on August 26, 2013 with Goodmans and Conway regarding Conway's findings in respect of the Chrysler Dispute and proposed next steps in responding to the Chrysler Materials;
- Reviewing the Chrysler Materials in detail in order to respond to same in Receiver's supplement to the Fifth Report ("Supplemental Report");
- Drafting the Supplemental Report;
- Corresponding with Goodmans regarding the Chrysler Dispute, including the professional fees being claimed by Chrysler;
- Corresponding extensively with Goodmans regarding the Chrysler Dispute and the Chrysler Materials;
- Convening internal meetings regarding the Chrysler Dispute and the Chrysler Materials;

- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	21,987.50
HST		<u>2,858.38</u>
Total Due	\$	<u>24,845.88</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period August 1 to 31, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	16.75	11,306.25
Lana Bezner	525	17.25	9,056.25
Shelby Draper	400	3.50	1,400.00
Administration (including banking)			225.00
Total fees			<u>21,987.50</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

October 29, 2013

Invoice#: TP00136638  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during September 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding extensively with Goodmans LLP ("Goodmans"), counsel to the Receiver, regarding Chrysler Group LLC's ("Chrysler") materials filed in response to the Receiver's fifth report to court ("Fifth Report") ("Chrysler Materials") which detailed the Receiver's proposed treatment of certain unresolved matters between the Receiver and Chrysler (the "Chrysler Dispute"), including attending calls on September 9, 13, 15 and 16;
- Preparing and finalizing the Receiver's supplement to the Fifth Report ("Supplemental Report");
- Preparing, reviewing and finalizing the appendices to the Supplemental Report;
- Corresponding extensively with Goodmans regarding the affidavit of Timothy Zeeb, a Director at Conway MacKenzie Inc. ("Conway"), the Company's former financial advisor, including attending a call on September 12, 2013 ("Zeeb Affidavit");
- Attending a call on September 12, 2013 with Goodmans and Conway regarding the Zeeb Affidavit, as well as numerous other calls with Goodmans;
- Corresponding with Borden Ladner Gervais, counsel to Chrysler, regarding the Chrysler Materials;
- Corresponding with Goodmans regarding the professional fees being claimed by Chrysler;

- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Convening several internal meetings regarding the preparation of the Supplemental Report;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	27,462.50
HST		<u>3,570.13</u>
Total Due	\$	<u>31,032.63</u>



Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period September 1 to 30, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	25.75	17,381.25
Lana Bezner	525	17.50	9,187.50
Shelby Draper	400	1.75	700.00
Administration (including banking)			193.75
Total fees			<u>27,462.50</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

November 12, 2013

Invoice#: TP00137575  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during October, 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding extensively with Goodmans LLP ("Goodmans"), counsel to the Receiver, regarding certain unresolved matters between the Receiver and Chrysler Group LLC ("Chrysler") (the "Chrysler Dispute") and in particular, Chrysler's response to the Receiver's supplement to the fifth report to court ("Supplemental Report");
- Attending calls with Goodmans throughout the month, including on October 4 and 24, 2013 regarding the Chrysler Dispute, including dealing with Chrysler's settlement offer to the Receiver in respect of the Chrysler Dispute and professional fees being claimed by Chrysler;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	4,140.00
HST		538.20
Total Due	\$	<u>4,678.20</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period October 1 to 31, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	6.05	4,083.75
Administration (including banking)			56.25
Total fees			<u>4,140.00</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

December 12, 2013

Invoice#: TP00139621  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during November, 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Attending a call on November 1, 2013 with Koskie Minsky LLP;
- Corresponding extensively with Goodmans LLP ("Goodmans"), counsel to the Receiver, regarding unresolved matters between the Receiver and Chrysler Group LLC ("Chrysler");
- Reviewing a settlement offer received from Chrysler on November 4, 2013 and discussing same internally and with Goodmans;
- Corresponding with Goodmans regarding the Receiver's counter proposal to Chrysler;
- Reviewing questions sent by Chrysler on November 8, 2013 for response by the Receiver in the Chrysler litigation ("Chrysler Questions");
- Corresponding extensively with Goodmans regarding the Receiver's proposed responses to the Chrysler Questions;
- Attending a meeting with Goodmans at the Receiver's office on November 19, 2013 to review the Receiver's draft responses to the Chrysler Questions;
- Reviewing historical emails in order to respond to certain of the Chrysler Questions;

- Attending a call with Goodmans on November 25, 2013 regarding Chrysler issues, including the responses to the Chrysler Questions;
- Reviewing and commenting on various drafts of the Receiver's responses to the Chrysler Questions;
- Attending a call on November 26, 2013 with Goodmans regarding the Receiver's response to Chrysler's revised settlement proposal;
- Advancing settlement discussions with Chrysler, including dealing with Goodmans and Chrysler's counsel, Borden Ladner Gervais LLP;
- Corresponding with Goodmans regarding draft minutes of settlement in respect of the settlement agreed to between the Receiver and Chrysler ("Minutes of Settlement");
- Reviewing and commenting on the Minutes of Settlement;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	22,578.75
HST		<u>2,935.24</u>
Total Due	\$	<u>25,513.99</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period November 1 to 30, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	23.20	15,660.00
Lana Bezner	525	10.75	5,643.75
Shelby Draper	400	2.50	1,000.00
Administration (including banking)			275.00
Total fees			<u>22,578.75</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

January 16, 2014

Invoice#: TP00141474  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during December, 2013 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding extensively with Goodmans LLP ("Goodmans") and Borden Ladner Gervais LLP ("BLG"), counsel to Chrysler Group LLC ("Chrysler"), regarding the settlement agreed to between Chrysler and the Receiver (the "Settlement") including attending calls with Goodmans on December 3 and 9, 2013;
- Corresponding extensively with Goodmans regarding draft minutes of settlement in respect of the Settlement ("Minutes of Settlement");
- Reviewing and commenting on the Minutes of Settlement;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	6,750.00
HST		877.50
Total Due	\$	<u>7,627.50</u>



Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period December 1 to 31, 2013

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	675	9.75	6,581.25
Administration (including banking)			168.75
Total fees			<u>6,750.00</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

February 14, 2014

Invoice#: TP00143432  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during January, 2014 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with Goodmans LLP ("Goodmans") and Borden Ladner Gervais LLP ("BLG"), counsel to Chrysler Group LLC ("Chrysler"), regarding the settlement reached by between Chrysler and the Receiver (the "Settlement");
- Reviewing the minutes of settlement in respect of the Settlement and executing same on January 9, 2014;
- Corresponding with Goodmans regarding Chrysler's execution of the minutes of settlement;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	2,911.75
HST		378.53
Total Due	\$	<u>3,290.28</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period January 1 to 31, 2014

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	695	3.65	2,536.75
Shelby Draper	425	0.75	318.75
Administration (including banking)			56.25
Total fees			<u>2,911.75</u>

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SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

March 11, 2014

Invoice#: TP00144804  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during February, 2014 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Distributing \$612,500 to Chrysler Group LLC ("Chrysler") from funds held in the Receiver's Chrysler trust account, in respect of a settlement agreed to between the Receiver and Chrysler;
- Attending a call on February 27, 2014 with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding outstanding matters in the receivership proceedings, including a dispute between the Receiver and Honda of America Mfg., Inc., regarding professional fee set-offs taken by Honda during the CCAA proceedings ("Honda Dispute");
- Corresponding with Goodmans regarding the Honda Dispute;
- Drafting a report to Court in respect of the Receiver's discharge;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	3,113.75
HST		<u>404.79</u>
Total Due	\$	<u>3,518.54</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period February 1 to 28, 2014

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	695	2.25	1,563.75
Shelby Draper	425	3.25	1,381.25
Administration (including banking)			168.75
Total fees			<u>3,113.75</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

April 7, 2014

Invoice#: TP00146677  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

### Re: SKD Company (the "Company")

For professional services rendered during March, 2014 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding a dispute between the Receiver and Honda of America Mfg., Inc. ("Honda"), in respect of professional fee set-offs taken by Honda during the Company's proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") ("Honda Dispute"), including attending a call on March 27, 2014;
- Corresponding with Goodmans regarding the Receiver's settlement offer to Honda in respect of the Honda Dispute;
- Corresponding with Goodmans regarding Honda's counter offer to the Receiver's offer and the Receiver's proposed next steps;
- Corresponding internally regarding the transfer of funds from the receivership account to the Company's bankruptcy account for distribution to the Company's unsecured creditors and transferring same;
- Preparing the Receiver's sixth report to Court ("Report") in respect of the following:
  - Discharging the Receiver and the Receiver's charge upon filing of the discharge certificate;
  - Terminating the CCAA proceedings and discharging the monitor and the administration charge; and



- Approving the fees and disbursements of the Receiver and Goodmans for the period April 1, 2010 to March 31, 2014;
- Corresponding internally and with Goodmans regarding the information to be included in the Report;
- Preparing and reviewing the fee affidavit of Robert Kofman for the period April 1, 2010 to March 31, 2014, including a detailed overview of the Receiver's activities during this period;
- Reviewing the Receiver's invoices and reports to court for the period April, 2010 to March, 2014 in order to prepare the fee affidavit;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee (per attached time summary)	\$	19,252.50
HST		<u>2,502.83</u>
Total Due	\$	<u>21,755.33</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:

SKD Company

**Time Summary**

For the Period March 1 to 31, 2014

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	695	6.75	4,691.25
Shelby Draper	425	31.50	13,387.50
Administration (including banking)			1,173.75
Total fees			<u>19,252.50</u>

SKD Company  
c/o Duff & Phelps Canada Restructuring Inc.  
333 Bay Street, 14<sup>th</sup> Floor  
Toronto, ON M5H 2R2

May 8, 2014

Invoice#: TP00148791  
HST#: 84563 3304 RT0001  
Client No.: 813818  
Reference: 39322

## INVOICE

**Re: SKD Company (the "Company")**

For professional services rendered during April, 2014 by Duff & Phelps Canada Restructuring Inc. in its capacity as Court appointed receiver (the "Receiver") of the Company's property, assets and undertaking, including:

- Corresponding with Goodmans LLP ("Goodmans"), the Receiver's counsel, regarding a dispute between the Receiver and Honda of America Mfg., Inc. ("Honda"), in respect of professional fee set-offs taken by Honda during the Company's proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") ("Honda Dispute");
- Corresponding with Goodmans regarding the Honda settlement terms and the Receiver's next steps;
- Reviewing and updating the Receiver's sixth report to Court ("Report"), not yet filed, with respect to the following:
  - Discharging the Receiver and the Receiver's charge upon filing of the discharge certificate;
  - Terminating the CCAA proceedings and discharging the monitor and the administration charge; and
  - Approving the fees and disbursements of the Receiver and Goodmans for the period April 1, 2010 to March 31, 2014;
- Corresponding internally and with Goodmans regarding the Report;
- Reviewing and updating the fee affidavit of Robert Kofman for the period April 1, 2010 to March 31, 2014;

- Preparing the Receiver's interim report dated April 21, 2014 and filing same with the Office of the Superintendent of Bankruptcy;
- Attending phone calls and meetings not specifically referenced above, including phone calls with Goodmans;
- Maintaining the receivership estate bank account; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Our fee including disbursements (per attached time summary)	\$	10,129.76
HST		<u>1,316.87</u>
Total Due	\$	<u>11,446.63</u>

Duff & Phelps Canada Restructuring Inc., Court-appointed Receiver re:  
SKD Company  
**Time Summary**  
For the Period April 1 to 30, 2014

<b>Personnel</b>	<b>Rate (\$)</b>	<b>Hours</b>	<b>Amount (\$)</b>
Robert Kofman	695	8.95	6,220.25
Shelby Draper	425	7.75	3,293.75
Amanda Bezner	425	0.50	212.50
Administration (including banking)			318.75
Total fees			10,045.25
Disbursements			84.51
Total fees			10,129.76

Attached is Exhibit "C"

Referred to in the

AFFIDAVIT OF ROBERT KOFMAN

Sworn before me

this 26<sup>th</sup> day of May, 2014



Commissioner for taking Affidavits, etc

**Renee Fern Schwartz, a Commissioner, etc.,  
Province of Ontario, for Duff & Phelps Canada  
Restructuring Inc., Trustee in Bankruptcy.  
Expires April 11, 2015.**

SKD Company, a partnership of 2515080 Nova Scotia Company and NMC Canada Inc.

**Schedule of Professionals' Time and Rates**

For the Period from April 1, 2010 to April 30, 2014

Personnel	Title	Duties	Hours	Billing Rate (\$ per hour)	Amount \$
Bobby Kofman	Managing Director	Overall responsibility	390.25	625-695	\$250,908.25
Lana Bezner	Director	All aspects of the mandate	315.80	450-525	148,971.25
Jacqueline Prehogan	Associate	Miscellaneous matters	268.50	325-350	90,015.00
Faisal Hadibhai	Associate	All aspects of the mandate	74.00	350	25,900.00
Shelby Draper	Associate	Miscellaneous matters	61.00	350-425	25,081.25
John Tertigas	Associate	Miscellaneous matters	29.00	350	10,150.00
Other staff and administrative		Administrative including banking	276.50	65-625	55,501.75
Total fees					\$606,527.50
Total hours					1,415.05
Average hourly rate					428.63



IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, C. C-36, AS AMENDED  
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY

**ONTARIO**  
**SUPERIOR COURT OF JUSTICE**  
**COMMERCIAL LIST**  
PROCEEDINGS COMMENCED AT TORONTO

**AFFIDAVIT OF ROBERT KOFMAN**  
(Sworn May \_\_, 2014)

**GOODMANS LLP**  
Barristers and Solicitors  
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