

5

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 L. JOSEPH LATHAM
(sworn May 23, 2014)

I, L. Joseph Latham, of the City of Toronto, in the Province of Ontario, **MAKE OATH**
AND SAY:

1. I am a partner with the law firm of Goodmans LLP ("**Goodmans**"), counsel for Duff & Phelps Canada Restructuring Inc. ("**Duff & Phelps**"), in its capacity as Court-appointed monitor (the "**Monitor**") and court-appointed receiver and manager (the "**Receiver**") of SKD Company, NMC Canada, Inc. and 2515080 Nova Scotia Company (collectively, the "**Debtors**") in proceedings in respect of the Debtors (the "**CCAA Proceedings**") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"). As such, I have knowledge of the matters hereinafter deposed to.

2. RSM Richter Inc. ("**RSM**") had been appointed as monitor of the Debtors pursuant to the Initial Order in the CCAA Proceedings dated January 21, 2009 (the "**Initial Order**"), and as receiver and manager of the Debtors pursuant to an Order dated June 11, 2009 (the

“**Receivership Order**”), which was also issued in the CCAA Proceedings. Pursuant to a Court Order made on December 12, 2011 (the “**Substitution Order**”), Duff & Phelps was substituted in place of RSM as Monitor and Receiver herein, as a result of Duff & Phelps’ acquisition of the Toronto restructuring practice of RSM. Goodmans has acted as counsel to RSM and Duff & Phelps in their capacities as Monitor and Receiver throughout these CCAA Proceedings

3. The Monitor and its counsel have been paid all of their fees and disbursements in full, and no fees or expenses have been billed by the Monitor or its counsel since July of 2009.

4. Pursuant to paragraphs 18 and 19 of the Receivership Order, the Receiver and its legal counsel are entitled to be paid their fees and disbursements at their standard rates and charges and are required to pass their accounts from time to time. By Order dated April 29, 2010 in these proceedings, the fees and disbursements of the Receiver and its counsel were approved for the period from the commencement of the receivership through March 31, 2010.

5. Attached hereto and marked as Exhibit “A” is a summary of the invoices rendered by Goodmans to the Receiver (the “**Goodmans Accounts**”) for fees and disbursements incurred during the period from April 1, 2010 to April 29, 2014 (the “**Goodmans Application Period**”), as well as copies of the Goodmans Accounts.

6. Goodmans expended a total of 817.8 hours in connection with this matter during the Goodmans Application Period, giving rise to fees and disbursements totalling \$587,545.55, including HST, as outlined in **Exhibit “A”**. The average hourly rate charged by Goodmans during this period was \$643.20.

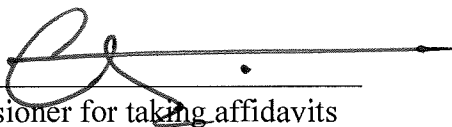
7. In addition, Goodmans will incur additional fees and disbursements to bring this motion seeking to obtain the requested discharge of the various Court officers and charges and the

termination of these CCAA Proceedings. It is estimated that Goodmans' additional fees and disbursements will be not more than \$25,000, inclusive of HST. Goodmans will be seeking approval for the payment of up to \$25,000 in fees and disbursements in addition to the amounts already itemized in paragraph 6 above.

8. Goodmans' hourly rates and disbursements are consistent with those in the market for these types of matters. Goodmans has had its rates and disbursements, including the rates of various lawyers who provided services in these proceedings, approved by this Honourable Court in respect of similar services provided in various insolvency and restructuring files.

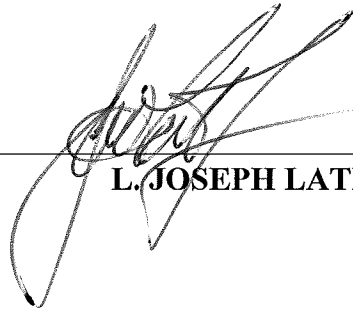
9. This Affidavit is sworn in connection with a motion by the Receiver for, among other things, an Order approving the fees and disbursements of its counsel, Goodmans, in relation to these proceedings.

SWORN BEFORE ME at the City of
Toronto, in the Province of Ontario,
this 23rd day of May, 2014.



A Commissioner for taking affidavits

Chris Armstrong



L. JOSEPH LATHAM

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

Court File No.: 09-CL-7960

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**AFFIDAVIT OF L. JOSEPH LATHAM
(sworn May 23, 2014)**

GOODMANS LLP
Barristers & Solicitors
333 Bay Street, Suite 3400
Toronto, Canada M5H 2S7

L. Joseph Latham (LSUC# 32326A)
Bradley Wiffen (LSUC#64279L)

Tel: 416.979.2211
Fax: 416.979.1234

Lawyers for Duff & Phelps Canada Restructuring Inc.,
in its capacity as Monitor and Receiver

Duff Phelps Canada Restructuring Inc.
Re: Receivership of SKD Company
Fees Disbursements from April 1, 2010 to April 29, 2014

THIS IS EXHIBIT A
 Affidavit of L. JOSEPH LATHAM
 sworn before me, this 28th
 day of MAY, 2014.


 A COMPTROLLER FOR TAKING AFFIDAVITS

Invoice #	Date	Fees	Expenses	HST	(Fees & Disbursements)	Hours	Total
540400	May 7, 2010	\$106,290.00	\$1,616.30	\$5,387.32	\$113,293.62	174.6	
542039	June 8, 2010	\$41,000.50	\$1,597.47	\$2,129.90	\$44,727.87	60.0	
543869	July 8, 2010	\$32,421.50	\$662.11	\$1,647.84	\$34,731.45	53.8	
545586	August 10, 2010	\$3,448.50	\$56.28	\$451.27	\$3,956.05	5.4	
547044	September 9, 2010	\$30,671.50	\$696.16	\$4,061.29	\$35,428.95	47.2	
548650	October 7, 2010	\$31,463.50	\$114.59	\$4,105.16	\$35,683.25	52.0	
550600	November 11, 2010	\$13,694.50	\$43.88	\$1,785.99	\$15,524.37	21.1	
552460	December 10, 2010	\$17,426.50	\$1.90	\$2,265.70	\$19,694.10	26.7	
554135	January 12, 2011	\$3,126.00	\$4.99	\$407.03	\$3,538.02	4.2	
555661	February 9, 2011	\$4,704.00	\$1.70	\$611.74	\$5,317.44	7.1	
557013	March 7, 2011	\$12,647.50	\$69.85	\$1,653.26	\$14,370.61	18.2	
558928	April 8, 2011	\$2,815.00	\$73.25	\$375.47	\$3,263.72	3.8	
562103	June 6, 2011	\$20,379.50	\$293.70	\$2,671.01	\$23,344.21	29.2	
563743	July 7, 2011	\$6,600.00	\$95.78	\$870.45	\$7,566.23	8.6	
565359	August 10, 2011	\$4,016.00	\$14.80	\$524.00	\$4,554.80	8.3	
567201	September 15, 2011	\$2,320.00	\$35.69	\$306.24	\$2,661.93	2.9	
570191	November 8, 2011	\$3,538.00	\$222.05	\$488.81	\$4,248.86	5.6	
593601	December 19, 2012	\$1,070.00	\$0.00	\$139.10	\$1,209.10	1.6	
596482	February 12, 2013	\$495.00	\$0.00	\$64.35	\$559.35	0.6	
600621	April 8, 2013	\$495.00	\$0.00	\$64.35	\$559.35	0.6	
606326	July 11, 2013	\$4,963.50	\$0.00	\$645.26	\$5,608.76	6.3	
607994	August 8, 2013	\$25,373.00	\$564.05	\$3,355.31	\$29,292.36	35.4	
611173	October 4, 2013	\$75,163.00	\$351.05	\$9,816.83	\$85,330.88	123.7	
612823	November 5, 2013	\$4,597.50	\$41.89	\$603.13	\$5,242.52	5.5	
614642	December 5, 2013	\$45,078.00	\$53.11	\$5,867.11	\$50,998.22	71.3	
616408	January 8, 2014	\$7,342.50	\$379.25	\$1,003.83	\$8,725.58	8.9	
618177	February 10, 2014	\$4,080.00	\$10.10	\$531.71	\$4,621.81	4.8	
619850	March 6, 2014	\$4,250.00	\$0.00	\$552.50	\$4,802.50	5	
621853	April 8, 2014	\$9,739.50	\$0.00	\$1,266.14	\$11,005.64	17.4	
624515	May 12, 2014	\$6,800.00	\$0.00	\$884.00	\$7,684.00	8.0	
		\$526,009.50	\$6,999.95	\$54,536.10	\$587,545.55	817.8	

May 7, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 540400

GST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
04/01/10	KEH	1.60	Telephone call from L. Bezner with respect to agreement of purchase and sale for 40 Holtby property; need to prepare new purchase agreement and schedule thereto as documents were illegible and were not on system; prepare same in draft; forward drafts to L. Bezner along with e-mail in connection therewith;
04/01/10	LJL	1.30	Email with customers, SKD and Comerica re: comments on distribution agreements; telephone conference with B. Kofman re: same; emails with L. Bezner re: status of offer for Brampton real estate; issues re: supporting allocation.
04/01/10	LNW	0.20	Revise Canadian and U.S. disbursement agreements re: comments from Chrysler.
04/05/10	KEH	1.30	Telephone discussions with L. Bezner; review and revise purchase agreement; forward re-draft to L. Bezner; exchange e-mails with L. Bezner and L. Willis re: same; exchange e-mails with R. Kofman and L. Bezner re: legibility concerns;
04/05/10	LJL	2.20	Multiple emails and telephone conferences with customers and B. Kofman re: disbursement agreements; reviewing documents re: sale of Brampton; meeting with L. Willis re: draft documents; telephone conference with B. Kofman and L. Bezner re: timing for Court approval.
04/05/10	LNW	2.30	Revise U.S. disbursement agreement re: comments from A. Silver; meet with J. Latham re: motion to approve sale of Brampton real estate and other

Date	TKID	Hours	Description
			matters; draft order re: distribution re: Canadian participations; draft affidavits re: approval of fees.
04/06/10	KEH	2.50	Discussions with R. Kofman and L. Bezner re: concerns given illegible form of purchase agreement; exchange of e-mails with J. Latham, R. Kofman and L. Bezner re: money laundering disclosure to broker; at request of L. Willis obtain subsearch and title to the property for encumbrances to be vested off; receipt of draft court order; review and revise same; discussions with G. Lauzon re: court order and subsearch of property;
04/06/10	LJL	2.30	Reviewing and commenting on disbursement agreements to reflect comments from certain customers; emails and telephone conferences with customers and SKD; telephone conference with B. Kofman re: status of same; issues re: sale of Brampton property; reviewing draft Vesting Order.
04/06/10	GLL	0.30	Subsearch title; search executions; email to K. Herlin;
04/06/10	LNW	6.20	Teleconference with Richters re: sale of Brampton property and other matters; revise Canadian and U.S. Disbursement Agreements; draft approval and vesting order re: Brampton real estate and review subsearches re: same; revise order re: distribution of Canadian participations.
04/07/10	KEH	0.20	Exchange e-mails with L. Willis and G. Lauzon re: vesting order language;
04/07/10	LJL	1.20	Reviewing issues re: overtime claim and telephone conference with L. Bezner; emails and telephone calls with customers to seek comments on disbursement agreements; reviewing draft Court documents.
04/07/10	GLL	0.20	Review vesting order and parcel registers and provide comments to K. Herlin and L. Willis;
04/07/10	LNW	4.40	Revise approval and vesting order; draft notice of motion; revise Canadian Participation Distribution Order; emails re: sale of Brampton Real Estate; emails with J. Latham and Skadden re: Settlement Agreement.
04/08/10	KEH	0.40	E-mail to client re: status of deposit payment; waiting for confirmation of same; exchange voicemail with J. Latham re: file;
04/08/10	LJL	1.30	Reviewing and commenting on draft Court materials; meeting with L. Willis re: same; telephone calls to S. Weisz, M. Perl and R. McDowell re: comments on draft disbursement agreements; telephone conference with L. Bezner re: disallowances in directors and officers claims process.
04/08/10	LNW	1.10	Revise Orders; affidavits and Notice of Motion re: forthcoming motion.
04/09/10	KEH	1.50	Draft closing documents; exchange voicemail to J. Latham re: same;

Date	TKID	Hours	Description
04/09/10	LJL	3.00	Multiple revisions to Disbursement Agreement; emails and telephone conferences with L. Bezner, B. Kofman, L. Willis, customers and SKD and attempting to build consensus; emails with K. Herlin re: Brampton sale.
04/12/10	KEH	1.20	Review and revising closing documents; exchange voicemail and e-mail with L. Willis re: vesting order; exchange of e-mails with J. Latham re: same; revise documents; forward same to L. Bezner for review and comment; subsequent exchange of e-mails with working group re: statement of adjustments and realty taxes;
04/12/10	LJL	2.50	Review of Disbursement Agreement and issues from Comerica and customers; telephone conference with customers; telephone conference with SKD; receipt and brief review of report; meeting with L. Willis re: Disbursement Agreement and Orders; comments from realty purchaser on orders.
04/12/10	GLL	0.30	Numerous email re assessment roll no. for 40 Holtby and Realty Tax Agreement; draft statement of adjustments;
04/12/10	PM	0.40	Telephone conversation with Tax Department re: Holtby Avenue; email to G. Lauzon;
04/13/10	KEH	1.80	Review and revise closing documents with respect to sale of Holtby, Brampton property; e-mail to solicitor for purchaser of Brampton property enclosing documents; telephone discussions with L. Bezner; at request of L. Bezner revise riders to Milton purchase and sale agreement; forward same to working group for consideration;
04/13/10	LJL	2.80	Multiple revisions of Disbursement Agreement to deal with comments from SKD and customers; telephone conferences with Skadden re: settlement issues, including splitting of GM proceeds; reviewing draft Court documents.
04/13/10	LNW	0.20	Review e-mails re: Brampton and Milton real estate transactions; coordinate date of Court Motion.
04/14/10	KEH	1.50	Review and revise schedule A to precedent form of Milton agreement at request of L. Bezner; exchange e-mails with working group re: vesting order; exchange e-mails with solicitor for purchaser of Brampton property; receipt of mark-up of documents from solicitor for purchaser in connection therewith;
04/14/10	LJL	2.50	Multiple telephone conferences with customers and SKD re: Disbursement Agreement and, in particular, issues between SKD, Chrysler and GM in U.S.; reviewing draft report; meeting with K. Herlin re: sale of Brampton real estate.

Date	TKID	Hours	Description
04/14/10	LNW	0.20	Coordinate Court time with Lang Michener; edit commercial list request form.
04/15/10	KEH	1.90	Review and revise documents and forward same to solicitor for purchaser; receive comments from R. Kofman in connection therewith; draft and send out assignment and assumption of purchase agreement for working group review;
04/15/10	LJL	3.00	Commenting on draft report and order; multiple emails and telephone conferences with L. Bezner, customers, SKD and Comerica re: Disbursement Agreements and issues with U.S. disputes and with indemnities; meeting with L. Willis.
04/15/10	GLL	0.20	Discussions with K. Herlin; obtain copy of registered application on Teraview; facsimile to Peel Land Titles Office re PIN correction to delete instrument from parcel register;
04/15/10	LNW	4.20	E-mails re: certified copy of Receivership Order; revise Approval and Vesting Order re: comments from Purchaser; research re: RSLA claim; review RSLA claims and e-mail to J. Latham re: same; teleconference with J. Latham and counsel for SKD Automotive and customers re: US Distribution Agreement; revise disclaimer notice; correspondence with C. Rhea re: same.
04/16/10	KEH	1.20	Attend to finalization of documents; provide re-drafts to solicitor for purchaser; exchange e-mails with working group re: same;
04/16/10	LJL	1.60	Emails and telephone conference with L. Willis and customers re: Disbursement Agreement and re: other Court documents; emails with L. Bezner and B. Kofman re: Court documents; reviewing comments on draft documents.
04/16/10	FMS	0.50	Review draft Report and discuss process issues with L. Willis.
04/16/10	LNW	3.40	Revise U.S. Disbursement Agreement; e-mails with J. Latham and B. Kofman re: same; e-mail to counsel for Comerica re: debt numbers; teleconference and correspondence with L. Bezner re: Disbursement Agreements and letters to D&O Claimants; revise Notice of Motion and Order; draft letter to D&O Claimants.
04/19/10	KEH	1.40	Discussions with L. Bezner; review and revise purchase agreement for re-execution by parties; discussions with L. Bezner throughout day re: same; exchange e-mails with solicitor for purchaser re: outstanding closing documents; forward clean version of purchase agreement to solicitor for purchaser;

Date	TKID	Hours	Description
04/19/10	LJL	3.20	Multiple telephone calls and emails with customers, SKD and Comerica re: Disbursement Agreement and comments received; meeting with L. Willis; reviewing draft Disbursement Agreements; reviewing draft Court materials; telephone conference with L. Bezner re: status; emails re: Comerica and customer requests.
04/19/10	GLL	0.30	Telephone call to Peel Land Registry Office re PIN correction; receipt of revised parcel register and email to B. Lanys;
04/19/10	LNW	8.30	Coordinate letter to D&O claimants; revise Disbursement Agreement; revise Notice of Motion and other court materials; e-mails with customers re: Disbursement Agreements; e-mail to C. Colraine re: distribution to Paccar; teleconference with M. Pearl re: Disbursement Agreement; teleconference with L. Bezner re: Honda Commercial issues; teleconference with M. Pearl re: comments to U.S. Disbursement Agreement.
04/20/10	KEH	1.20	Discussions with L. Bezner; attend to finalizing documentation for signing including coordinating signature of clean agreement of purchase and sale and assignment and assumption of purchase agreement; exchange e-mails with working group members throughout day re: same; review and revise realty tax agreement; forward same to solicitor for buyer;
04/20/10	LJL	2.80	Telephone conferences with B. Kofman, L. Bezner and L. Willis re: status of Disbursement Agreements and comments on Order; emails and telephone conferences with Customers and Comerica; reviewing and commenting on draft Order and Report.
04/20/10	LNW	7.60	Teleconference with L. Bezner re: Receiver's Report and Comerica issues; review and edit D&O claim release; coordinate materials for Motion Record; revise service list; teleconference with B. Harrison and A. Maerov re: Distribution Order and Disbursement Agreements; teleconference with G. Pannagakis re: Disbursement Agreements; revise Disbursement Agreements re: revised interest figures; review and comments re: Receiver's Report; draft language re: Comerica issues.
04/21/10	KEH	0.20	Exchange e-mails with working group re: status of documents;
04/21/10	LJL	3.00	Multiple telephone conferences and emails with B. Kofman, L. Bezner L. Willis, Comerica and Customers re: Disbursement Agreements and language of Order; issues re: mechanics of Participation Agreement; revising draft Agreements.
04/21/10	LNW	6.90	Revise paragraph for Receiver's Report re: Comerica issues; revise Court materials; e-mail to McMillan LLP re: Distribution Order; e-mail with J.

Date	TKID	Hours	Description
			Deitrich re: confirmation of priority matters with Pension Administrator; compile Motion Record for service; teleconference with M. Pearl re: Disbursement Agreement; e-mails to A. Maerov and C. Hill re: Distribution Order; coordinate service of Court materials; e-mail to K. Eccleston re: O'Brien Installations claim.
04/22/10	KEH	0.70	Exchange e-mails with working group re: status of file; meeting with G. Lauzon re: registration of documents; telephone discussion with L. Willis re: court order and necessary documentation; exchange e-mails with solicitor for purchaser;
04/22/10	LJL	3.20	Emails and telephone conferences with B. Kofman, L. Bezner, L. Willis and Customers re: motion materials and status of Disbursement Agreements; issues with Comerica requests; reviewing draft Disbursement Agreements.
04/22/10	GLL	0.20	Discussions with K. Herlin re closing matters and ereg application for vesting order; numerous email re registration of application for vesting order;
04/22/10	LNW	2.90	Attend to amendments to service list; e-mails with J. Deitrich re: pension priority claims; e-mail to McMillan re: priority claims; e-mail to McMillan re: priority pension claims; e-mails with counsel to Paccar re: ownership documentation; teleconferences with various D&O claimants re: questions about Motion of April 29, 2010; e-mails with K. Herlin re: real estate closing; e-mails with B. Kofman re: same.
04/23/10	KEH	0.50	Exchange e-mails with solicitor for purchaser re: status of executing documents; subsequent receipt of tax information from purchaser's lawyer; forward same to L. Bezner; telephone discussions with L. Bezner re: same; receipt of e-mail; forward information to solicitor for purchaser; exchange e-mails with working group re: status of court order and registration;
04/23/10	LJL	3.80	Multiple reviews of and revision to draft Disbursement Agreements; multiple telephone calls and emails with Customers, Comerica and SKD; meeting with K. Herlin re: real estate sale; meeting with L. Willis re: Disbursement Agreements; attempts to resolve Disbursement Agreements.
04/23/10	GLL	0.20	Telephone conversation with Mary Anne (Bloom & Lanys) re registration of application for vesting order;
04/23/10	LNW	1.20	E-mails with L. Bezner re: Paccar ownership document; meet with J. Latham re: Disbursement Agreements and revise same; e-mails with McMillan re: FSCO position.
04/26/10	KEH	0.30	Receipt of e-mail from solicitor for purchaser with respect to unpaid real property taxes; exchange e-mails with L. Bezner re: same; exchange e-mails

Date	TKID	Hours	Description
			re: vesting order;
04/26/10	LJL	6.20	Multiple emails to and telephone conferences with stakeholders re: Disbursement Agreements; reviewing multiple sets of comments to agreements and proposed Order; issues with SKD and settlement arrangements; meeting with K. Herlin re: real estate sale.
04/26/10	GLL	0.20	Numerous email; review draft application for vesting order and provide comments to M. Delrosario (Bloom Lanys);
04/26/10	LNW	6.70	Draft agenda for meeting with Receiver; email to C. Hill re: Comerica comments; review and comments on Receiver's Supplemental Report; teleconference with L. Bezner re: same; emails re: Paccar ownership forms; revise U.S. and Canadian Disbursement Agreements; coordinate signature pages; emails to various parties re: finalization of Disbursement Agreements.
04/27/10	KEH	0.50	Attend to pre-closing matters including review of document registration agreement; return same to solicitor for purchaser; exchange e-mails with L. Bezner re: settlement of property taxes;
04/27/10	LJL	7.80	Multiple telephone calls and emails with B. Kofman, L. Bezner, L. Willis, Customers, Comerica and SKD re: attempts to settle Disbursement Agreements and distribution; reviewing agreements and draft Order; issues re: Comerica requests for language in Order; revising Agreements and Order.
04/27/10	GLL	0.50	Numerous email; receipt and review of draft document registration agreement and provide comments to M. Delrosario (Bloom Lanys); receipt and review of revised document registration agreement and arrangements for execution of same and return to M. Delrosario;
04/27/10	LNW	3.00	Teleconference with various parties re: Disbursement Agreements re: same; revise distribution order; review and comments on Receiver's Supplemental Report; review employee Human Rights complaint
04/28/10	KEH	1.40	Attend to pre-closing matters; letter to L. Bezner enclosing same; discussions with L. Bezner re: commission; exchange e-mails with J. Latham re: same; e-mail with solicitor for purchaser re: GST matters;
04/28/10	LJL	7.50	Multiple telephone conferences and emails with each of the Customers, Comerica and SKD, as well as B. Kofman, L. Bezner, L. Willis and F. Myers re: issues in settling Disbursement Agreements and arranging for distributions; reviewing documents for motion; attempts to build consensus; issues re: directors' charge; preparing for motion.
04/28/10	LNW	6.40	E-mails to customers re: wire instructions; teleconference with L. Bezner re:

Date	TKID	Hours	Description
			U.S. wire instructions; teleconference with Skadden re: Disbursement Agreements; revise Disbursement Agreements; review Distribution Order; serve Supplemental Report and revise Distribution Order; e-mails re: Disbursement Agreements; draft briefing e-mail for F. Myers; coordinate materials for Court.
04/29/10	KEH	0.90	Attend to pre-closing matters including confirming GST registration number; discussions with L. Bezner re: documentation; exchange e-mails with working group; forward court order to purchaser's solicitor;
04/29/10	LJL	3.60	Preparing for and attending motion for distribution, etcetera; obtaining Vesting Order and Order approving all but payouts of Comerica; emails and telephone conferences with SKD, Customers and Comerica re: same; meeting with F. Myers and discussions with B. Kofman and L. Bezner; emails with SKD re: Settlement Agreement.
04/29/10	FMS	2.00	Prepare for and attend court.
04/29/10	LNW	4.90	Attend Court re: approval of real estate transaction and distributions; review and edit draft Chrysler Order; coordinate materials for Court; negotiations re: outcome of distributions Motion; attend to issuing and entering of Orders; e-mail to Commercial List Office re: Distribution Order.
04/30/10	KEH	3.90	Attend to closing of transaction including letter to solicitor for purchaser enclosing documentation; letter to agent enclosing keys; letter to selling agent with respect to commissions; discussions with solicitors lawyer throughout day re: status of transaction; receipt of wiring funds to Richters;
04/30/10	GLL	1.20	Numerous email and conversations; attend to closing matters; receipt and review of ereg application for vesting order; confirmation re meter readings; arrangements re receipt and disbursement of funds;
04/30/10	LNW	0.20	Attend to issuing and entering of Order.

OUR FEE

\$106,290.00

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
FMS	Myers, Frederick	2.50	\$815.00
KEH	Herlin, Ken	26.10	\$745.00
LJL	Latham, L. Joseph	64.80	\$765.00

TKID	NAME	HOURS	RATE
LNW	Willis, Logan	70.30	\$475.00
GLL	Lauzon, Gloria	3.60	\$380.00
PM	MacDonald, Paula	0.40	\$240.00
WPBD	Dare, Berma	0.40	\$55.00
WPSM	Murphy, Sheenagh	0.40	\$55.00
DA	Clerk, Litigation	6.10	\$55.00

DISBURSEMENTS

Telephone - Long Distance	88.82
Wire Charges	90.00
Parking/ Cab / Mileage	19.23
Copies	1,000.75
Telephone - Cellular Phone Charges	0.45
Certificate - Execution	33.00
Conference Calls	104.09
Set Down Motion	127.00
Delivery - Courier	106.21
Search - Sub	43.00
Telecopier Charges	3.75

TOTAL DISBURSEMENTS **\$1,616.30**

TOTAL FEES ON THIS INVOICE \$106,290.00

GST ON FEES 5,314.50

NON TAXABLE DISBURSEMENTS 160.00

TAXABLE DISBURSEMENTS 1,456.30

TOTAL DISBURSEMENTS ON THIS INVOICE \$1,616.30

GST ON TAXABLE DISBURSEMENTS 72.82

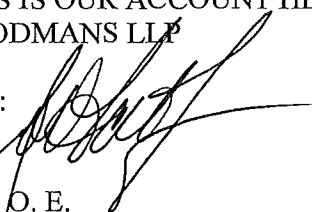
TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$113,293.62**

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$113,293.62

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:


E. & O. E.

LJL /

This invoice is payable upon receipt. In accordance with Section 33 of the Solicitors Act (Ontario) interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 540400 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

June 8, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 542039
GST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
04/26/10	JMN	0.50	Email from J. latham with respect to claim for termination and severance pay; responding to same.
04/30/10	LJL	2.00	Reviewing and revising draft settlement agreement; emails with B. Kofman and L. Bezner; emails and telephone conferences with C. Armstrong.
05/01/10	LJL	0.30	Emails with B. Kofman re: Settlement Agreement.
05/03/10	KEH	0.50	Prepare record book; letter to L. Bezner enclosing same;
05/03/10	LJL	1.20	Emails and telephone conferences with B. Kofman re: Settlement Agreement; emails with G. Panagakis and M. Perl re: same.
05/03/10	LNW	0.80	E-mail to service list re: April 29, 2010 Order and Endorsement; e-mails with J. Deitrich re: same; correspondence with Paccar and its counsel re: distributions and release of ownership documentation.
05/04/10	KEH	0.20	Exchange e-mails with solicitor for purchaser and L. Bezner re: water arrears;
05/04/10	LJL	1.30	Reviewing settlement agreement; emails with G. Panagakis; reviewing materials re: lien claims and payments to Ready Machinery and Paccar.
05/05/10	JCC	1.10	Office conference with J. Latham; receipt and review of materials re: O'Brien Installations; memorandum to J. Latham.

Date	TKID	Hours	Description
05/05/10	SNC	0.20	Discussion with K. Herlin; pull copy of parcel register.
05/05/10	KEH	0.90	Telephone discussions with L. Bezner with respect to new offer to purchase Milton property; review and revise schedule; e-mail to L. Bezner setting out revised documents; subsequent exchange of e-mails with J. Latham re: same;
05/05/10	LJL	0.40	Telephone conferences and emails with G. Panagakis re: Settlement Agreement.
05/05/10	LNW	0.10	Teleconference with L. Bezner re: Paccar payment.
05/06/10	LJL	1.30	Reviewing draft Settlement Agreement from M. Perl; telephone conference with G. Panagakis and M. Perl re: status; emails with C. Hill and B. Kofman re: same.
05/06/10	LNW	0.50	Draft letter to L. Bezner re: Paccar ownership documents; discussions with L. Bezner re: banking information; revise Disbursement Agreement re: same.
05/07/10	JCC	0.60	Voicemail to J. Latham; review caselaw and update research re: lienability of crane services.
05/07/10	LJL	2.50	Multiple emails re: settlement agreement; revising same and issuing draft to G. Panagakis and M. Perl; issues re: offer on Wheelabrator.
05/10/10	LJL	1.20	Emails and telephone conferences with B. Kofman re: status of Settlement Agreement; emails with G. Panagakis and M. Perl; emails with customers and Comerica re: status.
05/11/10	KEH	2.60	Discussions with L. Bezner; review and revise new purchase agreement for 375 Wheelabrator, Milton, Ontario; send re-draft to L. Bezner;
05/11/10	LJL	0.60	Emails and telephone conferences with G. Panagakis and M. Perl re: settlement agreement; emails with B. Kofman re: same.
05/12/10	KEH	1.30	Discussions with L. Bezner; review and revise purchase agreement; subsequent discussions with L. Bezner; review and revise documents further;
05/12/10	LJL	2.30	Emails with G. Panagakis and M. Perl re: settlement agreement; telephone call with G. Panagakis and M. Perl re: same; emails with B. Kofman re: status; emails with L. Bezner and K. Herlin re: offer on Wheelabrator; reviewing draft agreement re: Wheelabrator.
05/13/10	KEH	0.80	Discussions with L. Bezner re: agreement of purchase and sale; review and revise same; subsequent telephone discussions with L. Bezner to effect further revisions;
05/13/10	LJL	1.80	Reviewing and revising draft settlement agreement; telephone call with G.

Date	TKID	Hours	Description
			Panagakis and M. Perl re: same and issues with structure of indemnities; telephone conference with B. Kofman re: same.
05/14/10	LJL	2.30	Reviewing and commenting on settlement agreement; emails and telephone conferences with M. Perl and G. Panagakis re: same; telephone conferences with B. Kofman re: same; issues re; Wheelabrator offer; emails with L. Bezner and K. Herlin re: same.
05/17/10	LJL	0.30	Emails and telephone conferences with M. Perl and B. Kofman re: status of settlement agreement.
05/18/10	LJL	0.80	Telephone conferences with V. Ambutas re: comfort from TII; telephone conference with B. Kofman re: same; email with V. Ambutas; reviewing materials re: proposed sale of Wheelabrator.
05/18/10	JMN	0.10	Email from L. Willis with respect to clause for termination and severance pay; responding to same.
05/18/10	LNW	0.50	Review and comments on claims disallowances; review labour law materials re: claims relying on Wallace v. United Grain Growers; correspondence with J. Morrison re: same.
05/19/10	KEH	1.40	Discussions with L. Bezner; at request of L. Bezner draft new agreement of purchase and sale for property located in Brampton;
05/19/10	LJL	0.60	Emails and telephone conferences with V. Ambutas and B. Kofman re: Settlement Agreement.
05/20/10	KEH	1.50	Review and revise Brampton purchase agreement; forward same to L. Bezner for review and comment; receipt of subsequent e-mails with L. Bezner and discussions with L. Bezner re: same; forward revised document to L. Bezner;
05/20/10	LJL	0.60	Emails with SKD re: settlement agreements; reviewing cash allowances of directors and officers claims; emails with L. Bezner.
05/20/10	JMN	1.00	Review email from L. Willis with respect to notice of disallowance; drafting paragraph with respect to Wallace claim; email to L. Willis with respect to same.
05/20/10	LNW	0.40	Correspondence with J. Morrison re: D&O claims; review and edit D&O claims disallowances and e-mails with J. Latham and L. Bezner re: same.
05/21/10	KEH	0.60	Exchange e-mails with L. Bezner; at request of L. Bezner review and revise schedule to second Milton agreement of purchase and sale; forward re-draft to L. Bezner;

Date	TKID	Hours	Description
05/21/10	LJL	0.80	Emails and telephone conferences with M. Perl re: status of settlement agreement; emails with customers and Comerica re: disbursement agreement.
05/21/10	LNW	1.70	Teleconference with J. Latham re: Disbursement Agreements; revise Disbursement Agreements; revise Disbursement Agreements re: May 31, 2010 payout and revised banking information; teleconference with L. Bezner re: employee termination and severance claims.
05/25/10	LJL	1.80	Emails and telephone conference with Customers and SKD re: executed documents; issues re: comfort requested by Comerica; telephone conferences with B. Kofman.
05/25/10	LNW	0.80	Coordinate signature pages for various agreements re: distribution.
05/26/10	LJL	3.80	Multiple emails and telephone conferences with counsel for Customers, Comerica and SKD to deal with comfort requested by Comerica and issues re: signature pages and logistics; meeting with L. Willis; telephone conference with B. Kofman.
05/26/10	LNW	0.70	Review e-mail re: finalization of disbursement matters; meet with J. Latham re: status of same; revise disbursement agreements.
05/27/10	LJL	3.80	Reviewing and revising Disbursement Agreements; multiple telephone conferences and emails with Customers, Comerica and SKD re: update payout figures and draft orders; drafting Supplemental Report; reviewing BBK analysis.
05/27/10	LNW	3.40	Draft notice of return of motion and distribution Order; revise same; revise Disbursement Agreements; revise directions re: distributions; e-mails re: Second Supplemental Report.
05/28/10	LJL	2.40	Emails with Customers and SKD to finalize Disbursement Agreements and Settlement Agreement; reviewing and revising draft Court materials; receipt and reply to multiple emails with Customers and with B. Kofman; circulating draft Supplement Report.
05/28/10	LNW	3.70	Draft Second Supplemental Report of the Receiver; correspondence with M. Pearl re: signature pages; e-mails with McMillan re: draft order; draft direction re: division and payment of funds re: Settlement Agreement; revisions to U.S. Disbursement Agreement.
05/31/10	LJL	1.30	Following up with Comerica re: Order and agreements; emails and telephone conferences with Customers; revising draft direction for settlement agreement; emails with B. Kofman re: status.

OUR FEE**\$41,000.50****TIMEKEEPER SUMMARY**

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	1.70	\$650.00
KEH	Herlin, Ken	9.80	\$745.00
LJL	Latham, L. Joseph	33.40	\$765.00
JMN	Morrison, Joe	1.60	\$590.00
LNW	Willis, Logan	12.60	\$475.00
SNC	Crisp, Susan	0.20	\$380.00
WPKD	King, Denise	0.70	\$55.00

DISBURSEMENTS

Telephone - Long Distance	9.09
Parking/ Cab / Mileage	21.15
Copies	14.75
Telephone - Cellular Phone Charges	13.95
Meals	19.88
Conference Calls	10.34
Delivery - Courier	1,486.31
Search - Sub	22.00

TOTAL DISBURSEMENTS**\$1,597.47****TOTAL FEES ON THIS INVOICE****\$41,000.50****GST ON FEES****2,050.03****NON TAXABLE DISBURSEMENTS****0.00****TAXABLE DISBURSEMENTS****1,597.47****TOTAL DISBURSEMENTS ON THIS INVOICE****\$1,597.47****GST ON TAXABLE DISBURSEMENTS****79.87****TOTAL THIS INVOICE (CANADIAN DOLLARS)****\$44,727.87**

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$44,727.87

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:



E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the Solicitors Act (Ontario), interest will be charged at the rate of 0.50% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMAN'S LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 542039 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

July 8, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 543869

GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
06/01/10	LJL	3.30	Emails with GM, Comerica and SKD to finalize their issues; confirming agreement on approach; amending disbursement agreements and Order re: new payout figures; emails with B. Kofman re: same; email to customers, Comerica and SKD re: same.
06/01/10	JMN	0.30	Email from J. Latham with respect to notice of disallowance; review of same; review ESA; email to J. Latham with respect to same.
06/01/10	LNW	1.00	E-mails re: Distribution Motion; revise direction re: SKD AG distribution.
06/02/10	LJL	3.00	Emails and telephone conferences with Customers and Comerica; finalizing and circulating disbursement agreements, Order and motion; emails re: fees of Comerica; meeting with L. Willis and emails with B. Kofman; finalizing and serving record.
06/02/10	JMN	0.30	Consultation with C. Descous with respect to research.
06/02/10	LNW	4.30	Revise Distribution Agreements and Distribution Order; meet with J. Latham re: same; draft letter to service list; organize materials for service; finalize Supplementary Receiver's Report; serve supplementary Motion Record; e-mails with M. Pearl re: directions.
06/03/10	LJL	1.80	Emails and telephone conferences with Customers and Comerica to confirm arrangements for June 7 motion; meeting with L. Willis and emails with

Date	TKID	Hours	Description
			SKD's counsel to organize signature pages and checklist of payments; organizing filing of Motion Record with Court.
06/03/10	LNW	1.70	Revise direction re: Settlement Agreement; draft direction re: \$50,000 holdback; correspondence with J. Latham and M. Perl re: same; prepare payment and distribution summary.
06/04/10	KEH	0.30	Telephone call from L. Bezner; discussions with L. Bezner re: status of purchase agreement and status of outstanding offers; briefly review vendor termination right with L. Bezner;
06/04/10	LJL	1.00	Emails and telephone conferences with B. Kofman, L. Willis and M. Perl re: final documents.
06/04/10	LNW	2.90	Coordinate signatures on disbursement agreements and directions; prepare flow of funds summary; teleconference with L. Bezner re: same; coordinate materials for June 7, 2010 Court date; revise directions and e-mails with M. Perl re: same.
06/06/10	LJL	1.00	Preparation for motion re: payout.
06/06/10	LNW	1.00	Revise flow of funds summary and e-mail to M. Perl re: same.
06/07/10	LJL	2.80	Preparing for and attending motion re: Comerica distribution; obtaining Order; email and telephone conferences with B. Kofman, L. Bezner, Customers, Comerica and SKD re: same and process to commence payout.
06/07/10	LNW	5.80	Prepare materials for court appearance; attend court re: Comerica distribution motion; prepare and revise distribution summary; work with L. Bezner re: coordinating wire transfers and related matters.
06/08/10	LJL	1.60	Emails and telephone calls with Comerica and Customers re: wiring of funds and issues with directions; telephone conference with L. Bezner and B. Kofman re: same; emails with C. Sinclair re: union issues over two employees.
06/08/10	LNW	1.00	Review decision of Human Rights Tribunal re: employee claim; teleconferences with L. Bezner re: wire transfers and D&O claims; attend to coordination of wire transfers; emails with customers re: wire transfers.
06/09/10	LJL	1.80	Emails and telephone calls with customers re: status of payments; emails with Comerica; issues re: employee claims by union.
06/09/10	LNW	1.40	Review materials re: overtime claims against directors & officers; teleconference and e-mails with J. Morrison re: same; attend to issues re: payment to GM; e-mail to A. Silver re: same; teleconferences with L. Bezner

Date	TKID	Hours	Description
			re: wire transfers.
06/10/10	LJL	2.10	Emails and telephone conferences with B. Kofman, L. Bezner and L. Willis re: wiring of funds; email with GM and SKD re: same; reviewing issues re: employee claims.
06/11/10	LJL	0.60	Emails to confirm wires of payouts; emails with B. Kofman and L. Bezner re: status.
06/11/10	LNW	1.80	Attend to wire transfers; correspondence with J. Morrison re: overtime claims.
06/14/10	LJL	0.80	Completing wiring of funds; emails with SKD and Customers; meeting with L. Willis; issues re: employee claims and emails with Customers re: same.
06/15/10	LJL	0.80	Emails with L. Bezner re: disallowances of claims; emails with L. Willis re: same.
06/15/10	JMN	0.30	Email from J. Latham with respect to employee file and PIPEDA; responding to same.
06/17/10	KEH	0.20	Exchange e-mails with L. Bezner re: status of purchase agreement;
06/17/10	LJL	0.60	Emails re: settlement with US landlord; emails re: award disallowance.
06/17/10	LNW	0.20	Review and edits to disallowance notice; e-mails with J. Latham and L. Bezner re: same.
06/18/10	LJL	1.00	Issues re: settlements with Customers and SKD and between SKD and US landlord; emails with L. Bezner and V. Ambutas re: same; telephone conference with L. Bezner re: status of Constantino/Wong Claims.
06/21/10	LJL	1.00	Emails with Receiver and customers re: USW issue over terminated employees; telephone conference with C. Sinclair re: same.
06/21/10	LNW	0.30	E-mail to J. Latham and J. Morrison re: D. Sanmuganathan claim and settlement of USW claims;
06/22/10	LJL	0.30	Receipt and review of dispute for A. Hatnay; meeting with J. Morrison re: same.
06/23/10	LJL	0.30	Meeting with J. Morrison re: disputes from A. Hatnay.
06/23/10	LNW	1.00	Teleconference with L. Bezner and J. Latham re: Denver Sanmuganathan claim; email to D. Sanmuganathan re: same; correspondence with J. Morrison re: D&O claims process matters.
06/24/10	LJL	1.00	Meeting with J. Morrison and telephone calls with L. Bezner re: disputes from A. Hatnay and proceeding to access them.

Date	TKID	Hours	Description
06/24/10	JMN	1.00	Telephone conference with J. Latham with respect to directors and officers claim by former employees; email to L. Willis with respect to same; review of claim of T. Wary and R. Constantinos with respect to same.
06/28/10	LJL	0.80	Issues re: employee claims in dispute; emails with L. Bezner and V. Ambutas re: proof of settlement with U.S. landlord.
06/28/10	JMN	0.10	Correspondence with L. Willis with respect to Norris claim and responding to same.
06/28/10	LNW	0.30	E-mails with J. Morrison and L. Bezner re: D&O claims process; review D&O claims process Order re: same.
06/29/10	LJL	0.40	Emails with L. Bezner and B. Kofman re: disputed claims.
06/29/10	JMN	0.10	Correspondence from L. Willis and responding to same.

OUR FEE

\$32,421.50

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
KEH	Herlin, Ken	0.50	\$745.00
LJL	Latham, L. Joseph	26.00	\$765.00
JMN	Morrison, Joe	2.10	\$590.00
LNW	Willis, Logan	22.70	\$475.00
DA	Clerk, Litigation	2.50	\$55.00

DISBURSEMENTS

Telephone - Long Distance	19.75
Wire Charges	164.30
Copies	188.75
Telephone - Cellular Phone Charges	142.00
Set Down Motion	127.00
Delivery - Courier	18.81
Telecopier Charges	1.50

TOTAL DISBURSEMENTS

\$662.11

TOTAL FEES ON THIS INVOICE	\$32,421.50
GST ON FEES	1,621.08
NON TAXABLE DISBURSEMENTS	127.00
TAXABLE DISBURSEMENTS	535.11
TOTAL DISBURSEMENTS ON THIS INVOICE	\$662.11
GST ON TAXABLE DISBURSEMENTS	26.76
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$34,731.45

TOTAL AMOUNT DUE IN CANADIAN DOLLARS **\$34,731.45**

THIS IS OUR ACCOUNT HEREIN
GOODMANS-LLP

PER:

E. & O. E.
LJL 

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the Solicitors Act (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 543869 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

August 10, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 545586

GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
07/05/10	LJL	0.40	Emails with v. Ambutas and L. Bezner re: settlement with U.S. landlord.
07/05/10	LNW	0.10	Review e-mails re: Timberland four matter.
07/06/10	LJL	0.40	Emails with B. Kofman, R. McDowell and L. Willis re: distribution of remaining funds from Comerica.
07/06/10	LNW	0.60	Review Agreements re: distribution from surplus of Bodman retainer; e-mails with J. Latham, B. Kofman and L. Bezner re: same; correspondence with M. Pearl re: same.
07/07/10	LJL	0.80	Emails with Comerica re: final payout; emails with SKD re: issues with U.S. landlord settlement.
07/07/10	LNW	1.00	Coordinate wire transfers re: distribution of surplus Bodman retainer; correspondence with Richters, Skadden Arps and J. Latham re: same.
07/12/10	KEH	0.20	Exchange of e-mails with L. Bezner re: status of purchase agreements;
07/13/10	LJL	0.20	Telephone conference with C. Sinclair re: United Steelworkers desire to book motion.
07/14/10	KEH	0.20	Exchange of voicemail messages with L. Bezner re: status of file;
07/14/10	LNW	0.10	Correspondence with L. Bezner re: D&O claims matter.
07/15/10	KEH	0.20	Discussions with L. Bezner re: real property tax matters;

Date	TKID	Hours	Description
07/21/10	LJL	0.20	Emails with L. Bezner re: sale of real estate.
07/22/10	JCC	0.50	Draft memorandum to J. Latham re: O'Brien Installations.
07/23/10	KEH	0.20	Telephone call from L. Bezner re: registered title to property; locate same and provide same to L. Bezner;
07/26/10	LNW	0.30	Review release and Court Order re: Landlord claim that affects quantum of holdback fund; e-mails with J. Latham re: same.

OUR FEE **\$3,448.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	0.50	\$650.00
KEH	Herlin, Ken	0.80	\$745.00
LJL	Latham, L. Joseph	2.00	\$765.00
LNW	Willis, Logan	2.10	\$475.00

DISBURSEMENTS

Telephone - Long Distance	1.77
Parking/ Cab / Mileage	12.26
Telephone - Cellular Phone Charges	42.25

TOTAL DISBURSEMENTS **\$56.28**

TOTAL FEES ON THIS INVOICE \$3,448.50

HST ON FEES 448.31

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 56.28

TOTAL DISBURSEMENTS ON THIS INVOICE \$56.28

GST ON TAXABLE DISBURSEMENTS	2.73
HST ON TAXABLE DISBURSEMENT	0.23
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$3,956.05

TOTAL AMOUNT DUE IN CANADIAN DOLLARS **\$3,956.05**

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:

E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 545586 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

September 9, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 547044
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
08/03/10	LNW	0.80	Review release and litigation dismissal Order re: release of Additional Holdback funds; e-mails with J. Latham re: same; teleconferences with L. Bezner re: same; e-mails with J. Cosentino re: O'Brien Claim.
08/05/10	JCC	0.50	Continue preparation of memorandum to L. Willis re: O'Brien Installations.
08/05/10	KEH	1.50	Receipt of executed agreement of purchase and sale from L. Bezner; prepare closing documents including mark-up of vesting order; e-mail to L. Bezner re: deficiency in waiver and telephone discussions with L. Bezner re: need to have condition expressly waived in writing;
08/05/10	LJL	1.00	Emails with L. Willis and L. Bezner re: settlement on US side and re: Milton sale.
08/05/10	LNW	2.10	Draft Notice of Motion and Order re: sale of Milton property; review comments from K. Herlin re: same and edit Order; e-mails with J. Latham and Richters re: distribution of additional holdback.
08/06/10	KEH	1.30	Exchange e-mails with J. Latham and L. Willis re: timing of bankruptcy and court orders; prepare draft closing documents; e-mail to L. Bezner setting out draft closing documents; subsequent exchange of e-mails with L. Bezner re: same;
08/06/10	LNW	1.10	Correspondence with L. Bezner re: Sale Approval and Vesting Order Hearing; e-mails with S. Seigel re: same; complete commercial list request form re:

Date	TKID	Hours	Description
			August 19, 2010 Court date; teleconference with L. Bezner re: bankruptcy considerations.
08/09/10	KEH	0.30	Receipt of draft waiver from L. Bezner re: Milton property; e-mail to L. Bezner setting out concerns in connection therewith; telephone call to L. Bezner re: same;
08/09/10	LJL	0.60	Meeting with L. Willis re: real estate motion; emails re: United Steelworkers motion.
08/09/10	LNW	0.20	Teleconferences with L. Bezner re: real estate transaction and August 19, 2010 Court date; e-mails with J. Latham re: same.
08/10/10	KEH	1.30	Discussions throughout day with L. Bezner re: deficiency in existing agreement of purchase and sale; receipt of voicemail to prepare short form of revival agreement; prepare same and send draft to L. Bezner;
08/10/10	LJL	0.40	Issues re: approval of real estate sale with K. Herlin; email with C. Hill re: United Steelworkers motion.
08/10/10	LNW	0.20	Coordinate Motion Record; review e-mails re: real estate transaction.
08/11/10	KEH	1.90	Discussions with L. Bezner throughout day with respect to purchase agreement and ratification agreement; conference call with L. Bezner and B. Kauffman; pursuant to call, prepare amended and restated purchase agreement; forward same to client;
08/12/10	KEH	1.20	Discussions with L. Bezner; review and revise agreement of purchase and sale; forward same to L. Bezner; discussions with J. Latham re: vesting order and monitor's report; provide brief comments in connection therewith; at request of client forward e-mail to purchaser's lawyer enclosing draft documentation;
08/12/10	LJL	1.50	Reviewing and revising draft motion materials and Wheelabrator sale; telephone calls and emails with L. Bezner and K. Herlin re: same; meeting with C. Armstrong re: service of motion.
08/13/10	CAG	0.30	Oversee service of materials re: vesting order;
08/13/10	BLC	0.20	Brief discussion with K. Herlin re: request for subsearch and executions; conducting subsearch and execution search; review of search results.
08/13/10	KEH	0.70	Discussions with L. Bezner re: status of agreement of purchase and sale; exchange e-mail with solicitor for purchaser re: vesting order; exchange of e-mails with working group re: status of other documents;

Date	TKID	Hours	Description
08/13/10	LJL	1.00	Emails with L. Bezner, K. Herlin and C. Armstrong re: service of motion and logistics for closing of sale.
08/16/10	KEH	0.50	Meeting with G. Lauzon re: status of documentation and preparation of vesting order for registration purposes; e-mail to purchaser's solicitor re: same;
08/16/10	LJL	0.40	Emails with L. Bezner and J. Dietrich re: records to be destroyed.
08/16/10	GLL	0.80	Numerous email; review agreement of purchase and sale, vesting order and draft documents; discussions with K. Herlin; draft ereg application for vesting order and email to K. Herlin; email to E. Dionne;
08/17/10	KEH	0.30	Receipt of e-mails from solicitor for buyer with respect to closing documents; exchange e-mails with G. Lauzon and L. Bezner re: closing documents and GST matters;
08/17/10	LJL	2.80	Reviewing Motion Record; telephone conference with L. Bezner and J. Dietrich re: records issues; reviewing United Steelworkers motion and emails with L. Bezner, C. Hill re: potential settlement of same.
08/18/10	CAG	0.30	Draft Receiver's certificate;
08/18/10	KEH	1.30	Finalize closing documents; exchange e-mails with working group enclosing same; discussions with C. Armstrong re: receiver's certificate; circulate closing documents; brief discussions with G. Lauzon re: same;
08/18/10	LJL	2.00	Issues re: United Steelworkers claims and emails with C. Hill, L. Bezner, S. Weisz and J. Leslie re: same; preparation for motion.
08/18/10	GLL	0.30	Email from E. Dionne and K. Herlin; search Ministry website to confirm GST/HST registration for Mayflower Properties Inc.; message ereg transfer to E. Dionne;
08/19/10	KEH	0.20	Discussions with G. Lauzon and C. Armstrong re: closing;
08/19/10	LJL	2.80	Preparing for and attending motion re: records and Wheelabrator sale; obtaining order; telephone conference and emails with L. Bezner re: outstanding matters and United Steelworkers in particular; emails with C. Sinclair re: United Steelworkers.
08/20/10	LJL	1.20	Emails re: issued order and logistics to close sale of Wheelabrator; emails with L. Bezner re: status of reply to USW motion.
08/23/10	LJL	1.00	Telephone conference with C. Sinclair to explore settlement; emails with B. Kofman re: reply materials; emails with G. Lauzon re: sale of Wheelabrator;

Date	TKID	Hours	Description
08/23/10	GLL	0.50	Numerous email and conversations; receipt of executed closing documents; correspondence to E. Dionne;
08/24/10	CAG	0.50	Emails re: closing; review asset purchaser agreement re: ability to keep deposit/terminate;
08/24/10	KEH	0.50	Exchange e-mails throughout day with working group with respect to closing and purchasers inability to close; discussions with G. Lauzon re: same;
08/24/10	LJL	0.40	Emails re: status of sale of Wheelabrator.
08/24/10	GLL	0.80	Numerous email and conversations re extension of the closing date;
08/24/10	TMM	1.00	Correspondence and telephone calls re: extension.
08/25/10	CAG	0.30	Emails re: closing issues;
08/25/10	KEH	0.90	Lengthy discussions with B. Kofman and T. Macdonald with respect to closing matters; exchange e-mails with working group re: same;
08/25/10	LJL	1.60	Emails with C. Sinclair and with customers re: settlement proposal; issues re: extension of Wheelabrator sale.
08/25/10	GLL	1.60	Numerous email, discussions and negotiations re extension of closing date; draft and negotiate extension letter, direction re deposit and letter re anticipatory breach;
08/25/10	TMM	1.50	Telephone calls re: extension; correspondence with Richters, Goodmans, lawyer for Buyer.
08/26/10	LJL	1.00	Emails with customers and C. Sinclair re: offer to settle USW motion; follow up re: Wheelabrator sale.
08/26/10	GLL	0.80	Numerous email and conversations re execution of the direction re deposit and release of the deposit by CB Richard Ellis to RSM Richter Inc.;
08/26/10	TMM	0.50	Extension.
08/27/10	LJL	0.30	Issues re: Wheelabrator sale.
08/31/10	LJL	0.80	Emails and telephone conferences with C. Sinclair re: settlement proposal for USW.

OUR FEE**\$30,671.50****TIMEKEEPER SUMMARY**

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	0.50	\$650.00
KEH	Herlin, Ken	11.90	\$745.00
LJL	Latham, L. Joseph	18.80	\$765.00
TMM	Macdonald, Thomas M.	3.00	\$790.00
CAG	Armstrong, Christopher	1.40	\$450.00
LNW	Willis, Logan	4.40	\$475.00
BLC	Cooper, Brandy L.	0.20	\$320.00
GLL	Lauzon, Gloria	4.80	\$380.00
DA	Clerk, Litigation	2.20	\$55.00

DISBURSEMENTS

Filing Fees	33.00
Copies	138.00
Certificate - Execution	33.00
Set Down Motion	127.00
Delivery - Courier	321.91
Search - Sub	42.00
Telecopier Charges	1.25

TOTAL DISBURSEMENTS **\$696.16**

TOTAL FEES ON THIS INVOICE \$30,671.50

HST ON FEES 3,987.30

NON TAXABLE DISBURSEMENTS 127.00

TAXABLE DISBURSEMENTS 569.16

TOTAL DISBURSEMENTS ON THIS INVOICE \$696.16

HST ON TAXABLE DISBURSEMENT 73.99

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$35,428.95**

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$35,428.95

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER: 

E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 547044 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

October 7, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 548650

GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
09/02/10	KEH	0.30	Discussions with L. Bezner and G. Lauzon re: status of closing purchase transaction next week;
09/03/10	LJL	0.40	Emails with L. Bezner re: United Steelworkers motion and status.
09/07/10	KEH	1.10	Exchange e-mails with working group re: status of file; telephone call to solicitor for buyer re: status of file; meeting with G. Lauzon; follow-up call to solicitor for buyer; telephone discussions with solicitor for buyer; exchange e-mails with working group re: buyer's inability to close; exchange e-mails with solicitor for buyer re: same;
09/07/10	LJL	0.30	Emails with C. Sinclair re: settlement of United Steelworkers motion.
09/07/10	GLL	0.40	Telephone conversation with E. Dionne re closing matters; telephone conversation with P. Raposo (CB Richard Ellis) re payment of the deposit to our client; email to K. Herlin; numerous email and conversations re closing matters;
09/07/10	PM	0.50	Telephone conversation with Tax Department; emails to and from G. Lauzon; letter to Tax Department;
09/08/10	KEH	3.40	Attend to pre-closing of transaction throughout day including meeting with G. Lauzon and discussions with B. Kofman, L. Bezner and solicitor for purchaser throughout day; draft extension letter;

Date	TKID	Hours	Description
09/08/10	LJL	1.00	Emails re: further extension of Wheelabrator sale; meeting with L. Willis and emails with C. Sinclair re: documenting United Steelworkers settlement.
09/08/10	GLL	0.30	Numerous email and conversations and review of documentation re extension of closing; email re release of deposit;
09/08/10	LNW	0.40	Review emails re: settlement with USW; review letter from C. Colrairie re: Paccar claim; email to C. Colrairie re: Paccar claim.
09/09/10	JCC	0.50	Continue review of legal research re: improvement under Construction Lien Act.
09/09/10	KEH	0.20	Exchange e-mails with solicitor for purchaser re: delivery of additional payment cheque; confirm same with Richters;
09/09/10	GLL	0.20	Numerous email re payment of additional monies; receipt of executed extension letter;
09/09/10	PM	0.50	Update realty taxes; email to G. Lauzon;
09/09/10	LNW	0.40	Prepare minutes of settlement re: USW motion.
09/10/10	JCC	4.40	Preparation of, revision of and finalize memorandum to Latham and Willis re: lienability of O'Brien Installations; review caselaw and legal research; review Kennedy Electric case.
09/10/10	LNW	2.00	Correspondence with J. Cosentino re: O'Brien claim; draft minutes of settlement re: USW claim.
09/13/10	JCC	2.10	Office conference with J. Latham; finalize memorandum re: O'Brien lienability issues.
09/13/10	KEH	0.40	Review and revise statement of adjustments; discussions with G. Lauzon and e-mail to her re: GST registration confirmation;
09/13/10	LJL	1.00	Multiple emails with L. Willis re: request from SKD to amend amount held back for COBRA claims; issues re: United Steelworkers settlement and reviewing and commenting on drafts from L. Willis.
09/13/10	LNW	2.80	Draft Minutes of Settlement and joint direction to the Escrow Agent re: settlement of USW claim; email correspondence with J. Latham re: same; correspondence with M. Pearl re: Additional Holdback Funds; review memo from J. Cosentino re: O'Brien construction lien claim.
09/14/10	LNW	0.40	Teleconference with M. Pearl re: Additional Holdback matter; emails to L. Bezner re: same and re: USW Settlement.

Date	TKID	Hours	Description
09/15/10	KEH	0.20	Exchange e-mails with solicitor for purchaser re: status of file; exchange e-mails with B. Kofman re: same;
09/15/10	LJL	0.40	Emails with B. Kofman and L. Willis re: proposed change from SKD to additional holdback to deal with COBRA claims.
09/15/10	LNW	1.50	Review settlement agreement; emails with J. Latham, B. Kofman and L. Bezner re: Additional Holdback issue.
09/16/10	JCC	1.20	Office conference with J. Latham; revise memorandum re: O'Brien lien issues.
09/17/10	LJL	0.20	Emails re: Wheelabrator sale.
09/20/10	LJL	0.30	Emails re: status of United Steelworkers settlement.
09/21/10	KEH	0.20	Exchange e-mails with buyer's lawyer re: closing;
09/21/10	GLL	0.20	Discussions with K. Herlin; email to E. Dionne re closing matters;
09/22/10	KEH	0.50	Discussions with G. Lauzon re: pre-closing matters; telephone call from solicitor for buyer re: buyer's inability to close today; discussions with L. Bezner re: one day extension; exchange of confirmation notes with solicitor for buyer re: same;
09/22/10	GLL	1.00	Attend to closing matters; email E. Dionne and L. Brezner re meter readings; conduct GST/HST Registry search re Mayflower Properties Inc.; receipt and review of executed closing documents; numerous email re extension of closing date to September 23, 2010;
09/22/10	LNW	0.50	Revise USW minutes of settlement; emails to counsel for customers and USW re: same.
09/23/10	KEH	1.10	Attend to pre-closing matters throughout day including discussions with solicitor for purchaser re: extending closing; discussions with L. Bezner and G. Lauzon throughout day re: closing; extend closing.
09/24/10	JCC	0.50	Continue revision of legal research memorandum re: O'Brien Installations.
09/24/10	KEH	0.80	Attend to closing of transaction including exchange e-mails throughout day re: trust department and call to TD bank to confirm that bank draft was issued by TD;
09/24/10	GLL	0.50	Numerous email and discussions; attend to closing matters; confirmation re bank draft; release of Receiver's Certificate; release of balance due on closing; correspondence to L. Bezner; receipt of registered vesting order;

Date	TKID	Hours	Description
09/24/10	LNW	0.80	Review memo re: lien claims; correspondence with C. Bezner re: same and re: claims filed by Koskie Minsky; email to J. Latham re: status update.
09/27/10	JCC	0.60	Review letter to L. Bezner; receipt and review of correspondence from L. Bezner; office conference with L. Willis.
09/27/10	KEH	0.90	Letter to real estate agent with respect to closing of transaction; prepare closing book; letter to L. Bezner enclosing closing book;
09/27/10	LJL	1.60	Meeting with L. Willis re: United Steelworkers settlement and re: Chrysler issues; review of prior reports re: Chrysler issues.
09/27/10	LNW	3.50	Emails with customers and counsel for USW re: settlement of USW employee claims; review comments of counsel to Chrysler; edit Minutes of Settlement re: same; draft amendment to settlement agreement; coordinate teleconference with SKD and J. Cosentino re: O'Brien claim.
09/28/10	JCC	1.60	Receipt and review of correspondence from C. Speece; telephone consultation with C. Speece and L. Willis; memorandum to file; letter to C. Speece; preparation of supplemental memorandum.
09/28/10	KEH	0.20	Exchange e-mails with L. Bezner re: payment of real estate commission;
09/28/10	LJL	2.40	Reviewing list of outstanding issues; telephone conference with customers and Receiver; issue re: Chrysler commercial disputes; United Steelworkers documents.
09/28/10	LNW	2.60	Teleconference with J. Cosentino and C. Speece re: O'Brien lien claim; revise Joint Direction re: escrow fund; email to customers re: same; draft joint directions re: C.A.W. and Teamsters escrow funds.
09/29/10	JCC	0.90	Office conference with L. Willis; preparation of outstanding issues list re: discussion.
09/29/10	LJL	0.80	Meeting with L. Willis and telephone conference with L. Bezner re: Chrysler issues; reviewing agreement re: US holdback.
09/29/10	LNW	1.50	Emails with S. Weisz re: Minutes of Settlement; telephone call to L. Bezner re: O'Brien lien claim and Additional Holdback matter; draft agreement re: release of Additional Holdback funds; emails with J. Latham and J. Cosentino re: O'Brien lien claim.
09/30/10	LJL	1.20	Meeting with L. Willis re: United Steelworkers settlement, directors for other unions and agreement re: US holdback; emails with L. Bezner re: same; email to C. Hill re: Chrysler issues.

Date	TKID	Hours	Description
09/30/10	JMN	0.10	Telephone conference with L. Bezmer with respect to N. Morris claim.
09/30/10	LNW	0.90	Review union escrow agreements; draft directions re: release of escrow funds; correspondence with customers re: same.

OUR FEE **\$31,463.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	11.80	\$650.00
KEH	Herlin, Ken	9.30	\$745.00
LJL	Latham, L. Joseph	9.60	\$765.00
JMN	Morrison, Joe	0.10	\$590.00
LNW	Willis, Logan	17.30	\$475.00
GLL	Lauzon, Gloria	2.60	\$380.00
PM	MacDonald, Paula	1.00	\$240.00
WPHO	Ostapuk, Helen	0.30	\$55.00

DISBURSEMENTS

Telephone - Long Distance	3.42
Copies	12.50
Telephone - Cellular Phone Charges	1.00
Certificate - Realty Tax	50.00
Delivery - Courier	47.67

TOTAL DISBURSEMENTS **\$114.59**

TOTAL FEES ON THIS INVOICE \$31,463.50

HST ON FEES 4,090.26

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 114.59

TOTAL DISBURSEMENTS ON THIS INVOICE	\$114.59
HST ON TAXABLE DISBURSEMENT	14.90
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$35,683.25
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$35,683.25

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER: 

E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 0.80% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 548650 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

November 11, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 550600
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
10/01/10	JCC	0.70	Voicemail to K. Eccleston; continue review of caselaw re: "improvement" under Construction Lien Act.
10/01/10	LJL	0.60	Meeting with L. Willis re: issues with United Steelworkers acknowledgement from Honda; issues with U.S. holdback.
10/01/10	JMN	0.60	Review of N. Moriso claim; telephone conference to L. Bezner with respect to same.
10/01/10	LNW	0.70	Correspondence with customers re: execution of minutes of settlement; correspondence with union counsel re: execution of directions; correspondence with L. Bezner re: release of escrow funds.
10/04/10	LJL	0.60	Emails with J. Dietrich re: plan administrator questions; emails with L. Bezner re: same and re: additional holdback in U.S.
10/04/10	LNW	0.20	Correspondence with counsel for CAW re: directorship; correspondence with L. Bezner re: CAW information request.
10/05/10	LJL	1.00	Emails and meetings with L. Willis re: United Steelworkers settlement and Honda issues with signing acknowledgement.
10/05/10	LNW	0.60	Review Escrow Agreement re: questions from L. Bezner; correspondence with J. Latham re: same.
10/06/10	LJL	1.80	Reviewing Chrysler issues; reviewing status of United Steelworkers

Date	TKID	Hours	Description
			settlement and directions from customers and unions re: surplus termination and severance funds in escrow.
10/06/10	LNW	1.00	Review CAW directions re: payments made to former employees; email counsel for CAW re: same; emails to counsel for Teamsters re: joint direction; email with M. Pearl and Richters re: resolution of Ford Claim and release of Additional Holdback.
10/07/10	JCC	0.80	Continue legal research re: improvement issue; review caselaw.
10/07/10	LJL	2.40	Reviewing Chrysler issues and telephone conferences with L. Bezner re: same; meeting with L. Willis re: United Steelworkers U.S. holdback issues; telephone conference with J. Dietrich re: ULC members.
10/08/10	JCC	0.40	Telephone consultation with K. Eccleston.
10/08/10	LJL	0.60	Emails and telephone conference with L. Bezner re: Chrysler issues.
10/12/10	JCC	0.40	Office conference with J. Latham; letter to K. Eccleston re: timeliness and "improvement" issues.
10/12/10	LNW	0.20	Meet with J. Latham re: release of secured escrow funds.
10/13/10	LJL	0.50	Meeting with L. Willis re: United Steelworkers; emails with L. Bezner re: other outstanding issues.
10/13/10	LNW	0.10	Review emails re: O'Brien lien claim;
10/14/10	LJL	1.60	Detailed discussion with L. Bezner re: Chrysler issues; meeting with L. Willis re: United Steelworkers.
10/14/10	GLL	0.20	Sale of 375 Wheelabrator Way: email and telephone conversations re payment of utility charges;
10/14/10	LNW	1.60	Review Retention Fund Escrow Agreement; meet with J. Latham and teleconference with L. Bezner re: same; correspondence re: USW settlement; email to Richters re: pension administrator issues.
10/15/10	LJL	0.30	Telephone conferences with L. Bezner re: Chrysler issues.
10/17/10	LNW	0.30	Emails to customers re: USW settlement.
10/18/10	LJL	0.20	Meeting with L. Willis re; United Steelworkers.
10/19/10	JCC	0.50	Continue preparation of letter to K. Eccleston re: issues concerning O'Brien Installation claim.
10/19/10	LJL	0.40	Telephone conference with B. Kofman re: status in general and re: Chrysler

Date	TKID	Hours	Description
			issue.
10/20/10	LJL	0.80	Telephone conference with B. Kofman re: Chrysler issues; emails re: United Steelworkers settlement.
10/20/10	LNW	0.30	Review USW Settlement signature pages from BLG; emails with J. Latham and S. Weizs re: USW Settlement.
10/21/10	LNW	0.70	Review email from S. Weizs re: USW settlement and emails with J. Latham re: same.
10/22/10	LNW	1.00	Emails with M. Pearl re: funding of Ford Settlement and Amendment to Settlement Agreement; coordinate execution of CAW Escrow Release Direction and USW Settlement Agreement and Escrow Release Direction; emails with L. Bezner re: same.

OUR FEE

\$13,694.50

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	2.80	\$650.00
LJL	Latham, L. Joseph	10.80	\$765.00
JMN	Morrison, Joe	0.60	\$590.00
LNW	Willis, Logan	6.70	\$475.00
GLL	Lauzon, Gloria	0.20	\$380.00

DISBURSEMENTS

Copies	0.50
Telephone - Cellular Phone Charges	12.60
Delivery - Courier	30.78

TOTAL DISBURSEMENTS

\$43.88

TOTAL FEES ON THIS INVOICE

\$13,694.50

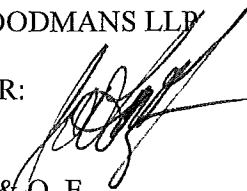
HST ON FEES

1,780.29

NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	43.88
TOTAL DISBURSEMENTS ON THIS INVOICE	\$43.88
HST ON TAXABLE DISBURSEMENT	5.70
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$15,524.37
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$15,524.37

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:


E. & O. E.
LJLV/

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.00% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 550600 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

December 10, 2010

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 552460
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
11/01/10	GLL	0.20	Wheelabrator Way: email from L. Bezner; email to E. Dionne re meter readings;
11/02/10	LNW	0.40	Attend to execution of USW Settlement; correspondence with L. Bezner re: same.
11/03/10	LNW	0.20	Teleconference with counsel for the Teamsters re: escrow funds; correspondence with L. Bezner re: same.
11/04/10	KEH	0.30	Exchange e-mails with L. Bezner re: purchaser's obligation to readjust retroactively prior to closing date; receipt of utility bills from L. Bezner and forward same to purchaser; e-mail to buyer's solicitor re: payment;
11/04/10	GLL	0.20	Numerous email re utility accounts for 375 Wheelabrator Way;
11/05/10	KEH	0.20	Exchange e-mails with solicitor for purchaser and L. Bezner re: payment of utilities by purchaser; receipt of information in connection therewith; forward same to L. Bezner;
11/05/10	LNW	0.40	Review mark-up of additional Holdback Agreement and emails with J. Latham and RSM Richter re: same.
11/08/10	KEH	0.30	Discussions with G. Lauzon; exchange e-mails with G. Lauzon re: post-closing matters;
11/08/10	LNW	0.30	Attend to execution of Additional Holdback Agreement.

Date	TKID	Hours	Description
11/09/10	JCC	0.50	Office conference with L. Willis; telephone consultation with K. Eccleston; memorandum to J. Latham and L. Willis.
11/09/10	LJL	1.30	Telephone conference with L. Bezner re; outstanding issues; meeting with L. Willis re: U.S. holdback and re: status of union escrows.
11/09/10	LNW	0.50	Emails with Richters re: SKD meeting; correspondence with J. Cosentino re: O'Brien claim; attend to execution of Additional Holdback Agreement.
11/10/10	JCC	0.30	Office conference with J. Latham; receipt and review of correspondence from L. Bezner.
11/10/10	LJL	1.20	Reviewing outstanding issues list; emails and telephone conferences with L. Bezner re: same; meeting with L. Willis and J. Cosentino.
11/10/10	LNW	1.00	Attend to execution of Additional Holdback Agreement; correspondence with J. Cosentino re: O'Brien lien claim; prepare issues list for meeting with Richters.
11/11/10	LJL	0.40	Telephone conference with L. Bezner and meeting with L. Willis re: outstanding issues.
11/11/10	LNW	0.40	Attend to execution of Additional Holdback Agreement; emails with M. Pearl re: Additional Holdback Agreement.
11/12/10	JCC	0.30	Continue preparation of letter to K. Eccleston.
11/15/10	LJL	0.60	Emails with S. Weisz, L. Willis and L. Bezner re: union settlements and refunds of escrow amounts.
11/15/10	LNW	0.40	Review materials and correspondence with J. Latham re: USW Settlement and Honda questions re: same; email L. Bezner re: same.
11/18/10	LJL	0.40	Reviewing Chrysler materials re: set-off.
11/19/10	LJL	0.40	Emails and telephone conferences with B. Kofman and L. Bezner re: outstanding issues in preparation for materials; meeting with L. Willis re: same.
11/22/10	LJL	2.80	Preparing for and attending meeting at Richter re: outstanding issues in estate; email to C. Hill re: Chrysler; email to A. Hatnay re: Wong claim; email to SKD U.S. re: SKD Holdings.
11/22/10	LNW	2.30	Revise meeting agenda; attend meeting with B. Kofman and L. Bezner re: outstanding matters.
11/23/10	LJL	1.00	Emails re: scheduling for Chrysler issues and disputed directors and officers

Date	TKID	Hours	Description
			claims; issues re: Honda's requests on retention escrow refunds.
11/23/10	LNW	1.10	Review Accommodation Agreement re: treatment of hostage payments.
11/24/10	LJL	1.80	Emails with C. Hill re: Chrysler issues; emails with A. Hatnay re: claims; emails with SKD U.S. re: information on SKD Holdings; reviewing materials re: Chrysler set-off claims.
11/24/10	LNW	0.50	Review Accommodation Agreement re: treatment of hostage payments and set-off issues; telephone call to J. Cosentino re: O'Brien lien claim.
11/25/10	JCC	0.10	Office conference with L. Willis.
11/25/10	LJL	3.30	Preparing for and attending meeting with C. Hill, B. Kofman and L. Bezner re: Chrysler issues; meeting with L. Willis; follow-up with C. Hill and B. Kofman; emails to SKD U.S.; emails with S. Weisz re: Honda payments; telephone conference with A. Hatnay re: Wong and Constantino claims.
11/25/10	LNW	1.50	Telephone call to J. Cosentino re: O'Brien lien claim; telephone call to J. Sweet re: Teamsters Escrow Fund; meet with Richters and C. Hill re: Chrysler matters.
11/26/10	JCC	0.20	Office conference with L. Willis re: O'Brien.
11/26/10	LJL	1.20	Emails and telephone calls with S. Weisz re: retention escrow payments; meeting with L. Willis re: same; email with B. Kofman re: same.
11/26/10	LNW	0.20	Teleconference with J. Cosentino re: offer to settle O'Brien lien claim.
11/30/10	LJL	0.50	Emails with S. Weisz re: Honda's reconciliation of payments; telephone conference with L. Bezner re: same.

OUR FEE

\$17,426.50

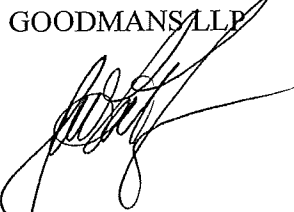
TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	1.40	\$650.00
KEH	Herlin, Ken	0.80	\$745.00
LJL	Latham, L. Joseph	14.90	\$765.00
LNW	Willis, Logan	9.20	\$475.00
GLL	Lauzon, Gloria	0.40	\$380.00

DISBURSEMENTS

Copies	1.50
Telephone - Cellular Phone Charges	0.40
TOTAL DISBURSEMENTS	\$1.90
<hr/>	
TOTAL FEES ON THIS INVOICE	\$17,426.50
HST ON FEES	2,265.45
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	1.90
TOTAL DISBURSEMENTS ON THIS INVOICE	\$1.90
HST ON TAXABLE DISBURSEMENT	0.25
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$19,694.10
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$19,694.10

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.00% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 552460 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

January 12, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 554135
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
12/06/10	LJL	0.80	Reviewing Chrysler issues; email and telephone conference re: status on instructions; emails with L. Bezner re: Chrysler.
12/08/10	LJL	0.80	Emails and telephone calls with B. Kofman, C. Hill and J. Leslie re: status of bankruptcy files and of Chrysler discussions.
12/08/10	LNW	0.10	Review messages re: Chrysler motion re: 5% gross-up issue.
12/09/10	LJL	0.50	Meeting with L. Willis; issues re: status of bankruptcy filing;
12/09/10	LNW	0.10	Voice message to J. Sweet of Teamsters Local 419 re: release of escrow funds.
12/13/10	LJL	0.40	Meeting with L. Willis and reviewing outstanding issues before bankruptcy filing.
12/13/10	LNW	0.10	Correspondence with C. Colrairie re: Paccar Leasing claim.
12/14/10	LJL	0.30	Emails with B. Kofman re: Chrysler concerns and bankruptcy filing.
12/17/10	LJL	0.40	Corresponding by e-mail with C. Hill re: bankruptcy and re: Chrysler escrow funds; corresponding by e-mail with V. Ambutas re: information on SKD Holdings.
12/21/10	LJL	0.40	Emails and telephone conferences with G. Hill re: Chrysler concerns; emails with B. Kofman re: same.

Date	TKID	Hours	Description
12/23/10	LJL	0.30	Emails with C. Hill and B. Kofman re: issues affecting timing of bankruptcy filing.

OUR FEE **\$3,126.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	3.90	\$765.00
LNW	Willis, Logan	0.30	\$475.00

DISBURSEMENTS

Conference Calls 4.99

TOTAL DISBURSEMENTS **\$4.99**

TOTAL FEES ON THIS INVOICE \$3,126.00

HST ON FEES 406.38

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 4.99

TOTAL DISBURSEMENTS ON THIS INVOICE \$4.99

HST ON TAXABLE DISBURSEMENT 0.65

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$3,538.02**

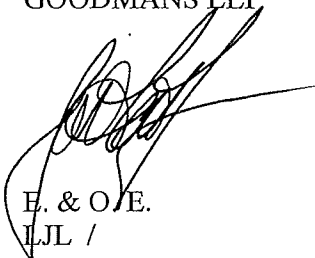
ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
12/10/10	552460	\$19,694.10	\$0.00	\$19,694.10

TOTAL OUTSTANDING INVOICES (IN CDN) \$19,694.10

TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$23,232.12

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O/E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.00% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 554135 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

February 9, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 555661
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
01/05/11	LJL	0.30	Emails with B. Kofman and C. Hill re: need to bankrupt entities.
01/19/11	LNW	0.30	Review materials and correspondence with Exactics Tool and Die re: proof of claim; email J. Cosentino re: O'Brien lien claim.
01/20/11	JCC	0.40	Office conference with J. Latham and L. Willis.
01/20/11	LNW	0.40	Emails with J. Latham and J. Cosentino re: O'Brien lien; review letter from counsel to O'Brien.
01/21/11	JCC	0.40	Voicemail message to K. Eccleston; office conference with L. Willis; reviewing O'Brien Documents.
01/25/11	JCC	1.40	Office conference with L. Willis; telephone consultation with K. Eccleston; letter to K. Eccleston re: settlement proposal and relevant legal considerations.
01/25/11	LNW	0.40	Correspondence with J. Cosentino and L. Bezner re: O'Brien lien claim.
01/26/11	JCC	1.10	Receipt and review of correspondence from K. Eccleston (x3); letters to K. Eccleston; office conference with L. Willis; office conference with J. Latham; revise Order for Trial of O'Brien.
01/27/11	JCC	0.90	Letter to L. Bezner; telephone consultation with K. Eccleston; letter to K. Eccleston; office conference with J. Latham; revise draft Order re: O'Brien; receipt and review of correspondence from K. Eccleston.

Date	TKID	Hours	Description
01/28/11	JCC	1.10	Office conference with J. Latham; office conference with L. Willis; letter to L. Bezner; further revise draft Order re: O'Brien; letter to K. Eccleston.
01/28/11	LJL	0.40	Meeting with J. Cosentino re: draft order for lien claimant and emails with L. Bezner re: same.

OUR FEE **\$4,704.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	5.30	\$675.00
LJL	Latham, L. Joseph	0.70	\$800.00
LNW	Willis, Logan	1.10	\$515.00

DISBURSEMENTS

Telephone - Cellular Phone Charges 1.70

TOTAL DISBURSEMENTS **\$1.70**

TOTAL FEES ON THIS INVOICE \$4,704.00

HST ON FEES 611.52

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 1.70

TOTAL DISBURSEMENTS ON THIS INVOICE \$1.70

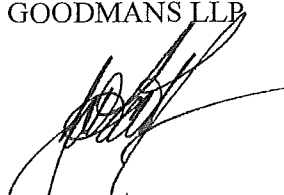
HST ON TAXABLE DISBURSEMENT 0.22

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$5,317.44**

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$5,317.44

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 555661 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

March 7, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 557013
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
02/01/11	JCC	0.80	Letters to L. Bezner; office conference with J. Latham; receipt and review of correspondence from K. Eccleston; letters to K. Eccleston; telephone consultation with L. Bezner.
02/01/11	LJL	0.40	Emails and telephone conferences with J. Cosentino re: lien action and settlement offers.
02/02/11	JCC	0.50	Receipt and review of correspondence from L. Bezner (x5); office conference with J. Latham; letters to L. Bezner; telephone consultation with L. Bezner; memorandum to file; letter to K. Eccleston.
02/02/11	LJL	0.40	Emails with J. Cosentino re: settlement efforts on lien action.
02/03/11	JCC	1.40	Telephone consultation with L. Bezner; telephone consultation with K. Eccleston; receipt and review of correspondence from K. Eccleston; letters to K. Eccleston; letter to L. Bezner; receipt and review of correspondence from L. Bezner; office conference with J. Latham.
02/04/11	JCC	0.10	Receipt and review of correspondence from K. Eccleston.
02/07/11	JCC	0.20	Receipt and review of correspondence from K. Eccleston; office conference with S. Crisp.
02/08/11	JCC	2.50	Office conference with S. Crisp; preparation of Full and Final Release; office conference with J. Latham; preparation of motion materials re: discharge lien.

Date	TKID	Hours	Description
02/08/11	SNC	0.40	Discussion with J. Cosentino; pull copy of parcel and vesting order re: deletion of lien.
02/09/11	JCC	1.40	Office conference with J. Latham; telephone consultation with L. Bezner; letter to L. Bezner; preparation of Release Motion Record.
02/09/11	LJL	0.50	Meeting with J. Cosentino re: settlement of lien action and procedures for same.
02/10/11	JCC	2.30	Letters to K. Eccleston; receipt and review of correspondence from K. Eccleston; letters to L. Bezner; receipt and review of correspondence from L. Bezner; telephone consultation with L. Bezner; revise Full and Final Release; revise Consent Order; continue preparation of Motion Record; review subsearch of title.
02/10/11	LJL	0.20	Emails with J. Cosentino and K. Eccleston re: lien action settlement.
02/11/11	JCC	0.30	Receipt and review of correspondence from L. Bezner; letter to K. Eccleston; letter to L. Bezner.
02/11/11	PM	0.40	Conducting PIN search for J. Cosentino; preparing correspondence email to R. Arnold.
02/14/11	JCC	0.20	Letter to L. Bezner.
02/15/11	JCC	0.20	Receipt and review of correspondence from K. Eccleston; receipt and review of Full and Final Release signed by O'Brien; letter to L. Bezner.
02/15/11	LJL	1.00	Emails with B. Kofman and L. Bezner re: retention escrow and re: construction lien; drafting, reviewing and revising email to customers re: retention escrow and forwarding to L. Bezner for comment.
02/16/11	JCC	0.10	Receipt and review of correspondence from L. Bezner.
02/16/11	LJL	1.20	Emails with B. Kofman and L. Bezner; reviewing escrow agreement; telephone conference with B. Kofman; email to customers and SKD AG re: disposition of surplus funds in retention escrow funds; draft direction re: same.
02/18/11	JCC	0.30	Receipt and review of cheque to O'Brien; letter to K. Eccleston; voicemail from L. Bezner.
02/18/11	LJL	0.40	Emails and telephone conferences with V. Ambutas re: retention escrow and with J. Cosentino re: lien settlement.
02/21/11	LJL	0.40	Emails with V. Ambutas re: direction from retention escrow.

Date	TKID	Hours	Description
02/22/11	JCC	0.10	Receipt and review of correspondence from L. Bezner.
02/22/11	LJL	1.50	Emails and telephone conferences with M. Perl and V. Ambutas re: retention escrow; revising direction; telephone conference with L. Bezner re: splitting of SKD AG funds.
02/22/11	LNW	0.10	Review emails re: Escrow Fund and Direction.
02/23/11	JCC	0.50	Telephone consultation with L. Bezner; revise Notice of Motion and Affidavit of B. Halfin.
02/24/11	BDH	0.30	Reviewing Motion Record and Affidavit; swearing Affidavit.
02/28/11	JCC	0.10	Receipt and review of correspondence from L. Bezner; letter to L. Bezner.

OUR FEE **\$12,647.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	11.00	\$675.00
LJL	Latham, L. Joseph	6.00	\$800.00
BDH	Halfin, Brad	0.30	\$390.00
LNW	Willis, Logan	0.10	\$515.00
PM	MacDonald, Paula	0.40	\$245.00
SNC	Crisp, Susan	0.40	\$390.00

DISBURSEMENTS

Telephone - Long Distance	11.52
Copies	31.00
Delivery - Courier	3.33
Search - Sub	24.00

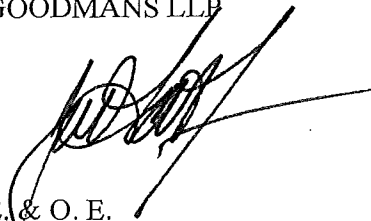
TOTAL DISBURSEMENTS **\$69.85**

TOTAL FEES ON THIS INVOICE \$12,647.50

HST ON FEES 1,644.18

NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	69.85
TOTAL DISBURSEMENTS ON THIS INVOICE	\$69.85
HST ON TAXABLE DISBURSEMENT	9.08
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$14,370.61
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$14,370.61

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 557013 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

April 8, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 558928

GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
03/01/11	LJL	0.10	Emails with V. Ambutas re: query concerning assets in U.S. holding companies.
03/07/11	JCC	1.40	Attend in Construction Lien Motions Court by Master Albert re: Order discharging O'Brien lien; letter to L. Bezner; receipt and review of correspondence from L. Bezner; letter to K. Eccleston; instructions to process server.
03/07/11	LJL	0.20	Emails with J. Cosentino re: lien settlement.
03/08/11	JCC	0.20	Telephone consultation with Brampton Court office; instructions to process server.
03/10/11	JCC	0.20	Receipt and review of entered Order; letter to K. Eccleston.
03/22/11	LJL	0.40	Emails with B. Kofman re: need to bring Court application or retention amount.
03/25/11	LJL	0.30	Emails and telephone conferences with L. Bezner re: outstanding matters in receivership.
03/28/11	LJL	0.20	Emails re: steps to conclude receivership.
03/30/11	LJL	0.80	Telephone conference with B. Kofman and L. Bezner re: steps to conclude receivership; telephone call to A. Hatnay; reviewing emails re: proposal for employee retention account.

OUR FEE **\$2,815.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JCC	Cosentino, Joe	1.80	\$675.00
LJL	Latham, L. Joseph	2.00	\$800.00

DISBURSEMENTS

Copies	13.25
Process Server	60.00

TOTAL DISBURSEMENTS **\$73.25**

TOTAL FEES ON THIS INVOICE **\$2,815.00**

HST ON FEES **365.95**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **73.25**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$73.25**

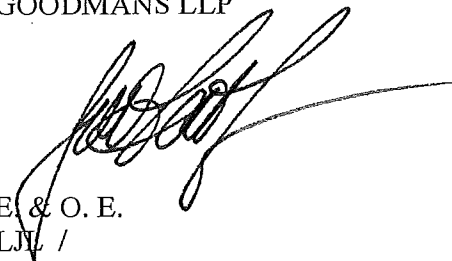
HST ON TAXABLE DISBURSEMENT **9.52**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$3,263.72**

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$3,263.72

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 558928 <i>(Please include all invoice numbers)</i>

*****Please also email Wire Payment Details to: collections@goodmans.ca***

June 6, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 562103
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
05/05/11	CEC	0.10	Review notice to creditors and email exchange re same.
05/05/11	LJL	0.80	Revising draft report re: directors on escrow accounts and directors and officers' claims; emails with L. Bezner and B. Kofman re: same.
05/06/11	CEC	0.80	Review draft motion materials and fourth report; begin draft of distribution order.
05/09/11	CEC	2.80	Discussion with J. Latham and L. Bezner re status of receivership matters and proposed motion; review director/officer claims; coordinate court time for motion; discussion with L. Bezner re D/O claims process.
05/09/11	LJL	0.40	Meeting with C. Costa and telephone conference with L. Bezner re: report and approach to retention escrow.
05/10/11	CEC	1.60	Correspondence with customers' counsel and the court re upcoming motion date; review correspondence from pension administrator; draft motion materials for receiver motion; review April 29 order re amendment to directors' charge.
05/10/11	LJL	0.40	Emails with L. Bezner and C. Costa re: Court dates and Motion Record.
05/13/11	CEC	1.00	Review receiver's report and provide comments; correspondence with court re court dates; review April 29 order re directors' charge; revise motion materials.

Date	TKID	Hours	Description
05/16/11	LJL	0.60	Reviewing and revising draft Fourth Report; emailing to L. Bezner; email to C. Costa re: Court date.
05/17/11	LJL	0.80	Revising draft motion materials; revising report.
05/18/11	LJL	0.50	Reviewing draft motion materials; emails with Justice Campbell and B. Kofman re: Court dates; telephone conference with L. Bezner re: approach.
05/19/11	LJL	2.70	Reviewing and revising draft notice of motion and order; reviewing and committing on draft report; telephone conference with L. Bezner; email to SKD AG re: timing and need for Court approval; email with C. Costa.
05/20/11	CEC	1.40	Revise motion record re receiver distribution motion; email exchanges with L. Bezner re same; tend to service of motion record.
05/20/11	LJL	1.30	Emails and telephone conferences with C. Costa and L. Bezner re: finalizing notice of motion and order; service of motion record; emails with customers re; status and Court dates.
05/24/11	LJL	0.50	Reviewing Motion Record and order; emails with customers re: date.
05/25/11	LJL	0.40	Email to Commercial Court re: filing of documents and start time for motion; email to service list.
05/26/11	CEC	2.30	Review letter from C. Colraine re upcoming receivership motion; draft response to C. Colraine; finalize and tend to service of administrative consolidation motions; review settlement agreement with TII.
05/26/11	LJL	1.50	Emails and telephone conferences with A. Hatnay and B. Kofman re: Costantino and Wong claims; reviewing draft order; issues re: Paccar letter; email and telephone conference re: enquiry to settle directors and officers claims.
05/27/11	CEC	0.80	Email correspondence with J. Conforti and J. Latham re director liability for termination and severance pay; review memo and email exchanges re: same.
05/27/11	CEC	0.40	Finalize letter to C. Colraine re Paccar.
05/27/11	LJL	1.80	Emails and telephone conferences with B. Kofman and A. Hatnay re: offers to settle from A. Hatnay; receipt of email from A. Hatnay asserting legitimacy of argument for claim; emails with C. Costa and J. Conforti re: same.
05/28/11	JMC	0.70	Review background re: employment claims; review directors and officers liability law re: wages.
05/28/11	CEC	0.40	Review Wong and Costantino proofs of claim; email correspondence with J. Latham re same.

Date	TKID	Hours	Description
05/28/11	LJL	1.00	Reviewing case law sent by A. Hatnay and Barrette decision; emails with B. Kofman and J. Conforti re: same; emails with C. Costa.
05/30/11	CEC	0.70	Review motion record re receiver motion; teleconference hearing re receiver motion; circulate endorsement to service list.
05/30/11	LJL	2.00	Reviewing motion record and preparing for hearing; emails and telephone conferences with A. Hatnay and B. Kofman re: directors and officers claims; participating in hearing and obtaining order re: retention escrow; follow-up discussion with S. Seigel.
05/31/11	LJL	0.40	Emails with S. Seigel and A. Hatnay re: directors and officers' claims and follow-up from motion.

OUR FEE **\$20,379.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JMC	Conforti, Joe	0.70	\$780.00
LJL	Latham, L. Joseph	15.10	\$800.00
CEC	Costa, Caterina	12.30	\$625.00
DA	Clerk, Litigation	1.10	\$60.00

DISBURSEMENTS

Telephone - Long Distance	16.20
Copies	150.50
Set Down Motion	127.00

TOTAL DISBURSEMENTS **\$293.70**

TOTAL FEES ON THIS INVOICE \$20,379.50

HST ON FEES 2,649.34

NON TAXABLE DISBURSEMENTS 127.00

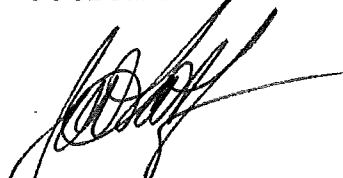
TAXABLE DISBURSEMENTS	166.70
TOTAL DISBURSEMENTS ON THIS INVOICE	\$293.70
HST ON TAXABLE DISBURSEMENT	21.67
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$23,344.21

ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
04/08/11	558928	\$3,263.72	\$0.00	\$3,263.72
TOTAL OUTSTANDING INVOICES (IN CDN)				\$3,263.72

TOTAL AMOUNT DUE IN CANADIAN DOLLARS **\$26,607.93**

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
L.J.L. /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 562103 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

July 7, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818

OUR INVOICE NO. 563743

GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
06/01/11	LJL	1.00	Telephone conference with A. Hatnay to finalize order; telephone conference with B. Kofman re: request to redact website to remove personal information of Costantino and Wong.
06/02/11	CEC	0.10	Discussion with L. Bezner re D/O claims.
06/02/11	LJL	0.60	Finalizing materials; meeting with C. Costa re: redacting information from website to protect information from creditors.
06/03/11	CEC	0.50	Review email exchange re draft receivership order; discussion with J. Latham re same; revisions to order; email to Justice Campbell attaching order; discussion with S. Siegel re same.
06/03/11	LJL	1.00	Emails with C. Costa re: final draft order and submitting same to Justice Campbell to be issued; meeting with C. Costa re: request to redact personal information of Costantino and Wong from website.
06/06/11	CEC	0.10	Review email exchanges re receivership order.
06/06/11	LJL	1.00	Email with S. Siegel re: new requested wording for order; reply; telephone conference with S. Seigel re: same; telephone conference with B. Kofman re: same.
06/08/11	CEC	0.10	Email exchange re receivership order and director/officer claims.
06/08/11	LJL	0.80	Emails and telephone conferences with S. Siegel and A. Hatnay re: requested

Date	TKID	Hours	Description
			new language for order re: directors and officers charge; emails with B. Kofman re: same.
06/09/11	LJL	0.60	Emails and telephone conferences with S. Seigel and B. Kofman re: draft order; telephone conference with L. Bezner re: waiting for final order to transfer funds.
06/20/11	CEC	0.10	Review revised order re D/O claims.
06/20/11	LJL	0.30	Emails with S. Seigel and A. Hatnay to confirm agreement on language for order.
06/23/11	CEC	0.50	Email exchange with J. Latham re Order; review accomodation agreement.
06/23/11	LJL	0.20	Emails to A. Hatnay re: language in form of order.
06/24/11	LJL	0.40	Emails and telephone conferences with A. Hatnay re: position on language for order.
06/27/11	CEC	0.20	Review email correspondence re Order and revised Order - email exchange with Justice Campbell re same.
06/27/11	LJL	0.60	Emails and telephone conference with A. Hatnay re: form of order; emails with Court to issue order.
06/28/11	LJL	0.30	Emails re: issuance of order.
06/29/11	LJL	0.20	Meeting with C. Costa re: issuance of order.

OUR FEE **\$6,600.00**

TIMEKEEPER SUMMARY

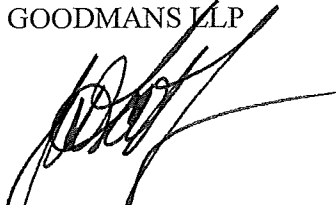
TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	7.00	\$800.00
CEC	Costa, Caterina	1.60	\$625.00

DISBURSEMENTS

Copies	2.50
Telephone - Cellular Phone Charges	0.30
Conference Calls	43.55
Delivery - Courier	49.43

TOTAL DISBURSEMENTS	\$95.78
<hr/>	
TOTAL FEES ON THIS INVOICE	\$6,600.00
HST ON FEES	858.00
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	95.78
TOTAL DISBURSEMENTS ON THIS INVOICE	\$95.78
HST ON TAXABLE DISBURSEMENT	12.45
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$7,566.23
<hr/>	
TOTAL AMOUNT DUE IN CANADIAN DOLLARS	\$7,566.23

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
L.J.L. /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 563743 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

August 10, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 565359
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
07/12/11	CEC	1.00	Email exchanges with L. Bezner and M. Picard re: Amherstberg pension payments; reviewing cheque register re: same; telephone conference with B. Kofman, L. Bezner and J. Latham re: outstanding matters; reviewing COBRA claim evidence and additional holdback agreement; emailing customers re: status of tax amount transfers.
07/12/11	LJL	0.30	Emails with M. Perl re: COBRA claims.
07/13/11	CEC	1.80	Reviewing additional holdback agreement and settlement agreement re: COBRA claims and Wong and Costantino claims; discussions with M. Perl re: same; email correspondence with B. Kofman, L. Bezner and J. Latham re: same; drafting direction re: release of COBRA claim amount; reviewing past email correspondence with C. Hill and prior receiver reports re: outstanding Chrysler issues; reviewing trust reconciliation for Chrysler trust fund; discussion with L. Bezner re: Chrysler and SKD LP matters; drafting email to C. Hill re: status of Chrysler issues.
07/14/11	CEC	0.50	Email correspondence with J. Latham re: status of matters; discussions and email correspondence with M. Perl re: COBRA claims; email correspondence with J. Latham and B. Kofman re: same.
07/14/11	LJL	0.80	Multiple emails with C. Costa and B. Kofman re: Chrysler, COBRA and pension issues.

Date	TKID	Hours	Description
07/15/11	CEC	0.30	Email correspondence with M. Perl re: disbursement of COBRA claims; reviewing Direction re: same.
07/18/11	CEC	0.20	Reviewing email exchange re: disbursement of COBRA claim amounts.
07/22/11	CEC	0.20	Reviewing Acknowledgment and Direction re: COBRA claim disbursement.
07/22/11	LJL	0.60	Revising draft COBRA release; emailing Skadden for comment.

OUR FEE **\$4,016.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	1.70	\$800.00
CEC	Costa, Caterina	4.00	\$625.00
DA	Clerk, Litigation	2.60	\$60.00

DISBURSEMENTS

Telephone - Long Distance	10.80
Copies	4.00

TOTAL DISBURSEMENTS **\$14.80**

TOTAL FEES ON THIS INVOICE \$4,016.00

HST ON FEES 522.08

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 14.80

TOTAL DISBURSEMENTS ON THIS INVOICE \$14.80

HST ON TAXABLE DISBURSEMENT 1.92

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$4,554.80**

Goodmans^{LLP}

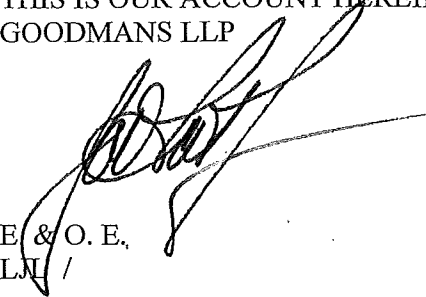
Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #565359 -- page 3

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$4,554.80

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.,
L.L.P. /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 565359 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

September 15, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 567201
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
07/19/11	LJL	0.30	Emails and telephone conferences with C. Costa and M. Perl re: COBRA claims.
08/04/11	LJL	0.80	Reviewing comments from M. Perl; telephone conference re: same; emails with B. Kofman.
08/05/11	LJL	0.20	Emails with M. Perl and B. Kofman re: COBRA agreement.
08/08/11	LJL	0.40	Reviewing email from M. Perl re: COBRA agreement; email with B. Kofman.
08/09/11	LJL	0.30	Emails and telephone conferences with B. Kofman re: COBRA agreement.
08/11/11	LJL	0.30	Emails and telephone conferences with B. Kofman and M. Perl to finalize COBRA acknowledgement.
08/18/11	LJL	0.20	Emails re: wiring of distributions.
08/23/11	LJL	0.40	Emails with M. Perl, V. Ambutas and L. Bezner to finalize and circulate executed COBRA acknowledgement and to deal with cheques.

OUR FEE

\$2,320.00

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	2.90	\$800.00

DISBURSEMENTS

Telephone - Long Distance	7.92
Copies	0.50
Telephone - Cellular Phone Charges	16.60
Conference Calls	10.67

TOTAL DISBURSEMENTS **\$35.69**

TOTAL FEES ON THIS INVOICE \$2,320.00

HST ON FEES 301.60

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 35.69

TOTAL DISBURSEMENTS ON THIS INVOICE \$35.69

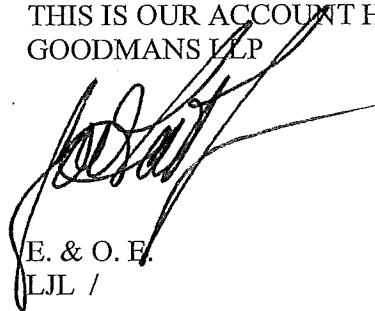
HST ON TAXABLE DISBURSEMENT 4.64

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$2,661.93

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$2,661.93

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

A large, stylized handwritten signature in black ink, appearing to be 'L.J.L.', is written over the text 'GOODMANS LLP'.

E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 567201 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

November 8, 2011

RSM Richter Inc.
1100 - 200 King Street West
PO Box 48
Toronto, ON
Canada M5H 3T4

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 570191
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
06/14/11	LJL	0.90	Issues re: responses to PricewaterhouseCoopers; emails with M. Picard re: same.
10/21/11	CEC	0.10	Email exchange re bankruptcy claims process and Chrysler issues.
10/21/11	LJL	0.10	Emails with B. Kofman and L. Bezner re: Chrysler issues.
10/25/11	CEC	0.10	Email correspondence re outstanding Chrysler issues and claims process.
10/31/11	CEC	1.80	Prepare for and attend meeting re Chrysler matters and outstanding claims issues.
10/31/11	LJL	1.80	Preparing for and meeting with B. Kofman and L. Bezner re: Chrysler and Honda issues over set-offs.

OUR FEE

\$3,538.00

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	2.80	\$800.00
CEC	Costa, Caterina	2.00	\$625.00

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #570191 -- page 2

TKID	NAME	HOURS	RATE
WPEC	Clinton, Elizabeth	0.80	\$60.00

DISBURSEMENTS

Automated civil litigation court forms	75.00
Copies	41.75
Computer Searches - QL System	40.80
Computer Searches - Westlaw Carswell	64.50

TOTAL DISBURSEMENTS	\$222.05
----------------------------	-----------------

TOTAL FEES ON THIS INVOICE	\$3,538.00
----------------------------	------------

HST ON FEES	459.94
-------------	--------

NON TAXABLE DISBURSEMENTS	0.00
---------------------------	------

TAXABLE DISBURSEMENTS	222.05
-----------------------	--------

TOTAL DISBURSEMENTS ON THIS INVOICE	\$222.05
-------------------------------------	----------

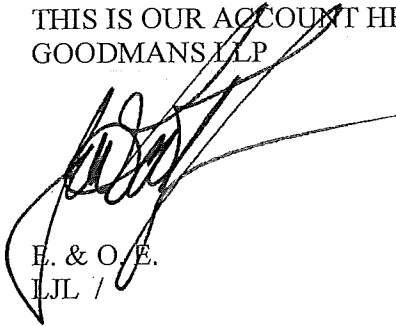
HST ON TAXABLE DISBURSEMENT	28.87
-----------------------------	-------

TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$4,248.86
--	-------------------

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$4,248.86

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



H. & O./E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 570191 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

April 8, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 600621
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
03/26/13	LJL	.20	Telephone conference with B. Kofman re: status of proposal made to Chrysler to settle.
03/27/13	LJL	.40	Telephone conference with B. Kofman and L. Bezner re: approach to bringing forward motion on Chrysler holdback matters.

OUR FEE **\$495.00**

TIMEKEEPER SUMMARY

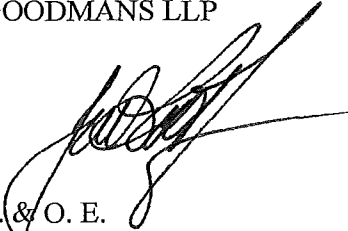
TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.60	\$825.00

TOTAL FEES ON THIS INVOICE \$495.00

HST ON FEES 64.35

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$559.35**

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

A handwritten signature in black ink, appearing to be 'E. & O. E.', written over the printed text.

E. & O. E.
LJE /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
02/12/13	596482	\$559.35	\$0.00	\$559.35

TOTAL OUTSTANDING INVOICES (IN CDN) \$559.35

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 600621 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

December 19, 2012

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 593601
(To replace Invoice # 593543)
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
11/27/12	CEC	1.20	Reviewing and providing comments on Chrysler settlement letter.
11/27/12	LJL	.40	Receipt and review of comments on draft Chrysler settlement letter and revising same; sending to C. Costa for review and passing to client.

OUR FEE **\$1,070.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.40	\$800.00
CEC	Costa, Caterina	1.20	\$625.00

TOTAL FEES ON THIS INVOICE \$1,070.00

HST ON FEES 139.10

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

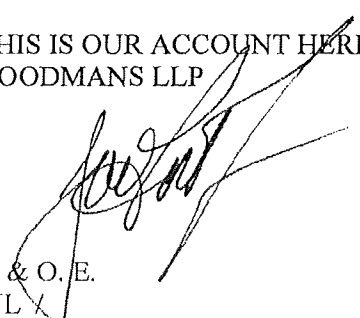
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #593543 -- page 2

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$1,209.10

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #593543 -- page 3

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 593543 <i>(Please include all invoice numbers)</i>

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

February 12, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 596482
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
01/10/13	LJL	.20	Emails with L. Bezner re: status of response from C. Hill to letter proposing settlement with Chrysler.
01/28/13	LJL	.40	Emails with B. Kofman and C. Hill to require response from Chrysler to Receiver's Settlement Offer on November 29, 2012.

OUR FEE **\$495.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.60	\$825.00

TOTAL FEES ON THIS INVOICE **\$495.00**

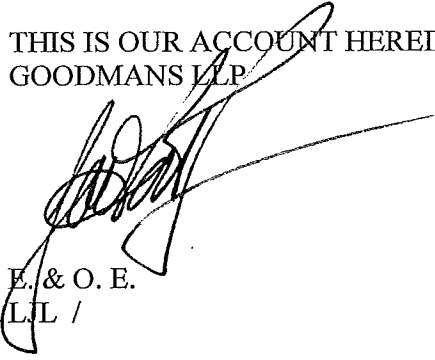
HST ON FEES **64.35**

Invoice #596482 -- page 2

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$559.35

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
L.L. /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 596482 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

April 8, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 600621
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
03/26/13	LJL	.20	Telephone conference with B. Kofman re: status of proposal made to Chrysler to settle.
03/27/13	LJL	.40	Telephone conference with B. Kofman and L. Bezner re: approach to bringing forward motion on Chrysler holdback matters.

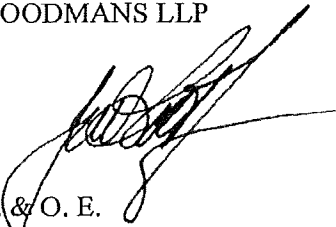
OUR FEE **\$495.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.60	\$825.00

TOTAL FEES ON THIS INVOICE	\$495.00
HST ON FEES	64.35
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$559.35

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJE /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
02/12/13	596482	\$559.35	\$0.00	\$559.35

TOTAL OUTSTANDING INVOICES (IN CDN) **\$559.35**

Goodmans^{LLP}

Invoice #600621 -- page 4

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 600621 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

July 11, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142

OUR INVOICE NO. 606325

GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
06/13/13	CEC	.60	Reviewing wrongful dismissal claim; discussing with L. Bezner and J. Latham re: outstanding matters.
06/13/13	LJL	1.80	Reviewing email of outstanding items from L. Bezner; reviewing Orlando claim materials, Honda claim and other matters; office conference with C. Costa re same; emails with B. Kofman and L. Bezner to establish time for call to prepare for inspectors' meeting;
06/14/13	LJL	.20	Emails with B. Kofman and L. Bezner re status call
06/17/13	JMC	.40	Review severance claim.
06/17/13	CEC	.90	Status update call with J. Latham, B. Kofman and L. Bezner; reviewing Accommodation Agreement re: Honda claim; discussing with J. Latham re: same; exchanging e-mail with J. Conforti re: wrongful dismissal claim.
06/17/13	LJL	2.20	Telephone conference with J. Dietrich re: status of pension claims issues; reviewing materials re: transfer of tax refunds; reviewing Honda claim and Accommodation Agreement provisions re: resourcing component of claim; reviewing materials re: Orlando claim; preparing for and attending call with B. Kofman, L. Bezner and C. Costa re: status of various matters and scheduling of inspectors' meeting.
06/18/13	LJL	.30	Multiple emails attempting to schedule inspectors' meeting.

Date	TKID	Hours	Description
06/19/13	LJL	.20	Emails re: inspectors meeting; emails with J. Dietrich re: status.
06/20/13	CEC	.20	Exchanging e-mail with L. Bezner re: wrongful dismissal claim.
06/20/13	LJL	.20	Emails re: inspectors' meeting; email re: Roque claim.
06/24/13	CEC	1.20	Researching landlord mitigation duties.
06/24/13	LJL	.50	Emails with L. Bezner and C. Costa re: Inspectors' meeting and preparation materials, including materials on law of litigation in relation to Orlando claim.
06/25/13	CEC	.50	Pulling and reviewing material for inspectors' meeting.
06/25/13	LJL	.70	Receipt and review of materials from L. Bezner re: agenda for Inspectors' meeting; emails with C. Costa re: status of transfer tax refunds and Orlando questions.
06/26/13	CEC	.80	Preparing for and attending on inspectors' meeting by teleconference.
06/26/13	LJL	1.50	Preparing for and attending Inspectors' meeting and discussing matters on agenda; follow-up emails with B. Kofman and L. Bezner; questions concerning Honda claim and telephone conference with L. Bezner and S. Weisz re: same; preparing and finalizing request form for August 12th hearing to deal with transfer of tax refunds.
06/27/13	CEC	.40	Discussing with L. Bezner re: minutes of inspectors' meeting; e-mailing L. Bezner re: law on scheme of distribution.
06/27/13	LJL	1.20	Preparing and filing request form for hearing on August 12, 2013 re: transfer of tax refunds; email communication with counsel for the inspectors to advise as to same; exchange of emails with J. Dietrich re: acceptance of proposed settlement on pension claims; emails and meetings with C. Costa re: materials of transfer of tax refunds motion.
06/28/13	LJL	.20	Receipt of confirmation of increasing requested time for August 12th motion to 90 minutes and confirmation to Inspectors.

OUR FEE

\$10,724.00

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
JMC	Conforti, Joe	0.40	\$830.00
LJL	Latham, L. Joseph	9.00	\$825.00
CEC	Costa, Caterina	4.60	\$645.00

DISBURSEMENTS

Copies	1.75
Computer Searches - QL-System	9.51

TOTAL DISBURSEMENTS **\$11.26**

TOTAL FEES ON THIS INVOICE \$10,724.00

HST ON FEES 1,394.12

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 11.26

TOTAL DISBURSEMENTS ON THIS INVOICE \$11.26

HST ON TAXABLE DISBURSEMENT 1.46

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$12,130.84

Goodmans^{LLP}

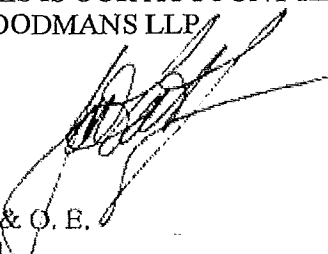
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #606325 -- page 4

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
01/10/13	594503	\$17,829.71	\$0.00	\$17,829.71
02/12/13	596483	\$26,297.39	\$0.00	\$26,297.39
03/07/13	597991	\$9,165.17	\$0.00	\$9,165.17
04/08/13	600622	\$2,413.40	\$0.00	\$2,413.40
05/07/13	602371	\$10,576.24	\$0.00	\$10,576.24
06/11/13	604443	\$1,271.53	\$0.00	\$1,271.53

TOTAL OUTSTANDING INVOICES (IN CDN)

\$67,553.44



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #606325 -- page 6

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 606325 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Baristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

August 8, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
OUR INVOICE NO. 607995
GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
07/02/13	LJL	.80	Emails with L. Bezner enquiring as to professional fee approval and questions concerning Honda claim; email from L. Bezner with draft Notice of Disallowance of claims; reviewing and commenting on same; enquiries as to law and limitation of disallowance grounds; reviewing and commenting on draft Minutes for Meeting of Inspectors.
07/03/13	CEC	1.50	Researching Notice of Disallowance of Orlando claim; e-mailing B. Kofman and L. Bezner re: same.
07/03/13	LJL	.40	Emails with B. Kofman re: comments on draft Inspectors' Meeting Minutes; emails with C. Costa and B. Kofman re: law on need for trustee to include all grounds for disallowance in a disallowance of claim.
07/04/13	LJL	.30	Email from S. Weisz confirming no objection to professional fees approval; email with B. Kofman re: draft disallowance for Orlando claim.
07/11/13	CEC	.50	Discussion with S. Draper re: status of bankruptcy matters.
07/12/13	CEC	.70	Reviewing director and officer claims process material; discussing with S. Draper re: same.
07/16/13	LJL	.70	Multiple emails with J. Dietrich, M. Bailey and B. Kofman to finalize agreement with PricewaterhouseCoopers and Superintendent on pension claims; telephone conference with J. Dietrich re: same.

Date	TKID	Hours	Description
07/18/13	LJL	.30	Emails with J. Dietrich re: status and next steps.
07/19/13	LJL	.50	Multiple emails with B. Kofman re: status and timing of motion for transfer of tax refunds; meeting with C. Costa re: need for Notice for return of motion.
07/22/13	LJL	1.00	Email from C. Hill with questions concerning motion for transfer of tax refunds; emailing same to B. Kofman and L. Bezner for comment; coordinating time for telephone conference with B. Kofman re: remaining outstanding issues and SKD estate.
07/23/13	LJL	1.80	Telephone conference with B. Kofman, L. Bezner, S. Draper and C. Costa to discuss questions posed by C. Hill re: transfer of tax refunds; drafting response to same and forwarding to B. Kofman, L. Bezner and S. Draper for comment; reviewing memoranda and other reports and case law concerning substantive consolidation.
07/24/13	LJL	1.20	Receipt and review of draft disallowance of claim for Honda; commenting on same and forwarding to S. Draper and C. Costa; meeting with C. Costa and emails with S. Draper to confirm status of Honda's reply, if any, on content of disallowance; telephone conference with B. Kofman re: draft response to C. Hill's questions on transfer of tax refunds; reviewing responses and issuing a response to C. Hill on questions for transfer of tax refunds.
07/25/13	LJL	.70	Reviewing memorandum and case law on substantive consolidation in bankruptcy estates and emails with B. Kofman and C. Costa re: same.
07/26/13	LJL	.40	Emails and telephone conferences with B. Kofman and C. Costa re: tax refund transfer and re: disallowances of claims.
07/29/13	LJL	.60	Emails with B. Kofman, S. Draper and C. Costa to set agenda for telephone conference on status of bankruptcy; reviewing law on substantive consolidation.
07/30/13	CEC	.30	Conference call re: status of bankruptcy issues.
07/30/13	LJL	.80	Telephone conference with B. Kofman, L. Bezner, S. Draper and C. Costa to discuss various open issues, including substantive consolidation, tax claims, disallowance of Orlando and Honda claims; follow-up with B. Kofman re: tax claims.
07/31/13	CEC	.90	Conference call re: withholding tax obligations; discussing with M. Wyse and G. Ernst re: same; reviewing D/O claim and employee claim issues.
07/31/13	GSE	1.50	Research re: withholding issues; discussion with M. Wyse; prepare for

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #607995 -- page 3

Date	TKID	Hours	Description
			conference call; conference call with J. Latham, Duff & Phelps and Ernst & Young.
07/31/13	LJL	1.10	Telephone conference with B. Kofman, S. Draper, C. Costa, and G Ernst re: tax liability for withholding taxes; emails and telephone conferences with B. Kofman re: timing of motion and advising inspectors re: tax refund issue.
07/31/13	MAW	3.50	Consider tax issues; research for G. Ernst; conference call.

OUR FEE**\$14,700.00****TIMEKEEPER SUMMARY**

TKID	NAME	HOURS	RATE
GSE	Ernst, Glenn S.	1.50	\$900.00
LJL	Latham, L. Joseph	10.60	\$825.00
CEC	Costa, Caterina	3.90	\$645.00
MAW	Wyse, Marisa	3.50	\$595.00
WPMH	Herd, Marilyn	0.10	\$70.00

DISBURSEMENTS

Copies	1.50
Computer Searches - QL System	65.95
Computer Searches - Westlaw Carswell	4.00

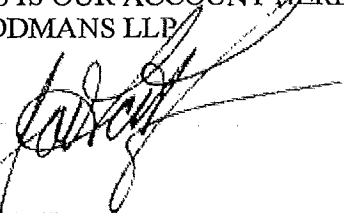
TOTAL DISBURSEMENTS**\$71.45**

TOTAL FEES ON THIS INVOICE**\$14,700.00****HST ON FEES****1,911.00****NON TAXABLE DISBURSEMENTS****0.00**

Invoice #607995 -- page 4

TAXABLE DISBURSEMENTS	71.45
TOTAL DISBURSEMENTS ON THIS INVOICE	\$71.45
HST ON TAXABLE DISBURSEMENT	9.29
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$16,691.74

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LLP /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR.	BALANCE DUE
01/10/13	594503	\$17,829.71	\$0.00	\$17,829.71
02/12/13	596483	\$26,297.39	\$0.00	\$26,297.39
03/07/13	597991	\$9,165.17	\$0.00	\$9,165.17
04/08/13	600622	\$2,413.40	\$0.00	\$2,413.40
05/07/13	602371	\$10,576.24	\$0.00	\$10,576.24
06/11/13	604443	\$1,271.53	\$0.00	\$1,271.53
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84

TOTAL OUTSTANDING INVOICES (IN CDN)

\$79,684.28

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 607995 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

October 4, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
OUR INVOICE NO. 611174
GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
08/01/13	LJL	.80	Email from C. Hill in response to questions concerning transfer of tax refunds motion; emails with B. Kofman to reply; emails from C. Hill re: resignation as inspector; drafting response to C. Hill re: fact that withholding tax claims would be against partnership not partners.
08/06/13	CEC	1.20	Coordinating court dates for substantive consolidation motion; reviewing D/O claims process; discussing with J. Latham re: same.
08/06/13	LJL	2.00	Emails with S. Draper and C. Costa re: proof of claim filed by Mr. Cronish and reviewing materials re: D&O claims process in order to determine whether to declare as barred his claims against directors; confirming time for transfer of tax refunds motion in September; receipt and review of inspectors' resolutions to prepare Bills of Costs; email from C. Costa outlining D&O process in connection with the Cronish claim; drafting and issuing email to C. Hill, S. Weisz and J. Leslie re: canceling August 12 motion for transfer of tax refunds and proposing that, subject to completion of 30-day notice periods, in the absence of receipt of "separate" claims against the partners, the motion to be cast as a substantive consolidation motion.
08/07/13	LJL	1.50	Further emails re: Cronish claim; reviewing Claims Procedure Order and Court reports and emailing B. Kofman to confirm that Receiver's Second Report provides prima facie evidence of the fact that Mr. Cronish has received a claims package in connection with the D&O claims process; emails with C.

Date	TKID	Hours	Description
			Hill and other customers re: motion for transfer of tax refunds and proceeding to cancel August 12th hearing; emails re: status of Honda and Orlando disallowances.
08/08/13	LJL	.80	Emails with B. Kofman re: Cronish claim; emails with B. Kofman and S. Draper re: resolutions for approval of invoices; finalizing and submitting Bill of Costs; emails with S. Draper and C. Costa re: status of landlord claims.
08/09/13	CEC	1.00	Reviewing Bill of Costs and Danbro claim; corresponding with court re: court dates; discussing with S. Draper re: motion on substantive consolidation.
08/09/13	LJL	.80	Emails with S. Draper and B. Kofman re: finalizing and issuing Orlando disallowance; emails and telephone conferences with C. Costa to confirm cancellation of August 12th hearing date and attempting to book September 11th date.
08/12/13	CEC	.50	Reviewing Cronish claim; discussing with J. Latham re: same; exchanging e-mail with C. Hill re: substantive consolidation motion.
08/12/13	LJL	1.60	Emails with B. Kofman and S. Draper re: Cronish claim; reviewing materials re: D&O process to confirm barring of claims against directors; meeting with C. Costa to draft letter to Mr. Cronish; emails with B. Kofman and S. Draper to confirm no claims received in bankruptcy of partners and desire to proceed with substantive consolidation.
08/13/13	CEC	1.00	Drafting letter to Cronish re: proof of claim; coordinating court time for substantive consolidation motion; corresponding with S. Draper re: Danbro, Honda and Orlando claims; tending to filing Bill of Costs submission.
08/13/13	LJL	2.20	Emails to confirm dates for substantive consolidation motion and submitting request form; reviewing Danbro claim and meeting with C. Costa re: same; reviewing and revising draft Cronish letter; emails re: status of Orlando and Honda disallowances.
08/14/13	CEC	.40	Revising correspondence to Cronish; coordinating court date for substantive consolidation motion.
08/14/13	LJL	3.10	Finalizing and issuing letter to Cronish re: directors claim being barred and requesting information; multiple emails with B. Kofman, S. Draper and C. Costa re: motion for substantive consolidation and need to convene inspectors' meeting to discuss; reviewing Ornge and other materials re: substantive consolidation and emails with M. Anderson re: the drafting of motion materials for same.

Date	TKID	Hours	Description
08/15/13	LJL	1.60	Email from R. Cronish in reply to letter; multiple emails with B. Kofman and S. Draper re proof of compliance with directors claim process order; reviewing case law on substantive consolidation; office conference and emails with M. Anderson re: same; organizing inspectors' call to discuss proposed substantive consolidation motion;
08/16/13	CEC	1.30	Pulling law and material for substantive consolidation motion; corresponding by e-mail with M. Anderson re: same.
08/16/13	LJL	.20	Emails with C. Costa and M. Anderson re: background materials for substantive consolidation motion;
08/19/13	CEC	1.00	Corresponding with M. Anderson and S. Draper re: consolidation of estates motion; pulling material and cases relevant to same.
08/19/13	LJL	.20	Receipt and review of fax from R. Cronish; forwarding to trustee
08/20/13	MBS	5.30	Reviewing memorandum re: substantive and procedural consolidation in Canada; conference call with J. Latham re: prepare motion materials to consolidate estates; reviewing motion materials re: May 30, 2011 Motion Record seeking administrative consolidation subsequently adjourned; drafting Factum re: background facts; email exchange with S. Draper and C. Costa re: Trustee's Report.
08/20/13	CEC	1.20	Attending inspectors' meeting by conference call; exchanging e-mail with S. Draper re: same; reviewing Minutes of the Meeting and providing comments; reviewing BIA provisions re: inspector meetings; corresponding with M. Anderson re: outcome of inspectors' meeting.
08/20/13	LJL	1.20	Emails with B. Kofman and S. Draper re: Cronish claim; preparing for and attending inspectors' meeting to discuss status of tax refunds transfer motion and proposal to seek substantive consolidation since no separate claims against partners' estates; follow up discussion with B. Kofman;
08/21/13	MBS	1.20	Reviewing Minutes of the Eighth Meeting of Inspectors; drafting Factum re: overview and facts relating to tax refunds.
08/21/13	LJL	.70	Receipt and review of draft minutes of 8th Inspectors meeting and form of resolution; emails with S. Draper and B. Kofman re same; issues re: meeting for inspectors of partners' estates;
08/22/13	MBS	3.50	Drafting Notice of Motion and draft Order re: substantive consolidation motion.

Date	TKID	Hours	Description
08/22/13	LJL	.30	Emails with S. Draper, B. Kofman, C. Costa, S. Weisz and J. Leslie re: inspectors' meeting for partners' estates;
08/26/13	LJL	1.40	Reviewing and commenting on draft Notice of Disallowance for R. Cronish claim; telephone conference with inspectors of the Partners' estate to confirm their approval to proceed with substantive consolidation motion; reviewing and commenting on form of minutes of meeting and inspectors and resolutions and emails with S. Draper re: same; email with R. Cronish confirming rationale for disallowance and why no claims stand against directors.
08/27/13	LJL	1.00	Emails with S. Draper, J. Leslie and S. Weisz re: draft minutes and resolutions for partners' inspector meetings; emails with R. Cronish and S. Draper re: disallowance on the Cronish claim; reviewing Orlando disallowance and multiple emails with B. Kofman and S. Draper re: same and re: typographical error in notice of manner of responding.
08/28/13	LJL	1.60	Emails with S. Draper re: Affidavit provided by Danbro landlord in support of damages claimed; emails with S. Draper re: Notice of Disallowance on Orlando; drafting, revising and sending to B. Kofman form of letter to confirm for Orlando date by which appeal period expires for Notice of Disallowance; reviewing and commenting on draft motion materials for substantive consolidation and meeting with M. Anderson re: same.
08/29/13	MBS	.80	Revising Notice of Motion and draft Order re: J. Latham's comments; email exchange with S. Draper re: Second Report of Trustee; reviewing and providing comments re: Second Report of Trustee.
08/29/13	LJL	1.00	Receipt, review and commenting on draft Report of Trustee concerning substantive consolidation; emails with S. Draper and M. Anderson re: same.
08/30/13	LJL	.30	Emails with S. Draper re: minutes and resolutions for meeting of inspectors of partners' estate.
09/02/13	LJL	.20	Email with M. Anderson re: status of substantive consolidation materials.
09/03/13	LJL	1.40	Multiple emails with S. Draper re: minutes and resolutions for meeting of inspectors of partners' estates; emails and meetings with M. Anderson re: motion materials for substantive consolidation; receipt of final report of trustee on substantive consolidation and reviewing same; receipt and review of form of service list and discussion with M. Anderson re: same.
09/04/13	MBS	.50	Reviewing Motion Records re: motion for administrative and substantive

Date	TKID	Hours	Description
			consolidation; preparing service email re: same.
09/04/13	LJL	1.80	Email with C. Hill re: status of filing of materials for substantive consolidation motion; emails and telephone conferences with B. Kofman, S. Draper and S. Weisz re: Honda claim; receipt and review of draft motion materials and meeting with M. Anderson re: service of same; receipt of served motion; emails with B. Kofman and S. Draper re: question of whether Honda took setoffs in excess of entitlements.
09/05/13	MBS	1.50	Drafting Factum re: motion for substantive and procedural consolidation.
09/06/13	MBS	2.20	Drafting and revising Factum re: motion for substantive and procedural consolidation; email to J. Latham re: same.
09/06/13	LJL	.80	Emails with S. Draper re: Orlando questions and suggestion that they may not appeal the disallowance; receipt and brief review of draft Factum for substantive consolidation motion and emails with M. Anderson re: same; emails with S. Draper, L. Bezner, B. Kofman and M. Anderson re: questions concerning Honda having taken set-offs in excess of those permitted under Accommodation Agreement and how to raise issue with S. Weisz.
09/09/13	LJL	1.20	Telephone conference with B. Kofman, L. Bezner, S. Draper and M. Anderson re: materials for consolidation motion and discussion about Cronish claim; reviewing and commenting on draft Factum.
09/09/13	LIBW	.30	Computer assisted legal research pulling 4 cases from QL for M. Anderson
09/10/13	MBS	1.00	Revising Factum re: J. Latham's comments; finalizing Factum re: to be served and filed.
09/10/13	LJL	2.30	Emails and meetings to M. Anderson re: materials for consolidation motion; reviewing and commenting on draft Factum; finalizing Factum and serving same; emails with C. Hill, J. Leslie and S. Weisz re: substantive consolidation motion; letter received from R. Cronish re: disallowance of claim; reviewing materials in preparation for attendance at substantive consolidation motion; telephone conference with new in-house counsel for United Steelworkers.
09/11/13	MBS	1.70	Preparing for and attending Commercial List re: Trustee's motion to procedurally and substantively consolidate the estates.
09/11/13	LJL	2.20	Preparing for and attending substantive consolidation motion; obtaining Orders and instructing M. Anderson to circulate same and endorsements to service list; emails with B. Kofman to confirm attendance and issuance of Order.

Date	TKID	Hours	Description
09/12/13	LJL	.40	Discussion with B. Kofman re: Cronish disallowance and requesting draft letter from M. Anderson re: same; email circulating September 11th Orders.
09/13/13	LJL	.10	Email with M. Anderson re: correspondence to R. Cronish.
09/14/13	MBS	.40	Drafting letter re: disallowance of partial claim per R. Cronish.
09/16/13	LJL	.30	Emails with B. Kofman re: permission to explain Honda set-off analysis to S. Weisz; email with M. Anderson re: enquiry from the United Steelworkers.
09/17/13	LJL	.50	Receipt and review of approved Bills of Cost; revising, finalizing and issuing letter to R. Cronish; telephone call from R. Cronish.
09/18/13	LJL	.40	Emails and telephone conferences with B. Kofman and S. Draper re: communication from R. Cronish; receipt of fax from R. Cronish; email to B. Cronish; telephone call from R. Bornmann (counsel to R. Cronish).
09/23/13	LJL	.40	Receipt of draft Affidavit of R. Cronish in contemplation of Appeal of Disallowance; forwarding to B. Kofman; emails with R. Bornmann re: same.
09/24/13	LJL	.80	Reviewing draft Affidavit of R. Cronish; emails and telephone calls with S. Draper re: same; email and telephone conference with R. Bornmann requesting confirmation that there will be no Appeal of Disallowance of priority claim and claim against directors.
09/25/13	LJL	1.00	Emails and telephone conferences with R. Bornmann and S. Draper re: Cronish claim, confirming no appeal of disallowance of Directors' claim and re: tolling of time for appeal on quantum of unsecured claim.
09/27/13	LJL	.40	Letter from R. Bornmann re: historic evidence of SKD paying Cronish the value added fee and emailing to B. Kofman and S. Draper; exchange of messages with B. Kofman.
09/30/13	LJL	.40	Emails and telephone conferences with S. Draper and B. Kofman to confirm approach to settling Cronish claim; telephone conference with R. Bornmann re: same and confirming terms of Agreement to admit unsecured claims.

OUR FEE

\$43,204.50

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	36.90	\$825.00
CEC	Costa, Caterina	7.60	\$645.00
MBS	Anderson, Michel	18.10	\$405.00
LIBW	Weiler, Lynn	0.30	\$155.00
WPBM	Blake-Daye, Milicent	0.60	\$70.00
WPDL	Lima, Diane	1.10	\$70.00
WPHO	Ostapuk, Helen	0.20	\$70.00
WPJB	Bennett, Jayne	0.20	\$70.00
WPMH	Herd, Marilyn	0.80	\$70.00
WPPH	Hussain, Pauline	0.20	\$70.00
DA	Clerk, Litigation	3.80	\$70.00

DISBURSEMENTS

Telephone - Long Distance	6.60
Copies	1,446.50
Computer Searches - QL System	11.56
Miscellaneous	100.00
Set Down Motion	150.00
Delivery - Courier	40.95

TOTAL DISBURSEMENTS **\$1,755.61**

TOTAL FEES ON THIS INVOICE \$43,204.50

HST ON FEES 5,616.59

NON TAXABLE DISBURSEMENTS 150.00

TAXABLE DISBURSEMENTS 1,605.61

TOTAL DISBURSEMENTS ON THIS INVOICE \$1,755.61

Goodmans^{LLP}

Barristers & Solicitors

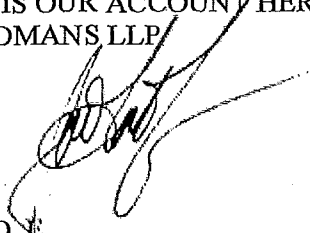
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #611174 -- page 8

HST ON TAXABLE DISBURSEMENT	208.73
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$50,785.43

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
01/10/13	594503	\$17,829.71	\$0.00	\$17,829.71
02/12/13	596483	\$26,297.39	\$0.00	\$26,297.39
03/07/13	597991	\$9,165.17	\$0.00	\$9,165.17
04/08/13	600622	\$2,413.40	\$0.00	\$2,413.40
05/07/13	602371	\$10,576.24	\$0.00	\$10,576.24
06/11/13	604443	\$1,271.53	\$0.00	\$1,271.53
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74

TOTAL OUTSTANDING INVOICES (IN CDN)

\$96,376.02



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #611174 -- page 10

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 611174 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors
 Bay Adelaide Centre
 333 Bay Street, Suite 3400
 Toronto, Ontario M5H 2S7
 Telephone: 416.979.2211
 Facsimile: 416.979.1234
 goodmans.ca

November 5, 2013

Duff & Phelps Canada Restructuring Inc.
 14th Floor
 333 Bay Street
 Toronto, ON
 Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
 OUR INVOICE NO. 612824
 GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
 MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
10/01/13	LJL	.40	Emails with R. Bornmann to confirm terms of settlement of Cronish claim as an unsecured claim in the estate.
10/21/13	LJL	.30	Emails with B. Kofman and F. Myers re: status of matters with C. Hill; email and telephone call to C. Hill.

OUR FEE **\$577.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.70	\$825.00

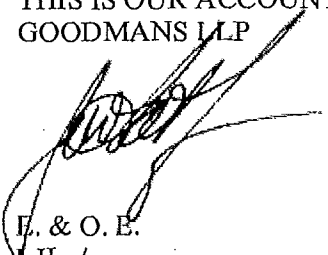
DISBURSEMENTS

Copies	1.00
Telephone - Cellular Phone Charges	13.60
Conference Calls	11.02

TOTAL DISBURSEMENTS **\$25.62**

TOTAL FEES ON THIS INVOICE	\$577.50
HST ON FEES	.75.08
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	25.62
TOTAL DISBURSEMENTS ON THIS INVOICE	\$25.62
HST ON TAXABLE DISBURSEMENT	3.33
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$681.53

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



F. & O. E.
JL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Page 3 of 4

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #612824 -- page 3

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
01/10/13	594503	\$17,829.71	\$0.00	\$17,829.71
02/12/13	596483	\$26,297.39	\$0.00	\$26,297.39
03/07/13	597991	\$9,165.17	\$0.00	\$9,165.17
04/08/13	600622	\$2,413.40	\$0.00	\$2,413.40
05/07/13	602371	\$10,576.24	\$0.00	\$10,576.24
06/11/13	604443	\$1,271.53	\$0.00	\$1,271.53
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74
10/04/13	611174	\$50,785.43	\$0.00	\$50,785.43

TOTAL OUTSTANDING INVOICES (IN CDN)

\$147,161.45

PAYMENT OPTIONS

Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 612824 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

December 5, 2013

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142

OUR INVOICE NO. 614643

GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
11/05/13	LJL	.50	Emails with S. Draper re: Notices of Assessment received from Canada Revenue Agency with respect to withholding taxes, setting out principal amount of tax, plus penalties and interest; telephone conference with S. Draper to understand the nature of the potential claim and to discuss issues related to the interest cut-off.
11/06/13	LJL	2.40	Telephone conference with S. Draper re: Canada Revenue Agency claims and issue of date of cut-off for interest, whether date of bankruptcy or date of CCAA filing; receipt and review of Proofs of Claim filed by Canada Revenue Agency; multiple emails with B. Kofman and S. Draper re: dates of CCAA and bankruptcy and questions concerning date on which interest and penalties should stop; email to S. Draper with error in CRA Proof of claim on date of bankruptcy which would affect calculations; meeting with B. Wiffen for research on question of date on which interest stops; discussion with B. Wiffen re: same; receipt and brief review of email from B. Wiffen summarizing law on the issue.
11/06/13	WBP	1.40	Researching the law of post-filing interest and email to J. Latham re: same.
11/07/13	LJL	.80	Reviewing and commenting on draft email from B. Wiffen; reviewing articles and case law supporting same.
11/08/13	LJL	.80	Reviewing, revising and issuing email to B. Kofman and S. Draper re: interest cut-off; emails with B. Kofman and S. Draper re: same.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614643 -- page 2

Date	TKID	Hours	Description
11/29/13	LJL	.50	Emails with C. Hill and B. Kofman re: questions concerning acceptance of Chrysler proof of claim and considering methodology of settlement of receivership issues as part of that analysis; telephone conference with B. Kofman re: same.

OUR FEE **\$4,650.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	5.00	\$825.00
WBP	Wiffen, Bradley	1.40	\$375.00

DISBURSEMENTS

Copies 21.75

TOTAL DISBURSEMENTS **\$21.75**

TOTAL FEES ON THIS INVOICE **\$4,650.00**

HST ON FEES **604.50**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **21.75**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$21.75**

HST ON TAXABLE DISBURSEMENT **2.83**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$5,279.08**

Goodmans^{LLP}

Barristers & Solicitors

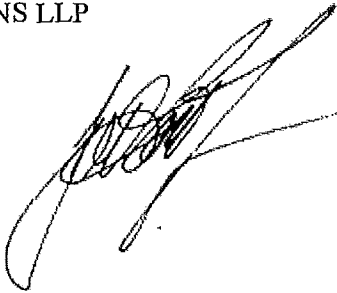
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S1

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614643 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

E. & O. E.
LJL /

A handwritten signature in black ink, appearing to be 'LJL', is written over the text 'E. & O. E. LJL /'.

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614643 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74
10/04/13	611174	\$50,785.43	\$0.00	\$50,785.43
11/05/13	612824	\$681.53	\$0.00	\$681.53

TOTAL OUTSTANDING INVOICES (IN CDN)

\$80,289.54



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #614643 -- page 5

PAYMENT OPTIONS

**Cheque payable to GOODMAN'S LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 614643 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

January 8, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
OUR INVOICE NO. 616409
GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
12/02/13	LJL	.40	Multiple emails with B. Kofman and S. Draper re: approach to dealing with Chrysler proof of claim and telephone call to C. Hill.
12/03/13	LJL	.50	Multiple emails and telephone conferences with C. Hill re: status of Chrysler proof of claim.
12/04/13	LJL	.40	Telephone conference with C. Hill re: attempts to resolve issues with Chrysler proof of claim and enquiring as to likely projected distributions to unsecured creditors.

OUR FEE **\$1,072.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	1.30	\$825.00

TOTAL FEES ON THIS INVOICE **\$1,072.50**

Goodmans^{LLP}

Barristers & Solicitors


Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616409 -- page 2

HST ON FEES	139.43
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$1,211.93

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
MJL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74
10/04/13	611174	\$50,785.43	\$0.00	\$50,785.43
11/05/13	612824	\$681.53	\$0.00	\$681.53
12/05/13	614643	\$5,279.08	\$0.00	\$5,279.08
TOTAL OUTSTANDING INVOICES (IN CDN)				\$85,568.62

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 616409 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

TAB G



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 28, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
OUR INVOICE NO. 623351
GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
02/06/14	LJL	.10	Email to C. Hill re: status of signed Direction.
02/10/14	LJL	.10	Emails with S. Draper re: outstanding invoices.
03/04/14	LJL	.30	Emails with B. Kofman and S. Draper re: consolidation of accounts and questions concerning effect of substantive consolidation.
04/07/14	LJL	.20	Emails with R. Bornmann re: status of distribution.

OUR FEE **\$595.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.70	\$850.00

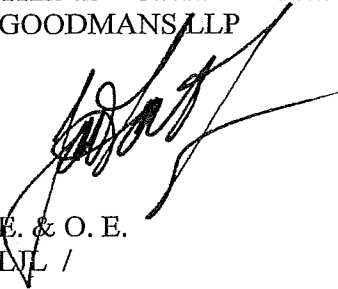
TOTAL FEES ON THIS INVOICE \$595.00

HST ON FEES 77.35

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$672.35

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LNL /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74
10/04/13	611174	\$50,785.43	\$0.00	\$50,785.43
11/05/13	612824	\$681.53	\$0.00	\$681.53
12/05/13	614643	\$5,279.08	\$0.00	\$5,279.08
01/08/14	616409	\$1,211.93	\$0.00	\$1,211.93

TOTAL OUTSTANDING INVOICES (IN CDN)

\$86,780.55

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 623351 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

January 8, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 616408
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
12/02/13	LJL	1.20	Emails with T. Zeeb re: status of settlement and hearing; emails with B. Kofman re: manner of proceeding with settlement and logistics; emails and telephone conferences with C. Hill re: status of draft Minutes of Settlement; emails with B. Kofman re: need to deal with Honda claim.
12/03/13	LJL	.50	Telephone conferences and emails with C. Hill and B. Kofman re: status of Minutes of Settlement and need to deal with Court time.
12/04/13	LJL	1.00	Emails and telephone conferences with C. Hill re: status of Minutes of Settlement; emails and telephone calls to the Commercial List Office to release the December 10th date; forwarding emails to T. Zeeb, B. Kofman, F. Myers and M. Anderson to advise as to status.
12/09/13	LJL	2.30	Telephone call and emails from C. Hill re: requests for information to confirm payment of "surplus" funds from customer funding for severance payments; emails and telephone conferences with B. Kofman and L. Bezner re: same; reviewing historic emails to assess and confirm status of "surplus" funds in severance funding; emails with B. Kofman re: status of Honda; receipt of schedule from B. Kofman confirming payments out of various receivership accounts and confirming a payment of "surplus" funds to customers; emailing same to C. Hill.
12/10/13	LJL	2.00	Preparing for and attending 9:30 scheduling matter before Justice Brown and obtaining Endorsement confirming matter has been settled and will be



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616408 -- page 2

Date	TKID	Hours	Description
			dismissed when Judge receives letter confirming settlement is complete; various discussions with C. Hill in the context of that settlement; emailing form of Endorsement to B. Kofman; revising, finalizing and emailing execution version of Minutes of Settlement to C. Hill and B. Kofman; meeting with M. Anderson re: exhibit for Minutes of Settlement and circulating same.
12/11/13	LJL	.50	Emails with B. Kofman and C. Hill re: status; meeting with M. Anderson.
12/12/13	LJL	.20	Emails with B. Kofman and C. Hill re: status.
12/13/13	LJL	.20	Follow-up with B. Kofman and C. Hill re: status of settlement.
12/16/13	LJL	.20	Email from C. Hill re: status of settlement.
12/20/13	LJL	.80	Emails with C. Hill concerning status of documents; receipt of executed Minutes of Settlement from C. Hill and forwarding to B. Kofman.

OUR FEE **\$7,342.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	8.90	\$825.00

DISBURSEMENTS

Parking/ Cab / Mileage	7.14
Copies	0.25
Telephone - Cellular Phone Charges	3.90
Conference Calls	9.96
Computer Searches - Westlaw Carswell	358.00

TOTAL DISBURSEMENTS **\$379.25**

TOTAL FEES ON THIS INVOICE **\$7,342.50**

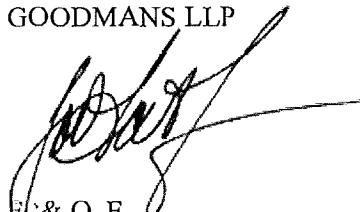
Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616408 -- page 3

HST ON FEES	954.53
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	379.25
TOTAL DISBURSEMENTS ON THIS INVOICE	\$379.25
HST ON TAXABLE DISBURSEMENT	49.30
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$8,725.58

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
M/L /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616408 -- page 4

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
12/05/13	614642	\$50,998.72	\$0.00	\$50,998.72
TOTAL OUTSTANDING INVOICES (IN CDN)				\$50,998.72



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #616408 -- page 5

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 616408 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

February 10, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 618177
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
01/06/14	LJL	1.00	Reviewing materials received from C. Hill in package of executed Minutes of Settlement; email to B. Kofman and S. Draper delivering executed copy of documents and suggesting execution of Direction by Receiver and Minutes of Settlement by counsel and delivery of same by escrow to Chrysler to expedite resolution; emails from S. Draper and B. Kofman re: same.
01/07/14	LJL	1.00	Emails with S. Draper with signed Minutes of Settlement and Direction; emails with C. Hill enquiring as to status and his request to receive documents in escrow; preparing and issuing email to C. Hill delivering executed documents in escrow pending receipt of signed direction from Chrysler; emails with T. Zeeb re: status.
01/08/14	LJL	.20	Telephone call to C. Hill re: status of matters.
01/09/14	LJL	.30	Emails with C. Hill re: status and timing of delivery of executed documents from Chrysler.
01/13/14	LJL	.20	Email with C. Hill to enquire as to status.
01/17/14	LJL	.20	Email to C. Hill re: status of executed documents.
01/20/14	LJL	.30	Emails with C. Hill re: status of signed Direction.
01/23/14	LJL	.20	Telephone call to C. Hill re: status.

Date	TKID	Hours	Description
01/24/14	LJL	1.00	Emails and telephone conferences with B. Kofman re: status of SKD and Chrysler settlement and enquiries about Honda; telephone call to C. Hill; telephone call from C. Hill re: status; email to C. Hill requesting an update on timing of delivery of executed Direction; emails with B. Kofman explaining rationale.
01/30/14	LJL	.20	Email to C. Hill re: status of Chrysler settlement.
01/31/14	LJL	.20	Email from C. Hill re: status of execution of documents.

OUR FEE **\$4,080.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	4.80	\$850.00

DISBURSEMENTS

Copies	4.00
Telephone - Cellular Phone Charges	6.10

TOTAL DISBURSEMENTS **\$10.10**

TOTAL FEES ON THIS INVOICE **\$4,080.00**

HST ON FEES **530.40**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **10.10**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$10.10**

HST ON TAXABLE DISBURSEMENT **1.31**

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #618177 -- page 3

TOTAL THIS INVOICE (CANADIAN DOLLARS)

\$4,621.81

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 618177 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

Goodmans^{LLP}

Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

March 6, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 619850
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
02/07/14	LJL	.20	Emails with T. Zeeb re: status of settlement with Chrysler.
02/14/14	LJL	.60	Telephone calls to B. Kofman and C. Hill re: status; drafting and issuing email to C. Hill demanding delivery of signed Direction failing which motion will be brought.
02/19/14	LJL	.60	Receipt from C. Hill of executed Joint Direction for Escrow Agreement; emails and telephone conferences to B. Kofman re: same and re: approach on Honda; reply to C. Hill.
02/20/14	LJL	1.40	Drafting, revising and finalizing letter to Justice Brown re settlement with Chrysler; issuing letter to Justice Brown; emails from Commercial List Office and Justice Brown to confirm receipt and to confirm withdrawal of motion; emails with B. Kofman re status of processing payment under settlement;
02/26/14	LJL	.40	Multiple emails with S. Draper, B. Kofman and C. Hill to confirm particulars of making disbursement to Chrysler from Chrysler trust account; emails with B. Kofman re: status of Honda issues.
02/27/14	LJL	1.80	Telephone conference with B. Kofman and S. Draper to discuss status of Chrysler settlement, dealing with Honda, need for discharge and next steps to proceed towards distributions for creditors; reviewing Initial Order in CCAA proceedings, Receivership Order and other Orders in the proceedings to confirm which charges require discharging and what steps must be taken to

Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #619850 -- page 2

Date	TKID	Hours	Description
------	------	-------	-------------

conclude the receivership proceedings; email to B. Kofman, S. Draper and M. Shneer re: same.

OUR FEE	\$4,250.00
----------------	-------------------

TIMEKEEPER SUMMARY

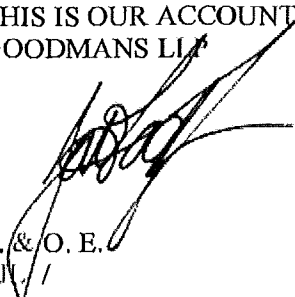
TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	5.00	\$850.00

TOTAL FEES ON THIS INVOICE	\$4,250.00
----------------------------	------------

HST ON FEES	552.50
-------------	--------

TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$4,802.50
--	-------------------

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #619850 -- page 3

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 619850 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

April 8, 2014

Duff & Phelps Canada Restructuring Inc.
14th Floor
333 Bay Street
Toronto, ON
Canada M5H 2R2

ATTENTION: Robert Kofman

OUR FILE NO. RPAR 091818
OUR INVOICE NO. 621853
GST/HST REGISTRATION NO. R119422962

Re: Receivership of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
03/03/14	LJL	1.20	Multiple emails with B. Kofman and S. Draper re: approach to Honda and confirmation of proposal to make; telephone conference with S. Weisz to discuss the situation and make a proposal to Honda; reviewing materials re: requirements for proceeding to seek discharge.
03/04/14	LJL	1.00	Emails and telephone conferences with Commercial List Office to confirm hearing date; email to M. Gottlieb, B. Kofman and D. Sieradzki to confirm same; reviewing and revising draft motion materials seeking extension.
03/06/14	LJL	.50	Emails with S. Draper and C. Hill re: confirmation of requesting receipt of wire; emails with T. Zeeb re: conclusion of matter and nature of invoice.
03/14/14	LJL	1.00	Emails with S. Draper re: draft report of Receiver and next steps to seek discharge, etc.; meeting with B. Wiffen re: history and instructions to draft motion materials to seek discharge.
03/14/14	WBP	.30	Discussion of CCAA/receivership termination motion with J. Latham.
03/20/14	LJL	.30	Email to S. Weisz to follow up on Honda issues; office conference with B. Wiffen re draft materials for discharge, etc.;
03/20/14	WBP	4.40	Drafting of CCAA termination order and notice of motion re: same.
03/21/14	WBP	3.60	Drafting of CCAA termination order and notice of motion re: same; discussions with N. Wilson re: passing of accounts.

Date	TKID	Hours	Description
03/24/14	LJL	.50	Emails and meetings with B. Wiffen re: draft Court materials for discharge of receiver.
03/24/14	WBP	2.80	Drafting of court materials for discharge and affidavit in respect of bill of costs; review of same.
03/25/14	LJL	.20	Emails with S. Weisz re: Honda situation.
03/26/14	LJL	.50	Emails and telephone conferences with S. Weisz re: attempts to settle Honda issues.
03/27/14	LJL	.80	Telephone conference with S. Weisz re: settling Honda; emails with B. Kofman and S. Draper re: same; receipt and brief review of draft receiver report.
03/28/14	LJL	.30	Emails and telephone conferences with S. Weisz re: settling with Honda.

OUR FEE **\$9,739.50**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	6.30	\$850.00
WBP	Wiffen, Bradley	11.10	\$395.00

TOTAL FEES ON THIS INVOICE	\$9,739.50
HST ON FEES	1,266.14
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$11,005.64

Goodmans^{LLP}

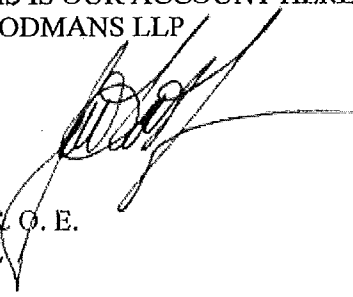
Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #621853 -- page 3

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJL

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #621853 -- page 4

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 091818, Invoice # 621853 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***



Barristers & Solicitors
 Bay Adelaide Centre
 333 Bay Street, Suite 3400
 Toronto, Ontario M5H 2S7
 Telephone: 416.979.2211
 Facsimile: 416.979.1234
 goodmans.ca

May 12, 2014

Duff & Phelps Canada Restructuring Inc.
 14th Floor
 333 Bay Street
 Toronto, ON
 Canada M5H 2R2

ATTENTION: Bobby Kofman

OUR FILE NO. RPAR 110142
 OUR INVOICE NO. 624514
 GST/HST REGISTRATION NO. R119422962

Re: Bankruptcy of SKD Company

TO OUR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED
 MATTER INCLUDING THE FOLLOWING:

Date	TKID	Hours	Description
04/28/14	LJL	.30	Emails with A. Bezner and coordinating materials for Bill of Costs.
04/29/14	LJL	.40	Preparing and finalizing Bills of Costs for time and communicating with A. Bezner.

OUR FEE **\$595.00**

TIMEKEEPER SUMMARY

TKID	NAME	HOURS	RATE
LJL	Latham, L. Joseph	0.70	\$850.00

DISBURSEMENTS

Copies 27.00

TOTAL DISBURSEMENTS **\$27.00**

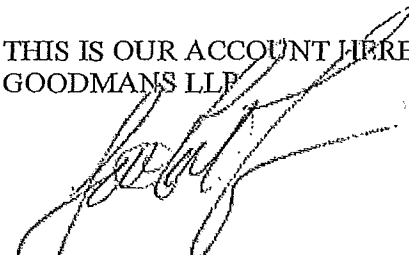
Goodmans^{LLP}

Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624514 -- page 2

TOTAL FEES ON THIS INVOICE	\$595.00
HST ON FEES	77.35
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	27.00
TOTAL DISBURSEMENTS ON THIS INVOICE	\$27.00
HST ON TAXABLE DISBURSEMENT	3.51
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$702.86

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
LJ /

This invoice may not reflect all time and disbursements incurred on this matter to date. It is payable upon receipt and in accordance with Section 33 of the *Solicitors Act* (Ontario), interest will be charged at the rate of 1.30% per annum on unpaid fees, charges or disbursements calculated one month from the date this invoice is delivered.



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624514 -- page 3

STATEMENT OF ACCOUNTS RECEIVABLE (Does not include current invoice amount)

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
07/11/13	606325	\$12,130.84	\$0.00	\$12,130.84
08/08/13	607995	\$16,691.74	\$0.00	\$16,691.74
10/04/13	611174	\$50,785.43	\$0.00	\$50,785.43
11/05/13	612824	\$681.53	\$0.00	\$681.53
12/05/13	614643	\$5,279.08	\$0.00	\$5,279.08
01/08/14	616409	\$1,211.93	\$0.00	\$1,211.93
04/28/14	623351	\$672.35	\$0.00	\$672.35

TOTAL OUTSTANDING INVOICES (IN CDN)

\$87,452.90



Barristers & Solicitors
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7
Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #624514 -- page 4

PAYMENT OPTIONS

**Cheque payable to GOODMANS LLP - mailed to our office; OR
by Wire Transfer - to Goodmans account:**

Canadian \$ General Account

<u>Beneficiary Bank:</u>	TD Canada Trust 394 Bay Street Toronto, ON M5H 2Y3
<u>Swift Code:</u>	TDOMCATTOR
<u>Beneficiary:</u>	Goodmans LLP 333 Bay Street, Suite 3400 Toronto, ON M5H 2S7
<u>Beneficiary Bank:</u>	0004
<u>Beneficiary Transit:</u>	12162
<u>Beneficiary Account:</u>	0552488
<u>Payment Details:</u>	Re: Joseph Latham, Matter # 110142, Invoice # 624514 (Please include all invoice numbers)

*****Please also email Wire Payment Details to: collections@goodmans.ca***

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

Court File No.: 09-CL-7960

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

Proceeding commenced at Toronto

MOTION RECORD
(returnable May 30, 2014)

GOODMANS LLP

Barristers & Solicitors

Bay Adelaide Centre, 333 Bay Street
Toronto, Canada M5H 2S7

L. Joseph Latham (LSUC #32326A)
Bradley Wiffen (LSUC #64279L)

Tel: 416-979-2211

Fax: 416-979-1234

Lawyers for Duff & Phelps Canada
Restructuring Inc., in its capacity as
Monitor and Receiver