

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION UNDER SECTION
47(1) AND 243(1) OF *THE BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985,
c. B-3, AS AMENDED, AND SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C-43, AS AMENDED**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**EVERBEST PRODUCE CORP. and
1736798 ONTARIO INC.**

Respondents

NOTICE OF MOTION

(Motion Returnable October 29, 2015)

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**ONTARIO
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INDEX

<u>Document</u>	<u>Tab</u>
Notice of Motion returnable October 29 th , 2015	1
First Report of the Receiver, August 10, 2015	2
Order of the Honourable Mr. Justice Morawetz, July 23, 2013	A
Order of the Honourable Mr. Justice Morawetz, June 25, 2013	B

Notice of Application for Taxation of Accounts and Discharge of Interim Receiver	C
Order of the Honourable Mr. Justice Morawetz, August 2, 2013	D
Order of the Honourable Mr. Justice Morawetz, August 2, 2013	E
Notice and Statement of the Receiver re Everbest Produce Corp.	F
Notice and Statement of the Receiver re 1736798 Ontario Inc.	G
Receiver's Final Statement of Receipts and Disbursements, re Everbest Produce Corp. and 1736798 Ontario Inc., As at September 16, 2015	H
Trustee's Interim Statement of Receipts and Disbursements, re Everbest Produce Corp., As at August 10, 2015	I
Trustee's Interim Statement of Receipts and Disbursements, re 1736798 Ontario Inc., As at August 10, 2015	J
Receiver Certificate	K
Receiver's Affidavit of Fees	L
Affidavit of Richard Howell, Sworn October 5 th , 2015	M

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION UNDER SECTION
47(1) AND 243(1) OF *THE BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985,
c. B-3, AS AMENDED, AND SECTION 101 OF THE
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BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**EVERBEST PRODUCE CORP. and
1736798 ONTARIO INC.**

Respondents

NOTICE OF MOTION

(Motion Returnable October 29, 2015)

Albert Gelman Inc. ("AGI") in its capacity as receiver ("**Receiver**") appointed pursuant to an Order of the Honourable Mr. Justice Morawetz of the Ontario Superior Court of Justice dated July 23, 2013 (the "**Appointment Order**"), over all of the assets, undertakings and properties (the "**Property**") of the respondents ("**Everbest**" and "**ACC Trading**" or collectively the "**Companies**") will make a motion to a Judge presiding over the Commercial List on Thursday, the 29th day of October, 2015 at 10 am or so soon after that time the motion can be heard at 330 University Avenue, Toronto, Ontario.

PROPOSED METHOD OF HEARING:

The motion is to be heard orally.

THE MOTION IS FOR AN ORDER:

1. approving the activities of the Receiver as set out in the report of the Receiver dated August 10th, 2015 (the “**Report**”);
2. approving the fees and disbursements of the Receiver for the period July 23rd, 2013 to August 10th, 2015 in addition to a final accrual to attend at the discharge hearing and ancillary matters of \$3,000.00;
3. approving the fees and disbursements of Clark Farb Fiksel LLP, independent counsel to the Receiver, for the period from July 23rd, 2013 to the date of the Order in addition to a final accrual of \$5,593.50 to attend the discharge hearing and ancillary matters;
4. discharging the Receiver and providing for such further and other relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

1. AGR was appointed as Receiver by the Order of the Honourable Mr. Justice Morawetz dated July 23, 2013 over all of the assets, undertakings and properties of the Respondents.
2. The Appointment Order provided, among other things, that:

“18. THIS COURT ORDERS that the Receiver and counsel for the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “Receiver’s Charge”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver’s Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.”

**THE FOLLOWING DOCUMENTARY EVIDENCE WILL BE USED AT THE
HEARING OF THE MOTION:**

1. The First Report of the Receiver dated August 10th, 2015.

Date: October 7, 2015

CLARK FARB FIKSEL
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Toronto, ON M5R 2J1

Richard D. Howell (LSUC 11975E)

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Counsel for the Receiver

To the attached service list.

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Court File No. CV-13-10161-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF SECTION 243(1) OF THE BANKRUPTCY
AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED; and

IN THE MATTER SECTION 101 OF THE COURTS OF JUSTICE ACT,
R.S.O. 1990 c. C-43, AS AMENDED

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

EVERBEST PRODUCE CORP. and 1736798 ONTARIO INC.

Respondents

FIRST REPORT OF THE RECEIVER

(Dated August 10, 2015)

I. INTRODUCTION

1. This First Report is filed by Albert Gelman Inc. (“AGI”) in its capacity as receiver (the “**Receiver**”) appointed pursuant to an Order of the Honourable Justice Morawetz of the Ontario Superior Court of Justice dated July 23, 2013 (the “**Appointment Order**”) over all of the assets, undertakings and properties (the “**Property**”) of the Respondents (“**Everbest**” and “**ACC Trading**” or, collectively, the “**Companies**”). The receivership application was commenced by the Bank of Montreal (“**BMO**”). A copy of the Appointment Order is attached hereto as **Appendix “A”**.

2. Prior to the issuance of the Appointment Order, AGI was appointed as interim receiver and manager (the “**Interim Receiver**”) pursuant to an Order of the Honourable Justice

Morawetz of the Ontario Superior Court of Justice dated June 25, 2013 over all of the Property of the Companies (the “**Interim Receivership Order**”). Attached hereto as **Appendix “B”** is a copy of the Interim Receivership Order.

3. The Interim Receiver filed its final report on March 3, 2014 (the “**Interim Receiver’s Final Report**”). Pursuant to subsection 47.2(3) and Rule 81 of the *Bankruptcy and Insolvency Act* (the “**BIA**”) and the Interim Receiver was deemed to have been discharged as Interim Receiver of the Companies upon the filing of its final report. Attached hereto as **Appendix “C”** is a copy of the Interim Receiver’s Final Report.

4. AGI was appointed as Trustee in Bankruptcy (“**Trustee**”) over both of the Companies pursuant to two bankruptcy Order’s both dated August 2, 2013. At this time, the Trustee is still in the process of completing its administration of the bankruptcies of each of the Companies. Attached hereto as **Appendices “D”** and “**E**” are copies of the Everbest and ACC Trading bankruptcy Orders, respectively.

II. PURPOSE OF THIS REPORT

5. The purpose of this Report is to seek an order:

- a. approving the actions and activities of the Receiver as set out in this Report, including the Receiver’s Final R&D (defined below);
- b. approving the fees and disbursements of the Receiver for the period from July 23, 2013 to August 10, 2015 in addition to a final accrual to attend at the discharge hearing and attend to ancillary matters of \$3,000;
- c. approving the fees and disbursements of Clark, Farb, Fiksel LLP, independent counsel to the Receiver, for the period from July 23, 2013 to June 23, 2015 in addition to a final accrual to attend at the discharge hearing and attend to ancillary matters of \$3,000;
- d. discharging the Receiver; and,

- e. providing for such further and other relief as this Honourable Court may deem just.

III. BACKGROUND

6. Everbest was incorporated on June 15, 2005 and carried on business as a wholesaler and distributor of food and grocery products.

7. ACC Trading was incorporated on June 4, 2007 and carried on business as an importer and wholesaler of frozen seafood and produce.

8. The Companies carried on business from the same leased premises located at 10 Melford Drive, Unit 6, Toronto, Ontario (“**Premises**”).

9. ACC Trading derived the majority of its revenues from importing frozen seafood and selling same to Everbest, who then sold and distributed the product within Ontario.

10. For the year ended September 30, 2012 Everbest derived approximately 75 percent of its revenues from one customer group. This customer group discontinued its purchases from Everbest towards the end of April, 2013. The loss of this customer group contributed to the subsequent closure of the operations of the Companies.

IV. RECEIVER’S DISCHARGE

11. As noted above, AGI was appointed as Receiver of the Companies on July 23, 2013 and then subsequently ten days later was appointed as Trustee in Bankruptcy of both of the Companies on August 2, 2013.

12. AGI, in its capacity as Trustee in Bankruptcy of the Companies, has realized on the majority of the assets of the Companies. Further, the Trustee will be attempting to realize on the remaining assets of the Companies. Given the above, the Receiver is no longer required to realize on any of the Property of the Companies and the Receivership administration is no longer required for the purpose contemplated in the initial Receivership application.

13. The Receiver believes that it is no longer necessary for it to remain as Receiver of the Companies and requests this Courts approval to be discharge as Receiver of the Companies.

14. BMO, the Applicant creditor to this proceeding, is in favour of the discharge of the Receiver.

V. OTHER MATTERS

15. Attached hereto as **Appendices “F” and “G”** are copies of the July 25, 2013 and July 29, 2013 Notice and Statement of Receiver issued in respect of both Everbest and ACC Trading, respectively. The notices were issued by the Receiver pursuant to sections 245 and 246 of the BIA.

VI. FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

16. The Receiver’s final statement of receipts and disbursements dated August 10, 2015 (the “**Final R&D**”) is attached hereto as **Appendix “H”**.

17. As was noted above, the majority of the assets of the Companies were realized by the Trustee in its administration of the bankruptcies of both of the Companies. Attached hereto as **Appendices “I” and “J”** are the interim statements of receipts and disbursements for each of the Companies dated August 10, 2015.

18. In accordance with the Appointment Order, the Receiver is authorized to borrow funds for the purpose of funding the exercise of the powers and duties set out in the Appointment Order. Attached as **Appendix “K”** are copies of the Receiver’s Certificate No.’s 1 and 2 dated September 26, 2013 and March 10, 2014, respectively, which confirm that BMO advanced \$9,325.61 to the Receiver. The Receiver repaid BMO \$9,325.61 in respect of these certificates on October 21, 2014. The advance from BMO in the amount of \$9,325.61 as well as the repayment by the Receiver to BMO of this amount is not shown on the Final R&D.

VII. FEES AND DISBURSEMENTS OF THE RECEIVER AND OF CLARK, FARB, FIKSEL LLP

19. Attached hereto as **Appendix “L”** is the Affidavit of Joe Albert regarding the Receiver’s fees for the period from July 23, 2013 to August 10, 2015 accompanied by the supporting time docket.

20. Attached as **Appendix “M”** is the Affidavit of Richard Howell regarding the accounts of Clark, Farb, Fiksel LLP, independent counsel to the Receiver, to June 23, 2015.

21. The Receiver believes that the fees and disbursements indicated in Appendices “L” and “M” are reasonable and requests the approval of its fees and disbursements as well as the fees and disbursements of Clark, Farb, Fiksel LLP.

VIII. RECEIVER’S REQUEST FOR APPROVAL

22. The Receiver respectfully requests this Honourable Court’s approval of:

- a. the Receiver’s actions and activities to date, including the Receiver’s Final R&D;
- b. the Receiver’s final fees and disbursements and that of its legal counsel as set out herein;
- c. the discharge the Receiver; and,
- d. such further and other relief as to this Honourable Court may seem just.

All of which is respectfully submitted this 10th day of August, 2015.

**ALBERT GELMAN INC., solely in its
capacity as Court-Appointed Receiver of
Everbest Produce Corp. and 1736798 Ontario Inc.
and not in its personal capacity**

Per: _____

Joe Albert, CPA, CA, DIFA, CIRP, Trustee in Bankruptcy

Court File No. CV-13-10161-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) TUESDAY, THE 23RD DAY
)
JUSTICE MORAWETZ) OF JULY, 2013

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

EVERBEST PRODUCE CORP. and 1736798 ONTARIO INC.

Respondents

APPLICATION UNDER ss. 47 and 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c-B-3, s.101 of the *Courts of Justice Act*, R.S.O. 1990, c.C-43, and Rules 14.05(2), (3) (d), (g) and (h) of the *Rules of Civil Procedure*

ORDER

THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Albert Gelman Inc. receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of the Respondents acquired for, or used in relation to a business carried on them, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavits of Athol Hall sworn June 20, 2013 and July 18, 2013, the Affidavit of Barry A. Cohen sworn June 25, 2013, the First Report of the Interim Receiver and

on hearing the submissions of counsel for Bank of Montreal, and counsel for the Receiver, no one appearing for the Respondents,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, Albert Gelman Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby

conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$250,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons in possession of the proceeds of any accounts receivable of the Debtors or other monies or amounts owing to or payable to the Debtors shall

forthwith upon notice of this order forward or pay over such proceeds, monies or amounts to the Receiver.

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including

without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

14. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow from Bank of Montreal by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount

does not exceed \$250,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

GENERAL

25. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

~~26. THIS COURT ORDERS that unless and until any conflict or issue of potential conflict arises between the Receiver appointed herein and the Applicant secured creditor, Bank of Montreal, the Receiver shall be entitled to receive legal from the Applicant's counsel. Upon any conflict or potential conflict arising or existing with respect to any issue, the Receiver shall retain its own independent counsel.~~

27. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from filing an assignment in bankruptcy on behalf of the Debtors or consenting to a bankruptcy Order being made in respect of the Debtors or acting as a trustee in bankruptcy of the Debtors.

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

29. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

30. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estates with such priority and at such time as this Court may determine.

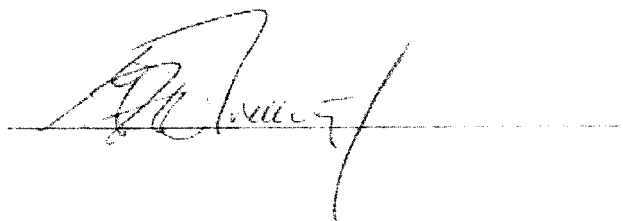
31. THIS COURT ORDERS that this order be served on the Debtors as soon as is practicable or, if service is not possible, that reasonable attempts be made to do so.

32. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

JUL 23 2013

MB

A handwritten signature in black ink, appearing to be "A. M. ...", is written over a horizontal line.

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that ALBERT GELMAN INC., the receiver (the "Receiver") of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the _____ day of June, 2013 (the "Order") made in an action having Court file number CV-13-10161-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 20__.

-ALBERT GELMAN INC., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: _____
Name:
Title:

00802.0234/5758980_1

BANK OF MONTREAL
Applicant

-and-

EVERBEST PRODUCE CORP., et al
Respondents
Court File No. CV-13-10161-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

ORDER

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto, Ontario
M5C 2W7

Barry A. Cohen, Q.C. (1072IN)
Stewart D. Thom (55695C)

Tel : 416-863-1188
Fax: 416-863-0305

Lawyers for the Applicant

ON READING the affidavit of Athol Hall sworn June 20, 2013, the Affidavit of Barry A. Cohen sworn June 25, 2013 and on hearing the submissions of counsel for Bank of Montreal, no one appearing for the Respondents, and on reading the consent of Albert Gelman Inc. to act as the Receiver,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 47(1) of the BIA and section 101 of the CJA, Albert Gelman Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

- (c) to manage, operate, and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby

conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding:

- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in his discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

- (i) without the approval of this Court in respect of any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$250,000; and

- (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 67(4) of the Ontario *Personal Property Security Act* or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

- (p) to apply for any permits, licenses, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtors, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that all Persons in possession of the proceeds of any accounts receivable of the Debtors or other monies or amounts owing to or payable to the Debtors shall

forthwith upon notice of this order forward or pay over such proceeds, monies or amounts to the Receiver

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 6 or in paragraph 7 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

8. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

9. THIS COURT ORDERS that no Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. THIS COURT ORDERS that all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

12. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, including

without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

14. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee related liabilities, including any successor employer liabilities as provided for in section 14.06(1.7) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

15. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

17. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

19. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow from Bank of Montreal by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount

does not exceed \$250,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

22. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

GENERAL

25. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

26. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

27. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this

Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver as will effectuate the Court as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

28. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the various proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

29. THIS COURT ORDERS that the Applicant shall have its costs of this application up and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estates with such priority and at such time as the Court may determine.

30. THIS COURT ORDERS that this order be served on the Debtors as soon as is practicable, or if service is not possible, that reasonable attempts be made to do so.

31. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

RECEIVED AT THE COURT OF QUEEN'S BENCH FOR THE DISTRICT OF SASKATOON
ON THIS 21st DAY OF JUNE 1983
BY THE CLERK OF THE COURT
J. M. [Signature]

[Handwritten Signature]

RECEIVED AT THE COURT OF QUEEN'S BENCH FOR THE DISTRICT OF SASKATOON
ON THIS 21st DAY OF JUNE 1983
BY THE CLERK OF THE COURT
J. M. [Signature]

JUN 21 1983

[Handwritten mark]

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that ALBERT GELMAN INC., the receiver (the "Receiver") of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the _____ day of June, 2013 (the "Order") made in an action having Court file number CV-13-10161-0001, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [~~daily~~] monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver.

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

ALBERT GEI MAN INC., solely in its
capacity as Receiver of the Property, and
not in its personal capacity

Per: _____
Name:
Title:

BANK OF MONTREAL
Applicant:

-and-

EVJUBI SE PROTECT CORP. Q.C.
Respondents
Court File No. CV-3-1-1767-0001

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDINGS COMMENCED AT TORONTO

ORDER

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto, Ontario
M5C 2W7

Barry A. Cohen, Q.C. (1072111)
Stewart D. Thom (55695C)

Tel.: (416) 865-1188
Fax: (416) 865-0305

Lawyers for the Applicant

District of: Ontario
Division No. 09 - Toronto
Court No. CV-13-10161-00CL
Estate No.

FORM 18
Notice of Application for Taxation of Accounts and Discharge of Interim Receiver
(Rule 79)

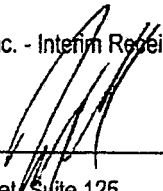
In the matter of the Interim Receivership of
Everbest Produce Corp. and 1736798 Ontario Inc.

Take notice that:

1. Attached to this notice is a copy of the final statement of receipts and disbursements of Albert Gelman Inc., the interim receiver of the property of Everbest Produce Corp. and 1736798 Ontario Inc. (collectively the "Debtors").
2. Also attached is a statement of account prepared by the interim receiver and other information concerning the fees and expenses.
3. Objection to the statement of receipts and disbursements and to the discharge of the interim receiver must be filed with the court and the undersigned within the 30 days after the day on which this notice is sent. The notice of objection must state the reasons for the objection.
4. The Debtors or, in the case of a bankruptcy, the trustee or any creditor may file a notice of objection.
5. Where no objection is filed within 30 days after the sending of this notice, the interim receiver's accounts are deemed to have been taxed and the interim receiver is deemed to be discharged, unless the court requires that the accounts be taxed on their own merit.

Dated at the city of Toronto in the Province of Ontario, this 3rd day of March 2014

Albert Gelman Inc. - Interim Receiver
Per:



 Joe Albert
 100 Simcoe Street, Suite 125
 Toronto ON M5H 3G2
 Phone: (416) 504-1650 Fax: (416) 504-1655

District of Ontario
 Division No. 09 - Toronto
 Court No. CV-13-10161-00CL
 Estate No. -

In the matter of the Interim Receivership of
 Everbest Produce Corp. and 1736798 Ontario Inc.

Form 12
 Final Statement of Receipts and Disbursements

RECEIPTS

1. Asset Realization		
Accounts receivable	1,371.98	1,371.98
<hr/>		
2. Tax Refund		
HST Refund	2,797.46	2,797.46
<hr/>		
3. Miscellaneous		
Advance from secured creditors	40,687.21	40,687.21
<hr/>		
TOTAL RECEIPTS		44,856.65
		<hr/> <hr/>

DISBURSEMENTS

4. Trustee's remuneration		
Trustee's fees	35,808.00	
HST charged on Trustee remuneration	4,654.79	40,460.79
<hr/>		
5. Federal and Provincial taxes		
HST paid on disbursements exclusive of fees	60.65	
HST on legal fees	382.07	442.72
<hr/>		
6. Miscellaneous		
Search Fees	275.00	
Bank charges	33.95	
Photocopies	14.00	
Travel	210.60	
Courier	75.14	
Change of locks	102.50	
Legal fees/disbursements	2,939.00	
Transfer to estate	302.95	3,953.14
<hr/>		
TOTAL DISBURSEMENTS		44,856.65
		<hr/> <hr/>

Note: How much of the total disbursements was paid for services provided by persons related to the trustee?

0.00

Amount available for distribution

0.00

7. Levy payable under section 147 of the Act

0.00

8. Unsecured creditors

Final dividend	0.00	less levy	0.00	<u>0.00</u>
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Notes:

1) Albert Gelman Inc. was appointed by Order of the Court as Interim Receiver of all the assets undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (collectively "Debtors") pursuant to section 47(1) of the Bankruptcy and Insolvency Act and section 101 of the Courts of Justice Act.

2) Subsequently, on July 23, 2013, Albert Gelman Inc. was appointed by Order of the Court as Receiver of all the assets undertakings and properties of the Debtors pursuant to section 243(1) of the Bankruptcy and Insolvency Act and section 101 of the Courts of Justice Act.

3) This Final Statement of Receipts and Disbursements represents the accounts of Albert Gelman Inc. in its capacity as Interim Receiver and in support of its application for taxation of its accounts and discharge.

4) Advance from secured creditors represents borrowings by the Interim Receiver from Bank of Montreal, for the purpose of funding the

Form 12 --- Concluded (Everbest Produce Corp.)

Interim Receiver in accordance with the funding provisions set out in the Court Order appointing the Interim Receiver dated June 25, 2013.

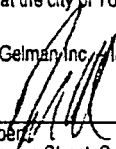
5) Transfer to Estate represents amounts transferred from the Interim Receiver's trust account to the trust account of the Receiver, subsequent to the appointment of the Receiver on July 23, 2013.

6) Legal Fees and Disbursements represent the legal fees of the Interim Receiver's independent legal counsel, Clark Farb & Fiksel. Copies of the Bills of Costs for legal services are attached hereto as Appendix "A".

7) The Interim Receiver's fees and costs are detailed on the Affidavit of Fees prepared by the Interim Receiver which is attached hereto as Appendix "B".

Dated at the city of Toronto in the Province of Ontario, this 27th day of February 2014.

Albert Gelman Inc. Interim Receiver
Per:



Joe Albert
100 Simcoe Street, Suite 125
Toronto ON M5H 3G2
Phone: (416) 504-1650 Fax: (416) 504-1655

Appendix "A"

IN ACCOUNT WITH
RICHARD D. HOWELL, B.A., LL.B.
BARRISTER & SOLICITOR
CLARK, FARR, FIKSEL
Barristers & Solicitors
188 Avenue Road
Toronto, Ontario M5R 2J1
TEL: (416) 599-7761
FAX: (416) 324-4218
GST Registration #S9465 5125 RT0001

July 15, 2013

Albert Gelman Inc.
100 Simcoe Street
Suite 125
Toronto, ON
M5H 3G2

File #: 06130780
Inv #: 22400

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.

TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS
Jul -05-13	Receive and consider email from J. Albert	0.10
	Telephone call to, left message for J. Albert	0.10
	Telephone conversation with J. Albert	0.20
	Receive and consider materials from J. Albert; Draft Assessment	0.30
	Telephone conversation with J. Albert	0.20
	Receive and consider 3 emails from J. Albert	0.20
Jul -08-13	Receive and consider email from B. Cohen	0.10
	Receive and consider email from J. Albert	0.10
	Review of file	.50

IN ACCOUNT WITH
RICHARD D. HOWELL, B.A., LL.B.
BARRISTER & SOLICITOR
CLARK, FARB, FIKSEL
Barristers & Solicitors
188 Avenue Road
Toronto, Ontario M5R 2J1
TEL: (416) 599-7761
FAX: (416) 324-4218
C.S.T. Registration #89465 5125 R70000

July 25, 2013

Albert Gelman Inc.
100 Simcoe Street
Suite 125
Toronto, ON
M5H 1G2

File #: 06130780
Inv #: 22442

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.

TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS
Jul -16-13	Attendance with J. Albert	0.20
	Receive and consider email from J. Albert	0.10
	Telephone conversation with J. Albert	0.20
	Telephone call to, left message for S. Thom	0.10
	Receive and consider materials from J. Albert, Draft court report	0.30
	Telephone conversation with J. Albert	0.20
Jul -19-13	Call from J Albert, email from J Albert, re: coming appearance on Tuesday for appointment order and representation of Trustee as independent counsel at that hearing; voicemail and email to Barry Cohen; email from Barry Cohen; email from Trustee; review of application material	1.00

Jul -22-13	Telephone conversation with J. Albert	0.20
	Telephone call to, left message for S. Thom	0.10
	Attendance with Legal Assistant Filing Report	0.10
	Telephone call from S. Thom	0.20
	Telephone call from J. Albert	0.20
	Discussions with RH re attendance on Tuesday and review of Trustee's report with a view to making submissions if necessary	0.50
	Richard Howell 1.90 hrs. @ \$500.00	\$950.00
	David Schatzker 1.50 hrs. @ \$250.00	\$375.00

TOTAL FEES:		\$1,325.00
HST on Fees		\$172.25

DISBURSEMENTS

Photocopies	\$90.00
Postage	\$24.00

TOTAL DISBURSEMENTS:	\$114.00
HST ON DISBURSEMENTS:	\$14.82

TOTAL FEES, HST AND DISBURSEMENTS:	\$1,626.07
---	-------------------

PREVIOUS BALANCE	\$1,695.00
PREVIOUS PAYMENT	\$0.00
LESS RETAINER PAID FROM TRUST:	

BALANCE DUE AND OWING

\$3,321.07

THIS IS OUR ACCOUNT HEREIN

CLARK, FARB, FIKSEL

RICHARD D. HOWELL

RDH*nl

E. & C.E.

FURTHER DISBURSEMENTS MAY BE BILLED AT A LATER DATE

Account due when rendered.

interest will be charged at a rate of 8% per annum after 30 days.

Appendix "B"

Court File No. CV-13-10161-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

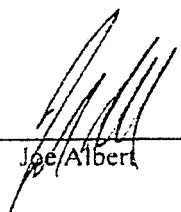
IN THE MATTER OF THE INTERIM RECEIVERSHIP OF
EVERBEST PRODUCE CORP. AND 1736798 ONTARIO INC.

AFFIDAVIT OF JOE ALBERT
(Sworn on February 28, 2014)


I, Joe Albert, of the City of Toronto, make oath and say as follows:

1. I am a Principal of Albert Gelman Inc., Court Appointed Interim Receiver of Everbest Produce Corp. and 1736798 Ontario Inc. ("Interim Receiver"), and as such have knowledge of the facts herein deposed to.
2. The Interim Receiver has prepared invoices in connection with its fees and disbursements as follows:
 - a. An account for the period from June 19 to July 11, 2013 in the amount of \$28,952.50, plus disbursements and HST thereon; and
 - b. An account for the period from July 12 to July 22, 2012, in the amount of \$6,853.50, plus disbursements and HST thereon;
3. The Interim Receiver's total fees are \$35,806.00, its total hours spent is 115.8 and, therefore, its average hourly rate is calculated to be \$309.21.
4. The Interim Receiver's accounts, including details of the tasks performed, are attached hereto as **Exhibit "A"**.
5. This Affidavit is made in support of the application of Albert Gelman Inc. for a taxation of its accounts and discharge as Interim Receiver and for no improper purpose.

SWORN before me at the City of Toronto in the Province of Ontario this 28th day of February, 2014.)
)
)



Joe Albert



A Commissioner, etc.

Thomas John McElroy, a Commissioner, etc.,
Province of Ontario, for Albert Gelman Inc.,
Trustee in Bankruptcy. Expires January 18, 2016.

Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Jul 12, 2013
 Invoice No: 1262
 Billing Through: Jul 12, 2013
 File ID: EVERBEST

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
19/06/2013	JALBERT	discuss with Derek Hynes and Barry Cohen, do conflict check; review documents provided by Cohen; prepare summary for Cohen of significant items noted from review	2.00	\$350.00	\$700.00
20/06/2013	JALBERT	Everbest - update from TMCA on court application, consent and indemnity; discuss with Cohen issues of reduction in AR and inventory	0.30	\$350.00	\$105.00
21/06/2013	JALBERT	review draft materials; review and execute consent; prepare and distribute fee guarantee and indemnity; review motion record and proposed court appointment	1.50	\$350.00	\$525.00
24/06/2013	JALBERT	update on Court application, prepare for court hearing; organize staff for engagement; follow up on indemnity;	0.80	\$350.00	\$280.00
24/06/2013	TMCELROY	Discussions with Joe Albert;	0.20	\$225.00	\$45.00
24/06/2013	FREACLINO	Searching internet for AP information; PC and email to Intact Insurance Company providing copy of Court order and requesting information on policies and statements.	1.50	\$175.00	\$262.50
25/06/2013	JALBERT	prepare for court hearing; attend in Court for hearing of application to appoint IR (2.0) Attend at premises, refer to attendance memo; IC with landlord and counsel, follow up memo to counsel, discussions with Tom on his enquiries with purported supplier; follow up email to landlord and former CFO (5.0)	8.00	\$350.00	\$2,800.00
25/06/2013	TMCELROY	Review of application materials; Planning meeting with Joe Albert and Francisco Remolina, Attendance at 10 Melford Ave., Toronto premises. Review of electronic correspondence;	4.00	\$225.00	\$900.00
25/06/2013	EISELMAN	Draft letter to RBC to request freeze of accounts;	0.30	\$550.00	\$165.00
26/06/2013	TMCELROY	Planning meeting with Joe Albert and Francisco Remolina; Telephone discussions with former customer/supplier Tokyo Y2K;	0.80	\$225.00	\$180.00

4300 Sheppard Ave. E., Suite 200, Scarborough, Ont. M1S 1T6
 Tel: (416) 291-1234 Fax: (416) 291-1234
 www.albertandgelman.com

Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON, M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Jul 17, 2013
 Invoice No: 1262
 Billing Through: Jul 17, 2013
 File ID: EVERB050

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Date	Attorney	Description	Hours	Rate	Amount
26/06/2013	JALBERT	planning meeting with Tom and Francisco on April forwarding AR, AP, landlord, gov't licenses, deemed trusts insurance, vehicle search. update memo to counsel for BMO; review corporate searches done (2.0) attend at premises meet with landlord and four complex note that no person appears to have entered premises since yesterday. Attempt to meet with Valentino meets at complex - owner not there and employees won't speak. (2.5)	4.50	\$350.00	\$1,575.00
27/06/2013	JALBERT	review package of info provided by counsel, including historical FS, bank statement for Sept, inventory etc and analysis of results; update counsel on initial findings. (2.0) Review Sept 2012 FS, IC with landlord and counsel (.7) Email to landlord and agreement for entry to premises (.4) Contact Ex-CFO again and advised he has no keys to premises and cannot advise anything and only recommended we contact John or his lawyer Peter Ngan for assistance (.2). Further analysis of FS and records and communications with solicitor (.5) LM for external auditor to call, negotiations and agreement with landlord for access to premises - arrange for appraisal, locksmith and staffing for attendance at premises (1.0) Review financial info provided for #10 company (1.0)	5.80	\$550.00	\$3,190.00
27/06/2013	FREMDUNG	Calling and faxing CRA and the Ministry of Finance with copy of the Order requesting copy of statements	1.00	\$175.00	\$175.00
28/06/2013	JALBERT	review BMO Bank statements provides for March through June and report to counsel; have counsel follow up for RBC statements Attend premises and enter for inspection; review of records (see attendance memo) (5.0) Review of records removed from premises (1.0)	6.00	\$350.00	\$2,100.00
28/06/2013	FREMDUNG	Attending premises to take pictures and review and take possession of records	5.00	\$175.00	\$875.00
30/07/2013	JALBERT	detailed review and analysis of records and memo on results of review; IC with landlord re: his demand to either agree to take possession and pay rent or allow him to terminate lease so he can take possession; agree to discuss further on Wednesday afternoon.	2.00	\$350.00	\$700.00
1/07/2013	FREMDUNG	Drafting notes re attending premises June 28, 13	0.50	\$175.00	\$87.50

Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Amanda

Invoice

Invoice Date: Jul 12, 2013
 Invoice No: 1262
 Billing Through: Jul 11, 2013
 File ID: EVERBEST

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
02/07/2013	MACBROY	Discussions with Joe Albert re tracing of payments to suppliers;	0.50	\$225.00	\$112.50
05/07/2013	JALBERT	Review of vehicle files and update to appraiser for appraisal on vehicles identified; identify owned vehicles and update counsel; continued review of records; draft letter to landlord and forward to counsel for consideration (2.0) Attend at premises, removal of remaining records and computers for safekeeping, discussion with landlord and IR's agreement that we will allow landlord to exercise its rights under the lease given that the debtor has clearly abandoned the business and premises; updates with counsel and review of records at premises; confirmation of vehicle ownerships and arrangements for removal and security of vehicles (5)	7.00	\$350.00	\$2,450.00
03/07/2013	MACBROY	Attendance at Everbest premises to review and remove company records and remove company computers;	4.50	\$225.00	\$1,012.50
04/07/2013	JALBERT	Arrangement for seizure of vehicles; schedule of all companies identified at premises or otherwise for purpose of establishing if any ownership or relationship; safeguarding and removing of 07 Sterling; Communications with counsel; review of unusual transactions; draft letter to landlord consenting to lifting of stay, further corporate and vehicle searches (5.0); Draft 1st report of IR (4)	9.00	\$350.00	\$3,150.00
05/07/2013	MACBROY	Move records and computers into office	0.50	\$225.00	\$112.50
05/07/2013	JALBERT	discuss with appraiser; discuss with independent counsel consent to bankruptcy applications, independent legal opinions, draft consents and issue to BMO counsel; request to RBC for funds, statements and details of certain transactions; organize records and computers removed from premises for review (1.5) Work on draft IR report; analysis of banking transactions; schedule of matters/potential actions identified from review of records; Review and organize records secured from premises. (3.5)	5.00	\$350.00	\$1,750.00
06/07/2013	FREMOLINO	Reviewing, sorting and boxing all records removed from premises	23.0	\$175.00	\$4,025.00

Albert & Gelman Inc., 100 Dundas St. West, Suite 200, Toronto, Ont. M5G 1C4 Tel: 416 593-1500 Fax: 416 593-1501 albert@gelman.com



Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Arthur Hall

Invoice

Invoice Date: 05/17/2013
 Invoice No: 1102
 Billing Through: 05/17/2013
 File ID: EVERBEST

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Date	Client	Description	Hours	Rate	Amount	Tax
05/07/2013	JALBERT	review and analysis of appraisal and forward to BMO and their solicitor with comment; review of corporate search for Bestever Supermarket; (1.3) review of AR, AP and employee records and identify priority records for review in collection of AR and identification of potential related companies; update counsel on certain of the issues (2.5); Order and Review of PPSA searches against certain AR and potentially related co. AR; analysis for relationships and links between various corps. (1.5) Review HST refund file for May 2013 and consider if records available to file for June 2013 without access to accounting program; refund would presumably be rent and other admin costs that could be determined from bank statements (2)	4.80	\$550.00	\$2,640.00	\$1,728.00
06/07/2013	JALBERT	review and file opinion letter of BMO security; detailed analysis of potential transactions to review and investigate and schedule and report to counsel on matter; review file with Francisco and delegate to him to follow up on status of insurance and leased vehicles	2.00	\$350.00	\$700.00	\$455.00
10/07/2013	JALBERT	Attend at Wah Soon in Richmond Hill to determine status of operations; email response from counsel to decision on computer access; email to BMO counsel on engagement of computer forensic firm to assist work in IR report.	1.50	\$300.00	\$450.00	\$292.50
10/07/2013	EVERBEST INC	Follow up letter to intact and PC with Anna Chan. Letters faxed to Toyota Canada and Roynat re: vehicles registered under PPSA.	1.00	\$1,500.00	\$1,500.00	\$975.00
11/07/2013	JALBERT	estimated realization/security position statement and analysis, along with estimated cost budget for consideration of secured lender TC with Froese for removal of hard drives, mirroring data and providing access to data. completion and analysis of related party schedule and estimate of realizations. Report to BMO and court report.	4.00	\$400.00	\$1,600.00	\$1,040.00
11/07/2013	JALBERT	Prepare summary of estimated realizable value of debtors assets and costs to realize and discussions with Joe Albert re same;	0.50	\$1,500.00	\$750.00	\$495.00
				Total Fees:	\$26,950.00	
				HST:	\$1,728.00	

2400 Keele Street, Toronto, Ontario M3J 1A4 Tel: 416-764-1100 Fax: 416-764-7650 www.albertandgelman.com

ALBERT & CHELMAN

Bank of Montreal
 First Canadian Place
 100 King St. West 7th Floor
 Toronto, ON M5X 1A1

Attention: Arthur Katz

Invoice

Invoice Date: Jul 12, 2013
 Invoice No: 1262
 Billing Through: Jul 11, 2013
 File ID: EVERBEST

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Summary by Staff:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bryan A. Geman (Principal)	0.30	\$350.00	\$105.00
Francisco Remolina (Estate Manager)	10.40	\$175.00	\$1,820.00
Jose E. Aldem (Principal)	69.60	\$350.00	\$24,360.00
Tom McBreay (Manager)	11.70	\$225.00	\$2,632.50
Amount Due This Invoice:			\$32,716.33

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS	\$28,952.50
TOTAL HST	\$3,763.83
TOTAL AMOUNT DUE:	\$32,716.33

Payment at the discretion of the client
 HST Registration # R3741 9514 910007

1736798 ONTARIO INC. 1736798 ONTARIO INC. 1736798 ONTARIO INC. 1736798 ONTARIO INC. 1736798 ONTARIO INC.

ALBERT & GEFMAN

Bank of Montreal
 First Canadian Place
 100 King St. West 7th Floor
 Toronto, ON M5X 1A1

Attention: Arnold Hall

Invoice

Invoice Date: Sep 11, 2013
 Invoice No: 1294
 Billing Through: Jul 22, 2013
 File ID: EVERBEST-R

Re: Interim Receivership of Everbest Produce Corp. and 1736798 Ontario Inc.

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
3/30/2013	CABAD	2 PPSA searches	0.50	\$80.00	\$40.00
4/7/2013	CABAD	1 PPSA search	0.1	\$80.00	\$8.00
5/27/2013	CABAD	8 PPSA searches	1.0	\$80.00	\$80.00
6/27/2013	JALBERT	TC Counsel on interim report, review PPSA of farm store, and provide counsel with findings; review ppsa of other companies; complete report and issue; (1.5); complete first draft of IR's report and forward to counsel for comments (.7); review first batch of incoming mail (.2)	2.4	\$350.00	\$840.00
12/07/2013	CABAD	1 PPSA search	0.20	\$80.00	\$16.00
1/30/2013	IMCELROY	file administration;	0.15	\$225.00	\$33.75
1/31/2013	JALBERT	review utility statements, forward to landlord to advise he has taken possession and taken over utilities; Review of PPSA searches and report to counsel; Work on report considering comments from counsel; TC Landlord	2.00	\$350.00	\$700.00
1/30/2013	CABAD	1 PPSA search;	0.20	\$80.00	\$16.00
1/31/2013	IMCELROY	Drafting of Interim Receiver's First Report to Court;	3.00	\$225.00	\$675.00
1/31/2013	JALBERT	work on 2nd draft of IR report with consideration to comments from counsel; TC RBC for receipt of funds in accounts and request for missing bank statements.	2.00	\$350.00	\$700.00
1/31/2013	CABAD	Canadian Black Book search.	0.20	\$80.00	\$16.00
1/31/2013	JALBERT	Em to RBC on bank statements required; further review of records and bank statements; complete draft of report, subject to counsel review on Monday and forward to TMCA in draft form coordinate with Froese for mirroring of computers	3.0	\$350.00	\$1050.00
1/30/2013	IMCELROY	Preparation of interim receiver's affidavit of fees	0.25	\$225.00	\$56.25
1/30/2013	JALBERT	Comments from TM on draft report, and discuss with Tom for amendments; complete report and forward to counsel	1.00	\$350.00	\$350.00
3/10/2013	IMCELROY	Draft Interim Receiver's First Report to Court; Assist Françoise Yamash of Forensic Forensic with removal of computer hard drives.	1.50	\$225.00	\$337.50
3/11/2013	JALBERT	Prepare for meeting with Yongi (develop agenda and list of questions to be reviewed, arrange with independent counsel for filing of report Monday morning)	1.0	\$350.00	\$350.00
4/23/2013	JALBERT	prepare for an attend meeting with Yongi and his counsel, along with Barry Cohen; TC re: service of Receiver's Interim Report as well as court application for temporary review application record	2.00	\$350.00	\$700.00

Court File No. 31-OR-207975-T

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

THE HONOURABLE)	FRIDAY, THE 2 ND DAY
)	
JUSTICE MORAWETZ)	OF AUGUST, 2013

IN THE MATTER OF THE BANKRUPTCY OF
EVERBEST PRODUCE CORP.

a Corporation carrying on business in the
City of Scarborough, in the Province of Ontario

ORDER

UPON THE APPLICATION OF of the Bank of Montreal (the “Bank”) a creditor, filed the 5th day of July, 2013, and upon reading affidavit of Athol Hall filed, and upon hearing the solicitor for the said applicant, no person appearing for the debtor and it appearing that the following acts of bankruptcy have been committed:

(a) The debtor has ceased to meet his or her liabilities generally as they become due in that he or she has failed to pay the debt due to the applicant and to his or her other creditors.

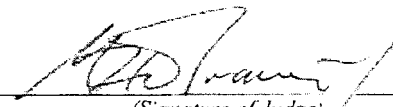
1. It is ordered that service of the application is hereby validated.
2. A bankruptcy order is hereby made against the said EVERBEST PRODUCE CORP., a Corporation carrying on business in the City of Scarborough, in the Province of Ontario.

3. And it is further ordered that Albert Gelman Inc. be and is hereby appointed trustee of the estate of the said bankrupt, without security.

5. And it is further ordered that the costs of and incidental to this application and of this order be paid to the applicant out of the assets of the estate of the said bankrupt forthwith after taxation thereof.

ENTERED AT / INSCRIT A TORONTO
ON / ROUIS NO
LE / DANS LE REGISTRE NO:

AUG 06 2013


(Signature of Judge)

IN THE MATTER OF THE BANKRUPTCY OF
EVERBEST PRODUCE CORP.

a Corporation carrying on business in the
City of Scarborough, in the Province of Ontario

31-02-207975-T

Court File No. ~~CA-13-10161-0001~~

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

ORDER

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto ON M5C 2W7

Barry A. Cohen, Q.C. (10721N)
bcohen@torkinmanes.com
Tel: 416-777-5434
Fax: 1-888-812-2564
Stewart Thom (55695C)

Tel: 416-863-1188
Fax: 416-863-0305

Lawyers for the Applicant, Bank of Montreal

RCP-E 4C (July 1, 2007)

Court File No. 31-OR-207974-T

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

THE HONOURABLE)	FRIDAY, THE 2ND DAY
)	
JUSTICE MORAWETZ)	OF AUGUST, 2013

IN THE MATTER OF THE BANKRUPTCY OF
1736798 ONTARIO INC.
a Corporation carrying on business in the
City of Scarborough, in the Province of Ontario

ORDER

UPON THE APPLICATION OF the Bank of Montreal (the "Bank") a creditor, filed the 5th day of July, 2013, and upon reading affidavit of Athol Hall filed, and upon hearing the solicitor for the said applicant, no person appearing for the debtor and it appearing that the following acts of bankruptcy have been committed:

(a) The debtor has ceased to meet his or her liabilities generally as they become due in that he or she has failed to pay the debt due to the applicant and to his or her other creditors.

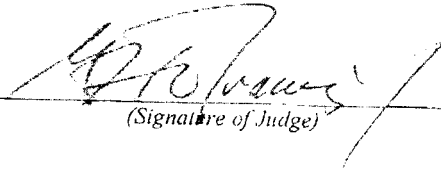
1. It is ordered that service of the application is hereby validated.
2. A bankruptcy order is hereby made against the said 1736798 ONTARIO INC., a Corporation carrying on business in the City of Scarborough, in the Province of Ontario.
3. And it is further ordered that Albert Gelman Inc. be and is hereby appointed trustee of the estate of the said bankrupt, without security.

5. And it is further ordered that the costs of and incidental to this application and of this order be paid to the applicant out of the assets of the estate of the said bankrupt forthwith after taxation thereof.

ENTERED AND FILED IN A TORONTO
ON / BOOKED
LET / DATE OF SIGNATURE NO



AUG 08 2013


(Signature of Judge)

IN THE MATTER OF THE BANKRUPTCY OF
1736798 ONTARIO INC.
a Corporation carrying on business in the
City of Scarborough, in the Province of Ontario

Court File No. 31-OR-207974-T

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

ORDER

TORKIN MANES LLP
Barristers & Solicitors
151 Yonge Street, Suite 1500
Toronto ON M5C 2W7

Barry A. Cohen, Q.C. (10721N)
bcohen@torkinmanes.com
Tel: 416-777-5434
Fax: 1-888-812-2564
Stewart Thom (55695C)

Tel: 416-863-1188
Fax: 416-863-0305

Lawyers for the Applicant, Bank of Montreal

RCP-E 4C (July 1, 2007)

ALBERT GELMAN

In the Matter of the Receivership of
Everbest Produce Corp.

Notice and Statement of the Receiver (Subsections 245(1) and 246(1) of the Act)

The Receiver gives notice and declares that:

1. On the 23rd day of July, 2013, Albert Gelman Inc. became a Receiver in respect of the property of Everbest Produce Corp. (the "Debtor"), that is described below.

- All assets, undertaking and properties of the Debtor.

2. Albert Gelman Inc. became a Receiver by having been appointed by the Court pursuant to an Order dated July 23 2013, on application by the Bank of Montreal.

3. The undersigned took possession or control of the Debtor's property described above on July 23 2013

4. The following information relates to the receivership:

- (a) Address of insolvent person: 10 Melford Drive, Unit 6, Scarborough, ON M1B 2G1
- (b) Principal line of business: Wholesaler and Distributor of Food Products
- (c) Location of business: 10 Melford Drive, Unit 6, Scarborough, ON M1B 2G1
- (d) Amount owed by the insolvent person to each creditor who holds a security on the property described above

- Bank of Montreal \$1,950,000

(e) A list of creditors is attached hereto as Schedule "A"

(f) The intended plan of action of the Receiver has not been determined as at the date of this notice


(g) Contact person for receiver:

Francisco Remolino Tel: 416-504-1650 Ext. 119, Fax: 416-504-1655 fremolino@albertgelman.com

Dated at Toronto, this 25th day of July, 2013.

Albert Gelman Inc.,
In its capacity as Court appointed Receiver of
Everbest Produce Corp.

Per:


Joe Albert, CPA, CRRP, Trustee in Bankruptcy

Schedule A - List of Creditors

In the matter of the receivership of
Everbest Produce Corp.
of the city of Scarborough, in the Province of Ontario

Creditor Type	Name	Attention	Account Reference	Currency
Preferred	N. Turk Investments Ltd.	Noriman Turk	Unpaid Rent	13,000.00
Unsecured	407 ETR Express Toll Route	Marion Richardson Collections		1.00
	Bell Canada F-88 - Business	Insolvency Department	416-321-9459 (5333)	137.88
	Cedar Springs Water		58634	36.89
	Cintas Canada Limited 882	Stefin	09219	5,025.00
	CRA - Toronto East Tax Services Office		82995-8347	1.00
	DawaSun Automotive Services Ltd.			1,005.00
	Edridge Gas Distribution - Ontario	Baer Office Collections Department	20-01-51-69356-0	38.89
	Intact Insurance Company	Anna Chan	7-11544017-6740	7,417.00
	McCain Foods Canada			1,138.00
	Robins Appleby & Taub LLP		BE13411	287.00
	Rogers Communications Bankruptcies c/o PCT Default Solutions	Insolvency Department	5-8836-1691	15.00
	Roynat Lease Finance - Toronto		307921-5836YX	1.00
	State Farm Insurance - Canada		156-9560-337-60	11,700.00
	Tokyo Y2K Import Export Canada Inc.			1,000.00
	Toronto Hydro Electric Systems Ltd.	Michael Little	133812000-1338120673	11,130.00
	Valentino Meat Company	Yuk Yee Yeung		155,344.00
	Workplace Safety and Insurance Board	c/o Collection Services	1924871-763091	1.00

ALBERT & GELMAN

In the Matter of the Receivership of
1736798 Ontario Inc. (o/a ACC Trading)

Notice and Statement of the Receiver (Subsections 245(1) and 246(1) of the Act)

The Receiver gives notice and declares that:

1. On the 23rd day of July, 2013, Albert Gelman Inc. became a Receiver in respect of the property of 1736798 Ontario Inc. (the "Debtor"), that is described below:

- All assets, undertaking and properties of the Debtor.

2. Albert Gelman Inc. became a Receiver by having been appointed by the Court pursuant to an Order dated July 23 2013, on application by the Bank of Montreal.

3. The undersigned took possession or control of the Debtor's property described above on July 23, 2013

4. The following information relates to the receivership:

- (a) Address of insolvent person: 10 Melford Drive, Unit 6, Scarborough, ON M1B 2G1
- (b) Principal line of business: Importer and Distributor of Frozen Food Products
- (c) Location of business: 10 Melford Drive, Unit 6, Scarborough, ON M1B 2G1
- (d) Amount owed by the insolvent person to each creditor who holds a security on the property described above

- Bank of Montreal \$250,000

(e) A list of creditors is attached hereto as Schedule "A"

(f) The intended plan of action of the Receiver has not been determined as at the date of this notice.

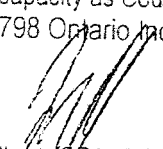
(g) Contact person for receiver:

Francisco Remolino Tel: 416-504-1650 Ext. 119, Fax: 416-504-1655 fremolino@albertgelman.com

Dated at Toronto, this 29th day of July, 2013.

Albert Gelman Inc.,
In its capacity as Court appointed Receiver of
1736798 Ontario Inc.

Per:


Joe Albert, CPA, CIRP, Trustee in Bankruptcy

Albert & Gelman Inc. 1736798 Ontario Inc. (o/a ACC Trading) Receivership of 1736798 Ontario Inc. (o/a ACC Trading) Notice and Statement of the Receiver (Subsections 245(1) and 246(1) of the Act) July 23, 2013

Schedule A - List of Creditors

In the matter of the receivership of
1736798 Ontario Inc. (Carrying on Business as ACC Trading)
of the city of Scarborough, in the Province of Ontario

Creditor Type	Name	Attention	Account Reference	Claims
Unsecured	Bell Canada 1-888 - Business			522.00
	Canadian American Boxed Meat Corp.			8,077.00
	CRA - Toronto East Fax Services Office		84349 3594	1.00
	Infact Insurance Company	Anna Chan	5 01220687 6740	738.00
	On Time Express Co. Ltd. Qingdao			1,998.00
	Qingdao Huashonglou Foods Co. Ltd.			18,127.00
	Shandong Huashijia Foods Co. Ltd.			1,363.00
	Shenzhen Guangxingtai Import & Export Co.			638.00
	Shenzhen Zhong Kai Imp Trading Co. Ltd.			844.00
	Shenzhen Sunrise Industrial Co. Ltd.			29,429.00
	Tung Tung Food Service			1,901.00
	Winsear Transport Inc.			325.00

**In the Matter of the Receivership of Everbest Produce Corp. and 1736798 Ontario Inc.
Receiver's Final Statement of Receipts and Disbursements
As at September 16, 2015**

Receipts

Cash in bank	\$	17,275.77
Accounts receivable		4,816.49
Advance from secured creditor		219.36
Transfer from Interim Receivership estate		302.95
Interest income		0.02
		<u>22,614.59</u>

Disbursements

Receiver's fees		9,353.00
Legal fees of Clark Farbe Fiksel LLP		7,183.89
HST charged on disbursements		2,541.81
Computer services		1,278.32
Appraisal fees		850.00
Redirection of mail		280.00
Promeric licence fee		275.00
Photocopies and postage		462.87
Filing fees with Official Receiver		140.00
Search fees		120.00
Travel and parking		72.80
Bank charges		38.00
		<u>22,595.69</u>

Actual net receipts over disbursements \$ 18.90 *A*

Less: unpaid legal and Receiver's fees and accruals to complete (incl. HST)

Receiver's Fees - Invoice no. 1841 dated May 31/15	\$	3,311.47
Receiver's Fees - Invoice no. 1877 dated Aug 10/15		2,041.35
Legal Fees - Invoice no. 24622 dated Jun 23/15 - unpaid portion		142.00
Receiver's Fees - Estimated accrual to complete administration		3,000.00
Legal Fees - Fees to Sep 15/14 and estimated accrual		5,593.50
		<u>14,088.32</u> <i>B</i>

Estimated shortfall to be paid by secured creditor \$ (14,069.42) *A-B*

**In the Matter of the Bankruptcy of Everbest Produce Corp.
Trustee's Interim Statement of Receipts and Disbursements
As at August 10, 2015**

Receipts		<u>Notes</u>
Proceeds from settlement with customer	\$ 134,072.65	(3)
Corporate income tax refund	90,489.03	(4)
Sale of motor vehicle	31,000.00	(5)
HST refund	15,709.75	
Miscellaneous other receipts	1,419.88	
Miscellaneous accounts receivable	180.94	
Insurance refund	101.80	
	<u>272,974.05</u>	
Disbursements		
Trustee's fees	63,243.00	(6)
Dividend to secured creditor	38,652.85	(7)
Legal fees	11,105.20	(8)
HST paid on disbursements	10,058.35	
Auctioneer expense and commission	6,400.00	
Accounting services	2,500.00	
Levy paid	2,034.36	
Transport	800.00	
Advertisement - first meeting of creditors	701.10	
Redirection of mail	280.00	
Storage	317.08	
Promerac fee	170.00	
Photocopies	152.00	
Court fee	150.00	
Filing Fee - OSB	150.00	
Search fees	76.00	
Postage	41.08	
Travel	36.86	
Bank charges	10.20	
	<u>136,878.08</u>	
Actual net receipts over disbursements	<u>\$ 136,095.97</u>	
Cash in estate trust account	\$ 36,095.97	
Funds held in term deposit	100,000.00	
	<u>\$ 136,095.97</u>	

Notes:

- (1) A Bankruptcy Order was made on August 2, 2013 naming Albert Gelman Inc. ("AGI" or the "Trustee") as Trustee in Bankruptcy of the Estate of Everbest Produce Corp ("Everbest" or the "Bankrupt"). Everbest operated as a food wholesaler.
- (2) At the first meeting of creditors, the creditors appointed one Inspector of the Estate.
- (3) Represents a settlement reached with Wah Soon Supermarket of amounts owing Everbest.

**In the Matter of the Bankruptcy of Everbest Produce Corp.
Trustee's Interim Statement of Receipts and Disbursements
As at August 10, 2015**

Notes (continued):

- (4) The Trustee filed a corporate income tax return for Everbest for the tax year ended August 1, 2013 and claimed a refund of loss carry-backs. This resulted in a corporate income tax refund of \$90,489.03.
- (5) Represents the sale of a 2007 Sterling AC Terra with van body and reefer conducted by Benaco Sales Ltd. ("Benaco"). The costs to sell are included in disbursements under Auctioneer.
- (6) The Trustee's fees are calculated on a time and hourly rate basis and were approved by the Estate Inspector prior to payment.
- (7) Dividend to Bank of Montreal of \$40,687.21 represents payment of their claim secured by Receivership certificates no.'s 1 and 2 dated August 9 and September 26, 2013, respectively.
- (8) Legal fees represents the accounts of Torkin Manes LLP for services approved by the Inspector and taxed by the Court.

**In the Matter of the Bankruptcy of 1736798 Ontario Inc. cob ACC Trading
Trustee's Interim Statement of Receipts and Disbursements
As at August 10, 2015**

Receipts		<u>Notes</u>
Income tax refund	\$ 52,858.66	(3)
Collection of accounts receivable	16,780.00	
HST refund	4,082.69	
Insurance refund	439.20	
	<u>74,160.55</u>	

Disbursements		
Trustee's fees	30,321.50	
HST paid on disbursements	4,623.80	
Accounting services	3,500.00	
Computer services	780.00	
Advertisement - first meeting of creditors	701.10	
Filing Fees - OSB	300.00	
Promeric fee	170.00	
Court fee	150.00	
Travel	83.20	
Photocopies	60.00	
Postage	34.92	
Bank charges	23.93	
Search fees	8.00	
	<u>40,756.45</u>	

Actual net receipts over disbursements	\$ 33,404.10	

Notes:

- (1) A Bankruptcy Order was made on August 2, 2013 naming Albert Gelman INC. ("AGI") or "Trustee") as Trustee in Bankruptcy of the estate of 1736798 Ontario Inc. ("ACC" or the "Bankrupt"). ACC
- (2) At the first meeting of creditors, the creditors appointed on Inspector of the estate.
- (3) The Trustee filed corporate income tax returns for ACC for the tax year ended August 1, 2013, and claimed a refund of loss carry-backs. This resulted in a corporate income tax refund of \$52,858.66.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. 1

AMOUNT \$7,455.59

1. THIS IS TO CERTIFY that ALBERT GELMAN INC., the receiver (the "Receiver") of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 23rd day of July, 2013 (the "Order") made in an action having Court File number CV-13-10161-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$7,455.59, being part of the total principal sum of \$250,000.00 which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded daily after the date hereof at a notional rate per annum equal to the rate of 5% per cent above the prime commercial lending rate of Bank of Montreal from time to time.
3. Such principal sum with interest thereon is, by terms of this Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED at Toronto, this the 26 day of September, 2013

Albert Gelman Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name: Joe Albert

Title: A.S.O

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. 2

AMOUNT \$1,870.02

1. THIS IS TO CERTIFY that ALBERT GELMAN INC., the receiver (the "Receiver") of the assets, undertakings and properties of Everbest Produce Corp. and 1736798 Ontario Inc. (the "Debtors") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the 23rd day of July, 2013 (the "Order") made in an action having Court File number CV-13-10161-00CL, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$1,870.02, being part of the total principal sum of \$250,000.00 which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded daily after the date hereof at a notional rate per annum equal to the rate of 5% per cent above the prime commercial lending rate of Bank of Montreal from time to time.
3. Such principal sum with interest thereon is, by terms of this Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED at Toronto, this the 10 day of March, 2014

Albert Gelman Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name: Joe Albert

Title: A.S.O

Court File No. CV-13-10161-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF SECTION 243(1) OF THE BANKRUPTCY
AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED; and

IN THE MATTER SECTION 101 OF THE COURTS OF JUSTICE ACT,
R.S.O. 1990 c. C-43, AS AMENDED

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**EVERBEST PRODUCE CORP. and
1736798 ONTARIO INC.**

Respondents

RECEIVER'S AFFIDAVIT OF FEES

I, Joe Albert, of the City of Toronto, make oath and say as follows:

1. I am a Principal of Albert Gelman Inc., Receiver of Everbest Produce Corp. and 173798 Ontario Inc. ("**Receiver**"), and as such have knowledge of the facts herein deposed to.
2. The Receiver has prepared invoices in connection with its fees as follows:
 - a. An account dated September 11, 2013, for the period of July 23 to September 11, 2013 of \$6,354.50, plus HST thereon;
 - b. An account dated February 7, 2014, for the period of September 12, 2013 to February 7, 2014 of \$1,653.00, plus HST thereon;
 - c. An account dated March 31, 2015, for the period of February 8, 2014 to March 31, 2014 of \$1,345.50, plus HST thereon; and
 - d. An account dated May 31, 2015, for the period of April 1 to May 31, 2015 of \$2,930.50, plus HST thereon; and

e. An account dated August 10, 2015, for the period of June 1 to August 10, 2015 of \$1,747.50, plus HST thereon; and

3. A summary of the Receiver's time by staff member is as follows:

Staff member	Position	Hours worked	Hourly rate	Total
			(\$)	(\$)
Bryan Gelman, CIRP, Trustee in Bankruptcy	Principal	0.7	352.86	247.00
Joe Albert, CPA, CA, CIRP, Trustee in Bankruptcy	Principal	22.7	354.41	8,045.00
Tom McElroy, CPA, CA, CBV, CIRP, Trustee in Bankruptcy	Manager	16.0	272.06	4,353.00
Francisco Remilino, CIRP, Trustee in Bankruptcy	Manager	6.0	175.00	1,050.00
Caroline Abad	Estate Administrator	0.8	80.00	64.00
Daphna Cherniak	Estate Administrator	3.4	80.00	272.00
		<u>49.6</u>	<u>282.88</u>	<u>14,031.00</u>

4. The Receiver's total fees are \$14,031.00, its total hours spent is 49.6 and, therefore, its average hourly rate is calculated to be \$282.88.
5. The Receiver's accounts, including detailed time dockets, are attached hereto as **Exhibit "A"**.
6. This Affidavit is made in support of a motion to approve the accounts of Albert Gelman Inc. and for no improper purpose.

SWORN before me at the City of Toronto in the Province of Ontario this 10th day of August, 2015.

)
)
)

Joe Albert

A Commissioner, etc.

Thomas John McElroy, a Commissioner, etc.,
Province of Ontario, for Albert Gelman Inc.,
Trustee in Bankruptcy. Expires January 18, 2016.

Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Sep 11, 2013

Invoice No: 1295

Billing Through: Sep 11, 2013

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontario Inc., in Receivership

Professional Fees:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
23/07/2013	JALBERT	attend court for receivership hearing	2.00	\$350.00	\$700.00
24/07/2013	JALBERT	detailed review of AR and potential interco AR; prepare follow up to Yong meeting	4.00	\$350.00	\$1,400.00
25/07/2013	JALBERT	update discussions with Torkin on related party issues; draft letter to Yong on mail received; review of mail and forward to Yong personal mail to residence; continued review of records; update from Froese on computer records; discussion with counsel on taxation and discharge of IR; payment of independent legal fees; (1.5) Work on details for Notice of Receiver, including all asset and estate information (2.0)	3.50	\$350.00	\$1,225.00
26/07/2013	JALBERT	attend Chi Star restaurant to observe. (.5); Prepare Notice of Receiver documents for ACC Trading (.5)	1.00	\$350.00	\$350.00
29/07/2013	JALBERT	Notice of Receiver - issuance to creditors and fax to OR - Everbest Notice of Receiver - issuance to creditors and fax to OR - ACC Trading Review and issue payment of legal bills for IR and R Review ACC Trading Vendor files	1.70	\$350.00	\$595.00
29/07/2013	CABAD	Tend to mailing - Notice and statement of the Receiver;	0.80	\$80.00	\$64.00
30/07/2013	JALBERT	review utility and insurance arrears and status and arrange with Tom/Francisco to formally cancel insurance and utilities and request any deposit refunds. fax court orders to OR as requested; discuss with Francisco; arrange with Tom to obtain quickbook files	0.70	\$350.00	\$245.00
31/07/2013	TMCELROY	Draft letters to each of Toronto Hydro and Bell Canada re closing accounts;	1.20	\$225.00	\$270.00
01/08/2013	TMCELROY	Voicemail left for Branko Vranesh of Froese Forensics re recovery of quickbooks files; Discuss Receiver's Second report to Court with Francisco;	0.50	\$225.00	\$112.50
02/08/2013	TMCELROY	Voicemail left for Branko Vranesh of Froese Forensics; Email to Branko Vranesh;	0.30	\$225.00	\$67.50
03/08/2013	FREMOLINO	Started drafting the receiver's final report	0.50	\$175.00	\$87.50
06/08/2013	FREMOLINO	PC from Bell Canada to confirm all numbers should be cut off, Preparing and mailing letters to insurance companies, Intact and State Farm cancelling policies.	1.50	\$175.00	\$262.50
07/08/2013	TMCELROY	Assist Francisco with drafting of report to Court;	0.10	\$225.00	\$22.50
07/08/2013	FREMOLINO	Drafting Final report of receiver	3.00	\$175.00	\$525.00
12/08/2013	FREMOLINO	Email sent to Peter Ngan	0.30	\$175.00	\$52.50

Albert Gelman Inc. - 100 Simcoe Street, Ste. 125, Toronto, ON M5H 3G2 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com



Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Sep 11, 2013

Invoice No: 1295

Billing Through: Sep 11, 2013

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontario Inc., in Receivership

Professional Fees:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
13/08/2013	BGELMAN	Respond to enquiry from auctioneer;	0.10	\$350.00	\$35.00
19/08/2013	JALBERT	review account of Howell and approve for payment	0.10	\$350.00	\$35.00
22/08/2013	DCHERNIAK	Bank Reconciliation;	0.10	\$80.00	\$8.00
26/08/2013	FREMOLINO	Saving and e-filing Minutes of FMC, preliminary Report to Creditors and Independent Legal opinion.	0.70	\$175.00	\$122.50
09/09/2013	BGELMAN	Finalize banking for interim account and transfer funds to Receivership;	0.30	\$350.00	\$105.00
09/09/2013	JALBERT	Detailed time dockets and invoice for BMO	0.20	\$350.00	\$70.00
Total Fees:					\$6,354.50
HST:					\$826.09

Summary by Staff:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bryan A. Gelman (Principal)	0.40	\$350.00	\$140.00
Caroline Abad (Estate Administrator)	0.80	\$80.00	\$64.00
Daphna Cherniak (Estate Administrator)	0.10	\$80.00	\$8.00
Francisco Remolino (Estate Manager)	6.00	\$175.00	\$1,050.00
Joe E. Albert (Principal)	13.20	\$350.00	\$4,620.00
Tom McElroy (Manager)	2.10	\$225.00	\$472.50

Disbursements:

Non-Taxable Disbursements

SEARCH FEES:	\$120.00
TRAVEL:	\$72.80

Taxable Disbursements

PHOTOCOPIES:	\$54.00
POSTAGE:	\$18.74

Total Disbursements: \$265.54

HST: \$9.46

Amount Due This Invoice: \$7,455.59

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Bank of Montreal
First Canadian Place
100 King St. West, 7th Floor
Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Sep 11, 2013

Invoice No: 1295

Billing Through: Sep 11, 2013

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontario Inc., in Receivership

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$6,620.04
TOTAL HST:	\$835.55
TOTAL AMOUNT DUE:	\$7,455.59

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001



Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Feb 7, 2014
 Invoice No: 1395
 Billing Through: Feb 7, 2014
 File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
11/09/2013	BGELMAN	Prepare of dockets in taxation format;	0.20	\$350.00	\$70.00
16/09/2013	DCHERNIAK	INSOL-MED	0.20	\$80.00	\$16.00
09/10/2013	DCHERNIAK	Bank Reconciliation for September 2013;	0.10	\$80.00	\$8.00
11/11/2013	TMCELROY	Prepare and post journal entry;	0.60	\$225.00	\$135.00
12/11/2013	JALBERT	review of matters and updated budget for approval by secured creditor for funding and discussion with secured creditor	0.40	\$350.00	\$140.00
12/11/2013	DCHERNIAK	October 2013 Bank Reconciliation;	0.10	\$80.00	\$8.00
21/11/2013	JALBERT	work on final report and accounting for discharge application of Interim Receiver. Forward draft documents to independent counsel for review.	3.50	\$350.00	\$1,225.00
10/12/2013	JALBERT	Update from Froese Lab on drive analysis	0.10	\$350.00	\$35.00
17/12/2013	DCHERNIAK	Bank Reconciliation for December 2013;	0.10	\$80.00	\$8.00
15/01/2014	DCHERNIAK	December 2013 Bank Reconciliation;	0.10	\$80.00	\$8.00

Total Fees: \$1,653.00

HST: \$214.89

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal)	0.20	\$350.00	\$70.00
Daphna Cherniak (Estate Administrator)	0.60	\$80.00	\$48.00
Joe E. Albert (Principal)	4.00	\$350.00	\$1,400.00
Tom McElroy (Manager)	0.60	\$225.00	\$135.00

Disbursements:

Taxable Disbursements

POSTAGE: \$1.89

Total Disbursements: \$1.89

HST: \$0.24

Amount Due This Invoice: \$1,870.02

Bank of Montreal
First Canadian Place
100 King St. West, 7th Floor
Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Feb 7, 2014
Invoice No: 1395
Billing Through: Feb 7, 2014
File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontario Inc.

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$1,654.89
TOTAL HST:	\$215.13
TOTAL AMOUNT DUE:	\$1,870.02

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Mar 31, 2015
 Invoice No: 1749
 Billing Through: Mar 31, 2015
 File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontari

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
03/03/2014	DCHERNAK	Bank Reconciliation for Jan 2014;	0.10	\$80.00	\$8.00
03/03/2014	DCHERNAK	Assembled mailing of Notice of Application for taxation of accounts and discharge of interim receiver;	0.50	\$80.00	\$40.00
11/03/2014	TMCELROY	Prepare and post journal entry;	0.20	\$255.00	\$51.00
17/03/2014	DCHERNAK	Bank Reconciliation for February 2014;	0.10	\$80.00	\$8.00
01/04/2014	TMCELROY		0.20	\$255.00	\$51.00
23/04/2014	DCHERNAK	March 2014 Bank Reconciliation;	0.10	\$80.00	\$8.00
22/05/2014	DCHERNAK	April 2014 Bank Reconciliation;	0.10	\$80.00	\$8.00
19/06/2014	DCHERNAK	Bank Reconciliation for May 2014;	0.10	\$80.00	\$8.00
28/08/2014	DCHERNAK	Bank Reconciliation July 2014;	0.10	\$80.00	\$8.00
12/09/2014	DCHERNAK	Bank Reconciliation for Aug 2014;	0.10	\$80.00	\$8.00
17/09/2014	JALBERT	review status, reimbursement from ACC Trading of previous advance from Tax refund received	0.10	\$350.00	\$35.00
21/10/2014	JALBERT	review of R&D, requisition to reimburse BMO for advances made towards Receiver's fees	0.30	\$350.00	\$105.00
23/10/2014	TMCELROY	Preparation of Interim Receivership (2) and Receivership (2) certificates;	0.90	\$255.00	\$229.50
24/10/2014	TMCELROY	Instructions to Daphna Cherniak;	0.10	\$255.00	\$25.50
26/10/2014	JALBERT	cheque reimbursements to BMO and receiver's certificate;	0.10	\$350.00	\$35.00
27/10/2014	TMCELROY	Finalize receivership certificates;	0.10	\$255.00	\$25.50
27/10/2014	DCHERNAK	October 2014 Bank Reconciliation;	0.10	\$80.00	\$8.00
26/11/2014	DCHERNAK	Bank Reconciliation for October 2014;	0.10	\$80.00	\$8.00
06/01/2015	DCHERNAK	Bank Reconciliation November 2014;	0.10	\$80.00	\$8.00
14/01/2015	BGELMAN	File status meeting with Tom and discuss requirement for report to OSB;	0.10	\$370.00	\$37.00
14/01/2015	TMCELROY	File status review with Bryan Gelman;	0.10	\$285.00	\$28.50
16/01/2015	TMCELROY	Prepare six month report to OSB per s. 246(2) of the BIA including interim SRD;	1.50	\$285.00	\$427.50
19/01/2015	JALBERT	Interim Report to OSB on receivership admin.	0.10	\$370.00	\$37.00
19/01/2015	TMCELROY	Finalize OSB report and fax same to OSB;	0.40	\$285.00	\$114.00
21/01/2015	DCHERNAK	Bank Reconciliation Dec 2014;	0.10	\$80.00	\$8.00
24/02/2015	DCHERNAK	Bank Reconciliation for Jan 2015;	0.10	\$80.00	\$8.00
30/03/2015	DCHERNAK	Bank Reconciliations February 2015;	0.10	\$80.00	\$8.00

Total Fees: \$1,345.50
 HST: \$174.92

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Bank of Montreal
First Canadian Place
100 King St. West, 7th Floor
Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Mar 31, 2015

Invoice No: 1749

Billing Through: Mar 31, 2015

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontari

Summary by Staff:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bryan A. Gelman (Principal)	0.10	\$370.00	\$37.00
Daphna Cherniak (Estate Administrator)	1.80	\$80.00	\$144.00
Joe E. Albert (Principal)	0.60	\$353.33	\$212.00
Tom McElroy (Manager)	3.50	\$272.14	\$952.50

Amount Due This Invoice: \$1,520.42

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$1,345.50
TOTAL HST:	\$174.92
TOTAL AMOUNT DUE:	\$1,520.42

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: May 31, 2015

Invoice No: 1841

Billing Through: May 31, 2015

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontari

Professional Fees:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
05/05/2015	JALBERT	Draft Receipts and Disbursements statement and forward to BMO counsel requesting their consent for Receiver to seek its discharge (.5); draft Receiver's final report in support of discharge application (2.)	2.50	\$370.00	\$925.00
06/05/2015	JALBERT	Draft Receiver's Final Report for discharge	0.50	\$370.00	\$185.00
07/05/2015	DCHERNIAK	Bank Reconciliation for March 2015;	0.10	\$80.00	\$8.00
07/05/2015	TMCELROY	Draft report to Court re discharge; Prepare final SRD and Affidavit of Receiver;	2.60	\$285.00	\$741.00
08/05/2015	JALBERT	discuss receiver's discharge report with TM	0.10	\$370.00	\$37.00
08/05/2015	TMCELROY	Draft report to Court re discharge;	0.60	\$285.00	\$171.00
11/05/2015	TMCELROY	Draft report to Court;	1.10	\$285.00	\$313.50
13/05/2015	JALBERT	work on report to Court in support of discharge	0.30	\$370.00	\$111.00
15/05/2015	TMCELROY	Prepare report and documents for review by independent Counsel;	0.40	\$285.00	\$114.00
20/05/2015	DCHERNIAK	First report of the Receiver;	0.50	\$80.00	\$40.00
20/05/2015	TMCELROY	Draft report to Court;	1.00	\$285.00	\$285.00
Total Fees:					\$2,930.50
HST:					\$380.97

Summary by Staff:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Daphna Cherniak (Estate Administrator)	0.60	\$80.00	\$48.00
Joe E. Albert (Principal)	3.40	\$370.00	\$1,258.00
Tom McElroy (Manager)	5.70	\$285.00	\$1,624.50
Amount Due This Invoice:			\$3,311.47

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$2,930.50
TOTAL HST:	\$380.97
TOTAL AMOUNT DUE:	\$3,311.47

Payment of this account is due on receipt

HST Registration # 83741 9514 RT0001

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Bank of Montreal
 First Canadian Place
 100 King St. West, 7th Floor
 Toronto, ON M5X 1A1

Attention: Athol Hall

Invoice

Invoice Date: Aug 10, 2015

Invoice No: 1877

Billing Through: Aug 10, 2015

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontari

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
02/06/2015	DCHERNIAK	Bank Reconciliation for April 2014;	0.10	\$80.00	\$8.00
08/06/2015	JALBERT	TC with Counsel on discharge application, forward original motion record and distribution list as requested for his information;	0.30	\$370.00	\$111.00
23/06/2015	DCHERNIAK	Bank Reconciliation May 2015;	0.10	\$80.00	\$8.00
08/07/2015	JALBERT	Discuss final report with counsel and approve and pay legal fees;	0.30	\$370.00	\$111.00
27/07/2015	JALBERT	Review draft report and R&D and amendments needed for advances of BMO to pay fees directly;	0.30	\$370.00	\$111.00
30/07/2015	DCHERNIAK	Bank Reconciliation for June 2015;	0.10	\$80.00	\$8.00
07/08/2015	TMCELROY	Prepare journal entry to record advances from secured creditor; Discussions with J. Albert re discharge matters;	1.30	\$285.00	\$370.50
07/08/2015	JALBERT	Review of draft final report; discuss with TM closure of court receivership;	0.40	\$370.00	\$148.00
10/08/2015	TMCELROY	Post journal entry to record advances from secured creditor; Prepare final SRD; Finalize affidavit of Receiver; Finalize Report to Court;	2.80	\$285.00	\$798.00
10/08/2015	JALBERT	Meeting TM on final of report to Court for discharge	0.20	\$370.00	\$74.00
Total Fees:					\$1,747.50
HST:					\$227.18

Summary by Staff:

	Hours	Rate	Amount
Daphna Cherniak (Estate Administrator)	0.30	\$80.00	\$24.00
Joe E. Albert (Principal)	1.50	\$370.00	\$555.00
Tom McElroy (Manager)	4.10	\$285.00	\$1,168.50

Disbursements:

Taxable Disbursements

PHOTOCOPIES:			\$59.00
Total Disbursements:			\$59.00
HST:			\$7.67

Amount Due This Invoice: \$2,041.35

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Bank of Montreal
First Canadian Place
100 King St. West, 7th Floor
Toronto, ON M5X 1A1

Attention: Athol Hall

invoice

Invoice Date: Aug 10, 2015

Invoice No: 1877

Billing Through: Aug 10, 2015

File ID: EVERBEST-R:

Re: Everbest Produce Corp. and 1736798 Ontari

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	\$1,806.50
TOTAL HST:	\$234.85
TOTAL AMOUNT DUE:	\$2,041.35

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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

**IN THE MATTER OF AN APPLICATION UNDER SECTION
47(1) AND 243(1) OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985,
c. B-3, AS AMENDED, AND SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C-43, AS AMENDED**

BETWEEN:

BANK OF MONTREAL

Applicant

-and-

**EVERBEST PRODUCE CORP. and
1736798 ONTARIO INC.**

Respondents

AFFIDAVIT OF RICHARD HOWELL
(Sworn on the 5th day of October, 2015)

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

1. I am a partner with the law firm of Clark Farb Fiksel ("CFF"), solicitors for Albert Gelman Inc. ("AGI"), in its capacity as Receiver over the Property of the respondents and as such I have knowledge of the matters to which I hereinafter depose. Unless I indicate otherwise, the facts herein are within my personal knowledge and are true except

where such information is based on information received from other sources, I believe those facts to be true.


2. AGI was appointed Receiver by Order of the Honourable Mr. Justice Morawetz dated July 23, 2013 (“**The Appointment Order**”).
3. During the period from July 23, 2013 to September 2015 (“**the Period**”), CFF was engaged in a number of matters on behalf of the interim Receiver, including:
 - a. Reviewing and preparing Court materials;
 - b. Court attendances;
 - c. Reviewing and preparing correspondence on behalf of the Receiver;
 - d. Participating in meetings and discussions with counsel for the secured creditor;
 - e. Assisting the Receiver in preparation of its report to the Court.
4. During the Period, CFF rendered accounts to the Receiver dated July 26, 2013, August 19, 2013, June 23, 2015 and September 17, 2015 totaling \$13,836.29 consisting of \$12,125.00 for professional fees, \$119.50 for disbursements, and \$1,591.79 in GST/HST. The fees and disbursements were charged at CFF’s standard billing rates in effect from time to time as summarized below:

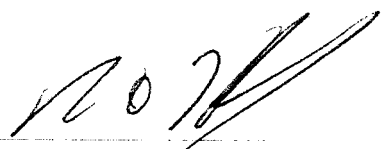
Personnel	Hours	Hourly Rate	Total Fees
R. D. Howell	24.1	\$500.00	\$12,050.00
D. Schatzker	0.3	\$250.00	\$75.00

5. Copies of the CFF accounts to the Receiver are attached as **Exhibit "A"** collectively to this affidavit. The accounts including detailed description of the services provided by each time recorder and the rates charged for the period. To the best of my knowledge these accounts are accurate. I verily believe that the fees and disbursements incurred by CFF were fair and reasonable in the circumstances.

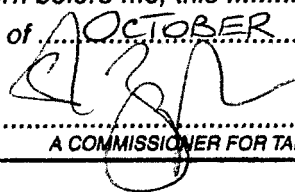
6. I anticipate further fees of \$2,500.00 plus HST to finalize this matter.

7. This affidavit is sworn in support of a motion for approval of the fees and disbursements of CFF as counsel to the Receiver, for the Period and for no other improper purpose.

SWORN BEFORE ME at the)
 City of Toronto in the)
 Province of Ontario)
 This 5th day of October, 2015)
)
)
 _____)
 A Commissioner for taking Affidavits, etc.)
)



 Richard Howell

This is Exhibit A referred to in the
affidavit of RICHARD HOWELL
sworn before me, this 5th
day of OCTOBER 2015

A COMMISSIONER FOR TAKING AFFIDAVITS

IN ACCOUNT WITH
RICHARD D. HOWELL, B.A., LL.B.
BARRISTER & SOLICITOR
CLARK, FARR, HICKS &
Barristers & Solicitors
188 Avenue Road
Toronto, Ontario M5R 2H1
TEL: (416) 599-7761
FAX: (416) 324-4218
G.S.T. Registration #89465 5125 RT0001

July 26, 2013

Albert Gelman Inc.
100 Simcoe Street
Suite 125
Toronto, ON
M5H 3G2

File #: 06130780
Inv #: 22446

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.

TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS
Jul -23-13	Preparation for Court attendance	0.30
	Court attendance	2.00
	Attendance with J. Albert	0.30
	Telephone call from client	0.30
	Receive and consider email from S. Thom	0.10
	Receive and consider email from J. Albert	0.10
	TO attending at court and meeting with J Albert, S Thom	0.30
Jul -24-13	Receive and consider email from D. Schatzker	0.10
	Receive and consider email from D. Schatzker	0.10

	Receive and consider email from D. Schatzker	0.10
	Receive and consider email from J. Albert	0.10
	Receive and consider email from S. Thom	0.10
	Receive and consider materials from S. Thom, Receivership Order	0.20
Jul -25-13	Receive and consider email from J. Albert	0.10
	Telephone conversation with J. Albert	0.20
	Email to J. Albert	0.10
	Receive and consider email from S. Thom	0.10
	Receive and consider email from S. Thom	0.10

Richard Howell	4.40	hrs. @	\$500.00	\$2,200.00
David Schatzker	0.30	hrs. @	\$250.00	\$75.00

TOTAL FEES: \$2,275.00

HST on Fees \$295.75

DISBURSEMENTS

Print Charge \$3.75

TOTAL DISBURSEMENTS: \$3.75

HST ON DISBURSEMENTS: \$0.49

TOTAL FEES, HST AND DISBURSEMENTS: \$2,574.99

BALANCE DUE AND OWING \$2,574.99
THIS IS OUR ACCOUNT HEREIN
CLARK, FARB, FIKSEL

RICHARD D. HOWELL
RDH*nl
E. & O.E.

FURTHER DISBURSEMENTS MAY BE BILLED AT A LATER DATE
Account due when rendered. Interest will be charged at a rate
of 8% per annum after 30 days.

IN ACCOUNT WITH
RICHARD D. HOWELL, B.A., LL.B.
 BARRISTER & SOLICITOR
 CLARK, FARB, FIKSEL
 Barristers & Solicitors
 188 Avenue Road
 Toronto, Ontario M5R 2J1
 TEL: (416) 599-7761
 FAX: (416) 324-4218
 G.S.T. Registration #89465 5125 RT0001

August 19, 2013

Albert Gelman Inc.
 100 Simcoe Street
 Suite125
 Toronto, ON
 M5H 3G2

File #: 06130780
 Inv #: 22510

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.


TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS		
Aug -02-13	Court attendance	2.70		
Aug -07-13	Receive and consider email from S. Thom	0.10		
Aug -15-13	Telephone conversation with J. Albert	0.20		
	Richard Howell 3.00 hrs. @ \$500.00		\$1,500.00	
TOTAL FEES:				\$1,500.00
HST on Fees				\$195.00
DISBURSEMENTS				
Filed Report of the Interim Receiver			\$115.75	
TOTAL DISBURSEMENTS:				\$115.75
HST ON DISBURSEMENTS:				\$15.05

TOTAL FEES, HST AND DISBURSEMENTS:	\$1,825.80
PREVIOUS BALANCE	\$5,896.06
PREVIOUS PAYMENT	\$5,896.06
LESS RETAINER PAID FROM TRUST:	
BALANCE DUE AND OWING	\$1,825.80

THIS IS OUR ACCOUNT HEREIN

CLARK, FARB, FIKSEL



RICHARD D. HOWELL

RDH*nl

E. & O.E.

FURTHER DISBURSEMENTS MAY BE BILLED AT A LATER DATE

Account due when rendered.

Interest will be charged at a rate of 8% per annum after 30 days.

IN ACCOUNT WITH
CLARK, FARB, FIKSEL LLP
BARRISTERS & SOLICITORS
RICHARD D. HOWELL, B.A., LL.B.
Barrister & Solicitor
188 Avenue Road
Toronto, Ontario M5R 2J1
TEL: (416) 599-7761
FAX: (416) 324-4218
H.S.T. Registration #89465 5125 RT0001

June 23, 2015

Albert Gelman Inc.
100 Simcoe Street, Suite 125
Toronto, ON
M5H 3G2

File #: 06130780
Inv #: 24622

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.

TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS
Scp -13-13	Telephone conversation with J. Albert	0.20
Dec -30-13	Receive and consider Trustee Taxation Documents	0.30
	Telephone conversation with Trustee	0.20
Jun -02-15	Review of file	0.40
	Preparation of documentation - notice of motion & order	1.30
Jun -04-15	Redraft documentation	0.20
Jun -08-15	Preparation of documentation - order, motion record	2.70
	Telephone call to, left message for J. Albert	0.10

	Telephone call from J. Albert	0.30
	Telephone conversation with J. Albert	0.20
	Receive and consider e-mail from J. Albert	0.10
	Receive and consider e-mail from J. Albert	0.10
	Receive and consider e-mail from J. Albert	0.10
	Telephone conversation with J. Albert	0.20
Jun -19-15	Preparation of documentation	0.40

Richard Howell 6.80 hrs. @ \$500.00 \$3,400.00

TOTAL FEES: \$3,400.00

HST on Fees \$442.00

TOTAL FEES, HST AND DISBURSEMENTS: **\$3,842.00**

PREVIOUS BALANCE \$1,825.80

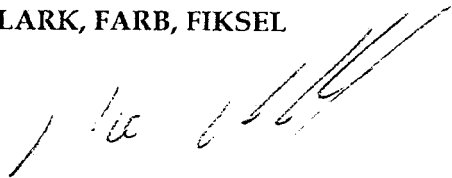
PREVIOUS PAYMENT \$1,825.80

LESS RETAINER PAID FROM TRUST:

BALANCE DUE AND OWING \$3,842.00

THIS IS OUR ACCOUNT HEREIN

CLARK, FARB, FIKSEL



RICHARD D. HOWELL
RDH*bj
E. & O.E.

Please make cheques payable to Clark Farb Fiksel

FURTHER DISBURSEMENTS MAY BE BILLED AT A LATER DATE

Account due when rendered.

Interest will be charged at a rate of 8% per annum after 30 days.

* -Tax exempt

IN ACCOUNT WITH
CLARK, FARB, FIKSEL LLP
BARRISTERS & SOLICITORS
RICHARD D. HOWELL, B.A., LL.B.
Barrister & Solicitor
188 Avenue Road
Toronto, Ontario M5R 2J1
TEL: (416) 599-7761
FAX: (416) 324-4218
H.S.T. Registration #89465 5125 RT0001

September 17, 2015

Albert Gelman Inc.
100 Simcoe Street
Suite 125
Toronto, ON
M5H 3G2

File #: 06130780
Inv #: 24881

Receivership of Everbest Produce Corp and 1736798 Ontario Inc.

TO PROFESSIONAL SERVICES rendered on your behalf, including the following:

DATE		HOURS
Jun -23-15	Redraft documentation - order	0.20
Aug -10-15	Receive and consider e-mail from T. McElroy	0.20
	Telephone conversation with T. McElroy	0.20
Aug -12-15	Telephone call to, left message for T. Reyes	0.10
Aug -13-15	Legal Research re order	0.30
	Telephone conversation with T. Reyes	0.20
	Redraft documentation - order	0.30

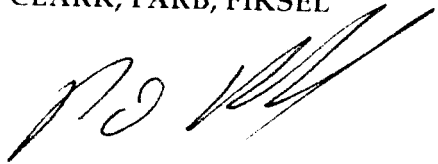
	E-mail to T. McElroy	0.10
Aug -17-15	Telephone conversation with T. McElroy	0.20
Aug -20-15	Receive and consider e-mail from J. Albert	0.10
	Telephone call from J. Albert	0.10
Aug -27-15	Receive and consider e-mail from T. McElroy	0.10
	E-mail to T. McElroy	0.10
Aug -31-15	Telephone conversation with J. Albert	0.20
	Preparation of documentation - motion record	0.80
Sep -08-15	Receive and consider e-mail from T. McElroy	0.10
	Telephone call to, left message for T. McElroy	0.10
Sep -09-15	Redraft documentation - motion record	1.00
	Telephone conversation with T. McElroy	0.20
Sep -15-15	Telephone call to, left message for J. Albert	0.10
	Telephone call to, left message for S. Thom	0.10
	Telephone call to, left message for T. McElroy	0.10
	Richard Howell	4.90 hrs. @ \$500.00 \$2,450.00
	TOTAL FEES:	\$2,450.00
	Counsel Fee on Court Attendance	\$2,500.00
	HST on Fees	\$643.50
	TOTAL FEES, HST AND DISBURSEMENTS:	\$5,593.50
	PREVIOUS BALANCE	\$3,842.00

PREVIOUS PAYMENT

\$3,700.00

LESS RETAINER PAID FROM TRUST:
BALANCE DUE AND OWING
THIS IS OUR ACCOUNT HEREIN
CLARK, FARB, FIKSEL

\$5,735.50



RICHARD D. HOWELL
RDH*bj
E. & O.E.

Please make cheques payable to Clark Farb Fiksel

FURTHER DISBURSEMENTS MAY BE BILLED AT A LATER DATE

Account due when rendered.

Interest will be charged at a rate of 8% per annum after 30 days.

**-Tax exempt*

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION UNDER
SECTION 47(1) AND 243(1) OF THE BANKRUPTCY
AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED, AND SECTION 101 OF THE COURTS
OF JUSTICE ACT, R.S.O. 1990,
c. C-43, AS AMENDED**

MOTION RECORD

CLARK FARB FIKSEL
Barristers & Solicitors
188 Avenue Road
Toronto, Ontario M5R 2J1

Attention: Richard D. Howell
LSUC # 11975E

TEL: (416) 599-7761 ext. 280
FAX: (416) 324-4218

Solicitors for Receiver