

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF AN APPLICATION PURSUANT TO THE RECIPROCAL
ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c. R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

B E T W E E N:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

A N D B E T W E E N:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN CICIPPIO,
estate of ROSE ABELL, ANTHONY CICIPPIO, estate of ALEXANDER
CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J. CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

**MOTION RECORD OF THE RECEIVER,
ALBERT GELMAN INC.
(Returnable Wednesday, April 17, 2019)**

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The Attorney General of Canada

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TAB 1

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THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
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Respondents

NOTICE OF MOTION

ALBERT GELMAN INC. ("AGI" or the "Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, ON and 2 Robinson Avenue, Ottawa, ON which properties are beneficially owned by the Islamic Republic of Iran ("Iran" or the "Debtor"), will make a Motion before a Commercial List Judge returnable WEDNESDAY, APRIL 17, 2019 at 10:00 a.m. or as soon after that time as the Motion can be heard at the Court House, 8th Floor, 330 University Avenue, Toronto, Ontario, M5G 1E6.

PROPOSED METHOD FOR HEARING: The Motion is to be heard:

- in writing under subrule 37.12.1(1);
- in writing as an opposed motion under subrule 37.12.1(4);
- orally.

THE MOTION IS FOR:

1. an Order abridging the time for service and validating service of this Notice of Motion and Motion Record in the manner effected by the Receiver and an Order dispensing with further service thereof;
2. an Order substantially in the form of the draft order attached hereto as Schedule "A", including without limitation, an Order, *inter alia*:

- (a) approving the Fifth Report of the Receiver dated April 9, 2019 and the actions and activities of the Receiver described therein, including the Receiver's Final Statement of Receipts and Disbursements dated April 8, 2019 ("Final R&D");
- (b) approving the proposed distribution of the proceeds of the Transaction as described in the Fifth Report;
- (c) approving the fees and disbursements of the Receiver and its counsel, Lipman Zener Waxman PC ("LZW"), including an accrual for fees and disbursements to be incurred to the completion of these proceedings;
- (d) authorizing the Receiver to destroy the books, records and other file documentation pertaining to this Receivership administration at any time subsequent to four (4) years after filing the Receiver's discharge certificate;
- (e) discharging AGI as the Receiver on filing of a certificate in the form attached to the Receiver's draft order and releasing it from any and all liability it has or may hereafter have by reason of, or in any way arising from, the acts or omissions of AGI while acting in its capacity as Receiver; and
- (f) such further and other relief as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

1. Pursuant to the Order of the Honourable Justice Hainey dated May 22, 2018 AGI was appointed as equitable receiver and receiver in aid of execution over the Toronto Property and Ottawa Property found by Justice D.M. Brown, as he then was, to be beneficially owned

by Iran (the "Appointment Order");

2. In accordance with the terms of the Appointment Order the Receiver was specifically empowered to, *inter alia*, sell the Ottawa Property;
3. The Ottawa Property has now been sold and conveyed pursuant to the Approval and Vesting Order of the Honourable Justice Hainey dated March 4, 2019;
4. The Receiver seeks approval of its proposed distribution to the execution creditors;
5. The Receiver seeks approval of its Final R&D and its fees and disbursements as well as the fees and disbursements of its counsel, LZW, including an accrual for fees and disbursements to be incurred to the completion of these proceedings;
6. As contained in the facts and recommendations set out in the Receiver's Fifth Report;
7. Sections 96 and 100 of the *Courts of Justice Act* R.S.O 1990, c. C, .43;
8. Rules 1.04, 16, 37 and 60.02(1)(d) of the *Rules of Civil Procedure*; and
9. Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used:

1. The Receiver's Fifth Report and appendices annexed thereto; and
2. Such further and other documentary evidence as counsel may produce and this Honourable Court may permit.

April 8, 2019

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Counsel for the Receiver

Schedule "A"

Court File No. CV-13-10204-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) WEDNESDAY, THE 17th
)
JUSTICE HAINEY) DAY OF APRIL, 2019

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
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BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

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ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

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DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
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Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

THIS MOTION made by ALBERT GELMAN INC. ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property") which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an Order, *inter alia*,

- (a) approving the Fifth Report of the Receiver dated April 8, 2019 and the actions and activities of the Receiver described therein, including the Receiver's Final Statement of Receipts and Disbursements dated April 8, 2019 ("Final R&D");
- (b) approving the proposed distribution of the proceeds of the Transaction as described in the Fifth Report;
- (c) approving the fees and disbursements of the Receiver and its counsel, Lipman Zener Waxman PC ("LZW"), including the final accruals as set out in the Final R&D to be incurred to the completion of these proceedings;
- (d) authorizing the Receiver to destroy the books, records and other file documentation pertaining to this Receivership administration at any time subsequent to four (4) years after filing the Receiver's discharge certificate;

- (e) discharging AGI as the Receiver on filing of a certificate in the form attached to the Receiver's draft order and releasing it from any and all liability it has or may hereafter have by reason of, or in any way arising from, the acts or omissions of AGI while acting in its capacity as Receiver; and
- (f) such further and other relief as this Honourable Court may deem just, was heard this day at 330 University Avenue, 9th Floor, Toronto, Ontario.

ON READING the Fifth Report of the Receiver dated April 8, 2019, and appendices annexed thereto, and upon reading the fee affidavit of Bryan Gelman sworn April 8, 2019 and exhibit attached thereto (the "Receiver's Fee Affidavit") and the fee affidavit of Jason Spetter sworn April 8, 2019 and the exhibit attached thereto in relation to the fees of legal counsel to the Receiver (the "Legal Counsel Fee Affidavit" and collectively with the Receiver's Fee Affidavit, the "Fee Affidavits") and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and are hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Final R&D dated April 8, 2019 as set out in its Fifth Report, be and are hereby approved.
3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the Fifth Report and Fee Affidavits, be and are hereby approved.

4. **THIS COURT ORDERS** that the Receiver's proposed distribution as set out in its Fifth Report be and is hereby approved.

5. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to destroy the books, records and other file documentation pertaining to this Receivership administration at any time subsequent to four (4) years after filing the Receiver's discharge certificate.

6. **THIS COURT ORDERS** that upon the Receiver filing a certificate in the form annexed hereto as Schedule "A", the Receiver shall be discharged provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals and protections in favour of Albert Gelman Inc. in its capacity as Receiver.

7. **THIS COURT ORDERS AND DECLARES** that Albert Gelman Inc. is hereby released and discharged from any and all liability that Albert Gelman Inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Albert Gelman Inc. while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, Albert Gelman Inc. is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

SCHEDULE "A"

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated May 22, 2018, Albert Gelman Inc. was appointed receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property"), which properties were found by the court to be beneficially owned by the Islamic Republic of Iran (the "Debtor").

B. Pursuant to an Order of the Court dated April 17, 2019, the Court approved the proposed distribution of the proceeds of the Transaction as described in the Receiver's Fifth Report and ordered the discharge of AGI as Receiver upon filing of the within certificate.

THE RECEIVER CERTIFIES the following:

1. The distribution to creditors as authorized by the Court has been made.
2. The Receiver's mandate pursuant to the appointment Order of Hainey J. dated May 22, 2018 has been completed.
3. This Certificate was delivered by the Receiver to the court on _____ [DATE].

**Albert Gelman Inc. in its capacity as Receiver
in aid of execution and not in its personal
capacity**

Per: _____

Name: Bryan Gelman, CIRP, LIT

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
Respondents

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.

Court File No. CV-13-10204-00CL

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

-and-

ONTARIO
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Proceeding commenced at
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ORDER

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Albert Gelman Inc.

ISLAMIC REPUBLIC OF IRAN et al.
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Proceeding commenced at
TORONTO

NOTICE OF MOTION

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Lawyers for the Receiver,
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Tab 2

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FIFTH REPORT OF ALBERT GELMAN INC.
IN ITS CAPACITY AS COURT-APPOINTED EQUITABLE RECEIVER AND
RECEIVER IN AID OF EXECUTION

(Dated April 8, 2019)

I. INTRODUCTION

1. This fifth report (“**Fourth Report**”) is filed by Albert Gelman Inc. (“**AGI**”) in its capacity as equitable receiver and receiver in aid of execution (the “**Receiver**”), appointed pursuant to the Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice, Commercial List, dated May 22, 2018 (the “**Appointment Order**”), without security, over the properties beneficially owned by the Islamic Republic of Iran (“**Debtor**”) municipally known as 290 Sheppard Avenue West, Toronto, ON (hereinafter the “**Toronto Property**”), with legal title being held in the name of Farhangeiran Inc. (“**Farhangeiran**”) and 2 Robinson Avenue, Ottawa, ON (hereinafter the “**Ottawa Property**”), with legal title being held in the name of The Mobin Foundation (“**Mobin**”).

2. A copy of the Appointment Order along with the endorsement of the Honourable Mr. Justice Hainey dated May 22, 2018 is attached hereto as **Appendix “A”**.

3. On July 24, 2018, the Receiver obtained approval of its First Report and the relief sought therein. Attached hereto as **Appendix “B”** is a copy of the Order of Mr. Justice Hainey dated July 24, 2018 (“**July 24 Order**”) accompanied with the endorsement.

4. On September 21, 2018, the Receiver obtained approval of its Second Report, as well as its Second and Third Confidential Reports. The relief obtained by the Receiver included authority to proceed with the sale of the Toronto Property. Attached hereto as **Appendix “C”** is a copy of the Amended Order of the Honourable Mr. Justice Hainey dated September 21, 2018 as well as his Honour’s endorsement of the same date (“**Sept 21 Order**”).

5. On October 31, 2018, the Receiver obtained an order approving its Third Report as well as the Fourth Confidential Report, which relief included approval of the sales and marketing process for the Ottawa Property and the destruction of the documents contained in the safes. Attached hereto as **Appendix "D"** is a copy of the Order of the Honourable Mr. Justice Hainey dated October 31, 2018 as well as his Honour's endorsement of the same date ("**October 31 Order**").

6. With respect to the Ottawa Property, on February 28, 2019 the Receiver attended before the Honourable Mr. Justice Hainey to seek, amongst other things, an order approving the Transaction contemplated between the Receiver and the Purchaser of the Ottawa Property. Attached hereto as **Appendix "E"** is a copy of the Order of the Honourable Mr. Justice Hainey dated February 28, 2019 as well as his Honour's endorsement of the same date ("**February 28 Order**").

II. PURPOSE OF THIS REPORT

7. The purpose of the Fourth Report is to seek an order:
- a) approving the Fifth Report of the Receiver dated April 8, 2019 and the actions and activities of the Receiver described therein, including the Receiver's Final Statement of Receipts and Disbursements dated April 8, 2019 ("**Final R&D**"), and the actions of the Receiver described therein;
 - b) approving the proposed distribution of the proceeds of the Transaction as described in the Fifth Report;
 - c) approving the fees and disbursements of the Receiver and its counsel, Lipman Zener Waxman PC ("**LZW**"), including an accrual for fees and disbursements to be incurred to the completion of these proceedings;

- d) authorizing the Receiver to destroy all books and records pertaining to the Receivership no earlier than four (4) years from the date its discharge;
- e) discharging AGI as the Receiver on filing of a certificate in the form attached to the Receiver's draft order and releasing it from any and all liability it has or may hereafter have by reason of, or in any way arising from, the acts or omissions of AGI while acting in its capacity as Receiver; and
- f) such further and other relief as this Honourable Court may deem just.

III. SCOPE AND TERMS OF REFERENCE

8. The Receiver has prepared this Fifth Report for the assistance of the Court in making a determination regarding the relief being sought herein. This Fifth Report should be read together with the First Report, Second Report, Third Report and Fourth Report.

9. Capitalized terms used and not otherwise defined herein have the same meanings ascribed to such terms in the Receiver's previous court reports. The Receiver does not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this report contrary to the provisions of this paragraph.

10. Unless otherwise noted, all monetary amounts referenced herein are expressed in Canadian dollars.

IV. OTTAWA PROPERTY

(a) Actions and Activities of the Receiver

11. Since delivery of its Fourth Report the Receiver has continued to monitor and address maintenance issues relating to the Ottawa Property.

12. Wever, the Property Manager, has continued with his on-site “walk-throughs” two times per week in accordance with insurance regulations.

13. The Receiver continued to be insured for third party liability coverage until the closing of the sale of the Ottawa Property as reported herein.

(b) Sale of the Ottawa Property

14. Following receipt of the Feb 28 Order, the Receiver was authorized to proceed with the sale of the Ottawa Property to the Purchaser, 11182765 Canada Inc. Pursuant to the Purchase Agreement, the closing of the sale transaction was to occur within 10 business days of the Feb 28 Order being no later than March 14, 2019.

15. On February 27, 2019, the Purchaser’s counsel, Bram Potechin of Merovitz Potechin LLP, requested an extension of time to close the Transaction to March 20, 2019 indicating that his client would be unavailable due to March break returning March 18, 2019. The Receiver consented to the extension.

16. On March 19, 2019, the Purchaser requested a further extension to March 26, 2019 as a result of certain administrative matters which needed to take place. The Receiver consented.

17. On March 26, 2019, the Transaction was completed in accordance with the Purchase Agreement and the Receiver received the closing proceeds, net of adjustments, of \$26,511,711.23. On closing the Receiver paid all outstanding property tax associated with the Ottawa Property owing to the City of Ottawa, which amounted to \$72,649.91, as well as the realtor’s commission totaling \$355,950, including HST. The remainder of the sale proceeds are in the trust account of LZW, which funds will remain thereat pending the final distribution as sought herein.

18. A copy of the Receiver's Certificate dated March 26, 2019 was filed with Court on March 28, 2019, a copy of which is attached hereto as **Appendix "F"**.

V. PROCEDURAL MATTERS

19. In accordance with the E-Service Protocol provisions of the Appointment Order, the Receiver posted copies of the February 28 Order and endorsement on its case website at the URL <http://www.albertgelman.com/corporate-solutions/other-engagements/> ("**Case Website**").

20. In accordance with paragraph 8 of the July 24 Order, the Receiver has served Farhangeiran and Mobin by posting a notice of the Receiver's motion returnable April 17, 2019 in the legal section of the National Post on March 29, 2019. A copy of the notice is annexed hereto as **Appendix "G"**. A copy of this notice has also been posted on the Case Website. As at the date hereof neither the Receiver or its counsel have been contacted by any persons on behalf of either Farhangeiran or Mobin.

21. Throughout the receivership period, the Receiver has accumulated records pertaining to the Receivership administration including records in relation to both the Toronto Property and Ottawa Property. The Receiver's appointment was made pursuant to the provisions of the *Courts of Justice Act* ("**CJA**") and accordingly there is no provision therein regarding retention of records by the Receiver. The Receiver is therefore seeking approval from the Court to retain the books, records and other file documents pertaining to its administration of this Receivership for at least four years after the date of the Receiver's discharge. This timeframe is consistent with the requirements imposed upon Licensed Insolvency Trustee's, as prescribed pursuant to Rule 68(1) of the *Bankruptcy and Insolvency Act*.

VI. FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

22. Attached hereto at Appendix "H" is the Receiver's Final Statement of Receipts and Disbursements dated April 8, 2019 ("Final R&D"), which includes an accounting of the Receivership receipts and disbursements, an accounting of the proceeds from the sale of the Ottawa Property and the Receiver's final estimated accruals to complete the Receivership.

23. As set out below, subject to approval of the Court, the Receiver intends on distributing approximately \$26,003,429.36 to the creditors, which is net of a holdback of \$22,543.50 thereon, to fund the Receiver's final fees and disbursements in relation to the Receivership administration.

VII. PROPOSED DISTRIBUTION TO THE APPLICANT

24. The Receiver's counsel has conducted an updated execution search with the Sheriff of the City of Ottawa as against the Debtor (Islamic Republic of Iran; Iranian Ministry of Information and Security; Iranian Revolutionary Guard Corps) on April 4, 2019. This is the regional jurisdiction in which the Ottawa Property is situate. Attached hereto at Appendix "I" is a copy of the Execution Certificate for each the Islamic Republic of Iran, Iranian Ministry of Information and Security and the Iranian Revolutionary Guard Corps.

25. As at April 4, 2019 the following three (3) executions were filed with the Sheriff of the City of Ottawa. These execution creditors are entitled to receive a *pro rata* distribution of the net proceeds of sale of the Ottawa Property:

- (1) 14-0000727 filed by Adair Goldblatt Bieber LLP (formerly Adair Barristers LLP) on behalf of Tracy, by his litigation guardian Charles Murphy et al, Edward;
- (2) 14-0001925 filed by Torys LLP on behalf of Holland, Chad Phillip; and

(3) 14-0001927 filed by Torys LLP on behalf of Katie L. Marthaler et al.

26. Attached hereto at **Appendices “J”, “K” and “L”** are copies of each of the aforementioned Writs providing particulars of the amounts owing.

27. On January 11, 2019 LZW was served with a Notice of Change of Lawyer appointing Pink Larkin, Lawyers, as counsel for Edward Tracy et al. in lieu of Adair Goldblatt Bieber LLP. Attached hereto as **Appendix “M”** is a copy of the Notice of Change of Lawyer.

28. The Receiver was contacted by Mr. Lucas Lung of Lerner's LLP and advised he acts as agent for Pink Larkin in Ontario. The Receiver was asked to make all distributions in connection with the Ottawa Property Transaction payable to Lerner's LLP with advice that his firm would distribute the funds amongst the three (3) execution creditors pursuant to an agreed upon arrangement. (This request was the same request made of the Receiver in connection with its distribution of the proceeds of sale of the Toronto Property other than the funds having been paid to Adair Goldblatt Bieber LLP).

29. The Receiver is in receipt of executed Directions from counsel for all three (3) execution creditors authorizing, instructing and directing it to pay all net proceeds from the sale of the Ottawa Property to Lerner's LLP. Attached hereto at **Appendix “N” and “O”** are copies of the executed Directions in connection with each execution.

30. As part of its due diligence and in an effort to eliminate the prospect of any honest but inadvertent misunderstandings of instructions and expectations, the Receiver has attended to independently verifying with each Pink Larkin and Torys LLP that their respective clients require their entitlement under the Directions to be paid in accordance with the said Direction.

31. In view of the fact all execution creditors with writs filed at Ottawa have directed the Receiver to pay their respective distributions to Lerner's LLP, the Receiver recommends so doing.

VIII. ACCOUNTS OF THE RECEIVER AND ITS COUNSEL

32. The Receiver seeks the approval of its professional fees and disbursements and the fees and disbursements of its legal counsel.

33. Attached hereto as **Appendix "P"** is the Affidavit of Bryan Gelman regarding the Receiver's fees to April 8, 2019 accompanied by supporting time dockets (the "**Receiver's Fees**").

34. Attached hereto as **Appendix "Q"** is the Affidavit of Jason D. Spetter regarding the fees and disbursements of the Receiver's counsel, LZW, to April 8, 2019 accompanied by supporting time dockets.

35. The Receiver has reviewed the time entries submitted by LZW and believes the work performed and charges incurred to be fair and reasonable.


36. The Receiver further estimate that additional fees in the amount of \$10,000.00, exclusive of applicable HST (the "**Fee Accrual**"), will be incurred by the Receiver and its legal counsel to complete the administration of the Receiver's mandate.

IX. RECEIVER'S REQUEST FOR APPROVAL

37. For the reasons set out herein, the Receiver respectfully requests an Order of this Honourable Court, including the relief set out in paragraph 6 of this Fifth Report.

All of which is respectfully submitted this 8th day of April, 2019.

**ALBERT GELMAN INC., solely in its
capacity as the Court-Appointed Receiver
and not in its personal capacity**

Per: 

Bryan Gelman, *CIRP, LIT*

END

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

-and-

Court File No. CV-13-10204-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
TORONTO

**FIFTH REPORT OF ALBERT GELMAN
INC. IN ITS CAPACITY AS COURT-
APPOINTED EQUITABLE RECEIVER
AND RECEIVER IN AID OF EXECUTION**

LIPMAN, ZENER & WAXMAN PC

Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSO No. 51199P

Tel: 416-789-0652

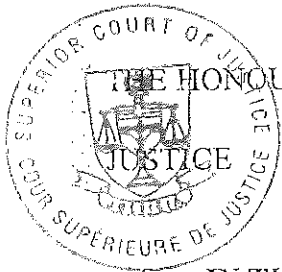
Fax: 416-789-9015

Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

Appendix “A”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST



THE HONOURABLE)
HAINÉY)
)

TUESDAY, THE *22ND*
DAY OF *MAY*, 2018

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

WHEREAS between 2003 and 2007 the Applicants and Plaintiffs obtained judgments against the Respondents, The Iranian Ministry of Information and Security ("MIS"), the Islamic Republic of Iran ("Iran") and The Iranian Revolutionary Guard Corp. (the "Revolutionary Guards"), in the United States District Court for the District of Columbia (the "US Judgments");

AND WHEREAS by order made March 22, 2013, Roberston J. of the Nova Scotia Supreme Court recognized the Applicants' US Judgments and made them an order of the Supreme Court of Nova Scotia;

AND WHEREAS by Order made May 22, 2013, Chapnik J. of the Ontario Superior Court of Justice ordered that the Nova Scotia Order be registered as an Order of the Ontario Superior Court of Justice (the "Tracy Recognition Order") pursuant to the *Reciprocal Enforcement of Judgments Act*, R.S.O. 1990, c. R.5;

AND WHEREAS recognition proceedings were also started in the Ontario Superior Court of Justice Court in 2012 by the Estate of Marla Bennett (CV-12-463434) which resulted in the granting of a *Mareva* injunction to restrain Iran/MIS from dissipating 290 Sheppard Avenue West, Toronto and 2 Robinson Avenue, Ottawa (hereinafter collectively referred to as the "Properties") which injunction was expanded to include the registered owners of the Sheppard Avenue and Robinson properties, Farhangeiran Inc. and The Mobin Foundation, respectively;

AND WHEREAS by Order dated March 17, 2014 Justice D.M. Brown, as he then was, ordered and declared that the Properties are beneficially owned by Iran and that the Sheriffs of

the City of Toronto and City of Ottawa are to enforce the Applicants' Writs of Seizure and Sale as against the Properties;

AND WHEREAS by Order dated June 9, 2016 Justice Hainey ordered and declared that the Plaintiffs' US Judgments be recognized as an Order of the Ontario Superior Court of Justice (the "Bennett Recognition Order") pursuant to the *Justice for Victims of Terrorism Act*, S.C. 2012, c. 1, s. 2, that a Writ of Seizure and Sale be issued in the Bennetts' favour, and that it be enforceable against the Properties;

THIS MOTION made by the Plaintiffs/Applicants for an Order pursuant section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA"), and Rules 37, 41 and 60 of the *Rules of Civil Procedure*, appointing Albert Gelman Inc. as equitable receiver and receiver in aid of execution (the "Receiver"), without security, of the Properties beneficially owned by Iran (the "Debtor"), on the terms set out below, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of John Adair sworn May 17, 2018 and the exhibits thereto, and on hearing the submissions of counsel for the Plaintiffs/Applicants, no one appearing for the Defendants/Respondents although duly served as appears from the affidavit of service of Alex Fidler-Wener sworn May 22, 2018, 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 Motion and the Motion is hereby abridged and service is validated, so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 101 of the CJA and Rules 37, 41 and 60 of the *Rules of Civil Procedure*, Albert Gelman Inc. is hereby appointed Receiver, without security, of the following properties beneficially owned by the Debtor:

- (a) PT LT 3 PL 2069 TWP OF YORK AS IN TB862589; TORONTO (N YORK) CITY OF TORONTO, PIN NO. 10146-0396 (LT) and municipally known as 290 Sheppard Avenue West, Toronto, ON (hereinafter the "Sheppard Property"), with legal title being held in the name of Farhangeiran Inc.;
- (b) PCL F-29, SEC NP-DRF; PT LT F, CON DRF, (OPENED BY BYLAW 20-80, REGISTERED AS NO. 227761 AND CLOSED BY BYLAW 217-92 REGISTERED AS NO. 793055) BEING PT 1, 4R1130, PIN No. 04204-0243 (LT) and municipally known as 2 Robinson Avenue, Ottawa, ON, with legal title being held in the name of The Mobin Foundation;
- (c) PCL F-2, SEC NP-DRF; PT LT F, CON DRF, PT 6 4R7763; S/T CERTAIN RESTRICTIONS CONTAINED WITHIN THE ORIGINAL PATENT FROM THE CROWN, PIN No. 04204-0245 (LT) and municipally known as 2 Robinson Avenue, Ottawa, ON, with legal title being held in the name of The Mobin Foundation;
- (d) PART OF LOT F, CON D, RIDEAU FRONT, BEING PARTS 3 AND 4 ON PLAN 5R-14667, PART OF WHICH BEING PART OF HURDMAN ROAD OPENED BY BYLAW NS79171 AND CLOSED BY BYLAW N633492 AND PART 41, PL 4R-299 LYING EAST OF PART 1 ON PL 5R-10234 AND PART 1 ON PL 4R-11899, PIN No. 04204-0267 (LT) and municipally known as 2 Robinson Avenue, Ottawa, ON, with legal title being held in the name of The Mobin Foundation; AND
- (e) PART OF LOT F, CON D, RIDEAU FRONT, BEING PARTS 11 AND 12 ON PLAN 4R-598, SAVE AN EXCEPT PART 1 ON PLAN 4R-5541 AND PART 1 ON PLAN 4R-1022, PIN No. 04204-0270 (LT) and municipally known as 2 Robinson Avenue, Ottawa, ON, with legal title being held in the name of The Mobin Foundation (collectively with the properties described in paragraphs 2(b), 2(c) and 2(d), the "Robinson 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 Sheppard Property and Robinson Property (collectively, the "Properties").

4. THIS COURT ORDERS that 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, in respect of the Properties:
 - (a) to take possession of and exercise control over the Properties and any and all proceeds, receipts and disbursements arising out of or from the Properties;

 - (b) to receive, preserve, and protect the Properties, 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 in respect of the Properties, 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 in relation to the Properties;

 - (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;

 - (f) to receive and collect all monies and accounts now owed or hereafter owing and to exercise all remedies in collecting such monies;

- (g) to settle, extend or compromise any indebtedness owing in respect of the Properties;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Properties for any purpose pursuant to this Order;
- (i) 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 Properties 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;
- (j) to market any or all of the Properties, including advertising and soliciting offers in respect of the Properties or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Properties or any part or parts thereof out of the ordinary course of business, with the approval of this Court.
- (l) to apply for any vesting order or other orders necessary to convey the Properties or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such the Properties;
- (m) 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 Properties and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Properties against their title;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof;

- (p) to enter into agreements with any trustee in bankruptcy who may be appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any of the Properties;
- (q) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations, including without limitation, undertaking a review of any documentation that may be located at the Properties and to report to the Court in the event the Receiver discovers information it opines may assist in enforcing the Tracy and Bennett Recognition Orders;
- (r) 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 Debtor, and without interference from any other Person; and
- (s) if the Receiver deems it necessary, it may exercise any of its powers set forth herein with the assistance of the local police authorities and/or the RCMP.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

5. THIS COURT ORDERS that (i) the Debtor, (ii) The Mobin Foundation, (iii) Farhangeiran Inc., (iv) all of their respective current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iv) 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 grant immediate and continued access to the Properties to the Receiver, and shall deliver possession of the Properties to the Receiver upon the Receiver's request.
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 Properties, 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 5 or in paragraph 6 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 PROPERTY

9. THIS COURT ORDERS that no Proceeding against or in respect of the Properties 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 Properties 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 Receiver, or affecting the Properties, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court and further provided that nothing in this paragraph shall (i) empower the Receiver to carry on any business, (ii) exempt the Receiver 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 relation to the Properties, 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 in respect of the Properties are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating such oral or written agreements without the Receiver's written consent, 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 in relation to the Properties such as but not limited to hydro deposits and rents, if any, and from the sale of all or any of the Properties 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.

PIPEDA

14. 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 Properties and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Properties (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 of the Properties shall be entitled to continue to use the personal information provided to it, and related to the Properties purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. 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 Properties 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 Properties within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

16. 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. Nothing in this Order shall derogate from the protections afforded to the Receiver by section 14.06 of the *Bankruptcy and Insolvency Act* (the "BIA") or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. 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 Properties, 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 Properties 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), of the BIA.

18. THIS COURT ORDERS that should the fees of the Receiver and counsel to the Receiver exceed the retainer funds provided to them, the Receiver and its legal counsel shall pass its 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.

19. THIS COURT ORDERS that prior to the passing of its accounts, if same becomes necessary, 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 standard 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, if applicable.

FUNDING OF THE RECEIVERSHIP

20. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow 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 \$150,000.00 (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.
21. 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.
22. 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.
23. 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.

SERVICE AND NOTICE

24. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall

constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL <http://www.albertgelman.com/corporate-solutions/other-engagements/>.

25. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

26. 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.

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 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.

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 within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

29. THIS COURT ORDERS that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order on a substantial indemnity basis, ~~fixed at the amount of \$1,000,000 (including GST and disbursements)~~, to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

30. 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.

31. THIS COURT ORDERS that service on Farhangewan Inc. and The Mobin Foundation with respect to any future proceedings in connection with this Receivership shall be made and effective pursuant to this Court's Orders dated April 12, 2013 (Justice Moore), June 26, 2013 (Justice Green), and June 23, 2014 (Justice DM Brown).

32. THIS COURT ORDERS that service on the Defendants / Respondents with respect to any future proceedings in connection with this Receivership shall be made and effective by email to counsel Stevenson Whetton Maedonald & Swan LLP, csterenson@stevensonslaw.net.

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

MAY 22 2018

PER / PAR:

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of the assets, undertakings and properties [DEBTOR'S NAME] acquired for, or used in relation to a business carried on by the Debtor, 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 _____, 20__ (the "Order") made in an action having Court file number ___-CL-_____, 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.

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.

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.

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

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.

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.

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__.

[RECEIVER'S NAME], solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

Plaintiffs / Applicants Defendants / Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDINGS COMMENCED AT
TORONTO**

ORDER

ADAIR GOLDBLATT BIEBER LLP
95 Wellington Street West
Suite 1830, P.O. Box 14
Toronto ON M5J 2N7

John J. Adair (52169V)
jadair@agblp.com
Tel: 416.941.5858

Gordon McGuire (58364S)
gmcguire@agblp.com
Tel: 416.941.5860

Tel: 416.499.9940
Fax: 647.689.2059

Lawyers for the Plaintiffs / Applicants

10:00 A.M.

H

COUNSEL SLIP

COURT FILE NO CV-14-10403-00CL

DATE MAY 22, 2018.

CV-13-10204-00CL ESTATE OF MARLA BENNETT POON LIST 5 & 6

EDWARD) TRACY BY HIS LITIGATION GUARDIAN CHARLES MURPHY et al

TITLE OF PROCEEDING

V THE IRANIAN MINISTRY OF INFORMATION & SECURITY et al.

COUNSEL FOR: Alex Fidler - Wener
PLAINTIFF(S) for Plaintiffs/Applicants
APPLICANT(S) SEAN N. ZEITZ
PETITIONER(S) as Receiver.

PHONE & FAX NOS
4.3512791 wchillerwener@
6.6892051 aghillip.com
4.7890652
4.7899017
e. szeitz@zwlaw.com

COUNSEL FOR:
DEFENDANT(S)
RESPONDENT(S)

PHONE & FAX NOS

May 22, 2018.

I am satisfied that
The attached order
appointing a Receiver
Should be granted on
The terms of the
attached.

Hainey J.

Appendix “B”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) THURSDAY, THE 24TH
)
JUSTICE *Harney*) DAY OF JULY, 2018
)



**IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5**

**AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013**

BETWEEN:

**ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT**

Plaintiffs

and

**ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY**

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

**EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICIPPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.**

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

THIS MOTION made by **ALBERT GELMAN INC.** ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario, which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an Order, *inter alia*:

- (a) approving the First Report of the Receiver and the actions of the Receiver described therein;
- (b) approving the Confidential First Report of the Receiver dated July 9, 2018 ("Confidential First Report") accompanied with an Order the sealing the Confidential First Report, until such time as 290 Sheppard Avenue West, Toronto, ON (the "Toronto Property") and 2 Robinson Avenue, Ottawa, ON (the "Ottawa Property") have been sold and conveyed to the purchaser(s);
- (c) authorizing the Receiver to dispose of the contents of the Toronto Property;
- (d) authorizing the Receiver to dispose of the vehicles as described hereinafter located at the Ottawa Property;
- (e) authorizing the Receiver to relocate the two safes at the Ottawa Property to an offsite location to be opened by the Receiver;
- (f) approving the professional fees and disbursements of the Receiver and its legal counsel;

was heard this day at 330 University Avenue, 9th Floor, Toronto, Ontario.

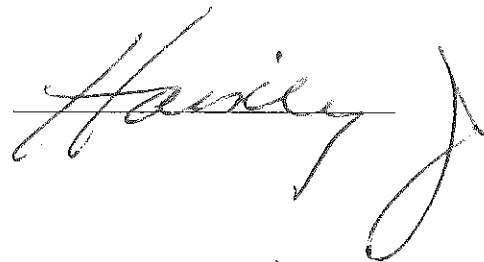
ON READING the First Report of the Receiver dated July 9, 2018 and appendices annexed thereto and upon reading the fee affidavit of Bryan Gelman dated July 9, 2018 and exhibits attached thereto (the "Receiver's Fee Affidavit") and the fee affidavit of Jason Spetter sworn July 9, 2018 and the exhibit attached thereto in relation to the fees of legal counsel to the Receiver (the "Legal Counsel Fee Affidavit" and collectively with the Receiver's Fee Affidavit, the "Fee Affidavits") and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and is hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Interim Statement of Receipts and Disbursements dated July 5, 2018 as set out in its First Report, be and are hereby approved.
3. **THIS COURT ORDERS** that the Receiver's Confidential First Report dated July 9, 2018 be and are hereby approved and that the Confidential First Report shall be sealed until such time as 290 Sheppard Avenue West, Toronto, ON (the "Toronto Property") and 2 Robinson Avenue, Ottawa, ON (the "Ottawa Property") have been sold and conveyed to the purchaser(s).
4. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to dispose of the contents of the Toronto Property as described in the Receiver's First Report.
5. **THIS COURT ORDERS** the Receiver be and is hereby authorized to dispose of the following vehicles located at the Ottawa Property:
 - (a) Toyota Camry LE sedan, VIN# JTDBF32KO3O133997, no license plate;
 - (b) Mazda MPV LX van, VIN# JM3LW28J520329176, license plate no. AXDP 574.
6. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to relocate the two safes at the Ottawa Property to an offsite location to be opened by the Receiver.

7. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the First Report and Fee Affidavits, be and are hereby approved.

8. **THIS COURT ORDERS** that service of any future material in connection with this receivership shall be made on Farhangeiran Inc. and The Mobin Foundation by publication in the National Post of a notice of pending hearing substantially in the form attached hereto as Schedule "A" which notice shall be published not less than 5 calendar days prior to the return date of any pending hearing.

9. **THIS COURT ORDERS** that the Orders of Madame Justice Greer made June 26, 2013 and Mr. Justice Hainey made May 22, 2018 respecting service on Farhangeiran Inc. be and are hereby varied accordingly with the balance of the said Orders remaining in place.



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

JUL 24 2018

PER / PAR: RW

SCHEDULE "A"

ONTARIO SUPERIOR COURT OF JUSTICE

TO: FARHANGEIRAN INC. and THE MOBIN FOUNDATION

Take notice that pursuant to the Order of the Honourable Justice Hainey dated May 22, 2018 Albert Gelman Inc. was appointed as equitable receiver and receiver in aid of execution (the "Receiver") over the properties beneficially owned by the Islamic Republic of Iran municipally known as 290 Sheppard Avenue West, Toronto, ON with legal title being held in the name of Farhangeiran Inc. and 2 Robinson Avenue, Ottawa, ON with legal title being held in the name of The Mobin Foundation.

The Receiver has made an application to Court returnable on July 24, 2018 at the court house, 330 University Avenue, 9th Floor, Toronto, Ontario, Canada.

To obtain copies of the material filed you may visit the Receiver's website at: <http://www.albertgelman.com/corporate-solutions/other-engagements/> under the title "Islamic Republic of Iran ats Edward et al." or may contact legal counsel to the Receiver, Mr. Sean N. Zeitz of Lipman Zener Waxman LLP at szeitz@lzwlaw.com or at 416-789-0652 ext. 307.

It has been ordered that service on you of any proceedings in connection with the Receiver's appointment be effected by this notice.

ESTATE OF MARLA BENNET et al.
Plaintiffs

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants

EDWARD TRACY et al.
Applications

-and-

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

Court File No. CV-13-10204-00CL
Court File No. CV-14-10403-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at
TORONTO

ORDER

LIPMAN, ZENER & WAXMAN LLP
Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSUC No. 51199P

Tel: 416-789-0652
Fax: 416-789-9015
Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

9:30 A.M.

COUNSEL SLIP

1-1

COURT FILE NO CV-13-10204-00CL
CV-14-10403-00CL

DATE JUL 24, 2018

NO ON LIST 2 & 3

TITLE OF
PROCEEDING

ESTATE OF MARLA BENNETT et al.
v ISLAMIC REPUBLIC OF IRAN et al.

COUNSEL FOR:

PHONE & FAX NOS

PLAINTIFF(S)

~~APPLICANT(S)~~

Klaiman, Ian

PETITIONER(S)

(416) 789-0652

F: (416) 789-9015; i.klaiman@iencan.com

COUNSEL FOR:

for the receiver

PHONE & FAX NOS

DEFENDANT(S)

RESPONDENT(S)

July 24, 2018

I am satisfied that
the attached order
should issue

Haidy J.

These shall be
a sealing Order
on the terms of
para 3 of The Order,
Hainey J.

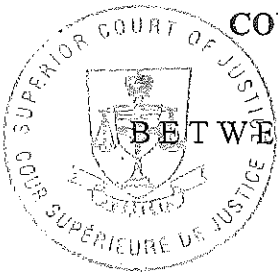
Appendix “C”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) FRIDAY, THE 21st
JUSTICE HAINEY) DAY OF SEPTEMBER, 2018

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013



BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

AMENDED ORDER

THIS MOTION made by ALBERT GELMAN INC. ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario (the "Toronto Property") and 2 Robinson Avenue, Ottawa, Ontario, which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale dated July 18, 2018 (the "Sale Agreement") between the Receiver and the Purchaser as defined in the Confidential Second Report of the Receiver dated September 12, 2018 (the "Confidential Second Report") and vesting in the Purchaser all right, title and interest in and to the Toronto Property and for, *inter alia*,

- (a) an Order approving the Second Report of the Receiver dated September 12, 2018 and the actions of the Receiver described therein;
- (b) an Order approving the Confidential Second Report pertaining to the sale of Toronto Property accompanied with an Order sealing same until such time as the Receiver files the Receiver's Certificate attached hereto as Schedule "A";
- (c) an Order approving the Confidential Third Report of the Receiver dated September 12, 2018 (the "Confidential Third Report") pertaining to the safes opened by the Receiver accompanied with an Order sealing same;
- (d) an Order authorizing the Receiver to destroy the safes and the contents therein;
and
- (f) an Order approving the professional fees and disbursements of the Receiver and its legal counsel;

was heard this day at 330 University Avenue, 9th Floor, Toronto, Ontario.

ON READING the Second Report of the Receiver, the Second Confidential Report of the Receiver and the Third Confidential Report of the Receiver, each dated September 12, 2018, and appendices annexed thereto, and upon reading the fee affidavit of Bryan Gelman dated September 12, 2018 and exhibits attached thereto (the "Receiver's Fee Affidavit") and the fee affidavit of Randy Schliemann sworn September 12, 2018 and the exhibit attached thereto in relation to the fees of legal counsel to the Receiver (the "Legal Counsel Fee Affidavit" and collectively with the Receiver's Fee Affidavit, the "Fee Affidavits") and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and are hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS AND DECLARES** that the Transaction is hereby approved and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Toronto Property to the Purchaser.
3. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule "A" hereto (the "Receiver's Certificate"), all right, title and interest in and to the Toronto Property shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges, (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on

Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Toronto Property are hereby expunged and discharged.

4. **THIS COURT ORDERS** that upon the registration in the Land Registry Office for the Registry Division of Toronto, LRO #66, of a Transfer/Deed of Land in the form prescribed by the *Land Registration Reform Act* duly executed by the Receiver, the Land Registrar is hereby directed to enter the Purchaser as the owner of the Toronto Property in fee simple, and is hereby directed to delete and expunge from title to the Toronto Property all of the Claims listed in Schedule "C" hereto.

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

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

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Defendants and Farhangeiran Inc. and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Defendants and Farhangeiran Inc.;

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

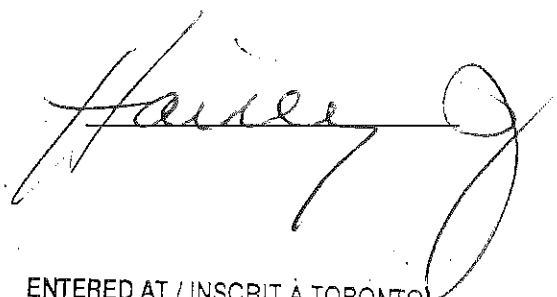
7. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Interim Statement of Receipts and Disbursements as at September 6, 2018 as set out in its Second Report, be and are hereby approved.

8. **THIS COURT ORDERS** that the Receiver's Second Confidential Report and Third Confidential Report each dated September 12, 2018 be and are hereby approved and that the Second Confidential Report shall be sealed until such time as the Receiver files the Receiver's Certificate in the form attached hereto as Schedule "A" and the Third Confidential Report shall be sealed pending further order of the court.

9. **THIS COURT ORDERS** that the Receiver's request for authorization to destroy the safes and their contents as described in the Receiver's First Report and Second Report is adjourned to October 31, 2018 at 9:30 AM.

10. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the Second Report and Fee Affidavits, be and are hereby approved.

11. **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.



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

SEP 21 2018

PER / PAR:



Schedule A – Form of Receiver’s Certificate

Court File No. CV-13-10204-00CL

Court File No. CV-14-10403-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated May 22, 2018, Albert Gelman Inc. was appointed receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario (the "Toronto Property") and 2 Robinson Avenue, Ottawa, Ontario, which properties were found by the court to be beneficially owned by the Islamic Republic of Iran (the "Debtor").

B. Pursuant to an Order of the Court dated _____, 2018, the Court approved the agreement of purchase and sale made as of July 18, 2018 (the "Sale Agreement") between the Receiver and _____ (the "Purchaser") and provided for the vesting in the Purchaser of all right, title and interest in and to the Toronto Property, which vesting is to be effective with respect to the said property upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the purchase price for the Toronto Property and (ii) the Transaction has been completed to the satisfaction of the Receiver.

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

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the purchase price for the Toronto Property pursuant to the Sale Agreement; and
2. The Transaction has been completed to the satisfaction of the Receiver.
3. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

**Albert Gelman Inc. in its capacity as Receiver
in aid of execution and not in its personal
capacity**

Per: _____

Name:

Title:

Schedule B – Purchased Asset

i. 290 Sheppard Avenue West, Toronto, Ontario

PT LT 3 PL 2069 TWP OF YORK AS IN TB862589; TORONTO (N YORK),
CITY OF TORONTO, PIN NO. 10146-0396

**Schedule C – Claims to be deleted and expunged from title to
290 Sheppard Avenue West, Toronto, Ontario**

- i. AT3165148 2012/10/31 RESTRICTIONS ORDER
- ii. AT3167638 2012/11/02 RESTRICTIONS ORDER

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

N/A

ESTATE OF MARLA BENNET et al.
Plaintiffs

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants

EDWARD TRACY et al.
Applications

-and-

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

Court File No. CV-13-10204-00CL
Court File No. CV-14-10403-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at
TORONTO

AMENDED ORDER

LIPMAN, ZENER & WAXMAN LLP
Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSUC No. 51199P

Tel: 416-789-0652
Fax: 416-789-9015
Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

9:30A-14
COUNSEL SLIP

H

COURT FILE NO CV-13-10204-00CL
CV-14-10403-00CL

DATE SEP 21, 2018

NO ON LIST 485

ESTATE OF MARLA BENNETT et al.

TITLE OF
PROCEEDING

v ISLAMIC REPUBLIC OF IRAN et al

COUNSEL FOR:

PLAINTIFF(S)

SEAN N. ZEITZ

PHONE & FAX NOS

APPLICANT(S)

FOR RECEIVER

f. 4. 789.9015

PETITIONER(S)

Bryan Gelman, Albert Gelman INC.
(RECEIVER)

t. 4. 789.0652

e. szeitze@zwlaw.com

COUNSEL FOR:

DEFENDANT(S)

DANIEL McCONVILLE

PHONE & FAX NOS

RESPONDENT(S)

for Iran

T 416 599 7900

F 416 599 7910

September 21, 2018.

I am satisfied that the
attached order should
issue.

There shall be
a sealing order in
the terms of para 8
of the order.

I am satisfied that
The Islamic Republic of
Iran should be provided
with copies of the
documents contained
in the Secord's
Third Confidential Report.
The documents are not to
be provided to any
other person without
prior approval.

Harvey J.

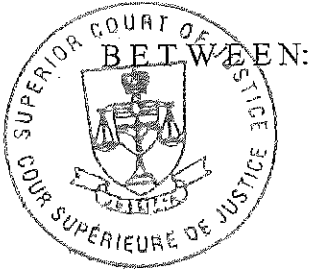
Appendix “D”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) WEDNESDAY, THE 31st
JUSTICE HAINEY)
) DAY OF OCTOBER, 2018

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013



BETWEEN:
ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

THIS MOTION made by ALBERT GELMAN INC. ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property") which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an Order, *inter alia*,

- (a) approving the Third Report of the Receiver dated October 19, 2018 ("Third Report") and the actions and activities of the Receiver as described therein;
- (b) approving the Confidential Fourth Report of the Receiver dated October 18, 2018 accompanied with an Order sealing the Confidential Fourth Report, until such time as the Ottawa Property has been sold and conveyed to a purchaser(s);
- (c) authorizing the Receiver to destroy the Documents found in the safes, as described in the Receiver's First Report and Second Report, and to authorize the Receiver to either dispose or sell the two safes;
- (d) approving the interim distribution proposed by the Receiver; and
- (e) approving the professional fees and disbursements of the Receiver and its legal counsel;

was heard this day at 330 University Avenue, 9th Floor, Toronto, Ontario.


ON READING the Third Report and the Fourth Confidential Report of the Receiver dated October 18, 2018, and appendices annexed thereto, and upon reading the fee affidavit of Bryan Gelman sworn October 19, 2018 and exhibit attached thereto (the "Receiver's Fee

Affidavit”) and the fee affidavit of Jason Spetter sworn October 19, 2018 and the exhibit attached thereto in relation to the fees of legal counsel to the Receiver (the “Legal Counsel Fee Affidavit” and collectively with the Receiver’s Fee Affidavit, the “Fee Affidavits”) and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and are hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Interim Statement of Receipts and Disbursements dated October 18, 2018 as set out in its Third Report, be and are hereby approved.

3. **THIS COURT ORDERS** that the Receiver’s proposed sales process for the Ottawa Property as described in its Third Report be and are hereby approved.

4. **THIS COURT ORDERS** that the Receiver’s Confidential ~~Fourth~~ ^{Fourth} Report dated October 18, 2018 be and is hereby approved and that the ~~Fourth~~ Confidential ~~First~~ ^{Fourth} Report shall be sealed until such time as the Ottawa Property has been sold and conveyed to the purchaser(s). 

5. **THIS COURT ORDERS** that the Receiver’s proposed interim distribution as set out in its Third Report be and is hereby approved.

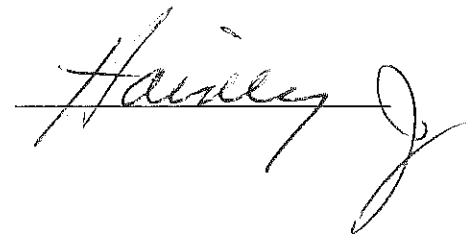
6. **THIS COURT ORDERS** that the Receiver is authorized to destroy the Documents found in the safes as described in the Receiver’s First Report and Second Report and is authorized to either dispose or sell the two safes.

7. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the Third Report and Fee Affidavits, be and are hereby approved.

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

OCT 31 2018

PER / PAR: 



ESTATE OF MARLA BENNETT et al.
Plaintiffs

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants

EDWARD TRACY et al.
Applications

-and-

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

Court File No. CV-13-10204-00CL
Court File No. CV-14-10403-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at
TORONTO

ORDER

LIPMAN, ZENER & WAXMAN LLP
Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSUC No. 51199P

Tel: 416-789-0652
Fax: 416-789-9015
Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

9:30 A.M.

COUNSEL SLIP

H

COURT FILE NO CV-13-10204-00CL

DATE OCT 31, 2018

CV-14-10403-00CL

NO ON LIST 1 & 2

TITLE OF
PROCEEDING

ESTATE OF MARLA BENNETT et al
v ISLAMIC REPUBLIC OF IRAN et al.

COUNSEL FOR:

PLAINTIFF(S)

APPLICANT(S)

PETITIONER(S)

SEAN N. SZCITZ
FOR RECEIVER

Bryan GELMAN, FOR RECEIVER

PHONE & FAX NOS

416 789 0652 x307

P. 416 789 9015

szcitz@1zwlam.com

416 504 1650 x 115

COUNSEL FOR:

DEFENDANT(S)

RESPONDENT(S)

Alex Fidler-Werner
FOR PLAINTIFFS

↳ Adair Goldblatt Bober LLP

PHONE & FAX NOS

bgelman@albertgelman.com

416 351 2791

416 609 2059

afidlerwerner@agblp.com

October 31, 2018

I am satisfied that this Motion should be granted on the terms of the attached order. There shall be a sealing order on the terms of para 4 of the order.

all material to be filed in
Court file CV-13-10204-00CL
Hawley

65

Appendix “E”

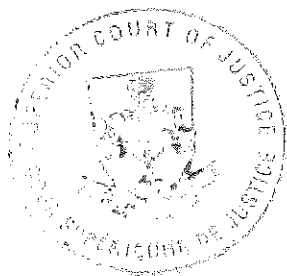
ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) THURSDAY, THE 28th
)
JUSTICE HAINEY) DAY OF FEBRUARY, 2019

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c. R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:



ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

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and

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THE ATTORNEY GENERAL FOR CANADA

Intervener

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CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,

THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

THIS MOTION made by ALBERT GELMAN INC. ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario more particularly described in Schedule "B" to this Order (the "Ottawa Property"), which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an order approving the sale transaction of the Ottawa Property (the "Transaction") contemplated by an agreement of purchase and sale dated January 11, 2019 (the "Sale Agreement") between the Receiver and the Purchaser as defined in the Confidential Fifth Report of the Receiver dated February 8, 2019 (the "Confidential Fifth Report") and vesting in the Purchaser all right, title and interest in and to the Ottawa Property and for, *inter alia*,

- (a) an Order approving the Fourth Report of the Receiver dated February 8, 2019 and the Supplementary Fourth Report of the Receiver dated February 25, 2019 and the actions of the Receiver described therein;
- (b) an Order approving the Confidential Fifth Report of the Receiver dated February 8, 2019 ("Confidential Fifth Report") and the Supplementary Report to the Receiver's Confidential Fifth Report dated February 25, 2019 pertaining to the sale of 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property") accompanied with an Order sealing same until such time as the Ottawa Property has been sold and conveyed to the Purchaser;
- (c) approving the Transaction and vesting in the Purchaser, all right, title and interest in and to the Ottawa Property absolutely free and clear of and from all encumbrances subject to the permitted encumbrances as described in Schedule "D";

- (d) authorizing the Receiver to abandon the contents of the Ottawa Property;
- (e) an Order approving the professional fees and disbursements of the Receiver its legal counsel; and

was heard this day at 330 University Avenue, 8th Floor, Toronto, Ontario.

ON READING the Fourth Report of the Receiver and the Fifth Confidential Report of the Receiver each dated February 8, 2019, the Supplementary Fourth Report of the Receiver and the Supplementary Report to the Receiver's Confidential Fifth Report each dated February 25, 2019, and appendices annexed thereto, and upon reading the fee affidavit of Bryan Gelman sworn February 7, 2019 and exhibits attached thereto (the "Receiver's Fee Affidavit") and the fee affidavit of Jason Spetter sworn February 8, 2019 in relation to the fees of legal counsel to the Receiver (the "Legal Counsel Fee Affidavit" and collectively with the Receiver's Fee Affidavit, the "Fee Affidavits") and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and are hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS AND DECLARES** that the Transaction is hereby approved and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Ottawa Property to the Purchaser.
3. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule "A" hereto (the "Receiver's Certificate"), all right, title and interest in and to the Ottawa Property shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and

whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges, (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Ottawa Property are hereby expunged and discharged.

4. **THIS COURT ORDERS** that upon the registration in the Land Registry Office for the Registry Division of Toronto, LRO #66, of a Transfer/Deed of Land in the form prescribed by the *Land Registration Reform Act* duly executed by the Receiver, the Land Registrar is hereby directed to enter the Purchaser as the owner of the Ottawa Property in fee simple, and is hereby directed to delete and expunge from title to the Ottawa Property all of the Claims listed in Schedule "C" hereto.

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

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

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Defendants and Farhangeiran Inc. and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Defendants and Mobin Foundation;

the vesting of the Ottawa Property in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Defendants and Mobin Foundation and shall not be void or voidable by creditors of the Defendants and Mobin Foundation nor shall it constitute nor be deemed to be a fraudulent preference, assignment,

fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

7. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Interim Statement of Receipts and Disbursements as at February 7, 2019 as set out in its Fourth Report and Supplementary Fourth Report, be and are hereby approved.

8. **THIS COURT ORDERS** that the Receiver's Fifth Confidential Report dated February 8, 2019 and its Supplementary Report to the Receiver's Confidential Fifth Report dated February 25, 2019 be and are hereby approved and that the Fifth Confidential Report and the Supplementary Report to the Receiver's Confidential Fifth Report shall be sealed until such time as the Receiver files the Receiver's Certificate in the form attached hereto as Schedule "A".

9. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to abandon the contents of the Ottawa Property.

10. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the Fourth Report and Fee Affidavits, be and are hereby approved.

11. **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.

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

FEB 28 2019

PER / PAR: RW



Schedule A – Form of Receiver’s Certificate

Court File No. CV-13-10204-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c. R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated May 22, 2018, Albert Gelman Inc. was appointed receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property"), which properties were found by the court to be beneficially owned by the Islamic Republic of Iran (the "Debtor").

B. Pursuant to an Order of the Court dated _____, 2019, the Court approved the agreement of purchase and sale made as of January 11, 2019 (the "Sale Agreement") between the Receiver and _____ (the "Purchaser") and provided for the vesting in the Purchaser of all right, title and interest in and to the Ottawa Property, which vesting is to be effective with respect to the said property upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the purchase price for the Ottawa Property and (ii) the Transaction has been completed to the satisfaction of the Receiver.

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

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the purchase price for the Toronto Property pursuant to the Sale Agreement; and
2. The Transaction has been completed to the satisfaction of the Receiver.
3. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

**Albert Gelman Inc. in its capacity as Receiver
in aid of execution and not in its personal
capacity**

Per: _____
Name:
Title:

Schedule B – Purchased Asset

- i. 2 Robinson Avenue, Ottawa, Ontario

PIN 042040267

Part of Lot F, Concession D, Rideau Front, Geographic Township of Nepean, now in the City of Ottawa. Being Parts 3 & 4 on SR-14667 Part of which being Part of Hurdman Road opened by Bylaw NS79171 & Closed by Bylaw N633492 and Part 41 on 4R-299 lying east of Part 1 on SR -10234 & Part 1 on 4R-11899, Ottawa.

PIN 042040270

Part of Lot F, Concession D, Rideau Front, Geographic Township of Nepean, now in the City of Ottawa. Being Parts 11 & 12 on Plan 4R-598, Save & Except Part 1 on 4R-5541 & Part 1 on Plan 4R- 1022. Subject to certain restrictions contained within the original patent from the Crown namely free access to the above for all vessels, boats & persons.

PIN 042040243

Parcel F-29, Section NP-DRF; Part of Lot F, Concession DRF, Rideau Front, Geographic Township of Nepean, now in the City of Ottawa, (Opened by Bylaw 20-80, Registered as No. 227761 and Closed By Bylaw 217-92 Registered as No 793055. Being Part 1, 4R-1130; Ottawa, Nepean.

PIN 042040245

Parcel F-2, Section NP-DRF; Being Part of Lot F, Concession D, Rideau Front, Geographic Township of Nepean, now in the City of Ottawa. Being Part 6 on 4R-7768, subject to certain restrictions contained within the original patent from the Crown namely free access to the above for all vessels, boats and persons.

NTD: please note that the legal descriptions noted above for reach of the four PINS are to be replaced once the application to correct the legal descriptions has been certified by the land titles office. The final draft to be presented to the court with the replacement descriptions.

**Schedule C – Claims to be deleted and expunged from title to
2 Robinson Avenue, Ottawa, Ontario**

PIN 04204- 0267

Instrument	Date	Instrument Type	Party From	Party To
OC1424698	October 31, 2012	Restrictions Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa
OC1425794	November 2, 2012	Restriction Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa

PIN 04204-0270

Instrument	Date	Instrument Type	Party From	Party To
OC1424698	October 31, 2012	Restrictions Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa
OC1425794	November 2, 2012	Restriction Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa

PIN04204-0243

Instrument	Date	Instrument Type	Party From	Party To
OC1424698	October 31, 2012	Restrictions Order	Ontario Superior Court of Justice	Bennett, Michael Bennett,Linda Bennett, Lisa
OC1425794	November 2, 2012	Restriction Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa

PIN 042040245

Instrument	Date	Instrument Type	Party From	Patty To
OC1424698	October 31, 2012	Restrictions Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa
OC1425794	November 2, 2012	Restriction Order	Ontario Superior Court of Justice	Bennett, Michael Bennett, Linda Bennett, Lisa

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

The exceptions and qualifications set out in Section 44(1) (other than clause 11 thereof) of the *Land Titles Act* (Ontario), including the rights of any person who would, but for the *Land Titles Act* be entitled to the land or any part of it through length of adverse possession, prescription, misdescription or boundaries settled by convention and any lease to which subsection 70(2) of the *Land Titles Act* (Ontario) applies.

Any inchoate lien for municipal realty taxes, public utility charges or other governmental charges or levies accrued but not yet due and payable or, if due and payable, are adjusted for on closing.

Any and all interest (including liens, charges, adverse claims, security interests or other encumbrances) of any nature whatsoever now or hereafter claimed or held by Her Majesty the Queen in Right of Canada, Her Majesty the Queen in Right of any province of Canada, or by any other governmental department, agency or authority under or pursuant to any applicable legislation, statute or regulation and which do not, individually or in the aggregate materially impair the servicing, development, construction, operation, occupation, use, management, marketability or value of the Property.

Any municipal by-laws or regulations affecting the Property or its use, and any other municipal land use instrument including, without limitation, official plans and zoning and building by-laws, as well as decisions of the Committee of Adjustment or any other competent authority permitting variances therefrom and all applicable building codes provided same have in each case been complied with in all material respects to the Closing Date and which do not materially impair the use or operation of any part of the Property for the purposes for which it is being used as of the Execution Date.

Title defects or irregularities including any easements or rights of way in favour of any federal, provincial, municipal or other governmental bodies or regulatory authorities, any private or public utility, any railway company or any adjoining owner that do not, in the aggregate, materially impair the servicing, development, construction, operating, occupation, use, management, marketability or value of the Property.

Any subsisting reservations, limitations, provisos, conditions or executions, including royalties, contained in the original grant of the Property from the Crown.

Any interest of any nature whatsoever that are recorded under the *Railway Act* (Canada) or the *Railways Act* (Ontario).

Any and all licences, easements, rights-of-way, rights in the nature of easements and agreements with respect thereto including, without limitation, agreements, easements, licences, rights-of-way and interest in the nature of easements for sidewalks, public ways, sewers, drains, utilities, gas steam and water mains or electric light and power, or telephone and telegraphic conduits, poles, wires and cables provided each have been complied with in all material respects and do not, individually or in the aggregate materially impair the servicing, development, construction, operation, occupation, use, management, marketability or value of the Property.

All applicable laws, including municipal, provincial or federal statutes, by laws, regulations or ordinances including any charge, trust, priority or preference given to or in favour of the Crown, Crown agents or municipalities pursuant thereto.

Those specific instruments more particularly set out below.

PERMITTED ENCUMBRANCES (SPECIFIC)

1. Quit Claim Deed CR553943
2. Application to Consolidate LT93811
3. Notice/Site Plan Agreement LT1218722
4. Notice/5% Parkland Levy LT1218723
5. Notice/Private Roads OC187273
6. Application/Court Order OC1997550

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

-and-

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

Court File No. CV-13-10204-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
TORONTO

ORDER

LIPMAN, ZENER & WAXMAN PC
Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSUC No. 51199P

Tel: 416-789-0652
Fax: 416-789-9015
Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.



COUNSEL - SLIP

COURT FILE NO. CY-13-00010204-0001 DATE: FEB. 28 / 19

No. ON LIST 2

TITLE OF PROCEEDING ESTATE OF MARIA BENNETT ET AL.
-V-

ISLAMIC REPUBLIC OF IRAN ET AL.

COUNSEL FOR: Plaintiff (s) CHARLES MAWORTH ^{Jar} (Bennetts.) Applicant (s) Petitioner (s)
Phone & Fax No 416-203-364 / 416-203-5238

COUNSEL FOR: Defendant (s) Respondent (s)
Phone & Fax No

*Wcas Lung for Pink Larkin, counsel for Tracy parties
T: 416 601 2673 / F: 416 601 4192 / llung@clerners.ca*

*S. ZEITZ for Receiver
T. 416 789 0612
F. 416 789 9017
e. szeitz@lzwlaw.com*

*February 28, 2019
This Motion is not opposed.
I am satisfied that it
should be granted on the*

Term of the ~~attached~~
order. There shall be
a sealing order on the
Term of para 8 of
the order.

This matter is
adjourned to April 17/19
for 15 minutes before
me at 10 AM.

Harry J.

Appendix “F”

Schedule A – Form of Receiver’s Certificate

Court File No. CV-13-10204-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c. R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

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IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

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THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated May 22, 2018, Albert Gelman Inc. was appointed receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property"), which properties were found by the court to be beneficially owned by the Islamic Republic of Iran (the "Debtor").

B. Pursuant to an Order of the Court dated March 4, 2019, the Court approved the agreement of purchase and sale made as of January 11, 2019 (the "Sale Agreement") between the Receiver and 11182765 Canada Inc. (the "Purchaser") and provided for the vesting in the Purchaser of all right, title and interest in and to the Ottawa Property, which vesting is to be effective with respect to the said property upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the purchase price for the Ottawa Property and (ii) the Transaction has been completed to the satisfaction of the Receiver.

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

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the purchase price for the ~~Toronto~~ Ottawa Property pursuant to the Sale Agreement; and
2. The Transaction has been completed to the satisfaction of the Receiver.
3. This Certificate was delivered by the Receiver at 1:50pm [TIME] on March 26, 2019 [DATE].

**Albert Gelman Inc. in its capacity as Receiver
in aid of execution and not in its personal
capacity**

Per: 

Name: Bryan Gelman

Title: A.S.O

Appendix “G”

AGRICULTURE

CANADA TAKES TOUGHER LINE WITH CHINA OVER CANOLA

Canada on Thursday took a tougher line with China over its ban on imports of Canadian canola seed, saying Beijing had provided no scientific evidence.



telecom giant Huawei Technologies was arrested in Vancouver last December on a U.S. extradition request. "The restrictive measures imposed by China are said to be rooted in science. We have asked for the evidence," Public Safety Minister Ralph Goodale said in a statement.

ENERGY

New principles may spur buy-in of pipeline

First Nations eye stake of Trans Mountain

DAN HEALING

CALGARY • A First Nations consortium planning to offer \$6.8 billion for majority ownership of the Trans Mountain pipeline and its expansion is welcoming federal government principles for Indigenous buyers announced Monday.

The government's contained endorsement of Indigenous ownership is "fantastic news," said Shaun Guthrie, director for British Columbia for the group calling itself Project Reconciliation.

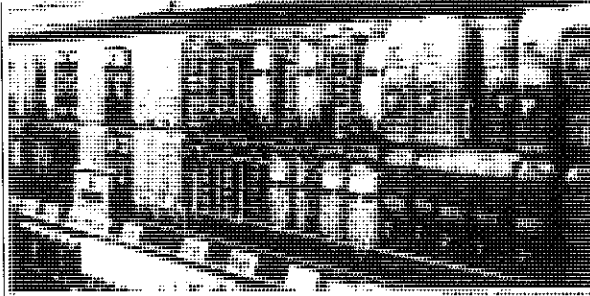
"This is one ball of an opportunity for all of our First Nations to look at our own reconciliation through this pipeline and build unity among many of our nations," added the Kamloops resident, a former chief of the Tk'emlupse to Secwepemc First Nation and a former B.C. regional chief for the Assembly of First Nations.

Indigenous communities in Western Canada to join in a united bid for 51 per cent of the expanded pipeline, said Harris Vredenburg, an executive board member for the group and professor at the University of Calgary's Haskayne School of Business.

"Minister Morneau's four principles for Indigenous ownership ... are exactly aligned with those of Project Reconciliation," he said in an email. "In fact, we shared our vision along those lines with the minister's office."

The four points suggest that dimensions of potential Indigenous ownership of the pipeline can proceed only if the communities involved have "meaningful economic participation, if the deal can proceed in the spirit of reconciliation, and if the resulting entity works to the benefit of all Canadians and goes forward on a commercial basis."

Morneau has said the government won't negotiate the sale of the pipeline if bought for \$4.8 billion last summer until after construction of its controversial proposed expansion is "decided."



Ontario is moving to allow the sale of beer and wine in corner stores and big box outlets, which the government says will stave off any potential sale of the provincially-owned LCBO liquor stores.

RETAIL

Ontario to expand beer, wine sales to corner stores, finance minister says

NO SALE OF LCBO

SHAWN JEFFORDS

TORONTO • Ontario's finance minister says the province will be moving ahead with an expansion of beer and wine sales into corner stores, big box stores and more grocery stores, promising the move will cut prices and prevent any potential privatization of the LCBO.

"Our government is actively working to expand the sale of beer and wine to corner stores, box stores, and even more grocery stores," Fedeli said during a speech to a business audience in Toronto delivered ahead of his first provincial budget on April 11.

"We made a commitment during the campaign to provide consumers with greater choice and convenience, and we plan on delivering."

Fedeli gave no timeline for the move but said greater competition in the sector will lower prices for consumers and expand product availability.

Ontario currently has the lowest density of retail outlets selling beer, wine, cider and spirits in Canada, Fedeli said, with less than 3,000 outlets selling alcohol compared to Quebec's approximately 8,000.

The minister also said the government has no plans to privatize the Liquor Control Board of Ontario despite receiving a report last fall that recommended consideration of the sale of some government assets.

Fedeli called the chain of over 600 LCBO outlets a "prestige asset in Ontario" and said a sell-off would not be part of the government's plan to eliminate a deficit that the Tories have pegged at \$18.2 billion.

"We believe this will open it all up without any need whatsoever to privatize that valuable asset," he said of the move to have alcohol sold in corner stores and big box stores.

the government in the long run. He said the previous Liberal government's sale of its General Motors shares and part of its Hydro One ownership stake just temporarily covered for budget problems.

"We have a structural deficit. That means the day-to-day bills that are being paid with borrowed money," he said. "Selling an asset doesn't solve that, it only puts a Band-Aid on it for a year."

"We have a government that's taking teachers out of classrooms, reducing student services for kids but making sure that we can have beer in every corner store," he said. "I think they have the wrong priorities."

Last year, the 70th government cancelled a scheduled increase in the provincial beer tax, forgoing \$11 million in potential revenue, and brought back so-called buck-a-beer.

The Canadian Press

'Clear there will not be 25 stores open in Ontario right on April 1'

DEADLINE Continued from FP1

It meant that those chosen had under three months to do everything from finding an actual store, to complying with the various ownership rules in order to obtain a Retail Store Authorization, to working with the Ontario Cannabis Store to obtain supply.

The AGCO said that although they have dedicated teams working with each applicant, it is "certainly clear there will not be 25 stores open in Ontario right on April 1."

Gawri is one of many sole proprietors, without prior experience in either the retail space or the cannabis space, that won the province's lottery in January. The system of opening up legal cannabis retail to anyone has been heavily criticized by those already involved in some capacity in the cannabis industry, who argue that winners lacking the right experience will simply delay the process of getting legal stores up and running.

"I know people are saying things like how can he run a cannabis store without experience but let me tell you we've already put our whole

team together — we have 48 or 50 employees including a general manager of the store all ready to go on April 1," said Gawri.

In the days following the lottery, a slew of industry players, including licensed producers and existing cannabis retail chains — with the help of lawyers and consultants — descended upon lottery winners to negotiate deals compliant with AGCO ownership rules, in order to gain a piece of the lucrative cannabis retail pie in Canada's biggest province.

Many of those deals were successful, Cannabis retail chain High Tide Inc. — whose major investor is licensed producer Aurora Cannabis Inc. — has struck deals with three lottery winners in the province, while Cannopy Growth Corp. is lending its Weed brand name to a lottery winner in London, Ont.

But Gawri claims that although he too was inundated with requests from various players in the cannabis industry, he remains the sole owner of The Honey Pot Cannabis Co. and has no partnership deal with any cannabis company.

"I applied for the lottery not to sell my license, but to be part of an industry. I've wanted to be part of the industry since cannabis legalization was on the horizon," Gawri said.

"To date, only 10 out of the 25 lottery winners have obtained a Retail Store Authorization license, one of the final stages before being allowed to open their doors to the public. Once the RSA

license is issued, owners have to go through a Retail Pre-Opening Inspection, a process which involves an AGCO official inspecting everything from store signage to testing out the store's point-of-sale tracking system.

On that front, Gawri says his dealings with the AGCO have been "smooth."

"There've been no hiccups from that side, and the mindset to them has been that they're dealing with a flagship store, because of our location," Gawri said.

The Honey Pot Shop will be located on Queen Street West, in the heart of Toronto's entertainment district and right opposite The Friendly Stranger, one of the oldest cannabis accessory shops in the country.

Gawri calls his location a "win. From an area perspective, this neighbourhood was on our list. Then we found this empty store looking for a tenant on RealPage. Lots of work needed to be done to the space, but it's really coming together and we can't wait for people to see it," Gawri said.

On whether there will actually be sufficient cannabis in his store come April 1, despite a supply shortage plaguing the country's legal industry, Gawri remains confident. "The Ontario Cannabis Store knows that they are dealing with a tight timeline and they've been very responsive. There will be lots of product on April 1."

The AGCO is expected to post an interactive map on the first stages before being allowed to open their doors to the public. Once the RSA

Financial Post

NOTICE OF ANNUAL MEETING OF SHAREHOLDERS. Notice is hereby given that the annual meeting of the holders of common shares of Laminated Bank of Canada will be held at the T&M Broadview Centre Gallery, 130 King Street West, Toronto, Ontario, Canada, on Thursday, April 11, 2019 at 9:30 a.m.

NP Ready to retirement? Find out at Personal Finance, financialpost.com

LEGAL The advertising information with (416) 366-2811 or 1-800-668-6417 x 2811. Fax (416) 366-2643

ONTARIO SUPERIOR COURT OF JUSTICE TO: FABRIZIO BERNARDINI and THE HONOURABLE JUSTICE. Take notice that pursuant to the Order of the Honourable Justice "Fabrizio Bernardini" dated May 25, 2018, Order 047/18 ("the Order") the Respondent is hereby ordered to file a declaration of the Respondent's net worth as of the date of the Order.

ALBERT J. FELDMAN. The Receiver has made an application to Court to appoint a Receiver on April 17, 2019 at 10:00 a.m. at 220 University Avenue, Toronto, Ontario, Canada. A court order has been issued on the Receiver's application.

LEGAL For advertising information with (416) 366-2811 or 1-800-668-6417 x 2811. Fax (416) 366-2643

NOTICE

THE UNITED CHURCH OF CANADA NOTICE IS HEREBY GIVEN that on behalf of The United Church of Canada application will be made to the Legislative Assembly of the Province of Ontario for a private Act to amend The United Church of Canada Act so that the corporation be renamed The United Church of Canada's 42nd General Council on August 14, 2015, and the results of the recent process undertaken thereafter, as confirmed by The United Church of Canada's 43rd General Council on July 22, 2018.

Cynthia Gunn Solicitor for the Petitioner 3250 Bloor Street West, Suite 200 Toronto, ON M8X 2Y4

Appendix “H”

In the matter of the Receivership of the Properties municipally known as
 290 Sheppard Ave. West, Toronto and 2 Robinson Avenue, Ottawa
 Receiver's Final Statement of Receipts and Disbursements, including accruals to complete

	Albert Gelman Inc., Trust Account	Lipman, Zener & Waxman PC, Trust Account	Total as at April 8, 2019	Accrual to complete	Estimated at completion
Receipts					
Sale proceeds - Ottawa Property	\$ -	26,500,000.00	26,500,000.00		26,500,000.00
Sale proceeds - Toronto Property	1,850,000.00	-	1,850,000.00		1,850,000.00
Funding received - Borrowing Certificate No. 1 and 2	150,000.00		150,000.00		150,000.00
Adjustment for realty taxes on closing	-	11,726.23	11,726.23		11,726.23
Interest earned	1,219.46	-	1,219.46		1,219.46
	<u>2,001,219.46</u>	<u>26,511,726.23</u>	<u>28,512,945.69</u>	-	<u>28,512,945.69</u>
Disbursements					
Proposed distribution to Lerner's LLP, in trust	-			26,003,429.36	26,003,429.36
Distribution to Adair Goldblatt Bieber LLP, in trust	1,345,000.00		1,345,000.00		1,345,000.00
Receiver's Fees	186,159.00		186,159.00	5,000.00	191,159.00
Legal Fees of Lipman Zener Waxman LLP	116,025.97	70,145.28	186,171.25	5,000.00	191,171.25
Realtor commission - Toronto Property	74,000.00	315,000.00	389,000.00		389,000.00
Realty tax arrears (net of adjustments)	66,076.27	72,649.91	138,726.18		138,726.18
Property management - Ottawa and Toronto, incl vehicle disposal	39,539.00		39,539.00		39,539.00
Environmental Consulting (Phase I and II)	31,955.00		31,955.00		31,955.00
Appraisal, Land Planning & Survey - Toronto & Ottawa Property	22,902.00		22,902.00		22,902.00
Utilities (including deposits)	14,520.22		14,520.22	3,000.00	17,520.22
Insurance	11,815.20		11,815.20		11,815.20
Contingency	-			5,000.00	5,000.00
Travel & Parking	3,926.38		3,926.38	150.00	4,076.38
Notices in National Post	2,562.70		2,562.70	1,000.00	3,562.70
Photocopies, postage and courier	408.28		408.28	350.00	758.28
Other misc., including license fees	275.00		275.00		275.00
Security personnel	240.00		240.00		240.00
Fee to open safes	151.62		151.62		151.62
Search fees, bank fees & records storage	195.67	15.00	210.67	450.00	660.67
HST paid on disbursements	63,378.99	50,031.34	113,410.33	2,593.50	116,003.83
	<u>1,979,131.30</u>	<u>507,841.53</u>	<u>2,486,972.83</u>	<u>26,025,972.86</u>	<u>28,512,945.69</u>
Cash in bank, in trust	\$ 22,088.16	26,003,884.70	26,025,972.86	(26,025,972.86)	-

Appendix “I”



EXECUTION CERTIFICATE / CERTIFICAT D'EXÉCUTION FORCÉE

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

CERTIFICATE # / 36367951-5048488B

N° DE CERTIFICAT :

DATE OF CERTIFICATE / 2019-APR-04

DATE DU CERTIFICAT :

SHERIFF'S STATEMENT

THIS CERTIFIES THAT LISTED BELOW ARE ALL WRITS OF EXECUTION, ORDERS AND CERTIFICATES OF LIEN FILED AND ENTERED INTO THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE EXECUTION ACT AT THE TIME OF SEARCHING AGAINST THE REAL AND PERSONAL PROPERTY OF:

DÉCLARATION DU SHÉRIF

LE PRÉSENT CERTIFICAT ATTESTE QUE TOUTES LES ORDONNANCES ET TOUS LES BRIEFS D'EXÉCUTION FORCÉE ET CERTIFICATS DE PRIVILÈGE ÉNUMÉRÉS CI-DESSOUS ONT ÉTÉ DÉPOSÉS ET INSCRITS DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA LOI SUR L'EXÉCUTION FORCÉE AU MOMENT DE LA RECHERCHE VISANT LES BIENS MEUBLES ET IMMEUBLES DE :

NAME SEARCHED / NOM RECHERCHÉ

PERSON OR COMPANY / PERSONNE OU SOCIÉTÉ	NAME OR SURNAME, GIVEN NAME(S) / NOM OU NOM DE FAMILLE, PRÉNOM(S)
COMPANY / SOCIÉTÉ	ISLAMIC REPUBLIC OF IRAN

SEARCH RESULTS / RÉSULTATS DE LA RECHERCHE

EXECUTION # / N° D'EXÉCUTION FORCÉE	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
14-0000727*	THE ISLAMIC REPUBLIC OF IRAN
14-0001925*	THE ISLAMIC REPUBLIC OF IRAN
14-0001927*	THE ISLAMIC REPUBLIC OF IRAN

CAUTION TO PARTY REQUESTING SEARCH:

1. IT IS THE RESPONSIBILITY OF THE REQUESTING PARTY TO ENSURE THAT THE NAME SEARCHED IS CORRECT.
2. WRITS, ORDERS OR CERTIFICATES OF LIEN MAY BE REMOVED FROM THE SHERIFF'S INDEX ANYTIME AFTER THIS SEARCH AND THEREFORE MAY NOT APPEAR ON A SUBSEQUENT SEARCH FOR THE SAME NAME ON THIS DATE OR IN FUTURE.
3. WRITS FILED WITH THE SHERIFF DO NOT BECOME EFFECTIVE WITHIN THE WRITS SYSTEM UNTIL THE FOLLOWING BUSINESS DAY.

AVERTISSEMENT À LA PARTIE QUI DEMANDE LA RECHERCHE :

1. IL INCOMBE À LA PARTIE QUI DEMANDE LA RECHERCHE DE S'ASSURER QUE LE NOM RECHERCHÉ EST EXACT.

2. LES BREFS D'EXÉCUTION FORCÉE, LES ORDONNANCES OU LES CERTIFICATS DE PRIVILÈGE PEUVENT ÊTRE RETIRÉS DU RÉPERTOIRE DU SHÉRIF EN TOUT TEMPS APRÈS CETTE RECHERCHE ET, PAR CONSÉQUENT, ILS PEUVENT NE PAS APPARAÎTRE LORS D'UNE RECHERCHE SUBSÉQUENTE VISANT LE MÊME NOM À CETTE DATE OU À L'AVENIR.
3. LES BREFS D'EXÉCUTION FORCÉE DÉPOSÉS AUPRÈS DU SHÉRIF NE PRENNENT EFFET DANS LE SYSTÈME DE BREFS QUE LE PROCHAIN JOUR OUVRABLE

CHARGE FOR THIS CERTIFICATE CDN 11.80
/ FRAIS POUR CE CERTIFICAT :

(*) WRIT REGISTERED AT LAND TITLES / BREF ENREGISTRÉ AU BUREAU D'ENREGISTREMENT DES DROITS IMMOBILIERS



EXECUTION CERTIFICATE / CERTIFICAT D'EXÉCUTION FORCÉE

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

CERTIFICATE # / 36367957-5290147B

N° DE CERTIFICAT :

DATE OF CERTIFICATE / 2019-APR-04

DATE DU CERTIFICAT :

SHERIFF'S STATEMENT

THIS CERTIFIES THAT LISTED BELOW ARE ALL WRITS OF EXECUTION, ORDERS AND CERTIFICATES OF LIEN FILED AND ENTERED INTO THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE *EXECUTION ACT* AT THE TIME OF SEARCHING AGAINST THE REAL AND PERSONAL PROPERTY OF:

DÉCLARATION DU SHÉRIF

LE PRÉSENT CERTIFICAT ATTESTE QUE TOUTES LES ORDONNANCES ET TOUS LES BREFS D'EXÉCUTION FORCÉE ET CERTIFICATS DE PRIVILÈGE ÉNUMÉRÉS CI-DESSOUS ONT ÉTÉ DÉPOSÉS ET INSCRITS DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA *LOI SUR L'EXÉCUTION FORCÉE* AU MOMENT DE LA RECHERCHE VISANT LES BIENS MEUBLES ET IMMEUBLES DE :

NAME SEARCHED / NOM RECHERCHÉ

PERSON OR COMPANY / PERSONNE OU SOCIÉTÉ	NAME OR SURNAME, GIVEN NAME(S) / NOM OU NOM DE FAMILLE, PRÉNOM(S)
COMPANY / SOCIÉTÉ	IRANIAN MINISTRY OF INFORMATION AND SECURITY

SEARCH RESULTS / RÉSULTATS DE LA RECHERCHE

EXECUTION # / N° D'EXÉCUTION FORCÉE	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
14-0001925*	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
14-0001927*	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY

CAUTION TO PARTY REQUESTING SEARCH:

1. IT IS THE RESPONSIBILITY OF THE REQUESTING PARTY TO ENSURE THAT THE NAME SEARCHED IS CORRECT.
2. WRITS, ORDERS OR CERTIFICATES OF LIEN MAY BE REMOVED FROM THE SHERIFF'S INDEX ANYTIME AFTER THIS SEARCH AND THEREFORE MAY NOT APPEAR ON A SUBSEQUENT SEARCH FOR THE SAME NAME ON THIS DATE OR IN FUTURE.
3. WRITS FILED WITH THE SHERIFF DO NOT BECOME EFFECTIVE WITHIN THE WRITS SYSTEM UNTIL THE FOLLOWING BUSINESS DAY.

AVERTISSEMENT À LA PARTIE QUI DEMANDE LA RECHERCHE :

1. IL INCOMBE À LA PARTIE QUI DEMANDE LA RECHERCHE DE S'ASSURER QUE LE NOM RECHERCHÉ EST EXACT.
2. LES BREFS D'EXÉCUTION FORCÉE, LES ORDONNANCES OU LES CERTIFICATS DE PRIVILÈGE PEUVENT ÊTRE RETIRÉS

DU RÉPERTOIRE DU SHÉRIF EN TOUT TEMPS APRÈS CETTE RECHERCHE ET, PAR CONSÉQUENT, ILS PEUVENT NE PAS APPARAÎTRE LORS D'UNE RECHERCHE SUBSÉQUENTE VISANT LE MÊME NOM À CETTE DATE OU À L'AVENIR.

3. LES BREFS D'EXÉCUTION FORCÉE DÉPOSÉS AUPRÈS DU SHÉRIF NE PRENNENT EFFET DANS LE SYSTÈME DE BREFS QUE LE PROCHAIN JOUR OUVRABLE

CHARGE FOR THIS CERTIFICATE CDN 11.80
/ FRAIS POUR CE CERTIFICAT :

(*) WRIT REGISTERED AT LAND TITLES / BREF ENREGISTRÉ AU BUREAU D'ENREGISTREMENT DES DROITS IMMOBILIERS



EXECUTION CERTIFICATE / CERTIFICAT D'EXÉCUTION FORCÉE

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

CERTIFICATE # / 36367966-6576290B

N° DE CERTIFICAT :

DATE OF CERTIFICATE / 2019-APR-04

DATE DU CERTIFICAT :

SHERIFF'S STATEMENT

THIS CERTIFIES THAT LISTED BELOW ARE ALL WRITS OF EXECUTION, ORDERS AND CERTIFICATES OF LIEN FILED AND ENTERED INTO THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE EXECUTION ACT AT THE TIME OF SEARCHING AGAINST THE REAL AND PERSONAL PROPERTY OF:

DÉCLARATION DU SHÉRIF

LE PRÉSENT CERTIFICAT ATTESTE QUE TOUTES LES ORDONNANCES ET TOUS LES BREFS D'EXÉCUTION FORCÉE ET CERTIFICATS DE PRIVILÈGE ÉNUMÉRÉS CI-DESSOUS ONT ÉTÉ DÉPOSÉS ET INSCRITS DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA LOI SUR L'EXÉCUTION FORCÉE AU MOMENT DE LA RECHERCHE VISANT LES BIENS MEUBLES ET IMMEUBLES DE :

NAME SEARCHED / NOM RECHERCHÉ

PERSON OR COMPANY / PERSONNE OU SOCIÉTÉ	NAME OR SURNAME, GIVEN NAME(S) / NOM OU NOM DE FAMILLE, PRÉNOM(S)
COMPANY / SOCIÉTÉ	IRANIAN REVOLUTIONARY GUARD CORPS.

SEARCH RESULTS / RÉSULTATS DE LA RECHERCHE

EXECUTION # / N° D'EXÉCUTION FORCÉE	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
14-0001927*	THE IRANIAN REVOLUTIONARY GUARD CORPS.

CAUTION TO PARTY REQUESTING SEARCH:

1. IT IS THE RESPONSIBILITY OF THE REQUESTING PARTY TO ENSURE THAT THE NAME SEARCHED IS CORRECT.
2. WRITS, ORDERS OR CERTIFICATES OF LIEN MAY BE REMOVED FROM THE SHERIFF'S INDEX ANYTIME AFTER THIS SEARCH AND THEREFORE MAY NOT APPEAR ON A SUBSEQUENT SEARCH FOR THE SAME NAME ON THIS DATE OR IN FUTURE.
3. WRITS FILED WITH THE SHERIFF DO NOT BECOME EFFECTIVE WITHIN THE WRITS SYSTEM UNTIL THE FOLLOWING BUSINESS DAY.

AVERTISSEMENT À LA PARTIE QUI DEMANDE LA RECHERCHE :

1. IL INCOMBE À LA PARTIE QUI DEMANDE LA RECHERCHE DE S'ASSURER QUE LE NOM RECHERCHÉ EST EXACT.
2. LES BREFS D'EXÉCUTION FORCÉE, LES ORDONNANCES OU LES CERTIFICATS DE PRIVILÈGE PEUVENT ÊTRE RETIRÉS

DU RÉPERTOIRE DU SHÉRIF EN TOUT TEMPS APRÈS CETTE RECHERCHE ET, PAR CONSÉQUENT, ILS PEUVENT NE PAS APPARAÎTRE LORS D'UNE RECHERCHE SUBSÉQUENTE VISANT LE MÊME NOM À CETTE DATE OU À L'AVENIR.

3. LES BREFS D'EXÉCUTION FORCÉE DÉPOSÉS AUPRÈS DU SHÉRIF NE PRENNENT EFFET DANS LE SYSTÈME DE BREFS QUE LE PROCHAIN JOUR OUVRABLE

CHARGE FOR THIS CERTIFICATE CDN 11.80
/ FRAIS POUR CE CERTIFICAT :

(*) WRIT REGISTERED AT LAND TITLES / BREF ENREGISTRÉ AU BUREAU D'ENREGISTREMENT DES DROITS IMMOBILIERS

Appendix “J”



WRIT DETAILS REPORT / RAPPORT DES DÉTAILS DU BREF

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

CERTIFICATE # /
N° DE CERTIFICAT : 33639203-1738409B

DATE OF CERTIFICATE /
DATE DU CERTIFICAT : 2018-MAR-23

SHERIFF'S STATEMENT

IT IS HEREBY CERTIFIED THAT THE INFORMATION CONTAINED BELOW IS A TRUE REPRESENTATION OF INFORMATION WITHIN THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE EXECUTION ACT, AT THE TIME OF THE REPORT REQUEST.

DÉCLARATION DU SHÉRIF

IL EST CERTIFIÉ, PAR LA PRÉSENTE, QUE LES RENSEIGNEMENTS CI-APRÈS REPRODUISENT EXACTEMENT L'INFORMATION CONTENUE DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA LOI SUR L'EXÉCUTION FORCÉE AU MOMENT DE LA DEMANDE DE RAPPORT.

FILE DETAILS / DÉTAILS DU DOSSIER

EXECUTION # / N° D'EXÉCUTION FORCÉE : 14-0000727
ISSUE DATE / DATE DE DÉLIVRANCE : 2014-APR-14
EFFECTIVE DATE / DATE DE PRISE D'EFFET : 2014-APR-16
COURT FILE OR REFERENCE # / N° DE DOSSIER DU TRIBUNAL OU DE RÉFÉRENCE : CV-14-10403-00CL
COURT TYPE / TYPE DE TRIBUNAL : SCJ - CIVIL
JURISDICTION / TERRITOIRE DE COMPÉTENCE : TORONTO

DEBTOR SEARCH NAME(S) / NOM(S) DU(DES) DÉBITEUR(S) RECHERCHÉ(S)

#	DEBTOR TYPE / TYPE DE DÉBITEUR	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
1.	COMPANY / SOCIÉTÉ	THE ISLAMIC REPUBLIC OF IRAN

PARTY DETAILS / COORDONNÉES DES PARTIES

DEFENDANT / DÉFENDEUR

1.	NAME / NOM	THE ISLAMIC REPUBLIC OF IRAN
2.	NAME / NOM	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
3.	NAME / NOM	THE IRANIAN REVOLUTIONARY GUARD CORP.

CREDITOR / CRÉANCIER

C/O LAWYER/AGENT / A/S PROCUREUR/AGENT

1.	COMPANY / SOCIÉTÉ	EDWARD TRACY BY HIS LITIGATION GUARDIAN CHARLES MURPHY
	ADDRESS / ADRESSE :	46 MORDECAI LINCOLN RD, SCITUATE, MA, CANADA, 02066

2.	PERSON / PERSONNE	CICCIPIO-PULEO, ELIZABETH
3.	COMPANY / SOCIÉTÉ	ESTATE OF HELEN FAZIO
4.	COMPANY / SOCIÉTÉ	ESTATE OF DOMENIC CICIPPIO
5.	PERSON / PERSONNE	CICIPPIO, DAVID B
6.	PERSON / PERSONNE	CICIPPIO, ERIC R
7.	PERSON / PERSONNE	CICIPPIO, RICHARD DENNIS
8.	PERSON / PERSONNE	CICIPPIO, THOMAS J.
9.	COMPANY / SOCIÉTÉ	ESTATE OF PAUL V. CICIPPIO
10.	PERSON / PERSONNE	CICIPPIO, ALLEN JOHN
11.	COMPANY / SOCIÉTÉ	ESTATE OF ROSE ABELL
12.	PERSON / PERSONNE	CICIPPIO, ANTHONY
13.	COMPANY / SOCIÉTÉ	ESTATE OF ALEXANDER CICIPPIO
14.	PERSON / PERSONNE	CICIPPIO, NICHOLAS B.
15.	COMPANY / SOCIÉTÉ	ESTATE OF JOSEPH J. CICIPPIO JR.

LAWYER/AGENT / PROCUREUR/AGENT SAME AS FIRST CREDITOR / MÊME QUE LE PREMIER CRÉANCIER

NAME / NOM	
FIRM NAME / NOM DE L'ENTREPRISE	ADAIR BARRISTERS LLP
ADDRESS / ADRESSE	25 KING ST W, SUITE 1101 P.O.BOX 127 COMMERCE COURT POSTAL STATION TORONTO, ON M5L 1E2

JUDGMENT/COST DETAILS (FROM ORIGINAL WRIT) / DÉTAILS DU JUGEMENT/DÉPENS (DU BREF ORIGINAL)

#	JUDGMENT OR COSTS / JUGEMENT OU DÉPENS	AMOUNT / MONTANT	INTEREST RATE / TAUX D'INTÉRÊT	START DATE / DATE DE DÉBUT
1.	JUDGMENT / JUGEMENT	CDN 91,000.00	0.0000%	
	COSTS / DÉPENS	CDN 0.00	0.0000%	
	AGAINST DEBTORS / CONTRE LES DÉBITEURS	ALL DEBTORS / TOUS LES DÉBITEURS		

FINANCIAL TRANSACTIONS / OPÉRATIONS FINANCIÈRES

#	FEE OR PAYMENT / FRAIS OU PAIEMENT	TRANSACTION DATE / DATE D'OPÉRATION	AMOUNT / MONTANT	REFERENCE OR NOTES / RÉFÉRENCE OU NOTES
1.	FEE / FRAIS	2014-APR-14	CDN 55.00	ISSUANCE FEE
2.	FEE / FRAIS	2014-APR-15	CDN 100.00	FILING FEE

COMMENTS / REMARQUES

2014-04-15 - 91000.00 IN US FUNDS.

CAUTION:

ENSURE THAT THE NAME AND EXECUTION# (NUMBER) MATCH YOUR REQUEST.

AVERTISSEMENT :

ASSUREZ-VOUS QUE LE NOM ET LE NUMÉRO DU DOSSIER D'EXÉCUTION FORCÉE SONT LES MÊMES QUE CEUX QUI SE

TROUVENT DANS VOTRE DEMANDE.

**CHARGE FOR THIS REPORT /
FRAIS POUR CE RAPPORT :** **CDN 6.35**

Appendix “K”



WRIT DETAILS REPORT / RAPPORT DES DÉTAILS DU BREF

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

**CERTIFICATE # /
N° DE CERTIFICAT :** 33639205-9075693B

**DATE OF CERTIFICATE /
DATE DU CERTIFICAT :** 2018-MAR-23

SHERIFF'S STATEMENT

IT IS HEREBY CERTIFIED THAT THE INFORMATION CONTAINED BELOW IS A TRUE REPRESENTATION OF INFORMATION WITHIN THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE EXECUTION ACT, AT THE TIME OF THE REPORT REQUEST.

DÉCLARATION DU SHÉRIF

IL EST CERTIFIÉ, PAR LA PRÉSENTE, QUE LES RENSEIGNEMENTS CI-APRÈS REPRODUISENT EXACTEMENT L'INFORMATION CONTENUE DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA LOI SUR L'EXÉCUTION FORCÉE AU MOMENT DE LA DEMANDE DE RAPPORT.

FILE DETAILS / DÉTAILS DU DOSSIER

EXECUTION # / N° D'EXÉCUTION FORCÉE : 14-0001927
ISSUE DATE / DATE DE DÉLIVRANCE : 2014-OCT-16
EFFECTIVE DATE / DATE DE PRISE D'EFFET : 2014-OCT-21
COURT FILE OR REFERENCE # / N° DE DOSSIER DU TRIBUNAL OU DE RÉFÉRENCE : CV-13-493290
COURT TYPE / TYPE DE TRIBUNAL : SCJ - CIVIL
JURISDICTION / TERRITOIRE DE COMPÉTENCE : TORONTO

DEBTOR SEARCH NAME(S) / NOM(S) DU(DES) DÉBITEUR(S) RECHERCHÉ(S)

#	DEBTOR TYPE / TYPE DE DÉBITEUR	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
1.	COMPANY / SOCIÉTÉ	THE ISLAMIC REPUBLIC OF IRAN
2.	COMPANY / SOCIÉTÉ	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
3.	COMPANY / SOCIÉTÉ	THE IRANIAN REVOLUTIONARY GUARD CORPS.

PARTY DETAILS / COORDONNÉES DES PARTIES

DEFENDANT / DÉFENDEUR

1.	NAME / NOM	THE ISLAMIC REPUBLIC OF IRAN
2.	NAME / NOM	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
3.	NAME / NOM	THE IRANIAN REVOLUTIONARY GUARD CORPS.

CREDITOR / CRÉANCIER C/O LAWYER/AGENT / A/S PROCUREUR/AGENT

1.	COMPANY / SOCIÉTÉ	KATIE L. MARTHALER; HERMAN C. MARTHALER,III;MATTHEW MARTHALER; KIRK MATHALER; RICHARD W. WOOD; KATHLEEN M. WOOD; ET AL.
	ADDRESS / ADRESSE :	C/O THE AMERICAN CENTER FOR CIVIL JUSTICE INC. 280 MADISON AVE, SUITE 912, NEW YORK, NY, USA, 10016

LAWYER/AGENT / PROCUREUR/AGENT SAME AS FIRST CREDITOR / MÊME QUE LE PREMIER CRÉANCIER

NAME / NOM	LASKIN, JOHN B
FIRM NAME / NOM DE L'ENTREPRISE	TROY LLP
ADDRESS / ADRESSE	79 WELLINGTON ST. W, SUITE 3000 BOX 270, TD CENTRE TORONTO, ON M5K 1N2

FINANCIAL TRANSACTIONS / OPÉRATIONS FINANCIÈRES

#	FEE OR PAYMENT / FRAIS OU PAIEMENT	TRANSACTION DATE / DATE D'OPÉRATION	AMOUNT / MONTANT	REFERENCE OR NOTES / RÉFÉRENCE OU NOTES
1.	FEE / FRAIS	2014-OCT-16	CDN 50.00	LAWYER'S FEE FOR ISSUANCE
2.	FEE / FRAIS	2014-OCT-16	CDN 55.00	ISSUANCE FEE
3.	FEE / FRAIS	2014-OCT-20	CDN 100.00	FILING FEE

COMMENTS / REMARQUES

2014-10-20 - SEE ORIGINAL WRIT FOR NAMES OF CREDITORS AND JUDGMENT AMOUNTS OWING TO EACH.

CAUTION:

ENSURE THAT THE NAME AND EXECUTION# (NUMBER) MATCH YOUR REQUEST.

AVERTISSEMENT :

ASSUREZ-VOUS QUE LE NOM ET LE NUMÉRO DU DOSSIER D'EXÉCUTION FORCÉE SONT LES MÊMES QUE CEUX QUI SE TROUVENT DANS VOTRE DEMANDE.

**CHARGE FOR THIS REPORT /
FRAIS POUR CE RAPPORT :** CDN 6.35

Appendix “L”



WRIT DETAILS REPORT / RAPPORT DES DÉTAILS DU BREF

SHERIFF OF / SHÉRIF DE : CITY OF OTTAWA (OTTAWA)

CERTIFICATE # /
N° DE CERTIFICAT : 33639204-6487973B

DATE OF CERTIFICATE /
DATE DU CERTIFICAT : 2018-MAR-23

SHERIFF'S STATEMENT

IT IS HEREBY CERTIFIED THAT THE INFORMATION CONTAINED BELOW IS A TRUE REPRESENTATION OF INFORMATION WITHIN THE ELECTRONIC DATABASE MAINTAINED BY THIS OFFICE IN ACCORDANCE WITH SECTION 10 OF THE EXECUTION ACT, AT THE TIME OF THE REPORT REQUEST.

DÉCLARATION DU SHÉRIF

IL EST CERTIFIÉ, PAR LA PRÉSENTE, QUE LES RENSEIGNEMENTS CI-APRÈS REPRODUISENT EXACTEMENT L'INFORMATION CONTENUE DANS LA BASE DE DONNÉES ÉLECTRONIQUE MAINTENUE PAR CE BUREAU AUX TERMES DE L'ARTICLE 10 DE LA LOI SUR L'EXÉCUTION FORCÉE AU MOMENT DE LA DEMANDE DE RAPPORT.

FILE DETAILS / DÉTAILS DU DOSSIER

EXECUTION # / N° D'EXÉCUTION FORCÉE : 14-0001925
ISSUE DATE / DATE DE DÉLIVRANCE : 2014-OCT-17
EFFECTIVE DATE / DATE DE PRISE D'EFFET : 2014-OCT-21
COURT FILE OR REFERENCE # / N° DE DOSSIER DU TRIBUNAL OU DE RÉFÉRENCE : CV-14-497414
COURT TYPE / TYPE DE TRIBUNAL : SCJ - CIVIL
JURISDICTION / TERRITOIRE DE COMPÉTENCE : TORONTO

DEBTOR SEARCH NAME(S) / NOM(S) DU(DES) DÉBITEUR(S) RECHERCHÉ(S)

#	DEBTOR TYPE / TYPE DE DÉBITEUR	DEBTOR NAME(S) / NOM(S) DU(DES) DÉBITEUR(S)
1.	COMPANY / SOCIÉTÉ	THE ISLAMIC REPUBLIC OF IRAN
2.	COMPANY / SOCIÉTÉ	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
3.	COMPANY / SOCIÉTÉ	THE IRANIAN REVOLUTIONARY GUARDS CORPS.

PARTY DETAILS / COORDONNÉES DES PARTIES

DEFENDANT / DÉFENDEUR

1.	NAME / NOM	THE ISLAMIC REPUBLIC OF IRAN
2.	NAME / NOM	THE IRANIAN MINISTRY OF INFORMATION AND SECURITY
3.	NAME / NOM	THE IRANIAN REVOLUTIONARY GUARDS CORPS.

CREDITOR / CRÉANCIER

C/O LAWYER/AGENT / A/S PROCUREUR/AGENT

1.	PERSON / PERSONNE	HOLLAND, CHAD PHILLIP
----	-------------------	-----------------------

ADDRESS / ADRESSE :	C/O THE AMERICAN CENTER FOR CIVIL JUSTICE INC. 280 MADISON AVE, SUITE 912, NEW YORK, NY, USA, 10016
---------------------	---

LAWYER/AGENT / PROCUREUR/AGENT SAME AS FIRST CREDITOR / MÊME QUE LE PREMIER CRÉANCIER

NAME / NOM	LASKIN, JOHN B
FIRM NAME / NOM DE L'ENTREPRISE	TROY LLP
ADDRESS / ADRESSE	79 WELLINGTON ST, W SUITE 3000 BOX 270 TD CENTRE TORONTO, ON M5K 1N2

JUDGMENT/COST DETAILS (FROM ORIGINAL WRIT) / DÉTAILS DU JUGEMENT/DÉPENS (DU BREF ORIGINAL)

#	JUDGMENT OR COSTS / JUGEMENT OU DÉPENS	AMOUNT / MONTANT	INTEREST RATE / TAUX D'INTÉRÊT	START DATE / DATE DE DÉBUT
1.	JUDGMENT / JUGEMENT	CDN 18,165,530.16	4.6000%	2014-OCT-03
	COSTS / DÉPENS	CDN 6,300.00	4.6000%	2014-OCT-03
	AGAINST DEBTORS / CONTRE LES DÉBITEURS	ALL DEBTORS / TOUS LES DÉBITEURS		

COMMENTS / REMARQUES

2014-10-20 - JUDGMENT IS IN USD

CAUTION:

ENSURE THAT THE NAME AND EXECUTION# (NUMBER) MATCH YOUR REQUEST.

AVERTISSEMENT :

ASSUREZ-VOUS QUE LE NOM ET LE NUMÉRO DU DOSSIER D'EXÉCUTION FORCÉE SONT LES MÊMES QUE CEUX QUI SE TROUVENT DANS VOTRE DEMANDE.

CHARGE FOR THIS REPORT / FRAIS POUR CE RAPPORT : CDN 6.35

Appendix “M”

Court File No. CV-13-10204-00CL
Court File No. CV-14-10403-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990,
c. R.5**

**AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013**

BETWEEN:

**ESTATE OF MARLA BENNETT, MICHAEL BENNETT, LINDA BENNETT
and LISA BENNETT**

Plaintiffs

and

**ISLAMIC REPUBLIC OF IRAN and IRANIAN MINISTRY OF
INFORMATION AND SECURITY**

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

**EDWARD TRACY, by his Litigation Guardian Charles Murphy,
ELIZABETH CICIPPIO-PULEO, estate of HELEN FAZIO, estate of
DOMENIC CICIPPIO, DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD
DENNIS CICIPPIO, THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO,
ALLEN JOHN CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO,
estate of ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of
JOSEPH J. CICIPPIO JR.**

Applicants

and

**THE IRANIAN MINISTRY OF INFORMATION AND SECURITY, THE
ISLAMIC REPUBLIC OF IRAN and THE IRANIAN REVOLUTIONARY
GUARD CORP.**

Respondents

- 2 -

NOTICE OF CHANGE OF LAWYER

The Applicants, Edward Tracy, by his Litigation Guardian Charles Murphy, Elizabeth Cicciplo-Puleo, estate of Helen Fazio, estate of Domenic Cicippio, David B. Cicippio, Eric R. Cicippio, Richard Dennis Cicippio, Thomas J. Cicippio, estate of Paul V. Cicippio, Allen John Cicippio, estate of Rose Abell, Anthony Cicippio, estate of Alexander Cicippio, Nicholas B. Cicippio and estate of Joseph J. Cicippio Jr., (collectively "The Tracy Parties"), formerly represented by John J. Adair and Gordon McGuire of Adair Goldblatt Bieber LLP, have appointed George MacDonald, Q.C. of Pink Larkin Lawyers as lawyers of record.

January 11, 2019

PINK LARKIN
Lawyers
1463 South Park Street
Suite 201, P.O. Box 36036
Halifax, Nova Scotia B3J 3S9

George MacDonald, Q.C.
gmacdonald@pinklarkin.com
Tel: 902.423.7777
Fax: 902.423.9588

Lawyers for the Applicants, The Tracy Parties

TO: ADAIR GOLDBLATT BIEBER LLP
95 Wellington Street West
Suite 1830, P.O. Box 14
Toronto ON M5J 2N7

John J. Adair LS#: 52169V
Tel: 416.941.5858
jadair@agblp.com

Gordon McGuire LS#: 58364S
Tel: 416.941.5860
gmcguire@agblp.com

Tel: 416.499.9940
Fax: 647.689.2059

Lawyers for the Plaintiffs
Former lawyers for the Applicants, The Tracy Parties

AND TO: **STEVENSON WHELTON MACDONALD & SWAN LLP**
Barristers and Solicitors
15 Toronto Street, Suite 200
Toronto ON MSC 2E3

Colin P. Stevenson
cstevenson@stevensonslaw.net
Tel: 647.647.3811
Fax: 416-599-7910

Lawyers for the Defendants / Respondents

AND TO: **DEPARTMENT OF JUSTICE**
Ontario Regional Office
The Exchange Tower
130 King Street West, Suite
3400 Toronto, ON M5X 1K6

Jacqueline Dais-Visca
Jacqueline.Dais-Visca@justice.gc.ca
Tel: 416.952.6010
Fax: 416.973.0809

Lawyers for the Intervener,
The Attorney General of Canada

AND TO: **LIPMAN, ZENER & WAXMAN LLP**
1220 Eglinton Avenue West
Toronto, ON M6C 2E3

Sean N. Zeltz
szeitz@lzwlaw.com
Tel: 416.789.0652
Fax: 416.789.9015

Lawyers for the Proposed Equitable Receiver,
Albert Gelman Inc.

ESTATE OF MARLA BENNETT, et al. Plaintiffs and Defendants
ISLAMIC REPUBLIC OF IRAN, et al. Defendants

Court File No. CV-13-10204-00CL
Court File No. CV-14-10403-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at TORONTO

NOTICE OF CHANGE OF LAWYER

PINK LARKIN

Lawyers

1463 South Park Street

Suite 201, P.O. Box 36036

Halifax, Nova Scotia B3J 3S9

George MacDonald, Q.C., LS#:

gmacdonald@pinklarkin.com

Tel: 902.423.7777

Fax: 902.423.9588

Lawyers for the Applicants, The Tracy Parties

Appendix “N”

DIRECTION

TO: ALBERT GELMAN INC. in its capacity as equitable receiver and receiver in aid of execution in Court File Nos. CV-13-10204-00CL and Court File No. CV-14-10403-00CL, commenced at Toronto, Commercial List

AND TO: Lipman Zener Waxman PC

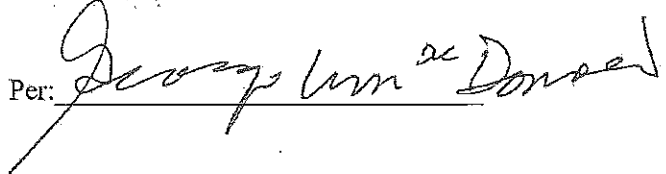
RE: Distribution pursuant to Execution No. 14-0000727

THIS WILL AUTHORIZE, INSTRUCT AND DIRECT you to pay all net proceeds from the sale of 2 Robinson Avenue, Ottawa, ON to Lerners LLP and this shall be your good and sufficient authority for so doing.

THIS Direction may be transmitted by way of telecopier or such similar device and the reproduction of signature by way of telecopier or such similar device shall be treated as binding as if original.

DATED at 5th, this day of April, 2019.

TRACY, BY HIS LITIGATION GUARDIAN
CHARLES MURPHY ET AL, EDWARD, by
their counsel, PINK LARKIN

Per: 

Appendix “O”

DIRECTION

TO: ALBERT GELMAN INC. in its capacity as equitable receiver and receiver in aid of execution in Court File Nos. CV-13-10204-00CL and Court File No. CV-14-10403-00CL, commenced at Toronto, Commercial List

AND TO: Lipman Zener Waxman PC

RE: Distribution pursuant to Execution No. 14-0001925

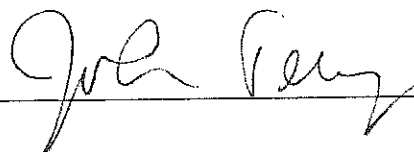
THIS WILL AUTHORIZE, INSTRUCT AND DIRECT you to pay all net proceeds from the sale of 2 Robinson Avenue, Ottawa, ON to Lerner's LLP and this shall be your good and sufficient authority for so doing.

THIS Direction may be transmitted by way of telecopier or such similar device and the reproduction of signature by way of telecopier or such similar device shall be treated as binding as if original.

DATED at *Toronto*, this *5th* day of April, 2019.

HOLLAND, CHAD PHILLIP, by their
counsel, TORYS LLP

Per: _____



JOHN A. TERRY

DIRECTION

TO: ALBERT GELMAN INC. in its capacity as equitable receiver and receiver in aid of execution in Court File Nos. CV-13-10204-00CL and Court File No. CV-14-10403-00CL, commenced at Toronto, Commercial List

AND TO: Lipman Zener Waxman PC

RE: Distribution pursuant to Execution No. 14-0001927

THIS WILL AUTHORIZE, INSTRUCT AND DIRECT you to pay all net proceeds from the sale of 2 Robinson Avenue, Ottawa, ON to Lerner LLP and this shall be your good and sufficient authority for so doing.

THIS Direction may be transmitted by way of telecopier or such similar device and the reproduction of signature by way of telecopier or such similar device shall be treated as binding as if original.

DATED at *Toronto*, this *17th* day of April, 2019.

KATIE L. MARTHALER; HERMAN C. MARTHALER, III.; MATTHEW MARTHALER ET AL., by their counsel, TORYS LLP

Per: _____

John A. Terry
JOHN A. TERRY

Appendix “P”

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

BETWEEN:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

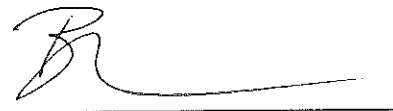
Respondents


RECEIVER'S AFFIDAVIT OF FEES

I, Bryan Gelman, of the City of Toronto, make oath and say as follows:

- 1. I am a Licenced Insolvency Trustee and Director of Albert Gelman Inc., Court Appointed Receiver in aid of execution of the properties located at 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario ("Receiver"), and as such have knowledge of the facts herein deposed to.
- 2. The Receiver has prepared invoices in connection with this matter as follows:
 - a. An account dated March 15, 2019 for the period to March 11, 2019 of \$13,886.50 plus HST and disbursements thereon;
 - b. An account dated April 4, 2019 for the period to April 3, 2019 of \$10,004.00 plus HST and disbursements thereon; and,
 - c. An account dated April 8, 2019 for the period to April 8, 2019 of \$4,580.00 plus HST and disbursements thereon;
- 3. The Receiver's accounts, including detailed time dockets, are attached hereto as **Exhibit "A"**.
- 4. 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 8th day of April 2019.)
)
)


Bryan Gelman


A Commissioner, etc.
S. ZEIT

This is Exhibit A referred to in the
 affidavit of Bryan Gelman
 sworn before me, this 8th
 day of April 2019

[Signature]
 A COMMISSIONER FOR TAKING AFFIDAVITS

Receiver re Tracy (Litigation Guardian of), et al.
 c/o Albert Gelman Inc.
 Toronto, ON M5H 3G2

Invoice

Invoice Date: Mar 15, 2019
 Invoice No: 3776
 Billing Through: Mar 11, 2019
 File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

<u>Professional Fees:</u>					
<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
2/1/2019	SWARNER	Received and review hydro bill and Requisition payment	0.30	\$295.00	\$88.50
2/2/2019	BGELMAN	Call with Sean Zeitz re upcoming motion;	0.40	\$475.00	\$190.00
2/4/2019	BGELMAN	Continue drafting the Receiver's Fourth report and commence drafting the Receiver's Confidential Fifth Report to Court; Review of account to December 31 of LZW; call with Scott Brooker re Disposition summary that their office prepared and suggested changes thereto; Call with Sean Zeitz re report to Court;	5.10	\$475.00	\$2,422.50
2/5/2019	BGELMAN	review of property management report; email to broker re request for access by purchaser; Review of APS re purchasers request for enviro testing and response to realtor;	0.50	\$475.00	\$237.50
2/6/2019	BGELMAN	Calls (2) with Sean Zeitz re reports to court; Review and approval of December 2018 bank reconciliation;	0.80	\$475.00	\$380.00
2/7/2019	BGELMAN	Review of property management report; Review of property management invoice; Further changes to Fourth Report to Court and Confidential Report to Court; preparation of Receiver's Interim R&D; prepare Receiver's affidavit of Fees;	4.30	\$475.00	\$2,042.50
2/8/2019	BGELMAN	Review of draft notice of motion; Travel and attend at offices of LZW to finalize report to Court (Fourth report and Fifth Confidential Report);	3.60	\$475.00	\$1,710.00
2/11/2019	BGELMAN	Review emolls from Jeysa Martinez and Sean Zeitz re Approval and Vesting Order; review of draft order; Review of property management report;	0.90	\$475.00	\$427.50
2/12/2019	SWARNER	Prepares affidavit for newspaper advertisement re application to Court returnable Feb 28, 2019	0.40	\$295.00	\$118.00
2/13/2019	BGELMAN	post receiver's motion record and other files to cose website;	0.30	\$475.00	\$142.50
2/19/2019	BGELMAN	Review and approval of Bill of Costs of LZW; Review of property management report;	0.40	\$475.00	\$190.00
2/20/2019	BGELMAN	Review of correspondence re: amended purchasers name; coll with Sean Zeitz re need for supplementary reports and confidential report; Consideration of same;	0.40	\$475.00	\$190.00
2/21/2019	BGELMAN	review of property management report; review and execute amending agreement to APS;	0.70	\$475.00	\$332.50
2/22/2019	BGELMAN	Draft Receiver's Supplementary Fourth Report to Court and Supplementary Confidential Fifth Report; Email to Seon and Jeysa; Review of final omending agreement executed by purchaser; Review and approval of insurance invoice;	2.40	\$475.00	\$1,140.00

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

Receiver re Tracy (Litigation Guardian of), et al.
 c/o Albert Gelman Inc.
 Toronto, ON M5H 3G2

Invoice

Invoice Date: Mar 15, 2019
 Invoice No: 3776
 Billing Through: Mar 11, 2019
 File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2/25/2019	BGELMAN	Call with Sean Zeltz on status of Supplementary Reports; Call with Jon Wever re premises and keys; (0.4) attend meeting with Sean Zeltz at his office to sign reports to Court; (1.7 + 0.5 for travel);	2.60	\$475.00	\$1,235.00
2/26/2019	BGELMAN	Posting of Receiver's Supplementary Report on case website;	0.20	\$475.00	\$95.00
2/27/2019	BGELMAN	Respond to enquiry from purchaser to extend the closing date; Re-review of motion material to prepare for Receiver's motion;	1.70	\$475.00	\$807.50
2/28/2019	BGELMAN	Attend at Receiver's motion for approval to proceed with the sale transaction; Posting of order to case website; Email to broker re approval of sale of Ottawa Property;	2.90	\$475.00	\$1,377.50
3/4/2019	BGELMAN	Call with Sean Zeltz re terms of revised order; Review property management report; Review and approve utility invoice; posting of revised order on website;	0.80	\$475.00	\$380.00
3/4/2019	BGELMAN	review and execute January 2019 bank reconciliation;	0.20	\$475.00	\$95.00
3/6/2019	BGELMAN	Call with Jon Wever re delivery of keys; arrange same with broker and Wever for delivery of keys to purchaser on closing;	0.40	\$475.00	\$190.00
3/7/2019	BGELMAN	review of property management report; email to Jon Wever re timing of closing;	0.20	\$475.00	\$95.00
Total Fees:					\$13,886.50
HST:					\$1,805.25

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	28.80	\$475.00	\$13,680.00
Suzette Warner (Associate, CFE, CPA, CGA, FCCA)	0.70	\$295.00	\$206.50

Disbursements:

Taxable Disbursements

PHOTOCOPIES:	\$39.00
POSTAGE:	\$3.48
TRAVEL:	\$4.23

Total Disbursements: **\$46.71**
 HST: \$6.07

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

Receiver re Tracy (Litigation Guardian of), et al.
c/o Albert Gelman Inc.
Toronto, ON M5H 3G2

Invoice

Invoice Date: Mar 15, 2019
Invoice No: 3776
Billing Through: Mar 11, 2019
File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Amount Due This Invoice: **\$15,744.53**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$13,933.21
TOTAL HST:	\$1,811.32
TOTAL AMOUNT DUE:	\$15,744.53

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

HST No. 83741 9514 RT0001

Receiver re Tracy (Litigation Guardian of), et al.
 c/o Albert Gelman Inc.
 Toronto, ON M5H 3G2

Invoice

Invoice Date: Apr 4, 2019
 Invoice No: 3802
 Billing Through: Apr 3, 2019
 File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Professional Fees:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/12/2019	BGELMAN	Review of property management report and attempted break in; Consider matters relating to closing of real estate transaction and email to counsel re closing arrangements;	0.70	\$475.00	\$332.50
3/13/2019	BGELMAN	Email to Realtor re closing details;	0.10	\$475.00	\$47.50
3/14/2019	BGELMAN	Review of property management report; organize attendance at premises for Friday final walk through;	0.30	\$475.00	\$142.50
3/15/2019	BGELMAN	Travel to Ottawa for final meeting with Jon Wever at property and walk through of same, prior to closing;	5.00	\$475.00	\$2,375.00
3/18/2019	BGELMAN	Review and respond to property management email re break in;	0.20	\$475.00	\$95.00
3/19/2019	BGELMAN	Attend at offices of LZW for meeting with Jeysa (incl travel) re signing of closing documents; attend call the lawyer for purchaser re their request to extend the closing date; deal with property manager and extension of term;	2.50	\$475.00	\$1,187.50
3/21/2019	BGELMAN	Prepare notice of motion in National Post; email to counsel re same; commence preparation of Receiver's Fifth Report to Court for distribution motion; Review of property management report;	2.70	\$475.00	\$1,282.50
3/25/2019	BGELMAN	Review and approval of insurance invoice and property management invoice; Review and approve National Post advertisement; Email to counsel re closing; Call from property manager re status of property; Continue drafting report to Court and considerations to same;	3.50	\$475.00	\$1,662.50
3/26/2019	BGELMAN	Review and approval of statement of adjustments and closing; Calls with Dorothy and Lisa at LZW re closing details and certificate of closing; Execute certificate and attend to closing details; Email to property manager; email to realtors re closing;	2.10	\$475.00	\$997.50
3/27/2019	BGELMAN	Prepare insurance change forms and instructions to insurance company to terminate insurance contract; instructions to Suzette re terminate utility accounts;	0.70	\$475.00	\$332.50
3/27/2019	SWARNER	Call to Hydro One to confirm stop on account and request final billing and call to Ebridge Gas to confirm account disconnection	0.40	\$295.00	\$118.00
3/27/2019	DCHERNIAK	Bank Reconciliation from Jul 2018 to Mar 2019;	0.90	\$165.00	\$148.50
3/28/2019	BGELMAN	Receive and review email from Jeysa re payout of realty tax and commissions; respond to email; Letter to Court for filing of Receiver Certificate; Post on case website;	1.00	\$475.00	\$475.00

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

Receiver re Tracy (Litigation Guardian of), et al.
 c/o Albert Gelman Inc.
 Toronto, ON M5H 3G2

Invoice

Invoice Date: Apr 4, 2019
 Invoice No: 3802
 Billing Through: Apr 3, 2019
 File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
3/29/2019	BGELMAN	Email to National Post re tear sheet for notice;	0.10	\$475.00	\$47.50
4/2/2019	BGELMAN	Consider corporate tax implications on sale and email to Sean Zeitz and Jeyza Martinez re same;	0.30	\$475.00	\$142.50
4/2/2019	BGELMAN	Review and approval of February 2019 bank reconciliation;	0.10	\$475.00	\$47.50
4/3/2019	BGELMAN	Review and approval of utility account; Prepare statement of receipts and disbursements;	1.20	\$475.00	\$570.00
Total Fees:					\$10,004.00
HST:					\$1,300.52

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	20.50	\$475.00	\$9,737.50
Daphna Cherniak (Estate Administrator)	0.90	\$165.00	\$148.50
Suzette Warner (Associate, CFE, CPA, CGA, FCCA)	0.40	\$295.00	\$118.00

Disbursements:

Non-Taxable Disbursements

TRAVEL: \$38.01

Taxable Disbursements

PHOTOCOPIES: \$1.00
 POSTAGE: \$1.74
 TRAVEL: \$4.23

Total Disbursements: \$44.98

HST: \$0.91

Amount Due This Invoice: \$11,350.41

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$10,048.98
TOTAL HST:	\$1,301.43
TOTAL AMOUNT DUE:	\$11,350.41

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

HST No. 83741 9514 RT 0001

Receiver re Tracy (Litigation Guardian of), et al.
 c/o Albert Gelman Inc.
 Toronto, ON M5H 3G2

Invoice

Invoice Date: Apr 8, 2019
 Invoice No: 3808
 Billing Through: Apr 8, 2019
 File ID: TRACY-R:

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

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Professional Fees:

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/4/2019	BGELMAN	Review of insurance cancellation confirmation; Continue to draft final R&D and consider accruals to complete; prepare draft affidavit of fees;	1.30	\$475.00	\$617.50
4/5/2019	BGELMAN	Discussion with Sean Zeitz re requirements for tax paid on sale proceeds and request memo re same; Review of Directions to Pay; Review of changes to draft report to Court; review of draft notice of motion and distribution and discharge order, prepare notes for suggested change to Sean Zeitz; call with Sean Zeitz re same;	2.10	\$475.00	\$997.50
4/8/2019	DCHERNIAK	Attend to final issuance of disbursements, distribution to creditors, final bank reconciliation and closure of trust account;	3.00	\$165.00	\$495.00
4/8/2019	BGELMAN	Attend to review and changes to Fifth Report to Court, Notice of Motion and draft Order; Call with Dorothy C. (assistant to Sean Zeitz) re preparation of record and exhibits; (2.2); attend at office of Sean Zeitz to finalize report, finalize Final R&D and execute report; (3.0)	5.20	\$475.00	\$2,470.00
Total Fees:					\$4,580.00
HST:					\$595.40

Summary by Staff:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Bryan A. Gelman (Principal, CIRP LIT)	8.60	\$475.00	\$4,085.00
Daphna Chemiak (Estate Administrator)	3.00	\$165.00	\$495.00

Disbursements:

Non-Taxable Disbursements		
TRAVEL:		\$15.57
Taxable Disbursements		
PHOTOCOPIES:		\$0.50
POSTAGE:		\$0.87
STORAGE:		\$141.67
Total Disbursements:		\$158.61
HST:		\$18.60

Amount Due This Invoice: \$5,352.61

Receiver re Tracy (Litigation Guardian of), et al.
c/o Albert Gelman Inc.
Toronto, ON M5H 3G2

Invoice

Invoice Date: Apr 8, 2019
Invoice No: 3808
Billing Through: Apr 8, 2019
File ID: TRACY-R:

Re: Equitable Receiver of 290 Sheppard Ave. W., Toronto and 2 Robinson Ave., Ottawa

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	\$4,738.61
TOTAL HST:	\$614.00
TOTAL AMOUNT DUE:	\$5,352.61

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

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

-and-

Court File No. CV-13-10204-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

Proceeding commenced at

TORONTO

RECEIVER'S AFFIDAVIT OF FEES

LIPMAN, ZENER & WAXMAN PC

Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ

LSO No. 51199P

Tel: 416-789-0652

Fax: 416-789-9015

Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

Appendix “Q”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5**

**AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013**

BETWEEN:

**ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT**

Plaintiffs

and

**ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY**

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

AND BETWEEN:

**EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.**

Applicants

and

**THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.**

Respondents

FEE AFFIDAVIT OF JASON SPETTER

I, JASON SPETTER, OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO, MAKE OATH AND SAY AS FOLLOWS:

1. I am a lawyer with Lipman Zener Waxman PC (“LZW”) independent counsel to Albert Gelman Inc. (the “Receiver”) in its capacity as the court appointed equitable receiver. As such, I have knowledge of the facts and matters to which I hereinafter depose.
2. Now produced and shown to me and marked as **Exhibit “A”** to this my Affidavit is a true copy of LZW’s account with respect to billed fees and disbursements in connection with this matter, including detailed descriptions of the work performed. I am advised by the lawyers who docketed time on this matter and believe that the dockets accurately reflect the services provided by LZW in this matter and the fees and disbursements claimed by it. LZW estimates it will incur approximately \$5000 of additional fees between the date hereof and the filing of the Receiver’s Certificate confirming its discharge.

3.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario on April 8, 2019



Commissioner for Taking Affidavits
(or as may be)



}



JASON SPETTER



This is Exhibit "A" referred to in the
affidavit of JASON SPETTER
sworn before me, this 8th
day of APRIL 2019

INVOICE

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

~~_____~~
A COMMISSIONER FOR TAKING AFFIDAVITS

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

RE: Estate of Marla Bennett et al. re: Equitable Receivership

Professional Fees:

<u>Date</u>	<u>Provider</u>	<u>Description</u>	<u>Hours</u>
2/9/2019	JCM	Email from B. Gelman enclosing draft approval order; review of draft order; email to B. Potechin, purchasers solicitor enclosing draft order for review; telephone discussion with B. Potechin; email from B. Potechin setting out suggested revisions to draft order and requesting draft of Application to amend Property Descriptions on the four PINs; review of B. Potechin's suggested changes; further amendments to draft Order; review of legal descriptions and related documentation in preparation to file Application to amend PINs; instructions to G. Nanou regarding obtaining pre-approval for application to amend property descriptions; email from and to G. Nanou; email to B. Potechin.	4.70
2/11/2019	SNZ	Attend to review of proposed changes to Approval and Vesting Order from purchaser's counsel, attend to all discussions and revisions re same, email correspondence with J. Martinez, review of draft application re amend PINS	6.30
	JCM	Further review of extract from Plan 4R-299 and examining markings, review of property index map and markings made identifying not dedicated lands, review of Survey dated July 16, 2018; review of Notice Agreement OC187273 (portion of Part 41 Plan 4R-299 has not been excepted from the description, but is not included as Part of PIN 04204-0267); preparing application to amend property description of four PINs to make reference of the appropriate parts on Plan 4R-138111; email to B. Potechin enclosing draft Application; email from B. Potechin requesting we obtain pre-approval of the Application; email to G. Nanou and L. Chung, senior real estate clerk; email from B. Gelman providing comment on the final version of the draft vesting order; instructions to L. Chung to follow up with the Registry Office regarding the Application General. Revisions to draft Vesting Order; review of draft application to amend PINs in order to correct legal description; emails from and to B. Potechin regarding draft Vesting Order; emails to and from S. Zeitz; further revisions to Vesting Order; discussion and instructions to G. Nonou.	7.40
2/12/2019	JCM	Email to B. Potechin; email from and to S. Zeitz; discussion with G. Nanou regarding application for pre-approval and re-description fields; emails from and to G. Nanou; email to	9.90

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

S. Zeitz summarizing the suggested revisions from B. Potechin to draft vesting order and two instruments to the list of encumbrances that are to be deleted (quit claim transfer and application to consolidate), enclosed clean and revised copy of draft vesting order; email to S. Zeitz with further particulars regarding the Quit Claim Transfer and Application to Consolidate as instruments to be deleted with specific reference to Agreement of Purchase and Sale; email from S. Zeitz providing comments on revisions made to draft vesting order; emails from and to S. Zeitz regarding further amendments to draft vesting order; email to B. Potechin regarding content in final vesting order and addressing content to be amended in Schedule "B"; follow up email to B. Potechin; email from B. Potechin confirming agreement with legal descriptions of the four PINs to be entered as they are at present; email to B. Potechin confirming final revisions to vesting order; email to S. Zeitz enclosing further revised draft of vesting order; discussion with S. Zeitz regarding content of revised vesting order; further amendments to vesting order; email to S. Zeitz enclosing final version of vesting order; review of PINs (current legal descriptions) prior to final submission; instructions to L. Chung; note to file.

	JCM	Email from and to L. Chung, senior real estate clerk, regarding specifics of Application General; discussion with L. Chung.	0.70
2/13/2019	SNZ	Correspondence with counsel for Iran	0.20
	JCM	Receipt of Motion of Record of the Receiver, dated February 28, 2019 and review of same; telephone discussion with Cushman & Wakefield.	0.80
2/20/2019	SNZ	Receipt and review of email correspondence and Certificate of Incorporation from Purchaser's solicitor advising of incorrect name and necessity for revision of material	0.50
	SNZ	Attend to consideration of necessity for amending agreement and process thereof, correspond with Receiver and J. Martinez, phone call with B. Gelman	1.40
	JCM	Email from B. Potechin enclosing Certificate of Incorporation for 11182765 Canada Inc. requesting amendment to Agreement of Purchase and Sale due to typographical error on the purchaser's solicitors part; email to B. Potechin; email to S. Zeitz noting correction; discussion with S. Zeitz regarding correction; email from S. Zeitz confirming that we need an Amending Agreement and to file a brief Supplementary Fourth Report to Court and Supplementary Confidential and Fifth Report; email to B. Potechin informing of documentation required and timeline; email from and to S. Zeitz following his discussion with B. Potechin; drafting Amending Agreement; email from B. Gelman providing instructions regarding amending agreement and documentation to be filed with the Court.	2.70
2/21/2019	JCM	Email from and to B. Potechin enclosing Amending Agreement; email from and to B. Gelman; email to B.	1.70

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

		Gelman enclosing Amending Agreement for review and execution; email from B. Gelman enclosing executed Amending Agreement; email to B. Potechin enclosing Amending Agreement, executed by the Receiver; review of outstanding matters in transaction; instructions to L. Chung.	
	JCM	Email from B. Potechin enclosing executed Amending Agreement, duly executed by the purchaser; email to B. Gelman enclosing a fully executed copy of the Amending Agreement; updating information on file regarding to purchaser.	0.50
2/22/2019	JCM	Email from B. Gelman enclosing Supplementary Fourth Report and Supplementary Confidential Report for review and comments; review of Supplementary Fourth Report and Supplementary Fifth Report.	0.80
2/25/2019	SNZ	Attend to review and revisions to Supp Fourth Report and Supp Fifth Confidential Report, attend to revisions to draft Order	4.60
	JCM	Email from B. Gelman regarding coordinating access to property between purchaser's environmental consultant and property manager; email from S. Brooker, Cushman & Wakefield; email from J. Wever, property manager; discussion with B. Gelman; telephone discussion with S. Brooker.	0.80
2/26/2019	SNZ	Review court reports re Feb 28, 2019 motion, phone call with L. Lung to review contents therein and process re approval motion and subsequent pending distribution motion and consider potential additional role/benefit of receiver	3.80
2/27/2019	SNZ	Review motion material for hearing	2.20
	SNZ	Review motion material for hearing and attend to revisions to draft Order	1.20
	JCM	Email from B. Potechin requesting extension to closing date from March 14, 2019 to March 20, 2019; telephone discussion with B. Potechin regarding extension request to confirm particulars; email to B. Gelman and S. Zeitz regarding extension request; email to B. Potechin; email from B. Gelman providing instructions and approval of extension to closing date to March 20, 2019; email to B. Potechin confirming approval of request for extension of closing date; email from S. Zeitz; email from B. Potechin with regards to the Application to revise the property description for each of the four PINs and certification of same; discussion with B. Potechin regarding application; email from and to B. Gelman.	1.60
2/28/2019	SNZ	Attend at court to speak to Approval and Vesting Order motion, attend to entering Order, report to Purchaser's counsel, correspondence re pending distribution motion	3.20
	JCM	Email from S. Zeitz enclosing Approved Vesting Order with Justice Hainey's endorsement and requesting	0.60

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

		confirmation of particulars of the sale transaction; email from G. Gelman.	
3/1/2019	SNZ	Receipt and consider email correspondence from Purchaser re issue with entered Approval and Vesting Order, correspond with Commercial List and requisition 930 appointment, attend to preparing revised Order	1.60
	JCM	Email from N. Smith, Cushman & Wakefield; emails from B. Gelman; email from M. McTovish, Cushman & Wakefield; email from B. Potechin regarding application; email from B. Potechin regarding specific provisions in the vesting order; email from S. Zeitz; emails from and to B. Potechin and S. Zeitz.	0.90
3/4/2019	SNZ	Attend at Commercial Court to obtain Amended Approval and Vesting Order, attend to entering Order, email Purchaser's counsel	3.80
	JCM	Email to G. Nanou and L. Chung enclosing Court Order authorizing the sale transaction; review of correspondence exchanged with purchaser's solicitor in preparation for closing; email to G. Nanou and L. Chung providing instructions on documents with regards to the transaction; email to B. Potechin providing update; email from S. Zeitz enclosing Amended Approval and Vesting Order; email from L. Chung regarding Application General; discussion and instructions to L. Chung and G. Nanou.	3.70
3/5/2019	JCM	Reviewing particulars of correspondence exchanged and reference plans and attending to the review and registration of Application General, registered as Instrument No. OC2082322, requesting redescription of the four PINs, amending legal description for each to include the appropriate parts on Plan 4R-138111 to include portion of Part 41 Plan 4R-299 that has not been excepted from the description and not included as Part of PIN 04204-0267; instructions to L. Chung and G. Nanou; initial review of draft closing documents.	3.60
3/6/2019	JCM	Emails from and to B. Gelman regarding arrangements for delivery of keys to the property; email to S. Brooker, Cushman & Wakefield; telephone discussion with B. Gelman.	0.50
3/11/2019	SNZ	Correspondence with creditors' counsel and exchange of voice messages	0.40
3/12/2019	SNZ	Phone call with D. Lennox creditor's counsel, receipt and preliminary review of draft affidavit	1.70
	SNZ	Phone call with Lucas Lung	0.70
	JCM	Email from and to B. Gelman regarding closing date and meeting to execute documents; instructions to L. Chung and review of correspondence exchange and further review of requisition letter; further discussion with L. Chung.	0.80
3/13/2019	JCM	Review of instruments on title and Instructions to L. Chung regarding submission of Land Registration Request Form related to the deletion of PIN nos. 04204-0245 and	2.70

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

		04204-0270 and requesting deletion of LT93811; review of draft request; email from S. Brooker, Cushman & Wakefield, regarding arrangements for lock and other particulars related to the property in advance and in preparation for closing; email from B. Gelman providing instructions; email to L. Chung providing instructions regarding documentation for closing.	
3/15/2019	JCM	Email from B. Potechin providing particulars of documents to be drafted by each of our respective offices, requesting copy of Statement of Adjustments and draft copies of all closing documentation; review of draft documents; email and instructions to L. Chung; email from B. Potechin providing update regarding tax certificate; email to B. Potechin in response and providing update on the status of the Application to be certified; telephone discussion with B. Potechin; discussion with L. Chung.	1.70
3/18/2019	JCM	Email from P. McCarthy, senior real estate clerk to B. Potechin; email to L. Chung; discussion/instructions to L. Chung; reviewing and revising draft closing documents, including Undertaking, Statutory Declaration; Bring Down Certificate and providing amended versions to L. Chung; drafting vesting order and submitting for pre-approval; email from B. Jamieson, Cushman & Wakefield, enclosing Commission Invoice; review of draft Transfer; email to L. Chung to provide/message transfer to P. McCarthy; following up on certification of Application; email from L. Chung enclosing copy of PIN confirming that Application not certified as of yet by Registry Office; email to P. McCarthy providing update; email to P. McCarthy enclosing Purchaser's Indemnity re HST and Purchaser's Undertaking to Re-adjust; email to P. McCarthy enclosing Vendor's draft document package along with Environmental Indemnity to be executed by the Purchaser; email from and to B. Potechin regarding Vendor's Certificate; email to P. McCarthy enclosing revised Statutory Declaration; email from B. Potechin enclosing minor revisions to Vendor's closing documents; further revising closing document package; finalizing document package to be executed for closing; email from and to L. Chung; email from P. McCarthy enclosing Three Party DRA; review of Three Party DRA; review of draft Statement of Adjustments; emails from and to L. Chung and P. McCarthy; review of Tax Certificate for the property issued by the City of Ottawa, Certified as of January 9, 2019; review of updated Tax Certificate for the property issued by the City of Ottawa, Certified as of March 18, 2019; finalizing Statement of Adjustments; email to P. McCarthy enclosing Statement of Adjustments; email from and to B. Potechin; email from B. Gelman confirming accuracy of Commission Invoice received from Cushman & Wakefield; email to B. Potechin providing updated and further revised Statement of Adjustments; email from and to B. Gelman regarding closing and providing update on certification of Application and vesting order; email from B. Gelman providing update and confirming location of keys and lock	8.80

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

Invoice Date: Apr 9, 2019
Invoice No.: 80170
Billing Through: Apr 9, 2019
Matter: 66505

		box and enclosing email from J. Wever, property manager; email to B. Gelman; reviewing specific information on file and documents to be executed and filed in advance of closing; discussions and instructions to L. Chung.	
3/19/2019	JCM	Email from B. Potechin regarding further extension to closing date; voicemail message from B. Potechin; email to B. Potechin; telephone discussion with B. Potechin; email to B. Gelman regarding request by the purchaser's solicitor for further extension; emails from and to B. Gelman regarding extension request; email to B. Potechin providing update and clarification on reasons and particulars; email from B. Potechin providing additional information regarding reasons for extension; meeting with B. Gelman and discussing transaction, reviewing documents and meeting with B. Gelman and attending to the execution of vendor's closing document package; telephone conference with B. Potechin and B. Gelman; email from P. McCarthy enclosing executed DRA by lender's lawyer and B. Potechin; email to P. McCarthy enclosing executed DRA; email from L. Chung enclosing Statement of Adjustments; email from S. Zeitz enclosing email from L. Lung, solicitors at Lerners LLP; email from B. Gelman providing instructions with respect to email received from L. Lung; email to B. Potechin confirming agreement with extension request and terms; email to B. Gelman providing update; preparing vendor's closing package and letter to B. Potechin.	6.90
3/20/2019	JCM	Email to B. Potechin enclosing PIN Nos 04204-270 and 04204-0245 Amended by the Registry Office, confirming request set out in the requisition letter and providing update on the status of the Application General; review of PIN Nos 04204-270 and 04204-0245; discussion with and instructions to L. Chung; emails from and to B. Potechin.	1.40
3/22/2019	JCM	Email from B. Potechin regarding Requisition number five of his requisition letter with regards to the Quit Claim Deed to be deleted from PIN 04204-0267 and certification of redescription of PINs in advance of registering the Vesting Order; review of application request filed with registry office; follow up with registry office; discussion with L. Chung; email to B. Potechin with attachments confirming that the Quit Claim Deed has been deleted; email from B. Potechin confirming/acknowledging deletion; instructions to L. Chung with regards to upcoming closing of transaction and review of specific correspondence confirming compliance with agreed upon terms and requisition requests in advance of closing.	1.90
3/25/2019	JCM	Email from Service Ontario Land Registration Submissions Department confirming Application General has been certified; email to B. Potechin confirming Application General has been certified; email from P. McCarthy requesting information as to whom to message Transfer and Vesting Order; attending to review and the messaging of the Transfer and Vesting Order; email from B. Gelman; email to B. Gelman providing update of transaction and	4.90

Albert Gelman Inc.
100 Simcoe St, Suite 125
Toronto, Ontario M5H3G2

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outstanding matters; email to B. Potechin requesting confirmation that the purchaser will be in a position to close; email from B. Gelman; emails from and to B. Potechin; email from B. Potechin with regards to a minor correction in the new legal descriptions to the PINs, municipality named incorrectly in error; attending to the amendment of the PINs; further amending Vesting Order and Transfer to correct name of municipality; email to and from B. Gelman providing update in advance of closing; email; email from B. Gelman enclosing Fifth Report to Court; review of report; emails from and to L. Chung regarding transaction.

3/26/2019	SNZ	Ongoing review of closing material and correspondence, correspondence with counsel for creditors	3.40
	JCM	Email to B. Gelman enclosing Statement of Adjustments for final review and approval, Direction re Funds for payments of property taxes to the City of Ottawa, Commission Invoice to Cushman & Wakefield and Invoice and Tax Certificate issued by the City of Ottawa; email from B. Gelman providing approval; further review of draft Application for Vesting Order; email to B. Potechin enclosing Further Amended Statement of Adjustments, Direction re Funds and Draft Application for Vesting Order; email to L. Chung; email to B. Potechin; telephone discussion with B. Potechin; email from B. Potechin providing comment on statement made in Application for Vesting Order and Transfer; further revisions to Transfer and to Application to Vesting Order to include that the Application and Transfer are not prohibited by the two Restrictions Orders on title; email from B. Potechin; review of Amended Order dated March 4, 2019; email to L. Chung; messaging revised Application for Vesting Order to B. Potechin; email to B. Potechin regarding revisions to Transfer and Application for Vesting Order as well as clarification regarding wire information and payment of the property taxes; email from P. McCarthy requesting a Solicitor's Undertaking regarding payment of property taxes; drafting Solicitor's Undertaking; emolling solicitor's undertaking to B. Potechin and requesting confirmation that same is satisfactory; email to L. Chung enclosing Receiver's Certificate; email from B. Potechin providing update on the balance of funds yet to be received from purchaser; email to B. Potechin confirming our agreement to the proposed changes; email to B. Potechin requesting purchaser's closing package; email from B. Potechin providing update on mortgage funds and delivery of purchaser's closing documents; receipt and review of purchaser's closing document package; email to P. McCarthy confirming further revised Vesting Order has been messaged; email from B. Potechin providing further update; email to B. Potechin noting that Amended Vesting Order attaching the executed Receiver's Certificate is being sent in escrow until registration of Vesting Order; email from S. Zeitz enclosing email from L. Lung, solicitor at Lerners LLP; email to S. Zeitz, L. Lung and B. Gelman	11.80

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		providing update and confirming transaction not yet closed; email from B. Potechin enclosing copy of certified cheques and deposit slips and requesting confirmation on timing of registration; email from B. Potechin regarding electronic registration of Application and requesting to sign as agent; email to B. Potechin confirming that we will be attending the registration of the Application; email to accounting regarding update on receipt of funds; email to B. Potechin providing update on funds; amendment to amended statement five to note that it does not apply; attending to the electronic execution for Vesting Order; email to B. Potechin confirming registration of Vesting Order and Release of Transfer; email from B. Potechin	
	JCM	Email to B. Gelman enclosing copy of registered Transfer and confirming closing; email from B. Gelman; email from B. Gelman to Cushman & Wakefield.	0.40
3/27/2019	JCM	Email to B. Gelman enclosing Commission Statement and Tax Certificate issued by the City of Ottawa, Certified on March 18, 2019, requesting authorization for payment of said invoices; email from B. Gelman providing authorization to release; email to accounting department requesting cheques.	0.70
3/28/2019	SNZ	Review closing documents and Receiver's Certificate, email correspondence with Receiver re filing of certificate as per Order of Hailey J., initial review of draft Fifth Report to court	3.60
	JCM	Email from B. Gelman; email from S. Zeitz and B. Gelman; email from B. Gelman enclosing letter addressed to the Court enclosing Receiver's Certificate.	0.40
3/29/2019	SNZ	Email correspondence with counsel for creditors re distribution motion	0.50
4/1/2019	JCM	Email to and from B. Gelman.	0.20
4/2/2019	JCM	Email from B. Gelman addressing content of material in court report; letter to Cushman & Wakefield enclosing payment.	0.50
4/3/2019	JCM	Email from B. Gelman requesting confirmation of funds in trust; email to B. Gelman; discussion with G. Nanou; email to B. Gelman providing breakdown; email from and to B. Gelman providing information on interest.	0.40
4/4/2019	SNZ	Review Fifth report and attend to edits thereto, review updated execution searches	5.80
	JCM	Drafting transaction reporting letter to B. Gelman and preparing a list of enclosures forming the document package; revisions to draft report and finalizing of same; instructions to L. Chung.	6.90
4/5/2019	SNZ	Phone call with L. Lung to review executions and which counsel act for which creditors, attend to revisions to Fifth Report, prepare Notice of Motion, prepare draft Order, prepare Receiver's Certificate, correspondence with Receiver, prepare LZW fee affidavit	7.90

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	JCM	Voicemails from S. Brooker, Cushman & Wakefield; telephone discussions with S. Brooker; email from and to S. Booker; email to B. Gelmon; emails from and to L. Chung.	0.60	
	CLK	Clerk's fees	14.00	
4/8/2019	SNZ	Phone call with L. Lung re closing and final report, attend to finalizing Fifth Report and appendices, phone calls with Receiver, attend to meeting with Receiver to finalize	5.10	
		Our Fee:		\$69,160.00
		HST on Fees:		\$8,990.80

Summary by Provider:

SNZ	Sean N. Zeitz	57.90	450.00	\$26,055.00
JCM	Jeysa Martinez	91.90	450.00	\$41,355.00
CLK	Clerk	14.00	125.00	\$1,750.00
	Totals:	163.80		\$69,160.00

Disbursements - Taxable

Registration of Application-S/C	10.75
File Motion Record, Confidential Fifth Report (Inv. 30688)	25.00
Mileage/Parking	25.00
Mileage/Parking	20.00
Courier	47.99
Courier	37.50
Registration of Vesting Order-S/C	10.75
Courier (4)	99.49
Photocopies & Faxes	295.00
Writ Searches	45.00
Wiring Charges	80.00
Total Taxable Disbursements	\$696.48
HST on Disbursements:	\$90.54

Disbursements - Non-Taxable

Court Fee - file Motion Record	160.00
Registration of Application	64.40
Registration of Vesting Order	64.40
Total Non-Taxable Disbursements	\$288.80
Total Fees, Disbursements and HST:	\$79,226.62
Previous Balance as of Last Invoice	\$29,385.93
Payments Received Since Last Invoice	(\$29,385.93)
Less Trust Transferred at Billing	(\$79,226.62)

Albert Gelman Inc.
100 Simcoe St, Suite 125
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Amount Due This Invoice:

\$0.00

LIPMAN ZENER & WAXMAN PC

Sean N. Zeitz

Total HST: \$9,081.34

Payment of this account is due on receipt.

HST No.: 720773514

NOTE: This account bears interest from one month after delivery in accordance with the rate prescribed by Section 128 of the Courts of Justice.

ESTATE OF MARLA BENNETT et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

-and-

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

Court File No. CV-13-10204-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
TORONTO

FEE AFFIDAVIT OF JASON SPETTER

LIPMAN, ZENER & WAXMAN PC

Barristers and Solicitors
1220 Eglinton Avenue West
Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSO No. 51199P

Tel: 416-789-0652

Fax: 416-789-9015

Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.

TAB 3

DRAFT

Court File No. CV-13-10204-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE MR.) WEDNESDAY, THE 17th
JUSTICE HAINEY) DAY OF APRIL, 2019

IN THE MATTER OF AN APPLICATION PURSUANT TO THE
RECIPROCAL ENFORCEMENT OF JUDGMENTS ACT, R.S.O. 1990, c.
R.5

AND IN THE MATTER OF AN AMENDED ORDER OF THE SUPREME
COURT OF NOVA SCOTIA ISSUED MARCH 22, 2013

B E T W E E N:

ESTATE OF MARLA BENNETT, MICHAEL BENNETT,
LINDA BENNETT and LISA BENNETT

Plaintiffs

and

ISLAMIC REPUBLIC OF IRAN and
IRANIAN MINISTRY OF INFORMATION AND SECURITY

Defendants

and

THE ATTORNEY GENERAL FOR CANADA

Intervener

A N D B E T W E E N:

EDWARD TRACY, by his Litigation Guardian Charles Murphy, ELIZABETH
CICCIPIO-PULEO, estate of HELEN FAZIO, estate of DOMENIC CICIPPIO,
DAVID B. CICIPPIO, ERIC R. CICIPPIO, RICHARD DENNIS CICIPPIO,
THOMAS J. CICIPPIO, estate of PAUL V. CICIPPIO, ALLEN JOHN
CICIPPIO, estate of ROSE ABELL, ANTHONY CICIPPIO, estate of
ALEXANDER CICIPPIO, NICHOLAS B. CICIPPIO and estate of JOSEPH J.
CICIPPIO JR.

Applicants

and

THE IRANIAN MINISTRY OF INFORMATION AND SECURITY,
THE ISLAMIC REPUBLIC OF IRAN and
THE IRANIAN REVOLUTIONARY GUARD CORP.

Respondents

ORDER

THIS MOTION made by **ALBERT GELMAN INC.** ("Receiver"), in its capacity as equitable receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property") which properties were found by the court to be beneficially owned by the Islamic Republic of Iran, for an Order, *inter alia*,

- (a) approving the Fifth Report of the Receiver dated April 8, 2019 and the actions and activities of the Receiver described therein, including the Receiver's Final Statement of Receipts and Disbursements dated April 8, 2019 ("**Final R&D**");
- (b) approving the proposed distribution of the proceeds of the Transaction as described in the Fifth Report;
- (c) approving the fees and disbursements of the Receiver and its counsel, Lipman Zener Waxman PC ("**LZW**"), including the final accruals as set out in the Final R&D to be incurred to the completion of these proceedings;
- (d) authorizing the Receiver to destroy the books, records and other file documentation pertaining to this Receivership administration at any time subsequent to four (4) years after filing the Receiver's discharge certificate;

- (e) discharging AGI as the Receiver on filing of a certificate in the form attached to the Receiver's draft order and releasing it from any and all liability it has or may hereafter have by reason of, or in any way arising from, the acts or omissions of AGI while acting in its capacity as Receiver; and
- (f) such further and other relief as this Honourable Court may deem just, was heard this day at 330 University Avenue, 9th Floor, Toronto, Ontario.

ON READING the Fifth Report of the Receiver dated April 8, 2019, and appendices annexed thereto, and upon reading the fee affidavit of Bryan Gelman sworn April 8, 2019 and exhibit attached thereto (the "Receiver's Fee Affidavit") and the fee affidavit of Jason Spetter sworn April 8, 2019 and the exhibit attached thereto in relation to the fees of legal counsel to the Receiver (the "Legal Counsel Fee Affidavit" and collectively with the Receiver's Fee Affidavit, the "Fee Affidavits") and on hearing the submissions of counsel for the Receiver and such other parties as are present,

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and are hereby abridged and validated such that this motion is properly returnable this day and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the activities and actions of the Receiver, including the Final R&D dated April 8, 2019 as set out in its Fifth Report, be and are hereby approved.
3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its legal counsel, all as set out in the Fifth Report and Fee Affidavits, be and are hereby approved.

4. **THIS COURT ORDERS** that the Receiver's proposed distribution as set out in its Fifth Report be and is hereby approved.

5. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to destroy the books, records and other file documentation pertaining to this Receivership administration at any time subsequent to four (4) years after filing the Receiver's discharge certificate.

6. **THIS COURT ORDERS** that upon the Receiver filing a certificate in the form annexed hereto as Schedule "A", the Receiver shall be discharged provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals and protections in favour of Albert Gelman Inc. in its capacity as Receiver.

7. **THIS COURT ORDERS AND DECLARES** that Albert Gelman Inc. is hereby released and discharged from any and all liability that Albert Gelman Inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Albert Gelman Inc. while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, Albert Gelman Inc. is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

SCHEDULE "A"

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated May 22, 2018, Albert Gelman Inc. was appointed receiver and receiver in aid of execution of 290 Sheppard Avenue West, Toronto, Ontario and 2 Robinson Avenue, Ottawa, Ontario (the "Ottawa Property"), which properties were found by the court to be beneficially owned by the Islamic Republic of Iran (the "Debtor").

B. Pursuant to an Order of the Court dated April 17, 2019, the Court approved the proposed distribution of the proceeds of the Transaction as described in the Receiver's Fifth Report and ordered the discharge of AGI as Receiver upon filing of the within certificate.

THE RECEIVER CERTIFIES the following:

1. The distribution to creditors as authorized by the Court has been made.
2. The Receiver's mandate pursuant to the appointment Order of Hainey J. dated May 22, 2018 has been completed.
3. This Certificate was delivered by the Receiver to the court on _____ [DATE].

**Albert Gelman Inc. in its capacity as Receiver
in aid of execution and not in its personal
capacity**

Per: _____

Name: Bryan Gelman, CIRP, LIT

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
THE IRANIAN MINISTRY OF INFORMATION AND SECURITY et al.
Respondents

-and-

Court File No. CV-13-10204-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
TORONTO

ORDER

LIPMAN, ZENER & WAXMAN PC
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Lawyers for the Receiver,
Albert Gelman Inc.

ESTATE OF MARLA BENNET et al.
Plaintiffs
EDWARD TRACY et al.
Applications

- and -

ISLAMIC REPUBLIC OF IRAN et al.
Defendants
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Respondents

Court File No. CV-13-10204-00CL

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at
TORONTO

**MOTION RECORD OF THE RECEIVER,
ALBERT GELMAN INC.**

LIPMAN, ZENER & WAXMAN PC
Barristers and Solicitors
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Toronto, Ontario
M6C 2E3

SEAN N. ZEITZ
LSO No. 51199P

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Email: szeitz@lawlaw.com

Lawyers for the Receiver,
Albert Gelman Inc.