

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

**EIGHTH REPORT TO THE COURT
SUBMITTED BY ZEIFMAN PARTNERS INC. AS RECEIVER**

Introduction

1. By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS (the "Receivership Order"). A copy of the Receivership Order is attached hereto as **Schedule A**.
2. Unless otherwise indicated in this Report, all dollar amounts are in Canadian dollars.

Purpose of Report

3. The purpose of this Report is to:
 - (a) advise this Honourable Court of the activities of the Receiver and the conduct of the receivership subsequent to the Receiver's Sixth Report;
 - (b) request an Order approving the conduct and activities of the Receiver to date;
 - (c) request an Order approving the Receiver's Statement of Receipts and Disbursements for the period from May 6, 2010 to December 17, 2010;

- (d) advise this Honourable Court on the status of the motions brought by Aalbers Tool & Mold Inc. ("Aalbers") and Omega Tool Corporation ("Omega") for the determination of their claims in accordance with the process established by the Order of the Honourable Madam Justice Hoy dated June 15, 2010 as amended by the Order of the Honourable Mr. Justice Newbould dated September 3, 2010;
- (e) advise this Honourable Court on the status of the auctioning of the equipment pursuant to the Auction Services Agreement dated September 30, 2010 between the Receiver and Infinity Assets Solutions Inc. ("Infinity") as previously approved by the Order of the Honourable Mr. Justice Campbell dated October 15, 2010;
- (f) seek the directions of this Honourable Court with respect to the entitlement of customers of ACS during the receivership to receive the net income generated from operations during the receivership;
- (g) request an Order approving a settlement between the Receiver and Omex Manufacturing ULC ("Omex");
- (h) request an Order approving, *nunc pro tunc*, the return of a forklift to De Lage Landen Financial Services Canada Inc. ("DLL");
- (i) request an Order approving a distribution to ATS Automation Tooling Systems Inc. ("ATS") in respect of ATS' secured claim;
- (j) request an Order approving the following distributions to former employees of ACS in respect of the following secured claims under Section 81.4(1) of the *Bankruptcy and Insolvency Act* ("BIA"):
 - (i) amounts owed to the former employees to a maximum of \$2,000 each in respect of unremitted registered retirement savings plan contributions; and
 - (ii) the sum of \$2,000 to Christopher Park in respect of compensation owed to Mr. Park for overtime hours worked prior to the Receiver's appointment.
- (k) advise the Court of the determination which the Receiver has made regarding the validity of a secured claim asserted by Chillers Inc.;

- (l) advise the Court on further due diligence to be undertaken by the Receiver with respect to the collection of approximately \$1 million owing to ACS by a related company located in China;
- (m) request an Order approving the professional fees of the Receiver and its legal counsel as reflected herein; and
- (n) request an Order authorizing the Receiver to destroy certain records of ACS.

The Business of ACS

- 4. Prior to the making of the Receivership Order, ACS carried on a plastic injection molding and related mold building business from leased premises located at 1574 Eagle Street North, Cambridge, Ontario (the "Premises"). The customer base of ACS consisted primarily of tier one parts suppliers to the automotive industry.

Activities of the Receiver

- 5. As previously reported to the Court in the Receiver's Sixth Report, ACS ceased production effective September 22, 2010 and all remaining ACS employees were terminated effective September 30, 2010.
- 6. The Receiver corresponded and co-ordinated activities with Infinity relating to the auctioning of the equipment.
- 7. The Receiver maintained regular communications with the Landlord of the Premises regarding the anticipated timing of the Receiver's exit from the Premises.
- 8. The Auction Services Agreement with Infinity required Infinity to remove all assets and vacate the Premises within 75 days from the date of Court approval of the Auction Services Agreement. Court approval was obtained on October 15, 2010. As such, the exit date from the Premises was December 29, 2010.

9. On December 29, 2010, the Receiver attended the Premises with both Infinity and the Landlord for a final walk through and inspection of the Premises. Both the Landlord and the Receiver were satisfied with the state of the Premises, and all keys were turned over to the Landlord. The Landlord has executed a Release in favour of the Receiver.
10. The Receiver is continuing to collect remaining accounts receivable and pay post-receivership obligations.
11. The Receiver is continuing to correspond with customers, suppliers and creditors on an as required basis.
12. The Receiver is continuing to attend to all responsibilities in respect of the terminated employees, including completion of tax forms, responding to government inquiries and providing other information as required.
13. As authorized by Order of the Honourable Mr. Justice Campbell dated October 15, 2010, the Receiver has completed the disposition of the Abandoned Tooling, as defined in the Fifth Report.

Status of Aalbers and Omega Motions

14. On June 15, 2010, the Honourable Madam Justice Hoy made an Order (the "Hoy Order") which, *inter alia*, established a process for the determination of the claims of Aalbers and Omega. A copy of the Hoy Order is attached as **Schedule B**.
15. Pursuant to the Hoy Order, Omega and Aalbers were to file motions by no later than July 16, 2010 for the determination of their claims. Aalbers filed a motion prior to July 16, 2010. Omega did not. By Order of the Honourable Mr. Justice Newbould dated September 3, 2010 (the "Newbould Order") the Hoy Order was varied to extend the deadline for the filing of a motion by Omega to September 7, 2010. Omega filed a motion by the deadline established in the Newbould Order.
16. The Receiver served responding materials to the Omega motion on November 8, 2010. Cross-examinations did not occur as counsel for Omega advised that they were preparing a reply affidavit and intended to amend their Motion. The Receiver has now

received a Fresh as Amended Notice of Motion dated December 6, 2010 along with the reply Affidavit.

17. The Receiver served a Responding Motion Record on December 10, 2010 in connection with the Aalbers Motion. The completion of those materials was delayed as the individual required to swear the Affidavit has obtained other employment and is not under the "control" of the Receiver.
18. The Receiver anticipates that cross-examination in both the Omega Motion and Aalbers Motion will be undertaken in January, 2011.

Status of Equipment Auction

19. By Order of the Honourable Mr. Justice Campbell dated October 15, 2010 approval was granted for an Auction Services Agreement (the "ASA") between the Receiver and Infinity for the auctioning of the equipment in the ACS premises.
20. The ASA provided for a Net Minimum Guarantee of \$1,775,000, of which \$500,000 was paid as a deposit on the execution of the ASA. The Receiver received payment of the balance of the Net Minimum Guarantee from Infinity on November 26, 2010.
21. The auction of the equipment was held on November 30, 2010. Including presales, the sale proceeds from the auction totalled \$2,995,068.30. Under the terms of the ASA, the Receiver was to receive 90% of the sale proceeds after reimbursement to Infinity of the Net Minimum Guarantee and payment of expenses to Infinity in the amount of \$125,000 (the "Receiver's Share"). The Receiver's Share totalled \$985,361.47. The Receiver's Share was received by the Receiver on December 16, 2010.
22. A summary of the auction proceeds and disbursement of same is attached as **Schedule C** to this Report.

Entitlement to Receivership Operating Income

23. As previously reported to the Court in the Receiver's Third Report, the Receiver entered into Accommodation Agreements with each of the ACS customers having more than 4% of sales in the 12 month period preceding the receivership to allow for the continued production of parts and the building of parts banks for those customers

while they transitioned to new suppliers. The Accommodation Agreements were either substantially in the form of the model Accommodation Agreement (the “Model Accommodation Agreement”), a copy of which is attached as **Schedule D**, which formed part of the Receivership Order or in the form negotiated with ACS’ largest customer, Magna Closures Inc. (“Magna”). A copy of the template Accommodation Agreement as negotiated with Magna is attached as **Schedule E** (the “Template Accommodation Agreement”).

24. There was a total of seven customers (the “Primary Customers”) having more than 4% of sales in the 12 month period preceding the receivership. Five of those customers, Magna, Anderson-Cook Inc. (“Anderson-Cook”), Continental Automotive Systems US, Inc. (“Continental”), Automotive Components Holdings, LLC (“ACH”) and Visteon Corporation (“Visteon”) entered into Accommodation Agreements substantially in the form of the Template Accommodation Agreement. The remaining two customers, Delphi Automotive Systems LLC (“Delphi”) and Brose North America (“Brose”) entered into Accommodation Agreements substantially in the form of the Model Accommodation Agreement.
25. The Receiver also entered into letter agreements (the “Letter Agreements”) in the form attached as **Schedule F** with customers (the “Secondary Customers”) having less than 4% of sales in the 12 month period preceding the receivership and who required a continued supply of parts during the receivership.
26. The Accommodation Agreements and Letter Agreements provided for a 30% surcharge on the price of parts shipped during the receivership. The 30% surcharge was based on projections prepared prior to the commencement of the receivership to offset the operating losses which were otherwise forecast to be incurred with the intention that the operation of the ACS business during the receivership would run on a break even basis.
27. The Accommodation Agreements permitted the Receiver, on notice to the customers, to increase the amount of the surcharge if the Receiver believed that the surcharge was insufficient to fully fund all cash losses incurred or to be incurred in producing component parts for customers. The Letter Agreements were silent on any increase in the amount of the surcharge but also did not obligate the Receiver to supply the Secondary Customers with parts in any fixed quantity for any period of time.

28. The Accommodation Agreements with Magna, Visteon, Continental, ACH and Anderson-Cook were for a term ending July 2, 2010, which was the projected exit date of Magna from the Premises. Magna represented approximately 60% of ACS' historical sales.
29. On or about June 24, 2010, the Receiver prepared a forecast income statement (the "Forecast") for continuing production for the months of July and August, 2010 following the exit of Magna from the Premises to determine whether or not an increase in the amount of the surcharge would be required for those months. A copy of the Forecast is attached as **Schedule G**.
30. The Forecast showed a 40% surcharge being required to cover all cash losses for the months of July and August, 2010.
31. On or around June 25, 2010, the Receiver provided written notice to the Primary Customers that a 40% surcharge was required for all parts shipped after July 2, 2010. A copy of the notice provided to the Primary Customers of the increase in the amount of the surcharge to 40% is attached as **Schedule H**.
32. On or around June 25, 2010 the Receiver also gave notice to the Secondary Customers that the surcharge would be increased to 40% for all parts shipped after July 2, 2010. A copy of the notice provided to the Secondary Customers is attached as **Schedule I**.
33. A 40% surcharge was in fact charged on all parts shipped from July 3, 2010 to September 2, 2010.
34. Parts production ceased for all customers other than Delphi on or around September 3, 2010. The Receiver continued production of parts for Delphi, on a limited basis, until September 22, 2010. ACS ceased production completely effective September 22, 2010.
35. Production during the receivership period can be broken down into three distinct time periods:

- (a) the period from the date of the Receiver's appointment on May 6, 2010 until July 2, 2010 during which customers were charged a 30% surcharge on all parts shipped (the "30% Surcharge Period");
 - (b) the period from July 3, 2010 until September 2, 2010 during which customers were charged a 40% surcharge on all parts shipped (the "40% Surcharge Period"); and
 - (c) the period from September 3, 2010 until September 22, 2010 during which production continued on a limited basis for Delphi only (the "Delphi Production Period").
36. The operation of the ACS business generated positive operating income during both the 30% Surcharge Period and 40% Surcharge Period. Attached as **Schedule J** is a summary of the operating results for both the 30% Surcharge Period and 40% Surcharge Period. As shown on **Schedule J**, operating income of \$371,284 was generated during the 30% Surcharge Period and operating income of \$412,843 was generated during the 40% Surcharge Period.
37. The Receiver seeks the Court's direction as to whether some or all of the operating income generated during the 30% Surcharge Period and 40% Surcharge Period should be reimbursed to the Primary Customers and Secondary Customers.
38. As mentioned previously, the 30% surcharge was calculated based on a forecast prepared prior to the receivership. That forecast was provided to some, but not all, of the Primary Customers prior to their executing an Accommodation Agreement. The forecast was not provided to any of the Secondary Customers.
39. The Accommodation Agreements and Letter Agreements do not provide for any reimbursement to the Primary Customers or Secondary Customers of all or any part of the surcharge under any circumstances, including positive operating income being generated from the continuation of the operations of ACS. The Accommodation Agreements also contain an entire agreement clause which provides, in part, as follows:

"This Agreement, together with any other Agreements and Schedules referenced to herein or executed in connection with this Agreement, constitutes the entire understanding of the parties in connection with the subject matter hereof."

40. The surcharge was increased to 40% based on the Receiver's forecast that the 30% surcharge would be insufficient to fully fund all cash losses after July 2, 2010. On that basis, the Receiver requested that the Primary Customers and Secondary Customers who required continued production after July 2, 2010 pay an increased surcharge.
41. Because the increase in the amount of the surcharge from 30% to 40% was specifically sought by the Receiver on the basis that the increase in the amount of the surcharge was necessary to offset the forecasted cash losses from continuing the operations after July 2, 2010, the Receiver is of the view that the operating income generated during the 40% Surcharge Period should be reimbursed to the customers which paid the 40% surcharge on a pro rata basis based on the percentage which each customers sales comprised of the total sales during the 40% Surcharge Period.
42. While the Accommodation Agreements and Letter Agreements do not provide for the reimbursement of any portion of the 30% surcharge in the event that a lesser surcharge would have been sufficient to cover all operating losses, it was never the Receiver's intention that the operations of the receivership generate positive income at the expense of the Primary Customers and Secondary Customers. The 30% surcharge was based on a forecast prepared prior to the receivership with the intention of covering the operating losses and allowing the receivership to run on a break even basis. In exchange for the accommodations given by the Primary Customers and Secondary Customers under the Accommodation Agreements and Letter Agreements, the customers were to receive an ongoing supply of parts while they transitioned their supply requirements to alternate suppliers. It was not the intention of the Receiver under the Accommodation Agreements or Letter Agreements to make a profit from continuing to operate the ACS business.
43. **Schedule J** shows the allocation among each of the Primary Customers and the Secondary Customers collectively of the operating income for the 30% Surcharge Period and 40% Surcharge Period. That allocation is based on the percentage which

each customers' sales comprised of the total sales during each period and is as follows:

Allocation of Operating Income

<u>Primary Customer</u>	<u>30% Surcharge Period</u>	<u>40% Surcharge Period</u>
Magna	\$165,098	\$23,178
Delphi	\$80,262	\$237,744
Visteon	\$10,566	\$27,814
Continental	\$22,649	\$63,916
ACH	\$21,802	\$3,150
Brose	\$10,683	\$24,107
Anderson-Cook	\$13,388	\$17,458
Secondary Customers	\$53,153	\$26,293
	\$377,590	\$423,661

44. During the Delphi Production Period a net operating loss of \$121,649 resulted. Attached as **Schedule K** is a schedule of the operating results for the Delphi Production Period.
45. Delphi agreed to cover any operating losses incurred during the Delphi operating period. For that purpose, Delphi deposited \$200,000 with the Receiver. The Receiver will be reimbursing Delphi for the sum of \$78,351.

Omex Manufacturing ULC

46. As previously reported in the Receiver's Sixth Report to the Court, on September 29, 2010 the sum of \$1,676,682.71 (the "Omex Debt") was paid by the Receiver to Bank of Montreal ("BMO") in full satisfaction of ACS' guarantee of the indebtedness of Omex to BMO. Subsequent to that payment, the security held by BMO over the assets of Omex was assigned to the Receiver pursuant to Section 2 of the *Mercantile Law Amendment Act*, R.S.O. 1990, Chapter M-10. The Omex Debt, plus accrued interest thereon, is now payable by Omex to the Receiver.
47. Omex is jointly liable with ACS and two related holding companies in respect of two promissory notes in the combined total amount of \$2.75 million (collectively, the "ATS Promissory Notes") payable to ATS. Copies of the ATS Promissory Notes are attached as **Schedule L**. The Promissory Notes relate to vendor take back debt arising from the sale by ATS of the ACS and Omex businesses to ACS and Omex in December, 2008.
48. ATS holds security for the ATS Promissory Notes over the assets of ACS by way of a General Security Agreement. As explained below, the Receiver is seeking an Order approving a distribution to ATS on account of its secured claim in the amount of the ATS Promissory Notes plus related legal costs. To the extent that ATS is repaid from the receivership estate an amount greater than ACS's "share" of the ATS Promissory Notes debt, the Receiver will have a claim for contribution (the "Contribution Claim") against Omex.
49. The Receiver has completed a review of inter company transactions between ACS and Omex from January 1, 2010 to the date of the Receiver's appointment on May 6, 2010. That review disclosed potential preferential payments made by ACS to Omex in the amount of \$80,376.70 immediately prior to the Receiver's appointment (the "Preference Payments").
50. In summary, the Receiver has the following claims against Omex:
 - (a) a claim for repayment of the Omex Debt;
 - (b) subject to the Court approving the distribution to ATS on account of its secured claim, the Contribution Claim; and

(c) a claim for repayment of the Preference Payments.

51. As also previously reported to the Court in the Receiver's Sixth Report, Omex advised the Receiver that it would repay the Omex Debt, plus interest thereon, by no later than 4:30 p.m. on October 6, 2010. The Receiver entered into a Letter Agreement dated September 30, 2010 (the "September 30 Letter Agreement") with Omex, a copy of which is attached as **Schedule M**, setting forth terms and conditions which would apply in the event that the Omex Debt was not repaid to the Receiver by 4:30 p.m. on October 6, 2010.
52. Omex had intended to repay the Omex Debt from the proceeds of financing to be obtained from Comerica Bank ("Comerica").
53. As part of the Comerica financing, Comerica and Omex sought a postponement and subordination from ATS of its claim against Omex under the ATS Promissory Notes. ATS was not prepared to provide the postponement and subordination without the consent of the Receiver. The Receiver did not provide its consent as doing so, in the Receiver's view, would have prejudiced the rights of the Receiver to recover the amount of the Contribution Claim from Omex. As a result, the Comerica financing did not proceed and the Omex Debt was not repaid by Omex as planned.
54. Thereafter, the Receiver and its legal counsel undertook discussions with Omex and its legal counsel in an effort to resolve the Contribution Claim, repayment of the Omex Debt and the Preference Payments. These discussions resulted in an agreement (the "Omex Settlement Agreement") being reached, subject to Court approval, between the Receiver and Omex by which Omex has agreed to pay the following amounts to the Receiver by February 1, 2010:
 - (a) the Omex Debt, including accrued interest thereon plus the sum of \$10,000 payable by Omex to the Receiver pursuant to the September 30 Letter Agreement;
 - (b) \$1 million on account of the Contribution Claim; and
 - (c) \$40,000 on account of the Preference Payments.

55. A copy of the Omex Settlement Agreement between the Receiver and Omex dated January 7, 2011 is attached as **Schedule N**. The Omex Settlement Agreement is subject to Court approval.
56. Upon repayment by Omex to the Receiver of the Preference Payments, Omex would again have an unsecured claim against ACS for an equal amount. As part of the Omex Settlement Agreement, Omex has agreed to forego any right to receive a dividend as an unsecured creditor in the receivership estate by virtue of its repayment of the \$40,000 on account of the Preference Payments. As detailed below, it is presently anticipated that the unsecured creditors will receive at least 45 cents on the dollar for their claims. Taking into account the dividend which Omex has agreed to forego, the effective recovery to the estate on the Preference Payments is greater than \$70,000.
57. The ATS Promissory Notes are signed by four parties, ACS, Omex and two holding companies, 2178124 Ontario Inc. ("217") and ACS Precision Components Holdings (Hong Kong) Co. Limited ("Hong Kong Co."). Each of ACS, Omex, 217 and Hong Kong Co. are jointly liable for the full amount owing on the ATS Promissory Notes.
58. Assuming the Court approves the distribution to ATS of the full amount owing on the ATS Promissory Notes, the Receiver will have a claim for contribution against Omex, 217 and Hong Kong Co. The Receiver understands that the only asset of 217 is its partnership interest in ACS and the only asset of Hong Kong Co. is shares in ACS Precision Components (Shanghai) Co. Limited, a company located in China. Because 217 has no ability to satisfy any contribution claim and Hong Kong Co. is out of jurisdiction, absent any existing agreement between ACS and Omex as to the allocation of the amount owing on the ATS Promissory Notes as between themselves, ACS and Omex are, arguably, each responsible for 50% of the ATS Promissory Notes debt. In that event, upon payment by the Receiver to ATS of the ATS Promissory Notes debt, the Receiver would have a Contribution Claim of \$1,375,000 against Omex.
59. Following the completion of the purchase transaction with ATS, the \$2.75 million owing on the ATS Promissory Notes was allocated on the opening balance sheets of Omex and ACS as follows:

- ACS - \$1,870,000 (68%)
- Omex - \$880,000 (32%)

60. Omex takes the position that the allocation of the ATS Promissory Notes debt on the opening balance sheets of Omex and ACS is evidence of an agreement between ACS and Omex as to their respective liability for payment of the ATS Promissory Notes debt. If the Court were to accept that position, the Contribution Claim against Omex would be only \$880,000.
61. The businesses and assets of ACS and Omex were purchased by ACS and Omex from ATS in a single transaction. The value of the assets acquired by ACS under that transaction was greater than the value of the assets acquired by Omex. On a percentage basis, of all of the assets acquired by ACS and Omex under that transaction, approximately 70% of the total assets were acquired by ACS. An allocation of the ATS Promissory Notes debt based on asset values would result in a Contribution Claim against Omex of approximately \$825,000.
62. As part of the settlement Omex is to receive a general release of all claims. The Receiver is unaware of any further claims against Omex. A Release is also to be given to 217 and Hong Kong Co. in respect of any Contribution Claim against those parties.
63. It is the Receiver's view that resolving the Contribution Claim for \$1 million and the Preference Payments Claim for \$40,000 is appropriate. The Receiver requests the Court approve the Omex Settlement Agreement for the following reasons:
- (a) doing so will avoid the costs which would be incurred in litigating those issues;
 - (b) the uncertainty of outcome of the litigation;
 - (c) taking into account the dividend which Omex has agreed to forego, the effective recovery to the estate on the Preferential Payments Claim is greater than \$70,000; and
 - (d) resolving the Contribution Claim will facilitate the repayment of the Omex Debt.

Statement of Receipts and Disbursements

64. The Receiver's Interim Statement of Receipt and Disbursements (the "Statement") for the period from May 6, 2010 to December 17, 2010 is attached hereto as **Schedule O**.
65. As of December 17, 2010 the Receiver was holding Cdn\$5,182,597 and US\$287,797. As shown on the Statement, there are a number of outstanding potential third party claims totalling approximately \$640,000.
66. According to the books and records of ACS, there are approximately 230 unsecured creditors with claims totalling approximately \$6.7 million.
67. Subject to the Court approving the distribution to ATS on account of its secured claim, and the receipt of the approximately \$2.75 million from Omex under the Omex Settlement Agreement, the Receiver anticipates that there will be sufficient monies available to fund a distribution to the unsecured creditors of at least 45 cents on the dollar.

Security Opinion and Distribution to ATS

68. ATS holds security over all of the property, assets and undertaking of ACS pursuant to a General Security Agreement dated December 31, 2008 (the "ATS GSA"), a copy of which is attached as **Schedule P**.
69. As part of the transaction by which ATS sold the ATS and Omex businesses, ATS agreed to limit the principal amount secured by the ATS GSA to \$2.75 million. Attached as **Schedule Q** is a copy of an Acknowledgment executed by ATS confirming same.
70. The Receiver has obtained a legal opinion from Miller Thomson LLP which confirms that, subject to the customary exceptions and qualifications, the security interest granted by ACS in favour of ATS is valid and enforceable. A copy of the legal opinion is attached hereto as **Schedule R**.
71. There are five registrations under the *Personal Property Security Act* ("PPSA") against ACS. Those registrations are summarized on **Schedule S** to this Report and are in favour of the following:

- (a) BMO;
 - (b) ATS;
 - (c) Omega (two registrations); and
 - (d) DLL.
72. There is one registration under the *Repair and Storage Liens Act* (“RSLA”) against ACS in the amount of \$286,831 filed by Miller’s Electric Ltd. (“Millers”).
73. A copy of a search of registrations under the PPSA as of December 22, 2010 is attached as **Schedule T** hereto.
74. The Receiver understands that the two Omega PPSA registrations relate to Omega’s tooling claim (approximately \$140,000) which is the subject of the Omega motion.
75. Employee wages and other priority payables (employee source deductions for income tax, CPP and EI, goods and services tax and retail sales tax) were paid current to the date of the receivership. On June 30, 2010 the Receiver paid all vacation pay owing to the hourly employees. Salaried employees were paid their vacation pay upon termination.
76. As previously reported to the Court, the amounts owing to BMO on account of its secured claim were repaid in September, 2010 pursuant to the Order of the Honourable Justice Newbould dated September 3, 2010. With the repayment of the amounts owing to BMO, the Receiver is only aware of the following pre-receivership claims which may have priority over the ATS Promissory Notes debt:
- (a) the claim of Omega Tool in respect of the Omega Tooling (approximately \$140,000) which is the subject of the Omega Motion;
 - (b) the claim of Aalbers Tooling to the Aalbers Fund (approximately \$203,000) which is the subject of the Aalber’s Motion;
 - (c) the Millers’ RSLA Lien (approximately \$287,000); and
 - (d) employee claims in respect of unremitted registered retirement savings plan contributions and overtime pay (approximately \$46,000).

The validity and priority of all of the above claims has not yet been determined. The employee claims in respect of unremitted registered retirement savings plan contributions and overtime pay are addressed below. Sufficient funds remain available in the Receiver's possession should such claims be determined to be valid and in priority to the claims of other creditors.

77. No payments have been made on the ATS Promissory Notes. The balance owing on the ATS Promissory Notes is \$2.75 million. There is no interest yet accrued or payable on the ATS Promissory Notes. ATS also claims an additional amount of approximately \$300,000 as owing to it by ACS for amounts unrelated to the ATS Promissory Notes.

78. The ATS GSA contains the following clause respecting the payment of legal costs incurred by ATS:

"Each Debtor agrees to pay all reasonable expenses, including solicitor's fees and disbursements and the remuneration of any receiver appointed hereunder, incurred by ATS in the preparation, perfection and enforcement of this Security Agreement, including all expenses incurred by ATS and its agents to put into place and confirm the priority of any security interest in this Security Agreement and the payment of such expenses shall be secured hereby."

79. ATS has advised the Receiver that in addition to the principal sum of \$2.75 million it also seeks payment under its security of legal costs incurred by ATS for external counsel subsequent to the Receiver's appointment. Those costs total \$47,891.45 as of October 26, 2010. ATS does not seek payment of any costs in respect of its in-house legal counsel. A summary of the costs claimed by ATS together with copies of the invoices in support of same are attached as **Schedule U**. Those costs may be broadly grouped into three categories:

- costs related to the original receivership application and subsequent motions;
- costs related to the negotiations with respect to the Comerica financing; and
- costs related to the proof of ATS' security to the Receiver

The Receiver is satisfied that the legal costs claimed by ATS fall within the terms of the ATS GSA and, accordingly, are a secured claim.

80. The Receiver seeks approval to make a distribution to ATS of the following amounts on account of ATS's secured claim:

- \$2.75 million being the principal balance outstanding on the ATS Promissory Notes
- \$47,891.45, on account of ATS' legal costs as secured by the ATS GSA
- further legal costs, if any, incurred by ATS subsequent to October 26, 2010 and which are secured by the ATS GSA, upon satisfactory proof of same being provided to the Receiver

DLL

81. The DLL PPSA registration relates to the lease of a 2006 Caterpillar P5000 Forklift V.I.N. AT3506567 (the "Forklift"). A copy of the lease is attached as **Schedule V**. The Receiver obtained a legal opinion from Miller Thomson LLP ("MT") that DLL had a valid and enforceable purchase money security interest in same. A copy of the legal opinion is attached hereto as **Schedule R**. Accordingly, upon the request by DLL, the Forklift was returned to DLL. The Receiver seeks approval for same *nunc pro tunc*.

Chillers Inc.

82. Chillers Inc. ("Chillers") has asserted a secured claim in the amount of \$2,730, being the unpaid price for goods supplied by Chillers to ACS. The Chillers' invoices for the supply of those goods contain a title retention clause. Chillers registered a financing statement under the PPSA on May 5, 2010, one day prior to the Receiver's appointment. ACS' name was not correctly recorded on the financing statement. A search of registrations under the PPSA does not disclose the Chillers' PPSA registration. The Receiver has obtained a legal opinion from Miller Thomson LLP that the Chillers PPSA registration is defective and any security interest which Chillers may have by reason of the title retention clause in its invoices is unperfected. It is the Receiver's view that Chillers has an unsecured claim only and is not entitled

to a distribution as a secured creditor in priority to the unsecured creditors. A copy of the legal opinion is attached hereto as **Schedule R**. The Receiver's legal counsel has advised Chillers of the determination which the Receiver has made regarding its secured claim and its right to bring a motion to the Court for a determination of its claim should it wish to challenge the Receiver's determination.

Miller's RSLA Lien Claim

83. Miller's has asserted a repairers lien under the RSLA in the approximate amount of \$287,000. Based on a review by the Receiver's legal counsel of the documents provided by Miller's to date in support of its claim, the Receiver is not satisfied as to the validity of Miller's claim. Additional information has been requested from Miller's to permit the Receiver to make an assessment on the validity of Miller's repairer's lien.

Employee Claims

Unremitted RRSP Contributions

84. Hourly and salaried employees of ACS made contributions to their registered retirement savings plans through payroll deductions. ACS matched employee contributions to a maximum of 3% of the employee's wages. The amount deducted by ACS from the employees' wages together with the matching funds from ACS were remitted to Sun Life, which administered the retirement savings plans for the employees.
85. Deductions made by ACS for the period from April 1 to May 6, 2010 and the matching funds for that same period were not remitted by ACS to Sun Life prior to the Receiver's appointment. In total, \$22,803.65 was deducted from the employees' pay and not remitted. The matching funds not remitted total \$11,537.29.
86. The Receiver has obtained a legal opinion from Miller Thomson LLP confirming that the unremitted employer and employee contributions are entitled to priority under Section 81.4 of the BIA to a maximum of \$2,000 per employee. A copy of the legal opinion is attached hereto as **Schedule W**. Only one employee has a claim for greater than \$2,000 for the unremitted contributions.

87. Attached as **Schedule X** is a chart of the unremitted employer and employee contributions for each hourly and salaried employee. The Receiver seeks approval to distribute to the employees listed on Schedule X the lesser of a) \$2,000 and b) the amount of the unremitted contributions (both employer and employee portions) for each of those employees as shown on Schedule X.

Christopher Park Overtime Wage Claim

88. Christopher Park, a former employee, has asserted a claim in the amount of \$11,750, for unpaid overtime. Based on the information provided to the Receiver and inquiries made by the Receiver, the Receiver has concluded that there was no agreement between Mr. Park and ACS that Mr. Park would be paid for overtime. Instead, time off was to be provided in lieu. The Receiver has been provided with a legal opinion from Miller Thomson LLP confirming that the time off to which Mr. Park was entitled but which he had not yet taken at the date of the Receiver's appointment is "compensation" owed to Mr. Park for the overtime which he worked. As such, Mr. Park has a secured claim for \$2,000 under Section 81.4(1) of the BIA.
89. A copy of that legal opinion is attached as **Schedule W**. The Receiver's counsel has advised Mr. Park of the Receiver's assessment of his claim and his right to bring a motion to the Court in the event that he wishes to dispute the Receiver's assessment.

AC Precision Components (Shanghai) Co. Ltd.

90. The books and records of ACS record an outstanding account receivable of approximately \$1 million owing to ACS by AC Precision Components (Shanghai) Co. Ltd. ("AC Shanghai"). AC Shanghai is related to ACS through common ownership. AC Shanghai is a corporation formed under the laws of the Peoples Republic of China and carries on business from premises located in Shanghai, China. The Receiver is unable to assess the collectability of that account receivable at this time.
91. In connection with the Omex Settlement Agreement, the Receiver has been provided with a letter from the ultimate majority shareholder of AC Shanghai, Anderson-Cook, Inc. to provide the Receiver with access to the books, records and premises of AC Shanghai for review and inspection by the Receiver. Once that review is undertaken, the Receiver will be better able to assess the prospects for recovery and

the steps to be undertaken to do so. A copy of the letter is attached hereto as **Schedule Y**.

Professional Fees

92. The Receiver and its legal counsel have maintained detailed records of their professional time and costs since the date of the Receivership Order.
93. Pursuant to paragraph 19 of the Receivership Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees of the Receiver and the fees and disbursements of its legal counsel, incurred at the standard rates and charges of the Receiver and its counsel, shall be allowed to it in passing its accounts and shall form a first charge on the property of ACS in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any person.
94. The total fees and disbursements of the Receiver for the period from August 1, 2010 to October 31, 2010 amount to \$193,050.12, plus HST. These fees and disbursements are particularized in the Affidavit of Allan Rutman, sworn December 2, 2010 and the invoices are attached as related exhibits.
95. The total fees and disbursements billed by MT, counsel to the Receiver, for the period from August 1, 2010 to October 31, 2010 amount to \$64,920.99, plus GST/HST. These fees and disbursements are particularized in the Affidavit of Sherry Kettle, sworn December 2, 2010 and the invoices attached as related exhibits.
96. It is the Receiver's opinion that the fees and disbursements of the Receiver and MT (collectively, the "Professional Fees") are fair and reasonable and justified in the circumstances, and accurately reflect the work done by the Receiver and MT in connection with the receivership during the relevant periods. The Receiver recommends approval of the Professional Fees by this Honourable Court.

Destruction of Documents

97. Attached as **Schedule Z** is a list of the documents removed by the Receiver from the Premises and which the Receiver has placed in storage for future reference as required.
98. Attached as **Schedule AA** is a list of the documents (the "Destruction Documents") which remain at the Premises and which are not required by the Receiver for the administration of the receivership. The Receiver seeks approval from the Court to destroy and dispose of the Destruction Documents.

Recommendation of the Receiver

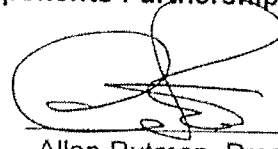
99. The Receiver respectfully requests this Honourable Court to:
- (a) accept and approve this, the Receiver's Eighth Report and the conduct and activities of the Receiver as set out herein;
 - (b) approve the Receiver's Statement of Receipts and Disbursements for the period from May 6, 2010 to December 17, 2010;
 - (c) provide the Receiver with directions regarding the reimbursement to the Primary Customers and Secondary Customers of the operating income for the 30% Surcharge Period and 40% Surcharge Period as set forth on Schedule J;
 - (d) approve the Omex Settlement Agreement;
 - (e) approve the distribution to ATS on account of its secured claim the sum of \$2,797,891.45 plus further legal costs, if any, incurred by ATS subsequent to October 26, 2010 and which are secured by the ATS GSA upon satisfactory proof of same being provided to the Receiver;
 - (f) approve the following distributions in respect of secured claims under Section 81.4(1) of the BIA:
 - (i) the amounts shown on Schedule X to the former employees of ACS shown on Schedule X to a maximum of \$2,000 per employee in respect of unremitted registered retirement savings plan contributions; and

- (ii) the sum of \$2,000 to Park in respect of compensation owed to Park by ACS for overtime hours worked.
- (g) approve, *nunc pro tunc*, the return of the Forklift to DLL;
- (h) approve the Professional Fees; and
- (i) authorize the Receiver to destroy and dispose of the Destruction Documents.

All of the foregoing is respectfully submitted this 10th day of January, 2011.

**ZEIFMAN PARTNERS INC., Court
Appointed Receiver of ACS Precision
Components Partnership**

Per:



Allan Rutman, President

SCHEDULE A

Order of the Honourable Mr. Justice Campbell dated May 6, 2010

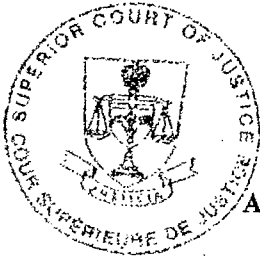
ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE) THURSDAY, THE 6TH DAY
MR. JUSTICE CAMPBELL) OF MAY, 2010
)

BANK OF MONTREAL

Applicant

- and -



ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

ORDER

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

ON READING the affidavit of Alex McIntosh sworn May 4, 2010 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant, the Debtor and ATS Automation Tooling Systems Inc., the Debtor consenting, and on reading the consent of ZP to act as the Receiver,

SERVICE

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

APPOINTMENT

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

RECEIVER'S POWERS

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.
- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
 - (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
 - (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
 - (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;
- (s) to file an assignment for the general benefit of the creditors of the Debtor or consent to the making of a Bankruptcy Order on behalf of the Debtor; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

SPECIFIC PROVISIONS

4. THIS COURT ORDERS that the Agreement Regarding Receivership dated May 4, 2010 (the "Agreement") among the Applicant, the Debtor and ZP, a copy of which is attached hereto as Schedule "A", including Exhibits "A" and "B" attached thereto, be and it is hereby ratified and approved, and shall have full force and effect in the within proceedings. In the event of any inconsistency between the terms of the Agreement and the provisions of this Order, the terms of the Agreement shall govern.

5. THIS COURT ORDERS that, without limiting paragraph 4 above, the Receiver is authorized to do all things contemplated to be done by the Receiver in the Agreement, as and when contemplated to be done therein. For certainty, the Receiver shall be under no obligation to cause the Debtor to produce component parts for any customers of the Debtor save and except in accordance with the Agreement.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

7. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, 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 7 or in paragraph 8 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.

8. 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

9. 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 DEBTOR OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

11. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor 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

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

CONTINUATION OF SERVICES

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

RECEIVER TO HOLD FUNDS

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

EMPLOYEES

15. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in

respect of its obligations under sections 81.4(5) and 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

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

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

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

20. THIS COURT ORDERS that 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.

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

FUNDING OF THE RECEIVERSHIP

22. 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 \$600,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. 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.

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

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

GENERAL

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.

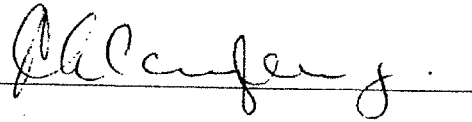
27. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

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

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

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

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



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

MAY 06 2010

PER / PAR: TV

SCHEDULE "A"
AGREEMENT REGARDING RECEIVERSHIP

AGREEMENT REGARDING RECEIVERSHIP

ACS Precision Components Partnership, an Ontario partnership ("Borrower"), Bank of Montreal ("Lender") and Zeifman Partners Inc. ("ZP") enter into this Agreement Regarding Receivership (this "Agreement") on May 4, 2010.

BACKGROUND

A. Pursuant to a Commitment Letter dated December 16, 2008 and related loan and security documents (together, the "Loan Documents"), Lender provided secured financing to Borrower. Borrower is in default of its obligations to Lender and Lender has demanded repayment of the obligations outstanding under the Loan Documents and issued a Notice of Intention to Enforce Security pursuant to Section 244 of the *Bankruptcy and Insolvency Act* (the "Act").

B. Borrower acknowledges that as of April 22, 2010, its obligations to Lender (inclusive of its obligations arising from Borrower's guarantee of the obligations of OMEX Manufacturing ULC) totalled \$3,704,134.28 plus accrued but unpaid interest from and after April 22, 2010 and costs and expenses called for by the Loan Documents (the "Loans").

C. In an effort to maximize the value of its assets and provide an opportunity for its customers to orderly re-source their production to other suppliers, subject to the terms of this Agreement, Borrower has agreed to consent to the appointment of a receiver and manager over its assets and operations.

Based on the foregoing recitals and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. Borrower consents to each of the following:
 - (a) the granting of an Order (the "Order") by the Ontario Superior Court of Justice, Commercial List (the "Court") on the application of the Lender for the appointment of a receiver (the "Receiver") of all of the assets, undertakings and properties of the Borrower under Section 243 of the Act and Section 101 of the Courts of Justice Act; and
 - (b) the appointment in the Order of ZP as Receiver.
2. Borrower acknowledges that it is in default under the Loan Documents and pursuant to Section 244 of the Act hereby waives the 10 day notice period prescribed thereby.
3. In consideration of Borrower's consents and waivers set forth in this Agreement, Lender agrees to allow the Receiver, in acting pursuant to the Order, to use

cash proceeds of accounts receivable and inventory ("Cash Collateral") on the following terms:

- (a) the Receiver will not be allowed to use any cash proceeds from fixed asset sales (such proceeds will be segregated by the Receiver in a separate account pending Court approval for the distribution of such proceeds).
- (b) Cash Collateral may be used only to the extent the following formula is satisfied (the "Formula"):
 - (i) remaining Cash Collateral being held by Receiver in a segregated deposit account; plus
 - (ii) 90% of accounts subject to a setoff limitation substantially in the form of paragraph 3 of the form Accommodation Agreement attached as Exhibit A (the "Form Accommodation Agreement"); plus
 - (iii) 70% of raw materials and finished goods inventory which are subject to a purchase obligation under a Form Accommodation Agreement or Letter Agreement; plus
 - (iv) 85% of the amount of any tooling accounts that customers agree in writing to pay within 30 days without setoff or reduction on any basis;

is equal to or greater than the sum of the following:

- (i) the balance of the Loans (inclusive of unpaid interest and fees), plus
 - (ii) a reserve of \$100,000 (the "Wind Down Reserve"), plus
 - (iii) a reserve of \$300,000 (the "Employee Claim Reserve"), plus
 - (iv) a reserve equal to Receiver's good faith estimate of unpaid professional fees and costs owing to Receiver and its counsel (the "Fee Reserve").
- (c) The Formula will be calculated on a daily basis based on Cash Collateral, accounts receivable and inventory balances, with all amounts [other than inventory values] updated daily. [Inventory values adjusted on Tuesday of each week based on actual inventory levels as of the close of business on the prior Friday].

- (d) the Receiver will not be allowed to use any Cash Collateral for production after May 13, 2010 for any customer representing 4% or more of Borrower's historical sales unless the customer agrees to the accommodations outlined in the Form Accommodation Agreement.
- (e) Subject to the Formula and there being sufficient Cash Collateral available to fund such expenses, the Receiver may use (i) the Employee Claim Reserve to fund vacation pay and accrued but unpaid wages owing to Borrower's employees as of the effective date of the receivership, (ii) the Wind Down Reserve to fund costs and expenses incurred by Receiver after production ceases for all customers, and (iii) the Fee Reserve to pay professional fees owing to Receiver and its legal counsel.
- (f) For certainty, any "Surcharges" (as that term is defined in the Form Accommodation Agreement or the Letter Agreement, as defined below) paid by Customers will be Cash Collateral.
- (g) Lender will have no obligation to make any new advances to Borrower or the Receiver.

4. Lender will:

- (a) promptly seek the appointment of ZP as Receiver; and
- (b) consent to the Receiver's sale of dedicated machinery, equipment, tooling and fixtures owned by Borrower ("Dedicated Assets") for an amount not less than 90% of appraised fair market value as provided for in the Corporate Assets Valuations Appraisal dated April 23, 2010; for certainty, "dedicated" means used solely by Borrower in producing component parts for a particular customer and not reasonably useable in producing component parts for third parties).

5. Subject to being appointed as Receiver and this Agreement and the exhibits hereto being approved by the Court, and subject to any further Order of the Court, ZP agrees that it will:

- (a) use its best efforts to cause Borrower to produce parts banks for customers who execute the Form Accommodation Agreements substantially in the form of Exhibit "A" ("Participating Customers") and to otherwise cooperate with the Participating Customers in their re-sourcing activities;

- (b) seek expedited court approval, if necessary, to sell Dedicated Assets on the terms of subsection 4(b) above;
- (c) not allow any customer to remove Tooling (as defined in the Form Accommodation Agreement) from Borrower's possession unless (i) required to do so by court order, or (ii) the customer pays (or agrees to pay in a written agreement satisfactory to Receiver) all accounts payable owing to Borrower subject to the setoff limitations provided in the Form Accommodation Agreement (regardless of whether the customer has executed a Form Accommodation Agreement);
- (d) use Cash Collateral consistent with the terms of this Agreement;
- (e) use the Employee Claim Reserve to fund vacation pay and accrued but unpaid wages owing to Borrower's employees as of the effective date of the receivership; and
- (f) use its best efforts to get all customers representing less than 4% of Borrower's historical sales to execute and deliver a letter agreement substantially in the form of Exhibit B (the "Letter Agreement") in exchange for the Receiver allowing Borrower to produce goods for such customers.

6. ZP will have no obligations or duties under this Agreement unless and until it is appointed Receiver and this Agreement and the Exhibits hereto being approved by the Court.

7. This Agreement sets forth the entire agreement and understanding of the parties, and supersedes all prior agreements and understandings between the parties with respect to the assignment. This Agreement will be binding on, and inure to the benefit of, the parties and their successors and assigns.

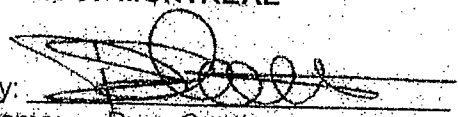
8. This Agreement may be signed in counterparts, each of which will be an original and both of which taken together will constitute one agreement, and facsimile signatures will be treated as original for all purposes.

9. This Agreement may not be changed, waived, discharged or terminated orally, but only by an instrument in writing signed by the party against which enforcement of such change, waiver, discharge or termination is sought.

[End of document –signatures are set forth on the next page]

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: 
Name: Dave Coutts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: _____
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: _____
Name: Matthew Richey
Title: Chief Executive Officer


And
By: _____
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: _____
Name: Dave Courts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: 
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: _____
Name: Matthew Richey
Title: Chief Executive Officer

And

By: _____
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: _____
Name: Dave Coufts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: _____
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: Matthew Richey
Name: Matthew Richey
Title: Chief Executive Officer

And
By: Douglas Spittal
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

EXHIBIT A

CUSTOMER ACCOMMODATION AGREEMENT

Zeifman Partners Inc., solely in its capacity as receiver and manager of ACS Precision Components Partnership, an Ontario partnership ("ACS") and _____ ("Customer") enter into this Customer Accommodation Agreement (this "Agreement") as of May __, 2010.

BACKGROUND

A. ACS manufactures component parts for Customer (the "Component Parts") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively, the "Purchase Orders").

B. ACS defaulted on its obligations to its senior lender, Bank of Montreal ("BMO") and BMO demanded payment of all outstanding obligations on April 27, 2010.

C. On May 6, 2010 at approximately _____ p.m. E.D.T. (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List (the "Receivership Court") entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager of ACS (the "Receiver").

D. The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver.

E. Subject to the terms and conditions of this Agreement, Receiver has agreed to allow ACS to manufacture and supply Component Parts to Customer.

BASED on the foregoing background and for good and valuable consideration, the receipt and adequacy of which is acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. Payment of Existing Accounts. For convenience, all amounts owing by Customer to ACS for Component Parts shipped on or before the Effective Date or for tooling that has received so-called "PPAP" or equivalent approval on or before the Effective Date are collectively referred to as the "Pre-Effective Date Payables". Customer acknowledges and agrees that the Pre-Effective Date Payables are equal to at least CDN \$ _____ and that subject to any Allowed Setoffs (defined below), Customer claims no rights of setoff or any other claim of any nature whatsoever and that the foregoing amount is due and owing, in full, by the Customer to ACS. By May __, 2010 Customer will pay all Pre-Effective Date Payables subject to the terms of Section 3 below; payment will be made by cheque and must be received by the

Receiver on or before May _____, 2010 at the address set forth under the Receiver's signature below or via wire transfer as follows:

_____, Toronto Canada
SWIFT No: _____
Account No: _____
Account Name: Zeifman Partners, as receiver and manger of
ACS Precision Components Partnership

2. Expedited Payment Terms. For shipments of Component Parts to Customer after the Effective Date (the "Post-Effective Date Payables"), Customer will pay for shipments on terms of net 7 days or better.

3. Limitation of Setoff Rights. With respect to all accounts payable owing to ACS, whether arising before or after the Effective Date, Customer agrees to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this Agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or *bona fide* billing errors (improper invoices or mispricing). Provided further that under no circumstances will (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).

4. Surcharges. For all Component Parts shipped to Customer after the Effective Date, Customer agrees to pay a thirty percent (30%) surcharge (the "Surcharge") in excess of the applicable Purchase Order price. Additionally, Customer will bear the cost of premium freight to the extent it is incurred in connection with delivery of Component Parts to Customer. If Receiver, acting reasonably, believes that the Surcharge is insufficient to fully fund Customer's pro-rata share of all cash losses incurred or to be incurred in producing Component Parts for Customer (including Receiver's and its counsel's professional fees and costs, the cost of winding down the operations of ACS when all production ceases and payment of any employee claims other than termination and severance pay), on 5 days' written notice to Customer, unless Customer agrees in writing to increase its Surcharge to the level requested by Receiver, Receiver will have the right to cause ACS to cease production for Customer.

5. Tooling Purchase Orders. Customer previously entered into purchase orders or other agreements (the "Tooling Purchase Orders") with ACS for the tooling, gauges, molds, fixtures, and appurtenances thereto described on Schedule A (collectively, the "Tooling"). In turn, ACS entered into agreements with third parties to manufacture the Tooling (the "Tool Vendor"); as of the Effective Date, the Tooling was not completed such that payment was not due under the applicable Tooling Purchase Order. In respect of the Tooling Purchase Orders, Customer agrees to (a) assume full responsibility for dealing with Tool Vendors (by assuming ACS' obligations to Tool Vendor or entering into a new contract with Tool Vendor(s)), (b) within 10 days after

receipt of reasonable documentation from the Receiver to evidence the amount due, pay to Receiver an amount equal to the sum of any payments previously made by ACS to the Tool Vendors in respect of the Tooling, with such payments made without setoff, recoupment or deduction for any reason, and (c) upon the Tooling receiving final PPAP approval, pay to the Receiver (without setoff or deduction on any basis) an amount equal to the difference between (i) the applicable ACS Tooling Purchase Order price, minus (ii) amounts paid by Customer to Tool Vendors in respect of the Tooling, minus (iii) amounts paid to Receiver under subpart (b) above. Upon Customer's payment of the foregoing amounts, any right, title or interest of the Receiver or ACS to the subject Tooling will pass to Customer and Customer will thereafter be released from any further payment obligation to the Receiver or ACS on account of the Tooling Purchase Order.

6. Inventory Purchase. At the earlier of the time Customer re-sources any Component Part from ACS or when ACS ceases production of Component Parts, Customer agrees to purchase from Receiver (free and clear of all liens, security interests and charges), all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Paragraph 6 will be calculated as follows:

- (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
- (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
- (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by Customer or Customer's new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. Customer will pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature prior to taking delivery of such Customer Inventory.

7. Continue to manufacture; allocation of resources. Subject to the availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements. Production capacity and available resources will be allocated equitably among all customers providing accommodations substantially equivalent to those provided in this

Agreement (such customers are referred to collectively as the "Participating Customers").

8. Inventory Bank. Upon Customer's reasonable request and subject to availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to build inventory banks of Component Parts ("Inventory Banks"). Inventory Banks will be shipped as produced and Customer will pay for same in accordance with Paragraphs 2, 3, and 4. Receiver will use its best efforts to cause ACS to allocate available capacity and resources equitably among the Participating Customers. For purposes of Paragraph 7 and this Paragraph 8, an "equitable allocation" means that Customer's production will receive at least a pro-rata share of available resources or capacity (including any excess capacity used to produce parts banks) based on the dollar value of Customer's and other Participating Customers' respective purchases from ACS during the one (1) year period prior to the Effective Date.

9. Cooperation in Re-Sourcing. Receiver will cause ACS to provide Customer and its new supplier(s) reasonable access to ACS' manufacturing operations to facilitate the transfer of production of the Component Parts provided such access does not unreasonably interfere with production for other Participating Customers. Further, Customer agrees to give Receiver as much advance notice as possible, and in no event less than twenty-one (21) days' notice, regarding Customer's re-sourcing plans so Receiver can manage ACS' operations in an efficient and economical manner.

10. Tooling Acknowledgement.

- (a) Within ten (10) days of execution of this Agreement, Customer will provide Receiver a list of all tooling, dies, test and assembly fixtures, jigs, gauges, paint racks, patterns, casting patterns, cavities, molds and documentation including engineering specifications and test reports together with any accessions, attachments, parts, accessories, substitutions, replacements, and appurtenances used by ACS in connection with its manufacture of Component Parts for the Customer (collectively "Tooling") and claimed to be owned by the Customer. Customer and Receiver will exercise best efforts in good faith to resolve any discrepancy or dispute relating to the ownership of such Tooling.
- (b) As soon as practicable, but in any event no later than forty-five (45) days after the execution of this Agreement, Receiver will attach to this Agreement Schedule B listing all Tooling Customer claims to be owned by Customer and to which the Receiver acknowledges and agrees are owned by Customer (the "Customer's Tooling"). By appending Schedule B, Receiver acknowledges and agrees that Customer's Tooling is owned by the Customer and that no person or entity other than Customer has any right, title or interest in

Customer's Tooling other than ACS' right, subject to Customer's unfettered discretion, to utilize Customer's Tooling in the manufacture of Component Parts pursuant to the terms of the Purchase Orders (as amended by this Agreement). Subject to Customer's compliance with the terms of this Agreement, Customer will have the right to take immediate possession of the Customer's Tooling at any time, should Customer elect to exercise such right, and Receiver agrees to cooperate with Customer in its taking possession of the Customer's Tooling.

- (c) In the event of a dispute as to the ownership of any one or more items of Tooling, Customer will have the right to apply to the Ontario Superior Court of Justice, Commercial List in the receivership proceeding of ACS to determine ownership of such Tooling.

11. No liability. The Receiver will not be deemed to be a successor to ACS in respect of any obligations under the Purchase Orders or the Tooling Purchase Orders (collectively, the "Customer Agreements") and Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Subject to the Allowed Setoffs, Customer further agrees that Receiver will have no liability to Customer for, and Customer will indemnify and hold Receiver harmless from and against any claims of third parties for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by Customer, (b) breaches by ACS of any agreements it has with Customer, and (c) any liability for non-conforming or defective Component Parts sold to Customer, including in respect of product liability claims and claims for latent defects in such Component Parts. **FURTHER, RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.**

12. General Terms.

A. Authorization. The parties executing this Agreement warrant that they have the corporate power and authority to execute this Agreement and this Agreement has been duly authorized by the parties.

B. Cooperation. Each party agrees to cooperate fully and in good faith with the other parties and to take all additional actions that may be necessary to give full force and effect to this Agreement.

C. Section Headings. The Section headings used in this Agreement are for convenience of reference only and are not to affect the construction hereof or be taken into consideration in the interpretation of this Agreement.

D. No Waiver; Cumulative Remedies; Unenforceability. No party to this agreement will by any act, delay, indulgence, omission, or otherwise be deemed to have waived any right or remedy under this Agreement, or any other agreement between the parties or between Customer and ACS, or of any breach of the terms and conditions of this Agreement or any other agreement between the parties or between Customer and ACS. A waiver by any party of any right or remedy under this Agreement on any one occasion will not be construed as a bar to any right or remedy which that party would otherwise have had on a subsequent occasion. No failure to exercise, nor any delay in exercising, any right, power, or privilege under this Agreement, by any party will operate as a waiver, nor shall any single or partial exercise of any right, power or privilege under this Agreement preclude any other or future exercise thereof or the exercise of any other right, power or privilege. The rights and remedies under this Agreement are cumulative, may be exercised singly or concurrently, and are not exclusive of any rights and remedies provided by any other agreements or applicable law. If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement will not be affected thereby.

E. Reservation of Rights. Subject to the terms of this Agreement, Customer expressly reserves and does not waive any claims it has against ACS, including without limitation, for breaches of any Purchase Order, or obligations under any other agreements between Customer and ACS.

F. Waivers and Amendments; Successors and Assigns. No term or provision of this Agreement may be waived, altered, modified, or amended except by a written instrument, duly executed by the parties hereto. This Agreement and all of the parties' obligations are binding upon their respective successors, and together with the rights and remedies of the parties under this Agreement, inure to the benefit of the parties and their respective successors; provided, further, no party will assign any of its rights under this Agreement.

G. Counterparts. This Agreement may be executed in any number of counterparts and by each party hereto on separate counterparts, each of which when so executed and delivered will be an original, but all of which together will constitute one and the same instrument, and it will not be necessary in making proof of this Agreement to produce or account for more than one such counterpart. For purposes of this Agreement, facsimile signatures will be treated as originals.

H. Jurisdiction. Customer agrees to submit to the jurisdiction of the Ontario Superior Court of Justice, Commercial List in connection with any dispute under this Agreement and agrees that if the Receiver is required to seek the assistance of the Receivership Court to enforce this Agreement, in addition to any other remedies

available under applicable law, the Receiver will be entitled to recover its reasonable lawyer's fees and costs so incurred.

I. Entire Agreement; Conflicts; Ambiguous Language. This Agreement, together with any other agreements and schedules referenced to herein or executed in connection with this Agreement, constitutes the entire understanding of the parties in connection with the subject matter hereof. To the extent any term or condition of this Agreement is inconsistent or in conflict with the terms of any other agreements between ACS or the Receiver and the Customer, the terms of this Agreement will govern and control to the extent necessary to resolve such inconsistency or conflict. This Agreement is being entered into among competent persons who are experienced in business and represented by counsel, and has been reviewed by the parties and their respective counsel. Therefore, any ambiguous language in this Agreement will not necessarily be construed against any particular party as the drafter of such language.

J. Governing Law. This Agreement is made in the Province of Ontario and shall be governed by, and construed and enforced in accordance with, the laws of the Province of Ontario and of Canada applicable therein and the parties irrevocably attorn to the jurisdiction of the Court and other appropriate courts of the Province of Ontario in respect of any matters and disputes arising in connection with this Agreement.

K. CONSULTATION WITH COUNSEL. THE PARTIES ACKNOWLEDGE THAT THEY HAVE BEEN GIVEN THE OPPORTUNITY TO CONSULT WITH COUNSEL BEFORE EXECUTING THIS AGREEMENT AND ARE EXECUTING SUCH AGREEMENT WITHOUT DURESS OR COERCION AND WITHOUT RELIANCE ON ANY REPRESENTATIONS, WARRANTIES OR COMMITMENTS OF THE RECEIVER, OTHER THAN THOSE SPECIFICALLY SET FORTH IN THIS AGREEMENT.

[Intentionally left blank, signature page continued on following page]

[Signature page to Customer Accommodation Agreement]

"Receiver"

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Address for notices:

One Toronto Street
PO Box 28
Suite 910
Toronto, Ontario M5C 2C6 Canada

"CUSTOMER"

By: _____

Its: _____

Address for notices:

EXHIBIT B

[ZEIFMAN PARTNERS INC. LETTERHEAD]

May ____, 2010

Re: ACS Precision Components Partnership ("ACS")

Dear Customer:

ACS manufactures various component parts (the "Component Parts") for _____ ("Customer" or "you") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively the "Purchase Orders"). At approximately ____ p.m. E.D.T. on May 6, 2010 (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List, entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager (the "Receiver") of ACS.

The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver. The purpose of this letter agreement is to set forth the terms and conditions pursuant to which the Receiver will allow ACS to manufacture Component Parts for you.

Subject to the availability of sufficient financing, raw materials, labor and machine capacity and subject to the following terms, the Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements:

1. **Payment of Existing Accounts.** You acknowledge and agree that the aggregate amount owing by you to ACS for Component Parts shipped on or before the Effective Date (the "Pre-Effective Date Payables") is no less than CDN \$ _____. By May ____, 2010, you will pay all Pre-Effective Date Payables in accordance with the terms of Section 3 below.
2. **Expedited Payment Terms.** For shipments of Component Parts to you after the Effective Date (the "Post-Effective Date Payables"), you will pay for all invoices provided by ACS on terms of net seven (7) days or better.

3. **Limitation of Setoff Rights.** With respect to Pre-Effective Date Payables and Post-Effective Date Payables, you agree to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this letter agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or billing errors (improper invoices or mispricing). Provided further that under no circumstances shall (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).
4. **Surcharge.** For all Component Parts shipped to you after the Effective Date, you agree to pay a [thirty percent (30%)] increase (the "Surcharge") in excess of current Purchase Order prices.
5. **Inventory Purchase.** You agree to purchase from Receiver, at the time of resourcing any Component Part, all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (collectively, the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Section will be calculated as follows:
 - (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
 - (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
 - (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by you or your new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. You agree to pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature within three (3) days of taking delivery of such Customer Inventory.

6. **No Liability.** Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Further, Receiver will not be deemed to be successors to ACS in respect of any obligations under the Purchase Orders. You also agree that the Receiver will have no liability to you for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by you, (b) breaches by ACS of any agreements it has with you, and (c) Component Parts sold to you (including in respect of product liability claims and claims for latent defects in such Component Parts).
7. **No Warranty.** RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.

Please acknowledge your agreement to these terms by signing in the space provided. This letter may be signed in counterparts and facsimile copies of signatures will constitute originals for all purposes. This letter sets forth the entire understanding of the parties with respect to the subject matter hereof.

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Acknowledged and agreed:
[CUSTOMER]

By: _____

Its: _____
an authorized representative

SCHEDULE "B"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Zeifman Partners Inc., the receiver (the "Receiver") of the assets, undertakings and properties ACS Precision Components Partnership 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.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

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

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

DATED the ____ day of _____, 20__.

Zeifman Partners Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

BANK OF MONTREAL
Applicant
and
ACS PRECISION COMPONENTS
PARTNERSHIP
Respondent

Court File No: 10-8702-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Toronto

ORDER

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON CANADA N6A 5R8

Tony Van Klink LSUC#: 29008M
Tel: 519.931-3509
Fax: 519.858.8511

Lawyers for the Applicant

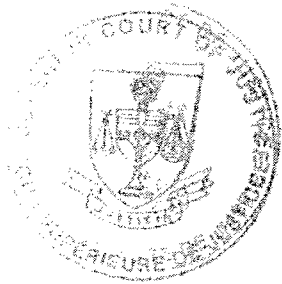
SCHEDULE B

Order of the Honourable Madam Justice Hoy dated June 15, 2010

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE *MADAM*) TUESDAY, THE 15TH
JUSTICE *HOY*) DAY OF JUNE, 2010

BETWEEN:



BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

ORDER

THIS MOTION, made by Zeifman Partners Inc. (the "Receiver"), in its capacity as Receiver of ACS Precision Components Partnership ("ACS"), for,

- (a) if necessary, an Order abridging the time for and validating the method of service of the Notice of Motion and directing that any further service of the Notice of Motion be dispensed with such that this motion is properly returnable on June 15, 2010;
- (b) an Order accepting and approving the Third Report of the Receiver to the Court dated June 3, 2010 (the "Third Report") and approving the activities of the Receiver described therein;
- (c) an Order approving the key employee retention plan described in the Third Report;
- (d) directions for the determination of the claims, if any, of Omega Tool Corporation ("Omega") to the 2 cavity 2 shot mold built by Omega for ACS pursuant to purchase order number 330426 issued March 16, 2009 by ACS to Omega, being the mold which is the subject matter of the Order of the Honourable Mr. Justice Cameron dated May 17, 2010;

- (e) directions for the determination of the claims, if any, of Aalbers Tool & Mold Inc. ("Aalbers") to the sum of US\$203,032 (the "Aalber's Fund") being held by the Receiver pursuant to the Order of the Honourable Justice Pepall dated May 28, 2010 in the place and stead of a roller cage mold and related inserts built by Aalbers for ACS pursuant to purchase order number 331148 issued July 6, 2009 by ACS to Aalbers;
- (f) an Order that the Confidential Supplement to the Third Report be sealed pending further Order of this Court; and
- (g) Such further and other relief as counsel may advise and this Honourable Court may deem just.

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

ON READING the Notice of Motion, the Receiver's Third Report to the Court dated June 8, 2010 (the "Third Report"), the Confidential Supplement to the Third Report, and on hearing the submissions of the lawyers for the Receiver and the lawyers for such other parties as present,

1. THIS COURT ORDERS that the time for and method of service of the Notice of Motion and the Receiver's Third Report is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. THIS COURT ORDERS that the Third Report is hereby accepted and approved and the Receiver's activities as set out in the Third Report be and are hereby approved.
3. THIS COURT ORDERS that the Key Employee Retention Plan described in the Third Report be and is hereby approved.
4. THIS COURT ORDERS that if Omega and Aalbers wish to assert claims to the Omega Tooling and the Aalbers Fund respectively, they shall each file a motion to have their claims determined by the Court by serving on the Receiver and the Service List and filing with the Court by no later than July 16, 2010 a Motion Record for such purpose. Such motions shall all be returnable on the same date with an initial return date to be agreed by the lawyers for the Receiver, Omega and Aalbers or as further ordered by the Court.

5. THIS COURT ORDERS that the Confidential Supplement to the Third Report be sealed pending further Order of this Court.

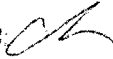


Christina Laslavic
Registrar, Superior Court of Justice

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

JUN 15 2010

PER / PAR



BANK OF MONTREAL
Applicant
and

ACS PRECISION COMPONENTS
Respondent

Court File No: 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE -
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER

**MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON CANADA N6A 5R8**

Tony Van Klink LSUC#: 29008M
Tel: 519.931-3509
Fax: 519.858.8511

Lawyers for Zeifman Partners Inc.,
Receiver

SCHEDULE C

Summary of Auction Proceeds



INFINITY
Asset Solutions

ACS Precision Summary

Bank Account

Auction Sales: 2,867,315.00
Presales: (Engel) 127,753.30
 Buyers Premium: 405,673.64
 HST 296,599.21

Total 3,697,341.15

Less:

NMG (1,775,000.00)
 Bank SC (576.00)

Total: 1,921,765.15

Bank Balance: 1,921,765.15

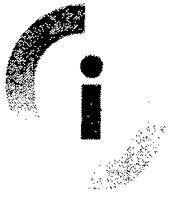
Summary:

Auction Sales: 2,867,315.00
 Presale: 127,753.30
 Expenses: (125,000.00)
 NMG (1,775,000.00)
1,095,068.30

Zeifman

Infinity

90% 985,561.47 10% 109,506.83



INFINITY

Asset Solutions

Disbursement: ACS Precision

Due to Infinity

Buyers Premium	405,673.64
HST	296,599.21
Expenses:	125,000.00
Commission 10% of Shared Proceeds	109,506.83
	<hr/>
Total Due:	936,779.68

Due to Zeifman & Partners:

Commission 90% of Shared Proceeds	985,561.47
Bank Services Charges	(576.00)
Total Due:	<hr/> 984,985.47

Total Funds to be Disbursed Joint Account: 1,921,765.15

New Bank Balance: 1,921,765.15

Due To Infinity	(936,779.68)
Due to Zeifman	(984,985.47)
	<hr/>

SCHEDULE D

Model Accommodation Agreement

EXHIBIT A

CUSTOMER ACCOMMODATION AGREEMENT

Zeifman Partners Inc., solely in its capacity as receiver and manager of ACS Precision Components Partnership, an Ontario partnership ("ACS") and ("Customer") enter into this Customer Accommodation Agreement (this "Agreement") as of May __, 2010.

BACKGROUND

A. ACS manufactures component parts for Customer (the "Component Parts") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively, the "Purchase Orders").

B. ACS defaulted on its obligations to its senior lender, Bank of Montreal ("BMO") and BMO demanded payment of all outstanding obligations on April 27, 2010.

C. On May 6, 2010 at approximately ____ p.m. E.D.T. (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List (the "Receivership Court") entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager of ACS (the "Receiver").

D. The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver.

E. Subject to the terms and conditions of this Agreement, Receiver has agreed to allow ACS to manufacture and supply Component Parts to Customer.

BASED on the foregoing background and for good and valuable consideration, the receipt and adequacy of which is acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. Payment of Existing Accounts. For convenience, all amounts owing by Customer to ACS for Component Parts shipped on or before the Effective Date or for tooling that has received so-called "PPAP" or equivalent approval on or before the Effective Date are collectively referred to as the "Pre-Effective Date Payables". Customer acknowledges and agrees that the Pre-Effective Date Payables are equal to at least CDN \$_____ and that subject to any Allowed Setoffs (defined below), Customer claims no rights of setoff or any other claim of any nature whatsoever and that the foregoing amount is due and owing, in full, by the Customer to ACS. By May __, 2010 Customer will pay all Pre-Effective Date Payables subject to the terms of Section 3 below; payment will be made by cheque and must be received by the

Receiver on or before May _____, 2010 at the address set forth under the Receiver's signature below or via wire transfer as follows:

_____, Toronto Canada
SWIFT No: _____
Account No: _____
Account Name: Zeifman Partners, as receiver and manger of
ACS Precision Components Partnership

2. Expedited Payment Terms. For shipments of Component Parts to Customer after the Effective Date (the "Post-Effective Date Payables"), Customer will pay for shipments on terms of net 7 days or better.

3. Limitation of Setoff Rights. With respect to all accounts payable owing to ACS, whether arising before or after the Effective Date, Customer agrees to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this Agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or *bona fide* billing errors (improper invoices or mispricing). Provided further that under no circumstances will (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).

4. Surcharges. For all Component Parts shipped to Customer after the Effective Date, Customer agrees to pay a thirty percent (30%) surcharge (the "Surcharge") in excess of the applicable Purchase Order price. Additionally, Customer will bear the cost of premium freight to the extent it is incurred in connection with delivery of Component Parts to Customer. If Receiver, acting reasonably, believes that the Surcharge is insufficient to fully fund Customer's pro-rata share of all cash losses incurred or to be incurred in producing Component Parts for Customer (including Receiver's and its counsel's professional fees and costs, the cost of winding down the operations of ACS when all production ceases and payment of any employee claims other than termination and severance pay), on 5 days' written notice to Customer, unless Customer agrees in writing to increase its Surcharge to the level requested by Receiver, Receiver will have the right to cause ACS to cease production for Customer.

5. Tooling Purchase Orders. Customer previously entered into purchase orders or other agreements (the "Tooling Purchase Orders") with ACS for the tooling, gauges, molds, fixtures, and appurtenances thereto described on Schedule A (collectively, the "Tooling"). In turn, ACS entered into agreements with third parties to manufacture the Tooling (the "Tool Vendor"); as of the Effective Date, the Tooling was not completed such that payment was not due under the applicable Tooling Purchase Order. In respect of the Tooling Purchase Orders, Customer agrees to (a) assume full responsibility for dealing with Tool Vendors (by assuming ACS' obligations to Tool Vendor or entering into a new contract with Tool Vendor(s)), (b) within 10 days after

receipt of reasonable documentation from the Receiver to evidence the amount due, pay to Receiver an amount equal to the sum of any payments previously made by ACS to the Tool Vendors in respect of the Tooling, with such payments made without setoff, recoupment or deduction for any reason, and (c) upon the Tooling receiving final PPAP approval, pay to the Receiver (without setoff or deduction on any basis) an amount equal to the difference between (i) the applicable ACS Tooling Purchase Order price, minus (ii) amounts paid by Customer to Tool Vendors in respect of the Tooling, minus (iii) amounts paid to Receiver under subpart (b) above. Upon Customer's payment of the foregoing amounts, any right, title or interest of the Receiver or ACS to the subject Tooling will pass to Customer and Customer will thereafter be released from any further payment obligation to the Receiver or ACS on account of the Tooling Purchase Order.

6. Inventory Purchase. At the earlier of the time Customer re-sources any Component Part from ACS or when ACS ceases production of Component Parts, Customer agrees to purchase from Receiver (free and clear of all liens, security interests and charges), all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Paragraph 6 will be calculated as follows:

- (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
- (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
- (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by Customer or Customer's new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. Customer will pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature prior to taking delivery of such Customer Inventory.

7. Continue to manufacture; allocation of resources. Subject to the availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements. Production capacity and available resources will be allocated equitably among all customers providing accommodations substantially equivalent to those provided in this

Agreement (such customers are referred to collectively as the "Participating Customers").

8. Inventory Bank. Upon Customer's reasonable request and subject to availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to build inventory banks of Component Parts ("Inventory Banks"). Inventory Banks will be shipped as produced and Customer will pay for same in accordance with Paragraphs 2, 3, and 4. Receiver will use its best efforts to cause ACS to allocate available capacity and resources equitably among the Participating Customers. For purposes of Paragraph 7 and this Paragraph 8, an "equitable allocation" means that Customer's production will receive at least a pro-rata share of available resources or capacity (including any excess capacity used to produce parts banks) based on the dollar value of Customer's and other Participating Customers' respective purchases from ACS during the one (1) year period prior to the Effective Date.

9. Cooperation in Re-Sourcing. Receiver will cause ACS to provide Customer and its new supplier(s) reasonable access to ACS' manufacturing operations to facilitate the transfer of production of the Component Parts provided such access does not unreasonably interfere with production for other Participating Customers. Further, Customer agrees to give Receiver as much advance notice as possible, and in no event less than twenty-one (21) days' notice, regarding Customer's re-sourcing plans so Receiver can manage ACS' operations in an efficient and economical manner.

10. Tooling Acknowledgement.

- (a) Within ten (10) days of execution of this Agreement, Customer will provide Receiver a list of all tooling, dies, test and assembly fixtures, jigs, gauges, paint racks, patterns, casting patterns, cavities, molds and documentation including engineering specifications and test reports together with any accessions, attachments, parts, accessories, substitutions, replacements, and appurtenances used by ACS in connection with its manufacture of Component Parts for the Customer (collectively "Tooling") and claimed to be owned by the Customer. Customer and Receiver will exercise best efforts in good faith to resolve any discrepancy or dispute relating to the ownership of such Tooling.
- (b) As soon as practicable, but in any event no later than forty-five (45) days after the execution of this Agreement, Receiver will attach to this Agreement Schedule B listing all Tooling Customer claims to be owned by Customer and to which the Receiver acknowledges and agrees are owned by Customer (the "Customer's Tooling"). By appending Schedule B, Receiver acknowledges and agrees that Customer's Tooling is owned by the Customer and that no person or entity other than Customer has any right, title or interest in

Customer's Tooling other than ACS' right, subject to Customer's unfettered discretion, to utilize Customer's Tooling in the manufacture of Component Parts pursuant to the terms of the Purchase Orders (as amended by this Agreement). Subject to Customer's compliance with the terms of this Agreement, Customer will have the right to take immediate possession of the Customer's Tooling at any time, should Customer elect to exercise such right, and Receiver agrees to cooperate with Customer in its taking possession of the Customer's Tooling.

- (c) In the event of a dispute as to the ownership of any one or more items of Tooling, Customer will have the right to apply to the Ontario Superior Court of Justice, Commercial List in the receivership proceeding of ACS to determine ownership of such Tooling.

11. No liability. The Receiver will not be deemed to be a successor to ACS in respect of any obligations under the Purchase Orders or the Tooling Purchase Orders (collectively, the "Customer Agreements") and Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Subject to the Allowed Setoffs, Customer further agrees that Receiver will have no liability to Customer for, and Customer will indemnify and hold Receiver harmless from and against any claims of third parties for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by Customer, (b) breaches by ACS of any agreements it has with Customer, and (c) any liability for non-conforming or defective Component Parts sold to Customer, including in respect of product liability claims and claims for latent defects in such Component Parts. **FURTHER, RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.**

12. General Terms.

A. Authorization. The parties executing this Agreement warrant that they have the corporate power and authority to execute this Agreement and this Agreement has been duly authorized by the parties.

B. Cooperation. Each party agrees to cooperate fully and in good faith with the other parties and to take all additional actions that may be necessary to give full force and effect to this Agreement.

C. Section Headings. The Section headings used in this Agreement are for convenience of reference only and are not to affect the construction hereof or be taken into consideration in the interpretation of this Agreement.

D. No Waiver; Cumulative Remedies; Unenforceability. No party to this agreement will by any act, delay, indulgence, omission, or otherwise be deemed to have waived any right or remedy under this Agreement, or any other agreement between the parties or between Customer and ACS, or of any breach of the terms and conditions of this Agreement or any other agreement between the parties or between Customer and ACS. A waiver by any party of any right or remedy under this Agreement on any one occasion will not be construed as a bar to any right or remedy which that party would otherwise have had on a subsequent occasion. No failure to exercise, nor any delay in exercising, any right, power, or privilege under this Agreement, by any party will operate as a waiver, nor shall any single or partial exercise of any right, power or privilege under this Agreement preclude any other or future exercise thereof or the exercise of any other right, power or privilege. The rights and remedies under this Agreement are cumulative, may be exercised singly or concurrently, and are not exclusive of any rights and remedies provided by any other agreements or applicable law. If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement will not be affected thereby.

E. Reservation of Rights. Subject to the terms of this Agreement, Customer expressly reserves and does not waive any claims it has against ACS, including without limitation, for breaches of any Purchase Order, or obligations under any other agreements between Customer and ACS.

F. Waivers and Amendments; Successors and Assigns. No term or provision of this Agreement may be waived, altered, modified, or amended except by a written instrument, duly executed by the parties hereto. This Agreement and all of the parties' obligations are binding upon their respective successors, and together with the rights and remedies of the parties under this Agreement, inure to the benefit of the parties and their respective successors; provided, further, no party will assign any of its rights under this Agreement.

G. Counterparts. This Agreement may be executed in any number of counterparts and by each party hereto on separate counterparts, each of which when so executed and delivered will be an original, but all of which together will constitute one and the same instrument, and it will not be necessary in making proof of this Agreement to produce or account for more than one such counterpart. For purposes of this Agreement, facsimile signatures will be treated as originals.

H. Jurisdiction. Customer agrees to submit to the jurisdiction of the Ontario Superior Court of Justice, Commercial List in connection with any dispute under this Agreement and agrees that if the Receiver is required to seek the assistance of the Receivership Court to enforce this Agreement, in addition to any other remedies

available under applicable law, the Receiver will be entitled to recover its reasonable lawyer's fees and costs so incurred.

I. Entire Agreement; Conflicts; Ambiguous Language. This Agreement, together with any other agreements and schedules referenced to herein or executed in connection with this Agreement, constitutes the entire understanding of the parties in connection with the subject matter hereof. To the extent any term or condition of this Agreement is inconsistent or in conflict with the terms of any other agreements between ACS or the Receiver and the Customer, the terms of this Agreement will govern and control to the extent necessary to resolve such inconsistency or conflict. This Agreement is being entered into among competent persons who are experienced in business and represented by counsel, and has been reviewed by the parties and their respective counsel. Therefore, any ambiguous language in this Agreement will not necessarily be construed against any particular party as the drafter of such language.

J. Governing Law. This Agreement is made in the Province of Ontario and shall be governed by, and construed and enforced in accordance with, the laws of the Province of Ontario and of Canada applicable therein and the parties irrevocably attorn to the jurisdiction of the Court and other appropriate courts of the Province of Ontario in respect of any matters and disputes arising in connection with this Agreement.

K. CONSULTATION WITH COUNSEL. THE PARTIES ACKNOWLEDGE THAT THEY HAVE BEEN GIVEN THE OPPORTUNITY TO CONSULT WITH COUNSEL BEFORE EXECUTING THIS AGREEMENT AND ARE EXECUTING SUCH AGREEMENT WITHOUT DURESS OR COERCION AND WITHOUT RELIANCE ON ANY REPRESENTATIONS, WARRANTIES OR COMMITMENTS OF THE RECEIVER, OTHER THAN THOSE SPECIFICALLY SET FORTH IN THIS AGREEMENT.

[Intentionally left blank, signature page continued on following page]

[Signature page to Customer Accommodation Agreement]

"Receiver"

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Address for notices:

One Toronto Street
PO Box 28
Suite 910
Toronto, Ontario M5C 2C6 Canada

"CUSTOMER"

By: _____

Its: _____

Address for notices:

SCHEDULE E

Template Accommodation Agreement

CUSTOMER ACCOMMODATION AGREEMENT

Zeifman Partners Inc., solely in its capacity as receiver and manager of ACS Precision Components Partnership, an Ontario partnership (“ACS”) and _____ (“Customer”) enter into this Customer Accommodation Agreement (this “**Agreement**”) as of May 17, 2010.

BACKGROUND

A. ACS manufactures component parts for Customer (the “**Component Parts**”) pursuant to various purchase orders and supply contracts (each a “**Purchase Order**” and collectively, the “**Purchase Orders**”).

B. ACS defaulted on its obligations to its senior lender, Bank of Montreal (“**BMO**”) and BMO demanded payment of all outstanding obligations on April 27, 2010.

C. On May 6, 2010 at approximately 11:00 a.m. E.D.T. (the “**Effective Date**”), the Ontario Superior Court of Justice, Commercial List (the “**Receivership Court**”) entered an order (the “**Receivership Order**”) appointing Zeifman Partners Inc. as receiver and manager of ACS (the “**Receiver**”).

D. The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver.

E. Subject to the terms and conditions of this Agreement, Receiver has agreed to allow ACS to manufacture and supply Component Parts to Customer.

BASED on the foregoing background and for good and valuable consideration, the receipt and adequacy of which is acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. **Term.** The term of this Agreement (the “**Term**”) shall commence on the Effective Date and, unless extended by agreement in writing among all the parties hereto and subject to the terms of this Agreement, continue until the earlier of (i) July 2, 2010, (ii) the date upon which the Customer gives the Receiver a notice of its election to resource all of its production after the occurrence of an Exit Event (as defined below). The rights and remedies of the parties hereunder will survive the expiry of the Term.

2. **Payment of Existing Accounts.**

(a) For convenience, all amounts owing by Customer to ACS for Component Parts shipped on or before the Effective Date are collectively referred to as the “**Pre-Effective Date Payables**”. Customer acknowledges and agrees that the undisputed Pre-Effective Date Payables in accordance with the Customer’s and ACS’ books and records are equal to CDN\$ _____ and that subject to any Allowed Setoffs or Material Setoffs (defined below), Customer claims no

rights of setoff or any other claim of any nature whatsoever and that the foregoing amount is due and owing, in full, by the Customer to ACS. Customer agrees to make payment of the undisputed Pre-Effective Date Payables by no later than May 19, 2010, subject to the terms of Section 4 below.

- (b) Payment of the Pre-Effective Date Payables will be made by cheque payable to the Receiver and delivered to the Receiver at the address set forth under the Receiver's signature below or via wire transfer as follows:

Bank Name and Address:	Bank of Montreal First Canadian Place 100 King Street West Toronto, Ontario M5X 1A1
Transit:	00022
Swift Code:	BOFMCAM2
Account Number:	00024624351
Beneficiary Name and Address:	Zeifman Partners Inc. Receiver of ACS Precision Components Partnership 201 Bridgeland Avenue Toronto, Ontario M6A 1Y7

3. **Expedited Payment Terms.** For shipments of Component Parts to Customer after the Effective Date (the "**Post-Effective Date Payables**"), Customer will pay for shipments no later than seven (7) business days following receipt of a bona fide invoice from ACS in respect of such shipments.

4. **Limitation of Setoff Rights.** With respect to all accounts payable owing to ACS, whether arising before or after the Effective Date, Customer agrees to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs or Material Setoffs. For purposes of this Agreement, "**Allowed Setoffs**" means: setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, premium freight where such charges are incurred as a result of a failure by ACS or the Receiver to meet an agreed delivery schedule or *bona fide* billing errors (improper invoices or mispricing) and "**Material Setoffs**" means (i) the out-of-pocket costs incurred by Customer at the written request of the Receiver for materials or components (including tooling) or services purchased by Customer from persons other than the Receiver or supplied and sold by Customer to the Receiver, (ii) direct payment(s) to material vendors made by Customer at the written request of the Receiver for the purchase of materials or components (including tooling) used by the Receiver in connection with the production of Component Parts by the Receiver for Customer or (iii) any so-called "hostage payments" made by the Customer at the written request of the Receiver to a critical supplier to ACS on account of pre-filing amounts owed by ACS to such critical supplier in order to obtain the timely release and supply of materials, tooling or suppliers required for ACS to continue to manufacture and ship

Component Parts for the Customer from and after the Effective Time. Provided further that under no circumstances will (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice excluding adjustments for billing errors or any similar clerical errors in such invoices, which will not be subject to such limitation, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below). For greater certainty, Material Setoffs will not be subject to the 10% limitation referred to above.

In the event that at the end of the Term the Customer has insufficient payables to ACS to recover any hostage payment paid by Customer under subparagraph (ii) above through a Material Setoff, Receiver shall within seven (7) business days after the end of the Term reimburse Customer directly for the unrecovered balance of the hostage payment.

5. **Surcharges.** For all Component Parts shipped to Customer after the Effective Date, Customer agrees to pay a surcharge (the “**Surcharge**”) of thirty percent (30%) in excess of the applicable Purchase Order price net of Allowed Setoffs. Additionally, Customer will bear the cost of premium freight to the extent it is incurred in connection with delivery of Component Parts to Customer, provided that the need to use premium freight was not caused by a failure by ACS or the Receiver to meet an agreed delivery schedule. If the Receiver, acting reasonably, believes that the Surcharge is insufficient to fully fund Customer's pro-rata share of all cash losses incurred or to be incurred in producing Component Parts for Customer (including Receiver’s and its counsel’s professional fees and costs, the cost of winding down the operations of ACS when all production ceases and payment of any employee claims other than termination and severance pay), the Receiver shall provide five (5) days’ prior written notice to Customer thereof (the “**Surcharge Increase Notice**” and “**Surcharge Increase Notice Period**”) which notice shall include a copy of the Receiver’s Surcharge Calculation. Within five (5) days after receipt of a Surcharge Increase Notice, the Customer shall have the right to: (a) agree in writing to increase its Surcharge to the level requested by the Receiver, or (b) designate such Surcharge Increase Notice to be an Exit Event by giving the Receiver five (5) days notice of such designation in writing, whereupon the Receiver will have the right to cause ACS to cease production for the Customer following the expiration of the Surcharge Increase Notice Period. For greater certainty, all Component Parts manufactured prior to the effective date of the Surcharge increase will be charged to Customer at the rate applicable at the time the Surcharge Increase Notice was issued regardless of the date such Component Parts are released to the Customer by ACS.

6. **Inventory Purchase.**

- (a) Customer agrees to purchase from the Receiver (free and clear of all liens, security interests and charges), all finished goods inventory in respect of the Component Parts in the possession or control of the Receiver as of the date hereof (the “**Existing Customer Inventory**”) that is “useable” and in a “merchantable” condition. The price for the Existing Customer Inventory to be purchased under this Paragraph 6(a) will be calculated as 100% of the applicable Purchase Order plus the Surcharge with payment to be made by cheque payable to the Receiver one (1) business day following receipt by the Customer of a *bona fide* invoice.

Upon the execution of this Agreement the Receiver will cause ACS to immediately provide Customer and its agents and employees with reasonable access to ACS' manufacturing operations to facilitate the pick-up of the Existing Customer Inventory.

- (b) At the earlier of the time Customer re-sources any Component Part from ACS or when ACS ceases production of any Component Part, Customer agrees to purchase from Receiver (free and clear of all liens, security interests and charges), all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (the "**Customer Inventory**") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Paragraph 6(b) will be calculated as follows:
- (1) for raw material - 100% of the cost of the raw material, with cost based on ACS' actual documented landed cost;
 - (2) for work-in-process - 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
 - (3) for finished Component Parts - 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by Customer or Customer's new suppliers in the production of Component Parts. The parties agree to use reasonable commercial efforts to maximize the consumption of open carboys of raw materials in the production process during the Term. To the extent that the Receiver is able to provide to the Customer the corresponding certification received by it or ACS on delivery of the applicable material contained in the carboy, the Customer will agree to purchase open carboys of materials used exclusively on Customer's Component Parts or, if not used exclusively on Customer's Component Parts, if same have been opened for the production of Customer's Component Parts at the time of the inventory buy up. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. Customer will pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature prior to taking delivery of such Customer Inventory, other than Allowed Setoffs or Material Setoffs.

7. **Continue to manufacture; allocation of resources.** Subject to the availability of sufficient financing, raw materials, labour, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts during the Term to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements. Production capacity and available resources will be allocated equitably among all customers providing accommodations substantially equivalent to those provided in this Agreement (such customers are referred to collectively as the "**Participating Customers**"). Notwithstanding the foregoing, in the event that the Receiver determines, acting in good

faith that ACS will no longer be able to manufacture and ship Component Parts as required by the Customer, the Receiver will forthwith provide the Customer with written notice thereof prior to the time that ACS will be unable to supply and in any event will use its best efforts to provide not less than five (5) days prior written notice of the date on which ACS would cease to supply any particular Component Part and such notice shall include the relevant particulars which have caused the Receiver to make its determination (the “**Production Risk Notice**”).

8. **Inventory Bank.** Subject to availability of sufficient labour, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts during the Term to cause ACS to build inventory banks of Component Parts in accordance with the production schedule agreed to between the Receiver, ACS and the Customer (“**Inventory Banks**”). Inventory Banks will be shipped as produced and Customer will pay for same in accordance with Paragraphs 2, 3, and 4. Receiver will use its best efforts to cause ACS to allocate available capacity and resources equitably among the Participating Customers. For purposes of Paragraph 7 and this Paragraph 8, an “equitable allocation” means that Customer’s production will receive at least a pro-rata share of available resources or capacity (including any excess capacity used to produce parts banks) based on the dollar value of Customer’s and other Participating Customers’ respective purchases from ACS during the one (1) year period prior to the Effective Date.

9. **Cooperation in Re-Sourcing.** Receiver will cause ACS to provide Customer and its new supplier(s) reasonable access to ACS’ manufacturing operations to facilitate the transfer of production of the Component Parts provided such access does not unreasonably interfere with production for other Participating Customers. Further, subject to the occurrence of an Exit Event or if the Receiver has otherwise agreed to the removal, or the Customer is entitled to remove Customer’s tooling in accordance with this Agreement, Customer agrees to give Receiver twenty-one (21) days’ notice, regarding Customer’s re-sourcing plans so Receiver can manage ACS’ operations in an efficient and economical manner. If the Customer issues the resourcing notice referred to above, the Customer shall be entitled to resource the production of the Component Parts and Customer’s Tooling and service parts/tooling to which the notice pertained immediately upon the expiry of the 21 day notice period, or such earlier time as the Receiver may agree in its sole discretion. Nothing in this Agreement is intended to restrict the Receiver from permitting resourcing and removal of any Customer Tooling on other terms to be agreed as between them.

10. **Tooling Acknowledgement.** The Customer represents and warrants to the Receiver that the tooling listed on Schedule A (which shall be delivered by the Customer within 3 business days of the date hereof and shall be deemed to form part of this Agreement as of the date of this Agreement):

- (a) is either owned by or under the control of the Customer;
- (b) is used exclusively for the production of Component Parts for the Customer; and
- (c) the Customer is entitled to exclusive possession of such tooling.

The Receiver and the Customers acknowledge and agree that:

- (a) The Receiver will diligently review Schedule A and, as soon as practicable: (i) notify the Customer of any discrepancy or dispute relating to the ownership of such tooling and (ii) confirm to the Customer the tooling which the Receiver acknowledges and agrees is owned by or under the control of the Customer and to which the Customer is entitled to possession (the “**Customer’s Tooling**”). The Customer and Receiver will exercise best efforts in good faith to resolve any discrepancy or dispute relating to the ownership of the tooling listed on Schedule A. Subject to the Receiver confirming Customer’s ownership or right to possession of same, the Customer shall have the right to take possession of all service tools and such other tools listed on Schedule A as may be agreed in writing by the Receiver, immediately following the Receiver confirming the Customer’s ownership of or right to possession of such tooling (notwithstanding that a resourcing plan notice has not been issued to the Receiver) and the Receiver agrees to co-operate with the Customer in its taking possession of and removing such tooling on a commercially reasonable basis.
- (b) for all tooling listed on Schedule A, the Customer shall hereby be deemed to have provided notice to the Receiver of its intention to remove such tooling on the twenty-first day following the date this Agreement is executed and, subject to the Receiver having confirmed Customer’s ownership or right to possession of same, the Customer shall thereafter have the unfettered right to take immediate possession of any of the remaining Customer’s Tooling and the Receiver agrees to cooperate with Customer in its taking possession of and removing such Customer’s Tooling on a commercially reasonable basis thereafter.
- (c) notwithstanding the right of the Customer to remove the Customer’s Tooling on or after the times specified above in subparagraphs (a) and (b), the Receiver and ACS acknowledge and agree that the Customer may require continued production of Component Parts thereafter and the Receiver agrees, subject to the terms of this Agreement, to cause ACS to continue to provide production thereafter so long as the Customer has provided notice (or any subsequent production continuation notice from time to time thereafter) (a “**Customer Production Notice**”) in writing to the Receiver advising that the Customer requires continued production on specified tools for a period specified in such notice (or in any subsequent notice from time to time) (“**Specified Period**”). A Customer Production Notice must be delivered to the Receiver at least five (5) days prior to any date that the Customer is entitled to remove a tool (pursuant to subparagraphs (a) and (b) above) and thereafter five (5) days prior to the end of any Specified Period. Upon the issuance of a Customer Production Notice, the terms of this Agreement shall continue and the Customer is free to remove the subject tooling immediately upon the expiry of the Specified Period without giving any further notice of removal of the subject tooling.
- (d) Notwithstanding subparagraph (a) and (b) above, upon the occurrence of an Exit Event, as defined below, the Customer shall have the right to take immediate

possession of any or all of the tooling listed on Schedule A, whether or not the Receiver has confirmed Customer's ownership or right to possession of such tooling. In the event that the Customer exercises such right and takes possession of tooling listed on Schedule A which the Receiver has not verified the Customer's ownership of or right to possession (the "**Unverified Customer Tooling**") the Customer shall indemnify and hold Receiver harmless from all liability claims, actions, demands, damages(excluding any claims for losses or lost profits) and costs which the Receiver may sustain or incur of whatever kind or nature as a result of or relating to the Receiver delivering up possession of the Unverified Customer Tooling to the Customer.

11. **Exit Events:** The following events shall be deemed to constitute exit events (collectively "**Exit Events**") if so designated by the Customer:

- (a) the Receiver has issued a Production Risk Notice;
- (b) the Receiver has issued a Surcharge Increase Notice where the proposed surcharge constitutes an increase to the Surcharge then in effect that is greater than ten (10%) percent of the purchase order price, the Customer has given the Receiver five (5) days notice under paragraph 5 of this Agreement designating same as an Exit Event and at least five (5) days have passed since such notice of designation was given to the Receiver;
- (c) the Customer provides 72 hours or in the case of the tooling and parts identified by the Customer as having been critical and listed on Schedule C (which shall be agreed to between the Receiver and the Customer, acting reasonably, within 3 business days of the date hereof and shall thereafter be deemed to form part of this Agreement as of the date of this Agreement), 24 hours) prior written notice to the Receiver that the Customer, acting reasonably and in good faith, has determined that a shut down of the Customers' production lines is imminent (together with sufficient reasons for such concern) and the Receiver fails to cause ACS to resolve the situation to prevent such shut down within 72 hours or 24 hours, as applicable, of receipt of such notice; or
- (d) upon the occurrence of a shut down of the Customer's production lines due to a failure by ACS to supply Component Parts where a Production Risk Notice was not issued at least five (5) days prior to the date on which the shut down occurs

Notwithstanding any other term of this Agreement, upon the occurrence of an Exit Event:

- (a) the Customer shall be entitled, in its sole discretion, to immediately resource all or part of ACS' production of Component Parts to an alternative supplier and take possession and control of all of the Customer's Tooling for which the Receiver has confirmed the Customer's ownership related to such Component Parts and immediately remove all such tooling from ACS's premises and the Receiver shall and will cause ACS to co-operate with the Customer in that regard.

12. **No liability.** The Receiver will not be deemed to be a successor to ACS in respect of any obligations under the Purchase Orders or the Tooling Purchase Orders (collectively, the “**Customer Agreements**”) and Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Subject to the Allowed Setoffs and Material Setoffs, Customer further agrees that Receiver will have no liability to Customer for, and Customer will indemnify and hold Receiver harmless from and against any claims of third parties for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by Customer other than as a result of the Receiver’s gross negligence or wilful misconduct, (b) breaches by ACS of any agreements it has with Customer, and (c) any liability for non-conforming or defective Component Parts sold to Customer, including in respect of product liability claims and claims for latent defects in such Component Parts. FURTHER, RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.

13. **General Terms.**

A. **Authorization.** The parties executing this Agreement warrant that they have the corporate power and authority to execute this Agreement and this Agreement has been duly authorized by the parties.

B. **Cooperation.** Each party agrees to cooperate fully and in good faith with the other parties and to take all additional actions that may be necessary to give full force and effect to this Agreement.

C. **Section Headings.** The Section headings used in this Agreement are for convenience of reference only and are not to affect the construction hereof or be taken into consideration in the interpretation of this Agreement.

D. **No Waiver: Cumulative Remedies; Unenforceability.** No party to this agreement will by any act, delay, indulgence, omission, or otherwise be deemed to have waived any right or remedy under this Agreement, or any other agreement between the parties or between Customer and ACS, or of any breach of the terms and conditions of this Agreement or any other agreement between the parties or between Customer and ACS. A waiver by any party of any right or remedy under this Agreement on any one occasion will not be construed as a bar to any right or remedy which that party would otherwise have had on a subsequent occasion. Neither failure to exercise, nor any delay in exercising, any right, power, or privilege under this Agreement, by any party will operate as a waiver, nor shall any single or partial exercise of any right, power or privilege under this Agreement preclude any other or future exercise thereof or the exercise of any other right, power or privilege. The rights and remedies under this Agreement are cumulative, may be exercised singly or concurrently, and are not exclusive of any rights and remedies provided by any

other agreements or applicable law. If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement will not be affected thereby.

E. **Reservation of Rights.** Subject to the terms of this Agreement, Customer expressly reserves and does not waive any claims it has against ACS, including without limitation, for breaches of any Purchase Order, or obligations under any other agreements between Customer and ACS.

F. **Waivers and Amendments; Successors and Assigns.** No term or provision of this Agreement may be waived, altered, modified, or amended except by a written instrument, duly executed by the parties hereto. This Agreement and all of the parties' obligations are binding upon their respective successors, and together with the rights and remedies of the parties under this Agreement, inure to the benefit of the parties and their respective successors; provided, further, no party will assign any of its rights under this Agreement.

G. **Counterparts.** This Agreement may be executed in any number of counterparts and by each party hereto on separate counterparts, each of which when so executed and delivered will be an original, but all of which together will constitute one and the same instrument, and it will not be necessary in making proof of this Agreement to produce or account for more than one such counterpart. For purposes of this Agreement, facsimile signatures will be treated as originals.

H. **Jurisdiction.** Customer agrees to submit to the jurisdiction of the Ontario Superior Court of Justice, Commercial List in connection with any dispute under this Agreement and agrees that if the Receiver is required to seek the assistance of the Receivership Court to enforce this Agreement, in addition to any other remedies available under applicable law, the Receiver will be entitled to recover its reasonable lawyer's fees and costs so incurred.

I. **Entire Agreement; Conflicts; Ambiguous Language.** This Agreement, together with any other agreements and schedules referenced to herein or executed in connection with this Agreement, constitutes the entire understanding of the parties in connection with the subject matter hereof. To the extent any term or condition of this Agreement is inconsistent or in conflict with the terms of any other agreements between ACS or the Receiver and the Customer, the terms of this Agreement will govern and control to the extent necessary to resolve such inconsistency or conflict. This Agreement is being entered into among competent persons who are experienced in business and represented by counsel, and has been reviewed by the parties and their respective counsel. Therefore, any ambiguous language in this Agreement will not necessarily be construed against any particular party as the drafter of such language.

J. **Governing Law.** This Agreement is made in the Province of Ontario and shall be governed by, and construed and enforced in accordance with, the laws of the Province of Ontario and of Canada applicable therein and the parties irrevocably attorn to the jurisdiction of the Court and other appropriate courts of the Province of Ontario in respect of any matters and disputes arising in connection with this Agreement.

K. **CONSULTATION WITH COUNSEL.** THE PARTIES ACKNOWLEDGE THAT THEY HAVE BEEN GIVEN THE OPPORTUNITY TO CONSULT WITH COUNSEL BEFORE EXECUTING THIS AGREEMENT AND ARE EXECUTING SUCH AGREEMENT WITHOUT DURESS OR COERCION AND WITHOUT RELIANCE ON ANY REPRESENTATIONS, WARRANTIES OR COMMITMENTS OF THE RECEIVER, OTHER THAN THOSE SPECIFICALLY SET FORTH IN THIS AGREEMENT.

[Intentionally left blank, signature page continued on following page]

[Signature page to Customer Accommodation Agreement]

“Receiver”

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____
Its: _____

Address for notices:

One Toronto Street
PO Box 28
Suite 910
Toronto, Ontario M5C 2C6 Canada

By: _____
Its: _____

Address for
Notices: _____

SCHEDULE F
Letter Agreements

ZEIFMAN PARTNERS INC.

May 19, 2010

Re: ACS Precision Components Partnership ("ACS")

Dear Customer:

ACS manufactures various component parts (the "Component Parts") for Robert Bosch, S. de R.L. de C.V. ("Customer" or "you") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively the "Purchase Orders"). At approximately 12 p.m. E.D.T. on May 6, 2010 (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List, entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager (the "Receiver") of ACS.

The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver. The purpose of this letter agreement is to set forth the terms and conditions pursuant to which the Receiver will allow ACS to manufacture Component Parts for you.

Subject to the availability of sufficient financing, raw materials, labor and machine capacity and subject to the following terms, the Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements:

1. **Payment of Existing Accounts.** You acknowledge and agree that the aggregate amount owing by you to ACS for Component Parts shipped on or before the Effective Date (the "Pre-Effective Date Payables") is no less than US \$37,194.88. By May 22, 2010, you will pay all Pre-Effective Date Payables in accordance with the terms of Section 3 below.
2. **Expedited Payment Terms.** For shipments of Component Parts to you after the Effective Date (the "Post-Effective Date Payables"), you will pay for all invoices provided by ACS on terms of net seven (7) days or better.

1 Toronto Street, Suite 910
Toronto, Ontario
M5C 2V6
Tel: (416) 861-1487
Fax: (416) 256-4001
www.zeifman.ca

3. **Limitation of Setoff Rights.** With respect to Pre-Effective Date Payables and Post-Effective Date Payables, you agree to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this letter agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or billing errors (improper invoices or mispricing). Provided further that under no circumstances shall (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).
4. **Surcharge.** For all Component Parts shipped to you after the Effective Date, you agree to pay a [thirty percent (30%)] increase (the "Surcharge") in excess of current Purchase Order prices.
5. **Inventory Purchase.** You agree to purchase from Receiver, at the time of resourcing any Component Part, all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (collectively, the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Section will be calculated as follows:
 - (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
 - (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
 - (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by you or your new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. You agree to pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature within three (3) days of taking delivery of such Customer Inventory.

- 6. **No Liability.** Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Further, Receiver will not be deemed to be successors to ACS in respect of any obligations under the Purchase Orders. You also agree that the Receiver will have no liability to you for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by you, (b) breaches by ACS of any agreements it has with you, and (c) Component Parts sold to you (including in respect of product liability claims and claims for latent defects in such Component Parts).

- 7. **No Warranty.** RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.

Please acknowledge your agreement to these terms by signing in the space provided. This letter may be signed in counterparts and facsimile copies of signatures will constitute originals for all purposes. This letter sets forth the entire understanding of the parties with respect to the subject matter hereof.

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Acknowledged and agreed:
Bosch, S. de R.L. de C.V.

By: _____

Its: _____
an authorized representative

SCHEDULE G

Forecast Income Statement

AC - PLASTICS
INCOME STATEMENT

	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Fcst	Actual
	5-Jul	12-Jul	19-Jul	26-Jul	2-Aug	9-Aug	16-Aug	23-Aug	30-Aug					May
Gross Sales:														
Sales - At Pre-Receiptship Prices	451,806	446,519	415,965	408,651	401,614	390,043	381,364	374,827	369,853					526,273
Sales - Premium	180,722	178,608	186,396	163,461	160,646	156,017	152,546	149,931	147,941					120,000
Gross Sales	632,528	625,127	582,350	572,112	562,260	546,060	533,910	524,758	517,794					646,273
Cost of Sales:														
Material Costs	333,753	329,621	313,031	309,555	303,965	297,236	292,119	288,130	285,099					323,746
Material % Total Sales	53%	53%	54%	54%	54%	54%	55%	55%	55%					50%
Production Labor Costs	69,905	67,301	60,550	54,032	46,806	44,716	39,119	35,670	33,045					85,779
Material % Total Sales	11%	11%	10%	9%	8%	8%	7%	7%	6%					13%
Manufacturing Burden & Salaried Employees	113,876	106,540	102,649	99,816	99,655	99,115	98,794	98,586	97,990					134,874
Engineering Burden	691	691	691	691	663	635	608	580	525					3,003
Other Burden	1,581	1,563	1,456	1,430	1,405	1,365	1,335	1,312	1,294					4,847
Total Cost of Sales	519,806	505,716	478,377	465,524	452,495	443,067	431,976	424,278	417,954					552,250
Gross Margin	112,722	119,411	103,973	106,588	109,765	102,993	101,934	100,480	99,840					94,023
Gross Margin - %	17.8%	19.1%	17.9%	18.6%	19.5%	18.9%	19.1%	19.1%	19.3%					14.5%
Division Sales Expense	3,673	3,674	3,675	3,676	3,648	3,620	3,592	3,564	3,508					6,184
Division General & Admin. Expense	12,404	12,404	12,404	12,404	12,304	12,205	12,106	12,007	11,808					16,436
Corporate Allocations	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500					9,764
Selling, General & Admin. Expense	18,577	18,578	18,579	18,580	18,452	18,325	18,198	18,070	17,814					32,384
Operating Income	94,145	100,834	85,395	88,008	91,312	84,668	83,737	82,410	82,026					61,639
Other (Income) Expense:														
Interest Expense, Net	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000					3,000
Fixed Asset Transactions	-	-	-	-	-	-	-	-	-					-
Currency Gain/Loss	-	-	-	-	-	-	-	-	-					-
Deferred Comp. Transactions	-	-	-	-	-	-	-	-	-					-
Contingency	-	-	-	-	-	-	-	-	-					-
Wind-Down Costs	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000					15,136
Vacation Pay	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000					-
KERP	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500					-
Professional Fees	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500					-
Other (Income) Expense	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250					37,500
Total Other (Income) Expense	89,250	89,250	89,250	89,250	89,250	89,250	89,250	89,250	89,250					55,636
Net Income	4,895	11,584	(3,855)	(1,242)	2,062	(4,582)	(5,513)	(6,840)	(7,224)					6,004
Net Income - %	0.8%	1.9%	-0.7%	-0.2%	0.4%	-0.8%	-1.0%	-1.3%	-1.4%					0.9%

SCHEDULE H

Notice Provided to Primary Customers

ZEIFMAN PARTNERS INC

June 25, 2010

Via Email: mlaser@visteon.com

Visteon Corporation

Attention: Michelle Laser

Dear Ms. Laser:

Re: ACS Precision Components Partnership (“ACS”) - Surcharge Increase Notice

The Receiver of ACS believes that the 30% Surcharge (the “Surcharge”) in excess of the applicable Purchase Order price will no longer be sufficient to fully fund Visteon Corporation’s (“Visteon”) pro-rata share of all cash losses incurred or to be incurred in producing parts for Visteon. Attached hereto is a copy of a production budget for July and August 2010 (the “Budget”). The Budget indicates that a 40% Surcharge is necessary to fund your pro-rata share of all cash losses anticipated during the months of July and August 2010. As a result, the Receiver requests that Visteon agrees in writing to a 40% Surcharge (the “Revised Surcharge”) in excess of the applicable Purchase Order price for all product manufactured after July 2, 2010.

Pursuant to the Accommodation Agreement signed by Visteon dated May 19, 2010, the Receiver may, on 5 days written notice, cause ACS to cease production of parts for Visteon unless Visteon agrees in writing to the Revised Surcharge requested by the Receiver.

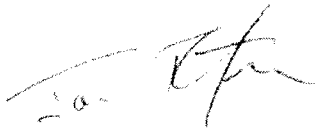
Accordingly, please acknowledge your agreement to the 40% Revised Surcharge for all product manufactured after July 2, 2010, until further notice, by signing in the space provided. This letter may be signed in counterparts and facsimile copies of signatures will constitute originals for all purposes. This letter sets forth the entire understanding of the parties with respect to the subject matter hereof. Please return to the Receiver by email at jrutman@zeifmans.ca or by fax at 416-256-4001 within 5 days of receipt of this letter.

201 Bridgeland Avenue
Toronto, Ontario
M6A 1Y7
Tel: (416) 256-4005
Fax: (416) 256-4001
www.zeifman.ca

If the Receiver does not receive the signed agreement within 5 days, production of parts for Visteon shall cease thereafter.

Best regards,

ZEIFMAN PARTNERS INC., solely in its capacity as Court Appointed Receiver of ACS Precision Components Partnership and with no personal or corporate liability



Per: _____
Jonathan Rutman

AGREED AND ACCEPTED THIS ____ DAY OF _____, 2010:

Visteon Corporation

Name: _____

Title: _____

I have authority to bind Visteon Corporation

SCHEDULE I

Notice Provided to Secondary Customers

ZEIFMAN PARTNERS INC.

June 25, 2010

Robert Bosch, S. de R.L. de C.V.
Calle Robert Bosch 405 - 50071
Toluca, Edo. de Méx. - México

Attention: Tobias Hauk

Dear Mr. Hauk:

Re: ACS Precision Components Partnership ("ACS") - Surcharge Increase Notice

The Receiver of ACS believes that the 30% Surcharge (the "Surcharge") in excess of the applicable Purchase Order price will no longer be sufficient to fully fund Robert Bosch, S. de R.L. de C.V. ("Bosch") pro-rata share of all cash losses incurred or to be incurred in producing parts for Bosch. As a result, the Receiver requests that Bosch agrees in writing to a 40% Surcharge (the "Revised Surcharge") in excess of the applicable Purchase Order price for all product manufactured after July 2, 2010.

Accordingly, please acknowledge your agreement to the 40% Revised Surcharge for all product manufactured after July 2, 2010, until further notice, by signing in the space provided. This letter may be signed in counterparts and facsimile copies of signatures will constitute originals for all purposes. This letter sets forth the entire understanding of the parties with respect to the subject matter hereof. Please return to the Receiver by email at jrutman@zeifmans.ca or fax at 416-256-4001 within 5 days of receipt of this letter.

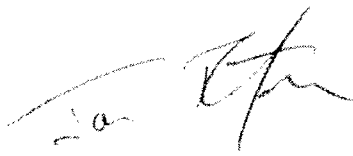
If the Receiver does not receive the signed agreement within 5 days, production of parts for Bosch shall cease thereafter.

1 Toronto Street, Suite 910
Toronto, Ontario
M5C 2V6
Tel: (416) 861-1487
Fax: (416) 256-4001
www.zeifman.ca

Page 2

Best regards,

**ZEIFMAN PARTNERS INC., solely in
its capacity as Court Appointed
Receiver of ACS Precision
Components Partnership and with
no personal or corporate liability**



Per: _____
Jonathan Rutman

AGREED AND ACCEPTED THIS ____ DAY OF _____, 2010:

Robert Bosch, S. de R.L. de C.V.

Name: _____

Title: _____

I have authority to bind Robert Bosch, S. de R.L. de C.V.

SCHEDULE J

Summary of Operating Results

Zeifman Partners Inc., Receiver for ACS Precision Components Partnership
Operating Results
For the Period From May 6, 2010 to September 3, 2010

	30% PREMIUM			40% PREMIUM		
	May 6-31	Jun-10	TOTAL	Jul-10	Aug-10	TOTAL
Gross Sales:						
Sales - Production Parts	2,336,311	3,005,348	5,341,659	2,441,616	1,728,199	4,169,815
Sales - Other	(11,797)	(24,497)	(36,294)	(90,537)	23,624	(66,913)
Gross Sales	2,324,514	2,980,851	5,305,365	2,351,079	1,751,823	4,102,902
Cost of Sales:						
Material Costs	1,137,476	1,373,011	2,510,487	1,342,458	950,510	2,292,968
	49%	46%	47%	55%	55%	55%
Production Labor Costs	343,117	315,066	658,183	189,471	136,160	325,631
Manufacturing Burden @ Actual	402,855	374,111	776,966	278,880	200,729	479,608
Engineering	41,304	23,821	65,125	18,175	11,281	29,456
Other	-	-	0	-	(2,527)	(2,527)
Total Cost of Sales	1,924,753	2,086,009	4,010,761	1,828,984	1,296,153	3,125,136
Gross Margin	399,761	894,842	1,294,604	522,095	455,670	977,766
Gross Margin - %	17.2%	30.0%	24.4%	22.2%	26.0%	23.8%
Division Sales Expense	15,574	15,836	31,410	13,432	14,089	27,521
Division General & Admin. Expense	124,774	108,607	233,381	96,316	108,136	204,452
Professional Fees	142,104	188,433	330,537	63,824	230,545	294,369
KERP	17,400	17,400	34,800	10,500	10,500	21,000
Pre Receivership Vacation Pay	123,024	106,816	229,840	3,999	12,308	16,306
Corporate Controlled Charges	39,057	24,295	63,352	-	1,274	1,274
Selling, General & Admin. Expense	461,933	461,387	923,320	188,071	376,852	564,923
Operating Income	(62,172)	433,455	371,284	334,024	78,819	412,843
Operating Income - %	-2.7%	14.5%	7.0%	14.2%	4.5%	10.1%

Participating Customer Sales:

Magna	1,342,276	1,382,255	2,724,531	159,343	11,996	171,339
Delphi	311,095	609,176	920,271	1,388,811	898,650	2,287,461
Visteon	10,492	74,521	85,013	104,828	287,168	391,996
Continental	130,090	179,682	309,772	377,319	229,142	606,461
ACH	116,985	171,450	288,435	22,174	-	22,174
Brose	20,279	77,194	97,473	137,232	102,468	239,700
Anderson Cook	133,030	116,539	249,569	119,138	11,822	130,960
	2,064,247	2,610,817	4,675,064	2,308,845	1,541,246	3,850,091
	89%	88%	88%	98%	88%	94%
Check Other	270,414	415,267	685,681	126,506	184,926	311,432
Grand Total	2,334,661	3,026,084	5,360,745	2,435,351	1,726,172	4,161,523
	100%	102%	101%	104%	99%	101%

Participating Customer Allocation of Profit/Loss:

Magna	(35,901)	200,998	165,098	22,638	540	23,178
Delphi	(8,321)	88,582	80,262	197,312	40,432	237,744
Visteon	(281)	10,836	10,556	14,893	12,920	27,814
Continental	(3,479)	26,128	22,649	53,607	10,310	63,916
ACH	(3,129)	24,931	21,802	3,150	-	3,150
Brose	(542)	11,225	10,683	19,497	4,610	24,107
Anderson Cook	(3,558)	16,946	13,388	16,926	532	17,458
	(55,211)	379,648	324,437	328,024	69,344	397,368
	89%	88%	87%	98%	88%	96%
Check Other	(7,233)	60,385	53,153	17,973	8,320	26,293
Grand Total	(62,443)	440,033	377,590	345,997	77,664	423,661
	100%	102%	102%	104%	99%	103%

SCHEDULE K

Schedule of Operating Results for Delphi Production Period

Zeifman Partners Inc., Receiver for ACS Precision Components Partnership
 Operating Results
 For the Period From September 4, 2010 to September 24, 2010

	Forecast		Actual	
	September		September	
Gross Sales:	416,118		480,891	
Cost of Sales:				
Material Costs	231,765	56%	312,764	65%
Production Labor Costs	19,461	5%	23,128	5%
Manufacturing Burden @ Actual	145,185	35%	122,439	25%
Engineering	1,897	0%	1,224	0%
Other	3,000	1%	-	0%
Total Cost of Sales	401,308	96%	459,555	96%
Gross Margin	14,810		21,336	
Gross Margin - %	4%		4%	
Division Sales Expense	11,913	3%	13,122	3%
Division General & Admin. Expense	51,897	12%	51,763	11%
Corporate Controlled Charges	2,100	1%	3,100	1%
Selling, General & Admin. Expense	65,910	16%	67,985	14%
Operating Income	(51,100) -12%		(46,649) -10%	
Other (Income) Expense:				
Interest Expense, Net	1,500	0%	-	0%
Contingency	15,000	4%	-	0%
Professional Fees	75,000	18%	75,000	16%
Total Other (Income) Expense	91,500	22%	75,000	16%
Net Income	(142,600) -34%		(121,649) -25%	
Net Income - %	-34%		-25%	

SCHEDULE L

ATS Promissory Notes

PROMISSORY NOTE

December 31, 2008

Principal Amount: \$1,000,000

FOR VALUE RECEIVED, each of the undersigned, 2178124 Ontario Inc., ACS Precision Components Partnership, by its managing partner, A-C (Plastics) Holdings, Inc., Omex Manufacturing ULC, and ACS Precision Components Holdings (Hong Kong) Co. Ltd. (collectively, the "**Purchaser**"), hereby acknowledges itself indebted to and promises to pay, without notice, on December 31, 2011, subject to the Subrogation/Subordination Agreement between Bank of Montreal and ATS Automation Tooling Systems Inc. (the "**Holder**"), as such agreement may be amended from time to time, to or to the order of the Holder, at 250 Royal Oak Road, Box 32100, Preston Centre, Cambridge, Ontario N3H 5M3, or such other address within the Province of Ontario as the Holder may specify from time to time, the principal sum of ONE MILLION DOLLARS (\$1,000,000) (the "**Principal Amount**") of lawful money of Canada. The Principal Amount shall not bear interest.

Notwithstanding the foregoing, the undersigned shall have the privilege of prepaying the whole of the principal sum outstanding hereunder without notice, bonus or penalty.

The undersigned hereby waives diligence, presentment for payment, notice of non-payment and notice of protest.

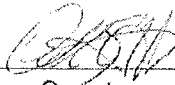
The undersigned agrees to pay any and all costs and expenses, including legal costs on a substantial indemnity basis, paid or incurred by the Holder in collecting amounts payable under this promissory note after they shall become due and payable.

This promissory note shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein. The undersigned hereby irrevocably attorns to the non-exclusive jurisdiction of the courts of the Province of Ontario.

[Signature Page Follows]

DATED as of the 31st day of December, 2008.

2178124 ONTARIO INC.

Per: 
Name: Douglas Spittal
Title: President

ACS PRECISION COMPONENTS
PARTNERSHIP, by its managing partner, A-C
(PLASTICS) HOLDINGS, INC.

By: _____
Name: Matthew Richey
Title: Chief Executive Officer

OMEX MANUFACTURING ULC

By: _____
Name: Matthew Richey
Title: Chief Executive Officer

ACS PRECISION COMPONENTS
HOLDINGS (HONG KONG) CO. LTD.

By: _____
Name: Matthew Richey
Title: Chief Executive Officer

DATED as of the 31st day of December, 2008.

2178124 ONTARIO INC.

Per: _____

Name:
Title:

**ACS PRECISION COMPONENTS
PARTNERSHIP, by its managing partner, A-C
(PLASTICS) HOLDINGS, INC.**

By: Matthew Richey
Name: Matthew Richey
Title: Chief Executive Officer

OMEX MANUFACTURING ULC

By: Matthew Richey
Name: Matthew Richey
Title: Chief Executive Officer

**ACS PRECISION COMPONENTS
HOLDINGS (HONG KONG) CO. LTD.**

By: Matthew Richey
Name: Matthew Richey
Title: Chief Executive Officer

PROMISSORY NOTE

December 31, 2008

Principal Amount: \$1,750,000

FOR VALUE RECEIVED, each of the undersigned, 2178124 Ontario Inc., ACS Precision Components Partnership, by its managing partner, A-C (Plastics) Holdings, Inc., Omex Manufacturing ULC, and ACS Precision Components Holdings (Hong Kong) Co. Ltd (collectively, the "**Purchaser**"), hereby acknowledges itself indebted to and promises to pay, without notice, on December 31, 2011, subject to the Subrogation/Subordination Agreement between Bank of Montreal and ATS Automation Tooling Systems Inc. (the "**Holder**"), as such agreement may be amended from time to time, to or to the order of the Holder, at 250 Royal Oak Road, Box 32100, Preston Centre, Cambridge, Ontario, N3H 5M3, or such other address within the Province of Ontario as the Holder may specify from time to time, the principal sum of ONE MILLION SEVEN HUNDRED AND FIFTY THOUSAND DOLLARS (\$1,750,000) (the "**Principal Amount**") of lawful money of Canada. The Principal Amount shall not bear interest.

Notwithstanding the foregoing, the undersigned shall have the privilege of prepaying the whole of the principal sum outstanding hereunder without notice, bonus or penalty.

The undersigned hereby waives diligence, presentment for payment, notice of non-payment and notice of protest.

The undersigned agrees to pay any and all costs and expenses, including legal costs on a substantial indemnity basis, paid or incurred by the Holder in collecting amounts payable under this promissory note after they shall become due and payable.

This promissory note shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein. The undersigned hereby irrevocably attorns to the non-exclusive jurisdiction of the courts of the Province of Ontario.

DATED as of the 31st day of December, 2008.

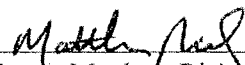
2178124 ONTARIO INC.

Per: _____


Name: Doug Spittal
Title: President

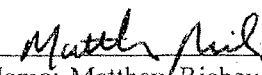
ACS PRECISION COMPONENTS
PARTNERSHIP, by its managing partner, A-C
(PLASTICS) HOLDINGS, INC.

By: _____


Name: Matthew Richey
Title: Chief Executive Officer


OMEX MANUFACTURING ULC

By: _____


Name: Matthew Richey
Title: Chief Executive Officer

ACS PRECISION COMPONENTS
HOLDINGS (HONG KONG) CO. LTD.

By: _____


Name: Matthew Richey
Title: Chief Executive Officer

SCHEDULE M

September 30 Letter Agreement

MILLER THOMSON LLP

Barristers & Solicitors
Patent & Trade-Mark Agents

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R6
T: 519 831.3500
F: 519.858.8511
www.millertomson.com

September 30, 2010

Via Facsimile – 313-465-7315

Honigman, Hiller, Schwartz and Cohn LLP
2290 First National Building
660 Woodward
Detroit, Michigan
USA 48226

Tony Van Klink
Direct Line: 519.831-3500
tvanklink@millertomson.com

131002-0001

Attention: Don Baty

Dear Sir:

Re: **OMEX Manufacturing ULC**

As you are aware, yesterday Zeifman Partners Inc. (the "Receiver") in its capacity as receiver and manager of all the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") paid to Bank of Montreal ("BMO") the sum of \$1,676,682.71 (the "Debt") pursuant to the guarantee given by ACS for the liabilities of OMEX Manufacturing ULC ("Omex") to BMO. With that payment, the Receiver is subrogated to the position of BMO with respect to the Debt. The security (the "BMO Security") held by BMO over the assets of Omex for the Debt is in the process of being assigned to the Receiver pursuant to the provisions of the *Mercantile Law Amendment Act*, R.S.O. 1990, Chapter M. 10.

The Receiver understands that Omex is in the process of making alternate financing arrangements (the "Refinancing") with Comerica Bank to repay the Debt. We understand that Omex is attempting to complete the Refinancing by next Wednesday, October 6.

The Debt is presently due and payable to the Receiver in full. The Receiver is prepared to allow Omex until 4:30 p.m. on October 6, 2010 to complete the Refinancing and repay the Debt, plus additional interest thereon until the date of payment, on the following terms:

1. Interest will continue to accrue on the Debt until the date of actual payment at the same rate as was payable by Omex to BMO;

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Page 2

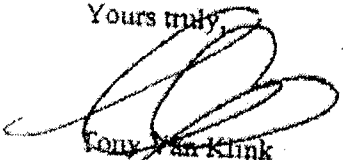
2. Omex must undertake diligent efforts to complete the Refinancing to allow for repayment of the Debt, plus additional interest thereon, by no later than 4:30 p.m. on October 6, 2010;
3. In the event that Omex becomes aware that the Refinancing will not or is unlikely to be completed and the Debt repaid by 4:30 p.m. on October 6, 2010, Omex will forthwith advise the Receiver in writing of same and the reasons therefor;
4. In the event that the Debt is not repaid to the Receiver in full by 4:30 p.m. on October 6, 2010, Omex will pay to the Receiver a fee in the sum of \$10,000. In consideration of the payment of such fee, the Receiver will allow Omex until 4:30 p.m. on October 13, 2010 to repay the Debt, plus additional interest thereon, in full;
5. In the event that the Debt, plus additional interest thereon, is not paid in full by 4:30 p.m. on October 13, 2010, the Receiver shall be under no obligation to continue to forbear from the exercise of all rights and remedies available to it for recovery of the Debt unless a forbearance agreement has been entered into by the Receiver with Omex prior to 4:30 p.m. on October 13, 2010, in which event any further forbearance by the Receiver will be on the terms contained in such forbearance agreement;
6. At all times hereafter the Receiver shall be entitled to inspect the collateral subject to the BMO Security and to review and make copies of the books, records and financial information of Omex upon request. Omex agrees to provide the Receiver full and complete access to Omex's books, records, financial information and premises for such purpose;
7. The time being allowed by the Receiver to Omex to repay the Debt as set forth in this letter shall terminate and the Receiver shall be in the same position as if this letter was not written and accepted by Omex if any material thing or event occurs which causes the Receiver to believe in good faith and on reasonable grounds that it is or is about to be insecure or that its position will worsen; and
8. Omex shall pay the Receiver's reasonable fees and disbursements and all reasonable fees and disbursements of the Receiver's legal counsel, plus taxes thereon, related to the repayment of the Debt by Omex to the Receiver.

MILLER
THOMSON LLP

Page 3

To confirm the agreement of Omex to the above terms and conditions, we would ask that Omex sign the bottom of this letter and return same to me by no later than the close of business tomorrow, October 1, 2010, failing which the Receiver will not be bound by the terms and conditions of this letter.

Yours truly,


Tony Van Klink
TVK/lm
c Allan Rutman
c Jonathan Rutman

OMEX Manufacturing ULC hereby confirms its agreement to the above terms.

OMEX MANUFACTURING ULC.

Per: Dennis R. Moagher

I have authority to bind the Company

SCHEDULE N

Omex Settlement Agreement

AGREEMENT

THIS AGREEMENT made on January ~~11th~~¹⁹, 2011 as of the 23rd day of December, 2010.

AMONG:

**ZEIFMAN PARTNERS INC.,
in its capacity as receiver of all of the
assets, undertakings and properties of
ACS Precision Components Partnership
and not in its personal or corporate capacity**

(hereinafter called the "Receiver")

OF THE FIRST PART

- and -

**OMEX MANUFACTURING ULC, a corporation
formed under the laws of the Province of
British Columbia**

(hereinafter called "Omex")

OF THE SECOND PART

- and -

**2178124 ONTARIO INC., a corporation
formed under the laws of the Province of
Ontario**

(hereinafter called "217")

OF THE THIRD PART

- and -

**ACS PRECISION COMPONENTS HOLDINGS
(HONG KONG) CO. LTD., a corporation
formed under the laws of Hong Kong**

(hereinafter called "AC Holdings")

OF THE FOURTH PART

RECITALS

- (1) By Order of the Ontario Superior Court of Justice, Commercial List (the "Court") dated May 6, 2010 in Court File Number 10-8702-00CL (the "ACS Receivership Proceedings") the Receiver was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS;
- (2) ACS guaranteed payment to Bank of Montreal ("BMO") of the liabilities of Omex to BMO;
- (3) On September 29, 2009 the Receiver paid to BMO the sum of \$1,676,682.71 (the "Omex Debt") in full satisfaction of ACS' guarantee of the liabilities of Omex to BMO;
- (4) The security held by BMO over the assets of Omex (the "BMO Security"), to the extent assignable, was assigned to the Receiver pursuant to Section 2 of the *Mercantile Law Amendment Act*, R.S.O. 1990, C.M-10;
- (5) The Omex Debt, plus interest thereon from September 29, 2010 until payment in full, is now payable by Omex to the Receiver;
- (6) ACS, Omex, 217 and AC Holdings are jointly liable to ATS Automation Tooling Systems Inc. for the sum of \$2,750,000.00 (the "ATS Debt") pursuant to two Promissory Notes dated December 31, 2008 in the aggregate amount of \$2,750,000.00;
- (7) The Receiver intends to seek Court approval in the ACS Receivership Proceedings to distribute to ATS the sum of \$2,750,000.00 (the "ATS Distribution") in respect of the ATS Debt;
- (8) Upon the completion of the ACS Distribution, the Receiver asserts that Omex, 217 and AC Holdings will be liable to make contribution or reimburse the Receiver with respect to the ATS Debt (the "Contribution Claim");
- (9) On May 5 and 6, 2010 ACS paid to Omex \$80,376.70 on account of amounts owing by ACS to Omex, which the Receiver alleges were preferential under applicable law (the "Preference Payments");

(10) Omex, 217 and AC Holdings dispute the Receiver's claims regarding their liability for the Omex Debt, Contribution Claim and Preference Payments;

(11) The parties wish to fully and finally settle all claims and disputes with respect to the Omex Debt, Contribution Claim and Preference Payments;

NOW THEREFORE this Agreement witnesseth that in consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the parties do agree as follows:

1.0 PAYMENT TO BE MADE BY OMEX TO THE RECEIVER

1.1 Subject to the fulfillment of the conditions in paragraph 5.1 below, Omex agrees to pay the following amounts (collectively the "Settlement Amount") by certified funds, bank draft or wire transfer to the Receiver by no later than 4:30 p.m. on February 1, 2011 (the "Payment Date"):

- (a) an amount equal to the Omex Debt (\$1,676,682.71) plus interest thereon from September 29, 2010 until payment in full at the same rate of interest as was payable by Omex to BMO on the Omex Debt [calculate the payoff with a per diem];
- (b) the sum of \$10,000.00 on account of the fee payable by Omex to the Receiver under the terms of the letter agreement dated September 30, 2010 between the Receiver and Omex;
- (c) the sum of \$1,000,000.00 on account of the Contribution Claim; and
- (d) the sum of \$40,000.00 on account of the Preference Payments.

2.0 WAIVER OF DIVIDEND

2.1 Omex agrees to and does hereby irrevocably and forever waive and release any and all rights and claims which it may have to receive a dividend or participate in any distribution of funds to the unsecured creditors of ACS from either the receivership estate or any subsequent bankruptcy of ACS which Omex would otherwise have been entitled to receive or participate in by reason of it having made payment of the sum of \$40,000.00 to the Receiver on account of the Preference Payments.

3.0 RELEASE AND DISCHARGE OF BMO SECURITY

3.1 Upon receipt by the Receiver of the Settlement Amount by the Payment Date, the Receiver shall:

- (a) execute and deliver to Omex a Release in the form attached as Schedule "A" to this Agreement;
- (b) execute and deliver to 217 and AC Holdings a Release in the form attached as Schedule "B" to this Agreement; and
- (c) release and discharge the BMO Security and any other liens or security interests the Receiver may have in or to any assets of Omex.

4.0 FORBEARANCE BY RECEIVER

4.1 The Receiver agrees to forbear until 4:30 p.m. on February 1, 2011 from the taking of any enforcement action against Omex for the recovery of the Omex Debt, plus interest thereon, unless the Receiver, acting reasonably, determines that its ability to recover the Omex Debt, plus interest thereon, will be prejudiced by delaying the taking of such enforcement action.

4.2 Omex reserves and does not waive any rights and defenses it may have in respect of the Omex Debt, the BMO Security or the Receiver's enforcement of its rights thereunder in the event that the Receiver terminates its forbearance under paragraph 4.1 above.

5.0 CONDITIONS PRECEDENT

5.1 The obligations of each of the parties under this Agreement are subject to the fulfillment on or before the Payment Date of the following conditions precedent, which are for the mutual benefit of the parties:

- (a) one or more final Orders of the Court being obtained in the ACS Receivership Proceeding,
 - (i) approving this Agreement and the taking by the Receiver of all steps and actions contemplated by this Agreement; and
 - (ii) approving the ATS Distribution.

- (b) the Receiver completing the ATS Distribution; and
- (c) the release and discharge by ATS of all security held by ATS from ACS, Omex, AC Holdings and 217 for the ATS Debt.

5.2 If such conditions precedent shall not have been fulfilled on or before the Payment Date, this Agreement shall be at an end and the parties shall be released from all obligations hereunder.

6.0 **MISCELLANEOUS**

6.1 This Agreement is governed by and will be construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

6.2 For the purpose of all legal proceedings this Agreement shall be deemed to have been performed in the Province of Ontario and the courts of the Province of Ontario shall have jurisdiction to entertain any action arising under this Agreement. Each of the parties hereby attorn to the jurisdiction of the courts of the Province of Ontario in connection with enforcement of this Agreement.

6.3 This Agreement will enure to the benefit of and be binding upon the Parties and their respective heirs, executors, administrators, legal representatives, successors and permitted assigns.

6.4 Neither this Agreement nor any of the rights or obligations under this Agreement are assignable by any of the parties.

6.5 This Agreement (and the Releases attached as Schedules "A" and "B") constitutes the entire agreement between the parties with respect to the subject matter hereof and cancels and supersedes any prior understandings and agreements between the parties hereto with respect thereto. There are no representations, warranties, forms, conditions, undertakings or collateral agreements, express, implied or statutory between the parties other than as expressly set forth in this Agreement (or the Releases attached as Schedules "A" and "B").

6.6 No amendment to this Agreement shall be valid or binding unless set forth in writing and duly executed by all of the parties hereto. No waiver of any breach of any provision of

this Agreement shall be effective or binding unless made in writing and signed by the party purporting to give the same and, unless otherwise provided in the written waiver, shall be limited to the specific breach waived.

- 6.7 Each of the parties agree that upon the reasonable written request of another party, at any time, it will perform all acts and execute all documents as may be necessary or desirable to effect the purpose of this Agreement or to better evidence the transactions contemplated by this Agreement.
- 6.8 Time is of the essence in this Agreement.
- 6.9 The insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.
- 6.10 This Agreement may be executed in counterparts, each of which shall be deemed to be an original and all of which taken together shall constitute one and the same agreement. Transmission by facsimile or electronic transmission in PDF format of an executed copy of this Agreement shall be deemed to and constitute due and sufficient delivery of such counterpart.

[the remainder of this page is intentionally blank; the signature page follows]

IN WITNESS WHEREOF this Agreement has been executed by the parties as of the date first written above.

ZEIFMAN PARTNERS INC., in its capacity as Receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership and not in its personal or corporate capacity

Per: 

Name: Allan Rutman

Title: President

OMEX MANUFACTURING ULC

Per: 

Name: Scott McVeigh

Title: CFO

2178124 ONTARIO INC.

Per: 

Name: DOUGLAS W. SPITTAL

Title: PRESIDENT

ACS PRECISION COMPONENTS HOLDINGS (HONG KONG) CO. LTD.

Per: 

Name: DOUGLAS W. SPITTAL

Title: E.V.P.

SCHEDULE "A"

RELEASE

WHEREAS Omex Manufacturing ULC ("Omex") has made payment to Zeifman Partners Inc. (the "Receiver") in its capacity as receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership, of the Settlement Amount, as defined in the Agreement dated as of December 23, 2010 (the "Agreement") between, *inter alia*, the Receiver and Omex.

1. **NOW THEREFORE** this Release witnesseth that in consideration of the payment of the Settlement Amount by Omex to the Receiver pursuant to the Agreement and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Receiver does hereby release and forever discharge Omex from any and all claims, debts, demands, actions and causes of action of any kind or nature whatsoever existing up to the present time which the Receiver or ACS have, ever had or may have against Omex based on facts in existence as of the date of this Release, whether known or unknown, suspected or unsuspected, including but without limitation, all claims, debts, demands, actions and causes of action relating to the Omex Debt, the Contribution Claim and the Preference Payments, all as defined in the Agreement.
2. **AND FOR THE SAID CONSIDERATION** the Receiver agrees not to make any claim or take any proceedings against any other person or corporation who might claim contribution or indemnity from Omex in respect of any matters existing up to the present time connected in any way with the claims released by virtue of paragraph 1 of this Release.
3. **AND FOR THE SAID CONSIDERATION** the Receiver represents and warrants that it has not assigned to any person, firm, corporation or legal entity any of the claims, debts, demands, actions and causes of action which are being released by this Release or with respect to which the Receiver agrees herein not to make any claim or take any proceedings.
4. **AND FOR THE SAID CONSIDERATION** the Receiver agrees that this Release shall operate conclusively as an estoppel in the event of any such claims or proceedings and may be pleaded accordingly.

IN WITNESS WHEREOF the Receiver has executed this Release this _____ day of _____, 2011.

ZEIFMAN PARTNERS INC., in its capacity as Receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership and not in its personal or corporate capacity

Per: _____

Name: Allan Rutman

Title: President

SCHEDULE "B"

RELEASE

WHEREAS Omex Manufacturing ULC ("Omex") has made payment to Zeifman Partners Inc. (the "Receiver") in its capacity as receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership, of the Settlement Amount, as defined in the Agreement dated as of December 23, 2010 (the "Agreement") between, *inter alia*, the Receiver, 2178124 Ontario Inc. ("217") and ACS Precision Components Holdings (Hong Kong) Co. Ltd. ("AC Holdings").

1. **NOW THEREFORE** this Release witnesseth that in consideration of the payment of the Settlement Amount by Omex to the Receiver pursuant to the Agreement and other good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Receiver does hereby release and forever discharge 217 and AC Holdings (collectively the "Releasees") from the Contribution Claim as defined in the Agreement.
2. **AND FOR THE SAID CONSIDERATION** the Receiver agrees not to make any claim or take any proceedings against any other person or corporation who might claim contribution or indemnity from the Releasees, or either of them, in respect of any matters existing up to the present time connected in any way with the claims released by virtue of paragraph 1 of this Release.
3. **AND FOR THE SAID CONSIDERATION** the Receiver represents and warrants that it has not assigned to any person, firm, corporation or legal entity the Contribution Claim or the right to make any claim or take any proceedings which the Receiver agrees herein not to make by virtue of paragraph 2 of this Release.
4. **AND FOR THE SAID CONSIDERATION** the Receiver agrees that this Release shall operate conclusively as an estoppel in the event of any such claims or proceedings and may be pleaded accordingly.

IN WITNESS WHEREOF the Receiver has executed this Release this _____ day of _____, 2011.

ZEIFMAN PARTNERS INC., in its capacity as Receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership and not in its personal or corporate capacity

Per: _____

Name: Allan Rutman

Title: President

Error! Unknown document property name.

SCHEDULE O

Receiver's Interim Statement of Receipt and Disbursements
from May 6 to December 17, 2010

Zeifman Partners Inc., Court Appointed Receiver of ACS Precision Components Partnership
Interim Statement of Receipts and Disbursements
For the Period from May 6, 2010 to December 17, 2010

	CAD	USD
	\$	\$
Cash Receipts		
Revenues from Operations	3,229,901	6,789,360
Realization of Pre-receivership A/R	1,680,940	1,710,828
Sale of Assets	3,096,524	426,407
Inventory Receipts	175,825	442,805
Tooling Receipts	-	500,087
Goods and Service Tax Refunds	38,519	-
Miscellaneous Receipts	29,026	872
Interest	3,575	167
Total Receipts	8,254,310	9,870,525
Cash Disbursements		
Direct Material Purchases	370,858	3,705,820
Payroll and Benefits	2,108,567	-
Rent/Lease Payment	327,953	-
GST/HST Paid	181,228	-
Utilities	214,709	-
Repairs & Maintenance	111,207	(395)
Freight & Brokerage	82,160	(20,331)
WSIB Expense	61,265	-
Key Employee Retention Plan	55,800	-
Administration/Corporate Charges	36,372	32,665
Insurance	30,257	3,070
Office Expense	9,794	34,131
Supplies	33,164	(1,739)
Bank Charges	6,048	997
Pre Receivership Vacation Pay	256,656	-
Receiver's Fees	600,795	-
Legal Fees	166,796	-
Total Disbursements	4,653,629	3,754,217
Cash Inflow	3,600,681	6,116,308
Payment to Bank of Montreal re First Position Loan	(2,993,859)	-
Payment to Bank of Montreal re OMEX Guarantee	(1,676,683)	-
Delphi September Operating Loss Reserve	-	200,000
Transfers between CAD and US Accounts	6,252,457	(6,028,511)
	1,581,916	(5,828,511)
Ending Cash Balance	5,182,597	287,797
Third Party Reserves	(400,583)	(281,383)
Ending Cash Balance Less Reserves	4,782,014	6,414

Notes

- Balances in cash receipt and disbursement line items reflected above are inclusive of respective taxes.
- Remaining receipts include \$1,676,683 from Omex Manufacturing ULC ("Omex") on account of the Omex debt to Bank of Montreal paid by the Receiver and \$10,000 in accounts receivable from ProTerra LED.
- The third party reserves consist of lien claims by Aalber's Tool & Die of US \$203,032, Omega Tool & Die of \$113,752, Miller's Electric of \$286,831, and excess funds from the Delphi September Operating Loss Reserve of US \$78,351.
- Delphi Automotive Systems LLC paid US \$200,000 to the Receiver in respect of September operating losses on account of an extension to the production period. The September Loss is calculated \$121,649, resulting in excess reserve of US \$78,351.
- Credit balances in the cash disbursement line items above represent US\$ cash receipts from customers in respect of CAD\$ cash disbursements made by the Receiver.

SCHEDULE P

ATS GSA dated December 31, 2008

2178124, ACS
PARTNERSHIP, OMEX,
ACS HONG KONG

Ontario Personal Property
Security Act Security Agreement

SECURITY AGREEMENT

The undersigned (hereinafter collectively called the "Debtors", each a Debtor) hereby enter into this Security Agreement with ATS Automation Tooling Systems Inc. (hereinafter called "ATS") for valuable consideration and as security for the repayment of all present and future indebtedness of the Debtor to ATS and interest thereon and for the payment and discharge of all other present and future liabilities and obligations, direct or indirect, absolute or contingent, of the Debtors to ATS (all such indebtedness, interest, liabilities and obligations being hereinafter collectively called the "Obligations"). This Security Agreement is entered into pursuant to and is governed by the *Personal Property Security Act* (Ontario) insofar as it affects personal property located in Ontario.

List all premises 1.
and asset
locations, by
schedule, if
necessary

Each of the Debtors hereby represents and warrants to ATS that:

- (i) it has assets at the following locations as set out in Schedule A hereto; and
- (ii) that its chief executive office is located at as set out in Schedule A hereto.

Attach a
schedule, if
equipment is to
be listed

2.

Each of the Debtors hereby:

- (a) mortgages and charges to ATS as and by way of a fixed and specific mortgage and charge, and grants to ATS a security interest in, all its present and future equipment and any proceeds therefrom, including, without limiting the generality of the foregoing, all fixtures, plant, machinery, tools and furniture now or hereafter owned or acquired or in respect of which such Debtor has rights now or in the future and any equipment specifically listed or otherwise described in any Schedule hereto;
- (b) mortgages and charges to ATS, and grants to ATS a security interest in, all its present and future inventory and any proceeds therefrom, including, without limiting the generality of the foregoing, all raw materials, goods in process, finished goods and packaging material and goods acquired or held for sale or furnished or to be furnished under contracts of rental or service;
- (c) assigns, transfers and sets over to ATS and grants to ATS a security interest in, all its present and future intangibles and any proceeds therefrom, including, without limiting the generality of the foregoing, all its present and future accounts, accounts receivable, client lists, client records, client files, contract rights and other choses in action of every kind or nature now due or hereafter to become due, including insurance rights arising from or out of the assets referred to in sub-clauses (a) and (b) above;
- (d) grants, mortgages, charges, transfers and assigns to ATS a security interest in, all its present and future chattel papers, documents of title, instruments, money and securities, and any proceeds therefrom; and
- (e) charges in favour of ATS as and by way of a floating charge its undertaking and all its property and assets, real and personal, moveable or immovable, of whatsoever nature and kind, both present and future (other than property and assets hereby validly assigned or subjected to a specific mortgage and charge and to the exceptions hereinafter contained). For the purposes of this Security Agreement, the equipment, inventory, intangibles, undertaking and all other property and assets of the Debtors referred to in this clause 2 are hereinafter sometimes collectively called the "Collateral". Without limiting the generality of the description of Collateral as set out in this clause 2, and for the greater certainty, the Collateral

shall include all present and future personal property of the Debtors of the type described in any schedule attached hereto. Each Debtor agrees that it shall promptly advise ATS in writing of any acquisition of personal property which is not of the type herein described. Each Debtor agrees to execute and deliver from time to time, at its own expense, amendments to this Security Agreement or additional security agreements, which may be reasonably required by ATS to ensure attachment of security interests in such personal property.

3. The Collateral is on the date hereof primarily situate or located at the location(s) set out in clause 1 hereof but may from time to time be located at other premises of the Debtors. The Collateral may also be located at other places while in transit to and from such locations and premises; and the Collateral may from time to time be situated or located at any other place when on lease or consignment to any lessee or consignee from the Debtors. Each Debtor agrees to provide ATS with seven (7) days advance notice in writing of any changes to the information provided under clause 1 hereto and any change to its legal name.
4. It is hereby declared that the last day of any term of years reserved by any lease, verbal or written, or any agreement therefor, now held or hereafter acquired by a Debtor, is hereby or shall be excepted out of the mortgages, charges and security interests hereby created, but such Debtor shall stand possessed of the reversion of one day remaining in such Debtor in respect of any such term of years, for the time being demised, as aforesaid upon trust to assign and dispose of the same as any purchaser of such term of years shall direct. There shall also be excluded from the security created by this Security Agreement any property of any Debtor that constitutes consumer goods for the personal use of such Debtor.
5. A Debtor shall not without the prior written consent of ATS sell or dispose of any of the Collateral other than that described in sub-clause (b) of clause 2 above which may be sold only in the ordinary course of business and for the purpose of carrying on the same; and if the amounts of any of the intangibles referred to in sub-clause (c) of clause 2 above or any proceeds arising from the Collateral described in sub-clauses (a) and (b) of clause 2 above shall be paid to such Debtor, such Debtor shall receive the same as agent of ATS and forthwith pay over the same to ATS. The Debtors shall not without the prior written consent of ATS create any liens upon or assign or transfer as security or pledge or hypothecate as security or create a security interest in the Collateral except to ATS. Each Debtor agrees that ATS may require any account debtor to such Debtor to make payment to ATS and ATS may take control of any proceeds referred to in sub-clauses (a), (b) and (c) of clause 2 hereof and may hold all amounts received from any account debtors and any proceeds as cash collateral as part of the Collateral and as security for the Obligations of the Debtor to ATS.
6. Each Debtor shall at all times do, execute, acknowledge and deliver or cause to be done, executed, acknowledged or delivered all and singular every such further acts, deeds, transfers, assignments, security agreements and assurances as ATS may reasonably require for the better granting, transferring, assigning, charging, setting over, assuring and confirming unto ATS the property and assets hereby mortgaged and charged or subjected to security interests or intended so to be or which such Debtor may hereafter become bound to mortgage, charge, transfer, assign or subject to a security interest in favour of ATS and for the better accomplishing and effectuating of this Security Agreement.
7. Each Debtor shall at all times have and maintain insurance over the Collateral against risks of fire (including so-called extended coverage), theft, and such other risks as ATS may reasonably require in writing, containing such terms, in such form, for such periods and written by such companies as may be reasonably satisfactory to ATS. Each Debtor shall duly and seasonably pay all premiums and other sums payable for maintaining such insurance and shall cause the insurance money thereunder to be payable to ATS as its interest hereunder may appear and shall, if required, furnish ATS with certificates or other evidence satisfactory to ATS of compliance with the foregoing insurance provisions.
8. Each Debtor shall at all times upon request by ATS furnish ATS with such information concerning the Collateral and such Debtor's affairs and business as ATS may reasonably request, including lists of

inventory and equipment and lists of accounts and accounts receivable showing the amounts owing upon each account and securities therefor and copies of all financial statements, books and accounts, invoices, letters, papers and other documents in any way evidencing or relating to the account.

9. The Debtors shall be in default under this Security Agreement upon the occurrence of any one of the following events:

- (a) a Debtor shall default under any of the Obligations;
- (b) a Debtor shall default in the due observance or performance of any covenant, undertaking or agreement heretofore or hereafter given to ATS, whether contained herein or not and including any covenant or undertaking set out in any Schedule to this Security Agreement;
- (c) an execution or any other process of any court shall become enforceable against a Debtor or a distress or analogous process shall be levied upon the property of the Debtor or any part thereof;
- (d) a Debtor shall become insolvent or commit an act of bankruptcy, or make an assignment in bankruptcy or a bulk sale of its assets or a bankruptcy petition shall be filed or presented against the Debtor and not be bona fide opposed by the Debtor;
- (e) a Debtor shall cease to carry on business.

10. Upon any default under this Security Agreement, ATS may declare any or all of the Obligations to be immediately due and payable and may proceed to realize the security hereby constituted and to enforce its rights by entry; or by the appointment by instrument in writing of a receiver or receivers of the subject matter of such security or any part thereof and such receiver or receivers may be any person or persons, whether an officer or officers or employee or employees of ATS or not, and ATS may remove any receiver or receivers so appointed and appoint another or others in his or their stead, or by proceedings in any court of competent jurisdiction for the appointment of a receiver or receivers or for sale of the Collateral or any part thereof; or by any other action, suit, remedy or proceeding authorized or permitted hereby or by law or by equity; and may file such proofs of claim and other documents as may be necessary or advisable in order to have its claim lodged in any bankruptcy, winding-up or other judicial proceedings relative to any Debtor. Any such receiver or receivers so appointed shall have power to take possession of the Collateral or any part thereof and to carry on the business of such Debtor, and to borrow money required for the maintenance, preservation or protection of the Collateral or any part thereof or the carrying on of the business of the Debtor, and to further charge the Collateral in priority to the security constituted by this Security Agreement as security for money so borrowed, and to sell, lease or otherwise dispose of the whole or any part of the Collateral on such terms and conditions and in such manner as he shall determine. In exercising any powers any such receiver or receivers shall act as agent or agents for such Debtor and ATS shall not be responsible for his or their actions.

In addition, ATS may enter upon the applicable premises and lease or sell the whole or any part or parts of the Collateral. Each Debtor agrees that considering the nature of that part of the Collateral that is not perishable it will be commercially reasonable to sell such part of the Collateral:

- (a) as a whole or in various lots;
- (b) by a public sale or call for tenders by advertising such sale once in a local daily newspaper at least seven (7) days before such sale; and
- (c) by private sale after the receipt by ATS of at least two offers from prospective purchasers who may include persons related to or affiliated with such Debtor or other customers of ATS.

Any such sale shall be on such terms and conditions as to credit or otherwise and as to upset or reserve bid or price as to ATS in its sole discretion may seem advantageous and such sale may take place whether or not ATS has taken possession of such property and assets.

No remedy for the realization of the security hereof or for the enforcement of the rights of ATS shall be exclusive of or dependent on any other such remedy, but any one or more of such remedies may from time to time be exercised independently or in combination. The term "receiver" as used in this Security Agreement includes a receiver and manager.

11. Any and all payments made in respect of the Obligations from time to time and moneys realized from any securities held therefor (including moneys realized on any enforcement of this Security Agreement) may be applied to such part or parts of the Obligations as ATS may see fit, and ATS shall at all times and from time to time have the right to change any appropriation as ATS may see fit.
12. Each Debtor agrees to pay all reasonable expenses, including solicitor's fees and disbursements and the remuneration of any receiver appointed hereunder, incurred by ATS in the preparation, perfection and enforcement of this Security Agreement, including all expenses incurred by ATS and its agents to put into place and confirm the priority of any security interest in this Security Agreement and the payment of such expenses shall be secured hereby.
13. ATS may waive any default herein referred to; provided always that no act or omission by ATS in the premises shall extend to or be taken in any manner whatsoever to affect any subsequent default or rights resulting therefrom.
14. Each Debtor acknowledges that value has been given, that such Debtor has rights in the Collateral and that the parties have not agreed to postpone the time for attachment of any security interest in this Security Agreement.
15. The security hereof is in addition to and not in substitution for any other security now or hereafter held by ATS and shall be general and continuing security notwithstanding that the Obligations of the Debtors shall at any time or from time to time be fully satisfied or paid.
16. Nothing herein shall obligate ATS to make any advance or loan or further advance or loan or to renew any note or extend any time for payment or any indebtedness or liability of the Debtors to ATS.
17. This Security Agreement shall enure to the benefit of and be binding upon the respective heirs, executors, administrators, successors and assigns of the Debtors and ATS.
18. This Security Agreement is a security agreement within the meaning of the Personal Property Security Act (Ontario) and does not constitute an acknowledgement of any particular indebtedness or liability of the Debtors to ATS.
19. Each Debtor acknowledges receipt of a copy of this agreement.
20. In construing this Security Agreement, terms herein shall have the same meaning as defined in the Personal Property Security Act (Ontario), unless the context otherwise requires. The word "Debtor", the personal pronoun "it" or "its" and any verb relating thereto and used therewith shall be read and construed as required by and in accordance with the context in which such words are used depending upon whether a Debtor is one or more individuals, corporations or partnerships and, if more than one, shall apply and be binding upon each of them severally. The term "successors" shall include, without limiting its meaning, any corporation resulting from the amalgamation of a corporation with another corporation and, where a Debtor is a partnership, any new partnership resulting from the admission of new partners or any other change in such Debtor, including, without limiting the generality of the foregoing, the death of any or all of the partners.

IN WITNESS WHEREOF this Security Agreement has been executed by each Debtor on
the 31st day of December, 2008 (year)

2178124 ONTARIO INC.

Per: _____

Name: Greg Spitta
Title: President

ACS PRECISION COMPONENTS PARTNERSHIP,
by its managing partner, A-C (PLASTICS)
HOLDINGS, INC.

By: _____

Name: Matthew Richey
Title: Chief Executive Officer

OMEX MANUFACTURING ULC

By: _____

Name: Matthew Richey
Title: Chief Executive Officer

ACS PRECISION COMPONENTS HOLDINGS
(HONG KONG) CO. LTD.

By: _____

Name: Matthew Richey
Title: Chief Executive Officer

SCHEDULE A

1 (i) Location of Assets:

- 35 Emerald Lane, Amherstburg ON N9V 3R3
- 730 Fountain Street North, Cambridge ON N3H 4R7
- 250 Royal Oak Road, Cambridge ON N3H 5M3
- 800-885 West Georgia Street, Vancouver BC V6C 3H1
- 251 Lorne Avenue East, Stratford ON N5A 6S4

1 (ii) Location of Chief Executive Office:

- 730 Fountain Street North, Cambridge ON N3H 4R7

CORPORATE AUTHORIZING RESOLUTION

Required
only for a
corporation

"WHEREAS it is in the interests of the Company to enter into a security agreement with ATS Automation Tooling Systems Inc. as security for its present and future obligations to ATS Automation Tooling Systems Inc. and therein mortgage, charge, assign and otherwise transfer and encumber and grant security interests in all its present and future property and assets;

NOW THEREFORE BE IT RESOLVED THAT:

1. the Company do enter into, execute and deliver to ATS Automation Tooling Systems Inc. a security agreement substantially in the form of the draft security agreement presented to the directors, subject to such alternations, amendments or additions to which the President or a Vice-President of the Company may agree;
2. the Company do mortgage, charge, assign and otherwise transfer and encumber and grant security interests in all its present and future equipment, inventory, intangibles, undertaking and other property and assets as security for its present and future obligations to ATS Automation Tooling Systems Inc., all as provided in the said draft security agreement;
3. the execution by the President or a Vice-President of the Company of the said security agreement shall be conclusive proof of his agreement to any amendments, alterations or additions incorporated therein;
4. the President and the Vice-President of the Company be and they are each along hereby authorized to execute and deliver the security agreement aforesaid on behalf of the Company and each of the officers of the Company are hereby authorized to excecute all such other documents and writings and to do such others acts and things as may be necessary for fulfilling the Company's obligations under the said security agreement."

FORM OF CERTIFICATE

To be completed by Secretary or other authorized officer; insert name of corporation

I am the Secretary of _____ and I hereby certify that:

Insert appropriate date

1. the foregoing is a true copy of a resolution duly and properly passed or consented to by the board of directors of the said Company on the _____ day of _____, _____; (year)

2. the attached Security Agreement is in the form of the draft security agreement referred to in the resolution and has been duly and properly executed by the proper officers of the Company under its corporate seal; and

Use applicable clause

3. the resolution was passed at a meeting duly called and held on the date aforesaid and at which a quorum of the directors was present throughout the meeting, all the directors having received proper notice of the meeting or waiving such notice in accordance with the by-laws of the Company

(or where applicable – the Company is subject to the *Business Corporations Act* of Ontario and the resolution was consented to by the signatures of all the directors of the Company on the date aforesaid in accordance with the *Business Corporations Act*.)

To be signed by Secretary or other authorized officer; affix corporate seal



Secretary

[Note to Draft: Each Debtor to provide a certificate in this form.]

15669683.2

SCHEDULE Q

Acknowledgment executed by ATS

ACKNOWLEDGEMENT

TO: OMEX Manufacturing ULC

AND TO: 2178124 Ontario Inc.

AND TO: ACS Precision Components Partnership

AND TO: ACS Precision Components Holdings (Hong Kong) Co. Ltd.

RE: (i) General Security Agreement delivered by OMEX Manufacturing ULC in favour of ATS Automation Tooling Systems Inc. dated on or about December 31, 2008 (the "OMEX GSA"); and

(ii) General Security Agreement delivered by OMEX Manufacturing ULC, 2178124 Ontario Inc., ACS Precision Components Partnership and ACS Precision Components Holdings (Hong Kong) Co. Ltd. in favour of ATS Automation Tooling Systems Inc. dated on or about December 31, 2008 (the "Group GSA")

The undersigned hereby agrees and acknowledges that, notwithstanding the provisions of the OMEX GSA or the Group GSA,:

(i) the maximum principal amount secured by the OMEX GSA shall be limited to Cdn. \$400,000; and

(ii) the maximum principal amount secured by the Group GSA shall be limited to Cdn. \$2,750,000.

DATED the 31st day of December, 2008.

**ATS AUTOMATION TOOLING SYSTEMS
INC.**

Per: 

Name: *Carl Galloway*
Title: *Vice President*

Per: _____

Name:
Title:

15669751

SCHEDULE R

Legal Opinion

January 6, 2011

Via E-mail and Ordinary Mail

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7

Attention: Allan Rutman

Dear Sir:

Tony Van Klink
Direct Line: 519.931.3509
tvanklink@millerthomson.com

File: 131002-0001

Re: ACS Precision Components Partnership

By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS.

The following is our report to you and our opinion on the following:

1. The validity and enforceability of certain security granted by ACS to ATS Automation Tooling Systems Inc. ("ATS");
2. The validity and enforceability of a certain lease between ACS and De Lage Landen Financial Services Canada Inc. ("DLL") in respect of a forklift; and
3. The validity and enforceability of certain security claimed by Chillers Inc. ("Chillers").

Assumptions and Qualifications

The opinions expressed in this letter are subject to the qualifications and assumptions set forth on Schedule "A" to this letter.

Searches

We have conducted the following searches concerning ACS:

1. Business Names Report – We obtained a Business Names Report from the Ministry of Government Services for the Province of Ontario with respect to ACS dated April 20, 2010 which confirms that ACS was registered as a general partnership under the name "ACS Precision Components Partnership" on December 3, 2008. The Business Names Report records the partners of ACS as 2178124 Ontario Inc. ("217") and A-C (Plastics) Holdings, Inc. ("A-C Holdings");

2. *Personal Property Security Act* ("PPSA") – We obtained a search of registrations against ACS under the PPSA with a file currency date of December 22, 2010. The registrations disclosed by that search are summarized on Schedule "B" to this letter;
3. *Bank Act* (Canada) – We conducted a search of registrations against ACS under the *Bank Act* which search was current as of December 29, 2010. That search disclosed a Notice of Intention to give security under the *Bank Act* registered on December 19, 2008 in Ontario against ACS in favour of Bank of Montreal as No. 01235112.

Security Reviewed

ATS

We have been provided with and reviewed copies of the following documents relating to security held by ATS:

1. a General Security Agreement dated December 31, 2008 (the "ATS GSA") granted by, *inter alia*, ACS to ATS; and
2. an Acknowledgment dated December 31, 2008 (the "Acknowledgment") executed by ATS confirming the maximum principal amount secured by the ATS GSA shall be limited to \$2.75 million.

DLL

We have been provided with and reviewed copies of the following documents relating to a lease between ACS and DLL:

1. Lease Agreement dated January 26, 2010 (the "DLL Lease Agreement") with respect to a used 2006 Caterpillar P5000 Forklift (the "Forklift"); and
2. Delivery and Acceptance Certificate dated January 28, 2010 ("Delivery and Acceptance Certificate") executed by ACS confirming delivery of the Forklift to ACS.

Chillers

We have been provided with and reviewed copies of the following documents relating to security claimed by Chillers:

1. three purchase orders in the aggregate amount of \$2,651 issued by ACS to Chillers for the purchase of various parts (the "Parts");
2. three invoices (the "Chillers' Invoices") in the aggregate amount of \$2,730 issued by Chillers to ACS for the supply of the Parts; and
3. a verification statement relating to the registration by Chillers of a Financing Statement under the PPSA.



The ATS GSA

The ATS GSA was executed on behalf of ACS by Matthew Richey as Chief Executive Officer of A-C Holdings in its capacity as a partner of ACS. Under the terms of the ATS GSA, ACS, as security for all present and future indebtedness of ACS to ATS, granted to ATS a security interest in ACS' undertaking and all of ACS' present and future assets, real and personal. However, by virtue of the Acknowledgment, the maximum principal amount secured by the ATS GSA is \$2.75 million.

DLL Lease

The DLL Lease was executed by Dan Nowicki as the Chief Financial Officer of 217 in its capacity as a partner of ACS. Pursuant to the terms of the DLL Lease Agreement, DLL agreed to lease the Forklift to ACS for a term of 36 months commencing in January, 2010. As evidenced by the Delivery and Acceptance Certificate, ACS obtained possession of the Forklift on January 28, 2010.

Chillers' Invoices

Each of the Chillers' Invoices contain the following wording:

"All products remain the property of Chillers Inc. until fully paid."

PPSA Registrations**ATS**

ATS registered a Financing Statement with respect to ACS on December 31, 2008 for a registration period of 10 years under Registration No. 20081231 1305 1590 0219 (the "ATS PPSA Registration") for the collateral classifications of inventory, equipment, accounts, other and motor vehicles. The ATS PPSA registration is in proper form.

The ATS PPSA registration is subsequent in time only to a registration in favour of Bank of Montreal ("BMO"). The amounts secured by the security held by BMO over the assets of ACS have been repaid in full.

DLL

DLL registered a Financing Statement with respect to ACS on January 19, 2010 for a registration period of three years under Registration No. 20100119 1946 1531 6754 (the "DLL PPSA Registration") for the collateral classifications of equipment, other and motor vehicles. The DLL PPSA registration was amended on January 21, 2010 by the registration of a Financing Change Statement under Registration No. 20100121 1946 1531 7814 to include a description of the Forklift. The DLL PPSA registration, as amended, is in proper form.



Chillers

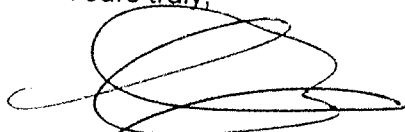
Chillers registered a Financing Statement under the PPSA on May 5, 2010 for a registration period of two years under Registration No. 2010505 1127 2595 0390 (the "Chillers PPSA Registration"). The name of the debtor is recorded on the Chillers PPSA Registration as "AC Precision Components". The proper legal name of ACS is "ACS Precision Components Partnership". A search of registrations under the PPSA against the name "ACS Precision Components Partnership" does not disclose the Chillers PPSA Registration.

Opinions

Subject to the qualifications and assumptions set forth on Schedule "A" to this letter, we are of the opinion that:

1. The ATS GSA is valid and enforceable security against ACS and ACS' creditors;
2. ATS has a valid and perfected security interest in the undertaking, property and assets of ACS;
3. The DLL Lease Agreement is valid and enforceable security against ACS and ACS' creditors;
4. DLL held a valid and perfected purchase money security interest in the Forklift at the time the Forklift was returned by the Receiver to DLL; and
5. The Chillers PPSA Registration is defective. Any security interest which Chillers may have by virtue of the title retention clause in the Chillers' Invoices is unperfected.

Yours truly,



Tony Van Klink
TVK/lm
Enc.



SCHEDULE "A"

Genuineness and Authenticity

We assume the genuineness of all signatures and the authenticity of all documents or copies thereof.

Equity and other Statutory Limitations

The opinions herein expressed are subject to any equities between the parties of which we have no notice or knowledge.

Proper Corporate Authorization

We assume that, at all relevant times, the persons purporting to execute the documents on behalf of ACS, ATS and DLL had authority to do so, or if they lacked such authority, that ACS, ATS and DLL were unaware of the lack thereof.

Accuracy of PPSA Register and Public Records

We have assumed the accuracy of all public records, indexes and filing systems in which we have searched or have caused inquiries to be made. We also assume that the registrations disclosed by the PPSA searches which we have conducted accurately reflect the contents of and all registrations affecting ACS made by all secured parties.

Laws of Ontario

The opinions expressed herein, insofar as same relate to personal property, are limited to personal property located in the Province of Ontario. The opinions expressed herein are, as well, limited to the laws of the Province of Ontario and all federal laws applicable therein.

Attachment

We are unable to verify ownership of personal property in Ontario. Consequently, we are unable to express any opinion with respect to whether or not security documents made in favour of ATS and DLL effectively charge or create a security interest in any particular piece of personal property. We assume for the purposes hereof, that the parties executing the security documents either owned or had rights akin to ownership in respect of personal property sufficient to permit the security interest created in favour of ATS and DLL to attach (to become effective) within the meaning of the *Personal Property Security Act*.

Consideration and Outstanding Indebtedness

We assume that consideration was given by the secured parties to whom the security documents described in the attached letter were granted to support the granting of those security documents.



SCHEDULE "B"

SUMMARY OF PPSA REGISTRATIONS AGAINST ACS PRECISION COMPONENTS PARTNERSHIP FILE CURRENCY DATE OF DECEMBER 22, 2010

REGISTRATION NO. AND FILE NO.	PPSA (P)/ RSLA (R)	SECURED PARTY	COLLATERAL CLASSIFICATION	COLLATERAL DESCRIPTION AND OTHER
20081222 1053 1862 6660 (Financing Statement) File No. 650663946	P	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included	
20081231 1305 1590 0219 (Financing Statement) File No. 650794878	P	ATS Automation Tooling Systems Inc.	Inventory, Equipment, Accounts, Other, Motor Vehicle Included	
20100517 1154 1590 3039 (Financing Statement) File No. 650917755	P	Omega Tool Corp.	Equipment, Accounts, Other	
20100121 1946 1531 7814 (Financing Statement) File No. 658810134	P	De Lage Landen Financial Services Canada Inc.	Equipment, Other, Motor Vehicle Included	2006 Caterpillar P5000 Forklift VIN #AT3506567 All goods supplied by the secured party, all parts and accessories thereto and accessions thereto and all replacements or substitutions for such goods, proceeds accounts, chattel paper, money, intangibles, goods, documents of title, instruments, securities (all as defined in the <i>Personal Property Security Act</i> (ON) and insurance proceeds.
20100517 1124 1590 3038 (Financing Statement) File No. 661417416	P	Omega Tool Corp.	Equipment, Accounts, Other	
20100521 1025 2227 2683 (Financing Statement) File No. 661545702	R	Miller's Electric Limited		Amount: \$286,831

SCHEDULE S

Summary of PPSA Registrations against ACS

**SUMMARY OF PPSA REGISTRATIONS AGAINST ACS PRECISION COMPONENTS PARTNERSHIP
FILE CURRENCY DATE OF DECEMBER 22, 2010**

REGISTRATION NO. AND FILE NO.	PPSA (P)/ RSLA (R)	SECURED PARTY	COLLATERAL CLASSIFICATION	COLLATERAL DESCRIPTION AND OTHER
20081222 1053 1862 6660 (Financing Statement) File No. 650663946	P	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included	
20081231 1305 1590 0219 (Financing Statement) File No. 650794878	P	ATS Automation Tooling Systems Inc.	Inventory, Equipment, Accounts, Other, Motor Vehicle Included	
20100517 1154 1590 3039 (Financing Statement) File No. 650917755	P	Omega Tool Corp.	Equipment, Accounts, Other	
20100121 1946 1531 7814 (Financing Statement) File No. 658810134	P	De Lage Landen Financial Services Canada Inc.	Equipment, Other, Motor Vehicle Included	2006 Caterpillar P5000 Forklift VIN #AT3506567 All goods supplied by the secured party, all parts and accessories thereto and accessions thereto and all replacements or substitutions for such goods, proceeds accounts, chattel paper, money, intangibles, goods, documents of title, instruments, securities (all as defined in the <i>Personal Property Security Act (ON)</i> and insurance proceeds.
20100517 1124 1590 3038 (Financing Statement) File No. 661417416	P	Omega Tool Corp.	Equipment, Accounts, Other	
20100521 1025 2227 2683 (Financing Statement) File No. 661545702	R	Miller's Electric Limited		Amount: \$286,831

SCHEDULE T

Search of PPSA Registrations as of December 22, 2010

650794878 . 001 5 20081231 1305 1590 0219 P PPSA 10

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name 2178124 ONTARIO INC.			Ontario Corporation No.
	Address	City	Province	Postal Code
	35 EMERALD LANE	AMHERSTBURG	ON	N9V 3R3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name 2178124 ONTARIO INC.			Ontario Corporation No.
	Address	City	Province	Postal Code
	730 FOUNTAIN STREET NORTH	CAMBRIDGE	ON	N3H 4R7

Secured Party	Secured Party / Lien Claimant ATS AUTOMATION TOOLING SYSTEMS INC.			
	Address	City	Province	Postal Code
	250 ROYAL OAK ROAD	CAMBRIDGE	ON	N3H 4R6

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
		X	X	X	X	X			

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent GOODMANS LLP (D. WISEMAN/HDW)			
	Address	City	Province	Postal Code
	2400 250 YONGE STREET	TORONTO	ON	M5B 2M6

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	650794878	2	6	3	18	31DEC 2018	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
650794878		002	5		20081231 1305 1590 0219		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name ACS PRECISION COMPONENTS PARTNERSHIP			Ontario Corporation No.
	Address	City	Province	Postal Code
	250 ROYAL OAK ROAD	CAMBRIDGE	ON	N3H 5M3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name ACS PRECISION COMPONENTS PARTNERSHIP			Ontario Corporation No.
	Address	City	Province	Postal Code
	730 FOUNTAIN STREET NORTH	CAMBRIDGE	ON	N3H 4R7

Secured Party	Secured Party / Lien Claimant			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
Motor Vehicle Description	Year	Make				Model		V.I.N.	
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent								
	Address					City	Province	Postal Code	

CONTINUED

Type of Search	Business Debtor								
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP								
File Currency	22DEC 2010								
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status		
	650794878	2	6	4	18	31DEC 2018			

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
650794878		003	5		20081231 1305 1590 0219		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation No.	
	OMEX MANUFACTURING ULC				
	Address		City	Province	Postal Code
	800 - 885 WEST GEORGIA STREET		VANCOUVER	BC	V6C 3H1

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation No.	
	OMEX MANUFACTURING ULC				
	Address		City	Province	Postal Code
	251 LORNE AVENUE EAST		STRATFORD	ON	N5A 6S4

Secured Party	Secured Party / Lien Claimant								
	Address					City	Province	Postal Code	

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
Motor Vehicle Description	Year	Make				Model		V.I.N.	
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent								
	Address					City	Province	Postal Code	

CONTINUED

Type of Search	Business Debtor								
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP								

File Currency	22DEC 2010							Status
File Number	Family	of Families	Page	of Pages	Expiry Date			
650794878	2	6	5	18	31DEC 2018			

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
650794878		004	5		20081231 1305 1590 0219		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	ACS PRECISION COMPONENTS HOLDINGS (HONG KONG) CO. LTD.			
	Address	City	Province	Postal Code
	250 ROYAL OAK ROAD	CAMBRIDGE	ON	N3H 5M3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	ACS PRECISION COMPONENTS HOLDINGS (HONG KONG) CO. LTD.			
	Address	City	Province	Postal Code
	730 FOUNTAIN STREET NORTH	CAMBRIDGE	ON	N3H 4R7

Secured Party	Secured Party / Lien Claimant			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	Address	City	Province	Postal Code

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
650794878	2	6	6	18	31DEC 2018		

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
650794878		005	5		20081231 1305 1590 0219		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	ACS PRECISION COMPONENTS HOLDINGS (HONG KONG) CO., LIMITED			
	Address	City	Province	Postal Code
	250 ROYAL OAK ROAD	CAMBRIDGE	ON	N3H 5M3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	ACS PRECISION COMPONENTS HOLDINGS (HONG KONG) CO., LIMITED			
	Address	City	Province	Postal Code
	730 FOUNTAIN STREET NORTH	CAMBRIDGE	ON	N3H 4R7

Secured Party	Secured Party / Lien Claimant								
	Address				City		Province	Postal Code	
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
Motor Vehicle Description	Year	Make			Model		V.I.N.		
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent								
	Address				City		Province	Postal Code	

END OF FAMILY

Type of Search	Business Debtor								
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP								
File Currency	22DEC 2010								
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status		
	650917755	3	6	7	18	08JAN 2013			

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
650917755		001	001		20090108 1109 1862 7740	P PPSA	2

Individual Debtor	Date of Birth	First Given Name			Initial	Surname
Business Debtor	Business Debtor Name					Ontario Corporation No.
	ATS AUTOMATION TOOLING SYSTEMS INC.					
	Address			City	Province	Postal Code
	250 ROYAL OAK ROAD			CAMBRIDGE	ON	N3H 4R6

Individual Debtor	Date of Birth	First Given Name			Initial	Surname
Business Debtor	Business Debtor Name					Ontario Corporation No.
	ATS AUTOMATION TOOLING SYSTEMS INC.					
	Address			City	Province	Postal Code
	730 FOUNTAIN STREET N. BLDG #1			CAMBRIDGE	ON	N3H 4R7

Secured Party	Secured Party / Lien Claimant								
	OMEGA TOOL CORP.								
	Address				City		Province	Postal Code	
	2045 SOLAR CRESCENT				OLDCASTLE		ON	N0R 1L0	

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X	X	X				

Motor Vehicle Description	Year	Make			Model		V.I.N.		

General Collateral Description	General Collateral Description								

Registering Agent	Registering Agent								
	MILLER, CANFIELD, PADDOCK AND STONE, LLP								
	Address				City		Province	Postal Code	

CONTINUED

Type of Search	Business Debtor				
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP				
File Currency	22DEC 2010				
File Number	Family	of Families	Page	of Pages	
650917755	3	6	8	18	

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
	001	4		20100517 1154 1590 3039	

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	650917755			E TRANSFER		

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name		
	ATS AUTOMATION TOOLING SYSTEMS INC.		

Other Change	Other Change

Reason / Description	Reason / Description

Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname
	Business Debtor Name			Ontario Corporation No.
	ACS PRECISION COMPONENTS PARTNERSHIP			
	Address		City	Province Postal Code
	250 ROYAL OAK ROAD		CAMBRIDGE	ON N3H 4R6

Assignor	Assignor

Secured Party	Secured Party/ Lien Claimant/ Assignee			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	FEIGE, NAWROCKI (EF)			
	Address	City	Province	Postal Code
	3300 130 ADELAIDE ST. WEST	TORONTO	ON	M5H 3P5

CONTINUED

Type of Search	Business Debtor				
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP				
File Currency	22DEC 2010				
File Number	Family	of Families	Page	of Pages	
650917755	3	6	9	18	

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under			
		002	4		20100517 1154 1590 3039				
Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period			
	650917755								
Reference Debtor / Transferor	First Given Name	Initial	Surname						
	Business Debtor Name								
Other Change	Other Change								
Reason / Description	Reason / Description								
Debtor / Transferee	Date of Birth	First Given Name	Initial	Surname					
	Business Debtor Name					Ontario Corporation No.			
	ACS PRECISION COMPONENTS PARTNERSHIP								
	Address	City	Province	Postal Code					
	730 FOUNTAIN STREET NORTH, BUILDING #1	CAMBRIDGE	ON	N3H 4R7					
Assignor	Assignor								
Secured Party	Secured Party / Lien Claimant / Assignee								
	Address	City	Province	Postal Code					
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
Motor Vehicle Description	Year	Make	Model	V.I.N.					
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent or Secured Party / Lien Claimant								
	Address	City	Province	Postal Code					

CONTINUED

Type of Search	Business Debtor								
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP								
File Currency	22DEC 2010								
	File Number	Family	of Families	Page	of Pages				
	650917755	3	6	10	18				

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
		003	4		20100517 1154 1590 3039	
Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	650917755					
Reference Debtor /	First Given Name	Initial	Surname			

Transferor	Business Debtor Name	
Other Change	Other Change	
Reason / Description	Reason / Description	

Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname
	Business Debtor Name			Ontario Corporation No.
	2178124 ONTARIO INC.			2178124
	Address	City	Province	Postal Code
	35 EMERALD LANE	AMHERSTBURG	ON	N9V 3R3

Assignor	Assignor			
Secured Party	Secured Party/ Lien Claimant/ Assignee			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
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Motor Vehicle Description	Year	Make	Model	V.I.N.
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General Collateral Description	General Collateral Description			
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Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	Address	City	Province	Postal Code

CONTINUED

Type of Search	Business Debtor				
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP				
File Currency	22DEC 2010				
	File Number	Family	of Families	Page	of Pages
	650917755	3	6	11	18

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT						
	Cautions Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
		004	4		20100517 1154 1590 3039	

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	650917755					

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name		

Other Change	Other Change	
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Reason / Description	Reason / Description	
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Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname
	Business Debtor Name			Ontario Corporation No.
	A-C (PLASTICS) HOLDINGS, INC.			1783359
	Address	City	Province	Postal Code
	44785 MACOMB INDUSTRIAL DRIVE	CLINTON TOWNSHIP	MI	48036

Assignor	Assignor			
Secured Party	Secured Party/ Lien Claimant/ Assignee			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
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Motor Vehicle Description	Year	Make	Model	V.I.N.
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General Collateral Description	General Collateral Description
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Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	Address	City	Province	Postal Code

CONTINUED

Type of Search	Business Debtor				
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP				
File Currency	22DEC 2010				
	File Number	Family	of Families	Page	of Pages
	650917755	3	6	12	18

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
	01	001		20101214 1452 1590 3511	

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	650917755			B RENEWAL	2	

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name		
	ACS PRECISION COMPONENTS PARTNERSHIP		

Other Change	Other Change
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Reason / Description	Reason / Description
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Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname		
	Business Debtor Name			Ontario Corporation No.		
	Address			City	Province	Postal Code
	Assignor					

Assignor				
Secured Party	Secured Party/ Lien Claimant/ Assignee			
	Address		City	Province Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant
	MCMILLAN LLP (BH/AL/0097542)
	Address City Province Postal Code
	181 BAY ST., STE. 4400, BROOKFIELD PLACE TORONTO ON M5J 2T3

END OF FAMILY

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	658810134	4	6	13	18	19JAN 2013	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
658810134		01	002		20100119 1946 1531 6754	P PPSA	3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname

Business Debtor	Business Debtor Name	Ontario Corporation No.		
	ACS PRECISION COMPONENTS PARTNERSHIP			
	Address	City	Province	Postal Code
	730 FOUNTAIN STREET N.	CAMBRIDGE	ON	N3H 4R7

Individual Debtor	Date of Birth	First Given Name	Initial	Surname

Business Debtor	Business Debtor Name	Ontario Corporation No.		
	Address	City	Province	Postal Code

Secured Party	Secured Party / Lien Claimant
	DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.
	Address City Province Postal Code
	100 -1235 NORTH SERVICE ROAD W OAKVILLE ON L6M 2W2

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X		X	X			

Motor Vehicle Description	Year	Make	Model	V.I.N.
	2004	CATERPILLAR	GC25K FORKLIFT	AT82D03464

General Collateral Description	General Collateral Description
	ALL GOODS SUPPLIED BY THE SECURED PARTY, ALL PARTS AND ACCESSORIES
	THERETO AND ACCESSIONS THERETO AND ALL REPLACEMENTS OR SUBSTITUTIONS
	FOR SUCH GOODS. PROCEEDS ACCOUNTS, CHATTEL PAPER, MONEY,

Registering Agent	Registering Agent
	CANADIAN SECURITIES REGISTRATION SYSTEMS
	Address City Province Postal Code

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	658810134	4	6	14	18	19JAN 2013	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
658810134		02	002		20100119 1946 1531 6754		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	Address		City	Province
				Postal Code

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name			Ontario Corporation No.
	Address		City	Province
				Postal Code

Secured Party	Secured Party / Lien Claimant			
	Address		City	Province
				Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description
	INTANGIBLES, GOODS, DOCUMENTS OF TITLE, INSTRUMENTS, SECURITIES (ALL AS DEFINED IN THE PERSONAL PROPERTY SECURITY ACT (ON)) AND INSURANCE PROCEEDS.

Registering Agent	Registering Agent			
	Address		City	Province
				Postal Code

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages		
	658810134	4	6	15	18		

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
		01	001		20100121 1946 1531 7814	

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	658810134		X	A AMNDMNT		

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name	ACS PRECISION COMPONENTS PARTNERSHIP	

Other Change	Other Change
Reason / Description	Reason / Description TO AMEND SERIAL COLLATERAL AND ADD DEBTOR TO ORIGINAL REGISTRATION.

Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname
	Business Debtor Name 2178124 ONTARIO INC.			Ontario Corporation No.
	Address 730 FOUNTAIN ST. N.		City CAMBRIDGE	Province ON
				Postal Code N3H 4R7

Assignor	Assignor			
Secured Party	Secured Party/ Lien Claimant/ Assignee			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.
	2006	CATERPILLAR	P5000 FORKLIFT	AT3506567

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant CANADIAN SECURITIES REGISTRATION SYSTEMS			
	Address	City	Province	Postal Code
	4126 NORLAND AVENUE	BURNABY	BC	V5G 3S8

END OF FAMILY

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	661417416	5	6	16	18	17MAY 2013	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
661417416		001	2		20100517 1124 1590 3038	P PPSA	3

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name ACS PRECISION COMPONENTS PARTNERSHIP			Ontario Corporation No.
	Address 250 ROYAL OAK ROAD		City CAMBRIDGE	Province ON
				Postal Code N3H 4R6

Individual Debtor	Date of Birth	First Given Name	Initial	Surname
Business Debtor	Business Debtor Name ACS PRECISION COMPONENTS PARTNERSHIP			Ontario Corporation No.
	Address 730 FOUNTAIN STREET NORTH, BUILDING #1		City CAMBRIDGE	Province ON
				Postal Code N3H 4R7

Secured Party	Secured Party / Lien Claimant OMEGA TOOL CORP.			
	Address	City	Province	Postal Code
	2045 SOLAR CRESCENT	OLDCASTLE	ON	N0R 1L0

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X	X	X				
Motor Vehicle Description	Year	Make			Model		V.I.N.		
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent								
	FEIGE, NAWROCKI (EF)								
Registering Agent	Address				City		Province	Postal Code	
	3300 130 ADELAIDE ST. WEST				TORONTO		ON	M5H 3P5	

CONTINUED

Type of Search	Business Debtor								
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP								
File Currency	22DEC 2010								
File Number	Family	of Families	Page	of Pages	Expiry Date	Status			
	661417416	5	6	17	18	17MAY 2013			

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
661417416		002	2		20100517 1124 1590 3038		

Individual Debtor	Date of Birth	First Given Name			Initial	Surname			
Business Debtor	Business Debtor Name					Ontario Corporation No.			
	2178124 ONTARIO INC.					2178124			
Business Debtor	Address				City	Province	Postal Code		
	35 EMERALD LANE				AMHERSTBURG	ON	N9V 3R3		

Individual Debtor	Date of Birth	First Given Name			Initial	Surname			
Business Debtor	Business Debtor Name					Ontario Corporation No.			
	A-C (PLASTICS) HOLDINGS, INC.					1783359			
Business Debtor	Address				City	Province	Postal Code		
	44785 MACOMB INDUSTRIAL DRIVE				CLINTON TOWNSHIP	MI	48036		

Secured Party	Secured Party / Lien Claimant								
Secured Party									
Secured Party	Address				City		Province	Postal Code	
Secured Party									

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make			Model		V.I.N.		

General Collateral Description	General Collateral Description								

Registering Agent	Registering Agent								
Registering Agent	Address				City		Province	Postal Code	

END OF FAMILY

Type of Search	Business Debtor						
Search Conducted On	ACS PRECISION COMPONENTS PARTNERSHIP						
File Currency	22DEC 2010						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	661545702	6	6	18	18	21MAY 2013	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
661545702		001	1		20100521 1025 2227 2683	R RSLA	03

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation No.	
	ACS PRECISION COMPONENTS PARTNERSHIP				
	Address		City	Province	Postal Code
	1574 EAGLE STREET NORTH		CAMBRIDGE	ON	N3H 4S5

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation No.	
	Address		City	Province	Postal Code

Secured Party	Secured Party / Lien Claimant				
	MILLER'S ELECTRIC LIMITED				
	Address		City	Province	Postal Code
	107 WHITNEY PLACE		KITCHENER	ON	N2G 2X8

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
							286831		

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description			

Registering Agent	Registering Agent				
	SHUH CLINE & GROSSMAN - MARK GROSSMAN				
	Address		City	Province	Postal Code
	17 WEBER ST. WEST		KITCHENER	ON	N2H 3Y9

LAST PAGE
 Note: All pages have been returned.

[BACK TO TOP](#)

All Pages

SCHEDULE U

Summary of Costs and Invoices

ATS Automation Tooling Systems Inc.

Legal Expenses

In the Matter of the Receivership of

ACS PRECISION COMPONENTS PARTNERSHIP

Amounts Paid to Goodmans LLP as at December 17, 2010

Invoice	Date	Fees	Disbursements	Total before Tax	GST	HST	Total with Tax
541146	05/26/2010	8,016.00	2.13	8,018.13	400.91		8,419.04
542860	06/23/210	1,425.00	102.00	1,527.00	71.25		1,598.25
547549	09/22/210	450.00	0.86	450.86	7.50	39.11	497.47
547589	09/22/2010	2,850.00	4.18	2,854.18		371.04	3,225.22
549502	10/25/2010	29,167.00	365.99	29,532.99		3,839.29	33,372.28
551306	11/23/210	675.00	14.56	689.56		89.64	779.20
					479.66	4,339.08	
			Total	43,072.72		4,818.74	47,891.46

May 26, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 541146
GST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

- 05/04/10 Emails with M. Partridge re: new matter.
- 05/05/10 Review Application Record and send email to M. Parsons setting out key issues; emails with client and M. Partridge re: receivership application; conference call with M. Partridge and clients re: response to receivership application and key issues.
- 05/05/10 Review application materials re: ACS receivership; review record books re: sale of PCG division to ACS; conversations with D. Bish and S. Gillespie
- 05/06/10 Attend at court for hearing re: receivership appointment, and email client providing status report and copy of issued Order and Endorsement.
- 05/12/10 Emails with M. Partridge and client re: status of file, next steps and outstanding claims of ATS and position with respect to same; prepare Notice of Appearance and serve on service list and arrange for filing with Court.
- 05/13/10 Emails with clients and M. Partridge re: ATS claims and status of same; emails with service list, M. Partridge and clients re: Omega mold issue, and review Receiver's Report and related materials.
- 05/14/10 Email clients and M. Partridge re: Omega mold dispute.
- 05/16/10 Emails with service list re: resolution of Omega mold dispute, and review correspondence re: same.
- 05/17/10 Emails with all parties re: Omega mold dispute; email from client re: Siemens puck assembly issue, and call to discuss same.

OUR FEE

\$8,016.00

TIMEKEEPER SUMMARY

NAME	HOURS	RATE
Bish, David	9.20 hrs	\$750.00
Partridge, Michael	1.50 hrs	\$700.00
Bennett, Jayne	.10 hrs	\$55.00
Clerk, Litigation	1.10 hrs	\$55.00

DISBURSEMENTS

Telephone - Long Distance	0.38
Copies	1.75

TOTAL DISBURSEMENTS **\$2.13**

TOTAL FEES ON THIS INVOICE **\$8,016.00**

GST ON FEES **400.80**

NON TAXABLE DISBURSEMENTS **0.00**

TAXABLE DISBURSEMENTS **2.13**

TOTAL DISBURSEMENTS ON THIS INVOICE **\$2.13**

GST ON TAXABLE DISBURSEMENTS **0.11**

TOTAL THIS INVOICE (CANADIAN DOLLARS) **\$8,419.04**

Goodmans^{LLP}

Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

Invoice #541146 -- page 3

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$8,419.04

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:



E. & O. E.
MJP /

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

June 23, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 542860
GST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

- 05/26/10 Email from counsel re: new motion.
- 05/27/10 Review motion record re: mold issue, and forward to clients.
- 06/02/10 Emails with T. Klink et al and service list re: pending motions and outstanding issues, and notify client of same.
- 06/03/10 Emails with service list re: pending motion and review motion materials and forward to client.
- 06/09/10 Review ACS motion materials and latest receiver's report and forward to client.
- 06/10/10 Emails from service list re: court hearing and revised order being sought and review same; emails from service list re: issued Order and Endorsement.
- 06/11/10 Forward issued Order and Endorsement to clients.
- 06/14/10 Review Receiver's Report and forward to clients and M. Partridge.
- 06/16/10 Review email and letter from counsel re: most recently obtained Order and Endorsement.

OUR FEE**\$1,425.00****TIMEKEEPER SUMMARY**

NAME	HOURS	RATE
Bish, David	1.90 hrs	\$750.00

DISBURSEMENTS

Filing Fee - Notice of Appearance	102.00
TOTAL DISBURSEMENTS	\$102.00
<hr/>	
TOTAL FEES ON THIS INVOICE	\$1,425.00
GST ON FEES	71.25
NON TAXABLE DISBURSEMENTS	102.00
TAXABLE DISBURSEMENTS	0.00
TOTAL DISBURSEMENTS ON THIS INVOICE	\$102.00
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$1,598.25
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ACCOUNTS RECEIVABLE

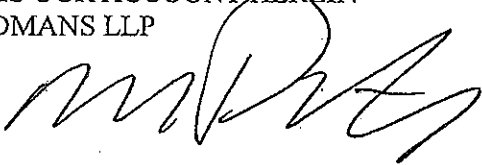
DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
05/26/10	541146	\$8,419.04	\$0.00	\$8,419.04
TOTAL OUTSTANDING INVOICES (IN CDN)				\$8,419.04

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$10,017.29

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:



E. & O. E.
MJP /

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

September 22, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 547549
GST/HST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

06/18/10 Emails with S. Gillispie re: ACS staying on ATS's Rogers account.
07/13/10 Review faxes and enclosed motion record re: recovery of assets and funds, and forward to client.
07/15/10 Review letters and updated motion materials re: Aalbers Tool & Mold's motion to recover property
and proceeds.

OUR FEE \$450.00

TIMEKEEPER SUMMARY

NAME	HOURS	RATE
Bish, David	.60 hrs	\$750.00

DISBURSEMENTS

Telephone - Long Distance	0.86
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TOTAL DISBURSEMENTS \$0.86

TOTAL FEES ON THIS INVOICE \$450.00

Invoice #547549 -- page 2

GST ON FEES	7.50
HST ON FEES	39.00
NON TAXABLE DISBURSEMENTS	0.00
TAXABLE DISBURSEMENTS	0.86
TOTAL DISBURSEMENTS ON THIS INVOICE	\$0.86
HST ON TAXABLE DISBURSEMENT	0.11
TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$497.47

TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$497.47

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GOODMANS LLP

PER: 

E. & O. E.
MJP /

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

September 22, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 547589
GST/HST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

- 08/26/10 Review motion materials re: sale approvals, distributions and approval of fees and activities, and forward to client.
- 08/31/10 Emails with S. Gillespie re: response to September 3 motion and claims of ATS, and review Omex guarantee claim materials.
- 09/01/10 Emails and conference call with client re: status of proceedings, distribution, proof of claim and current outstanding obligations.
- 09/02/10 Email from client re: statement of indebtedness and supporting documentation, and review same.
- 09/07/10 Call T. Van Klink re: status of proceedings, distribution to ATS, quantum of ATS's claim, treatment of Omex guarantee claim and related issues, and report on same to client; draft email to T. Van Klink re: documentation supporting ATS claim; emails with M. Partridge re: documentation supporting ATS claim; review letter to service list from T. Van Klink and forward to client.
- 09/08/10 Email from client re: collection of statement of current debt and supporting documentation.

OUR FEE \$2,850.00

TIMEKEEPER SUMMARY

NAME	HOURS	RATE
Bish, David	3.80 hrs	\$750.00

DISBURSEMENTS

Telephone - Long Distance 4.18

TOTAL DISBURSEMENTS \$4.18

TOTAL FEES ON THIS INVOICE \$2,850.00

HST ON FEES 370.50

NON TAXABLE DISBURSEMENTS 0.00

TAXABLE DISBURSEMENTS 4.18

TOTAL DISBURSEMENTS ON THIS INVOICE \$4.18

HST ON TAXABLE DISBURSEMENT 0.54

TOTAL THIS INVOICE (CANADIAN DOLLARS) \$3,225.22

ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
09/22/10	547549	\$497.47	\$0.00	\$497.47

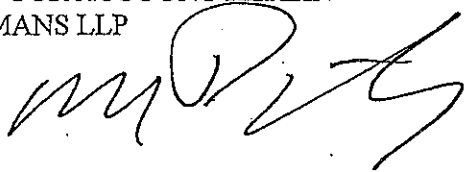
TOTAL OUTSTANDING INVOICES (IN CDN) \$497.47

TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$3,722.69

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:



E. & O. E.
MJP /

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October 25, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 549502
GST/HST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

- 09/30/10 Emails and call with S. Gillespie re: provision of payout statement and supporting documentation to Receiver, and draft same and assemble supporting documentation; forward draft payout communication to S. Gillespie for comment.
- 10/01/10 Finalize client's claim and supporting documentation with S. Gillespie, and submit to T. Van Klink under cover of email re: claims issues and documentation.
- 10/04/10 Call with S. Gillespie and email with T. Van Klink re: status of security review.
- 10/05/10 Call from S. Gillespie re: status of security review; emails with S. Gillespie re: subordination and postponement request by Omex and issues related to Omex; calls with T. Van Klink re: pending distribution to ATS, and report to client; calls and emails with M. Partridge and D. Wiseman re: BMO transaction and prior subordination and postponement arrangements; call with A. Maerov re: subordination and postponement and related arrangements and issues.
- 10/06/10 Conference call with D. Wiseman and S. Zimmerman re: subrogation and contribution issues; draft side-letter agreement; review and comment on draft subordination and postponement and confirmation documentation, and emails and calls with S. Gillespie re: same and re: potential concerns as to effect of entering into same on ACS debt; circulate proposed changes to documentation to Omex counsel and bank's counsel, and review comments and emails from same; review comments from bank's counsel re: draft confirmation agreement.
- 10/06/10 Researching guarantees and codebtors re: D. Wiseman's question.
- 10/06/10 Time spent considering joint debtor issues (review emails, telephone call with S. Zimmerman, coordinate research); further telephone call with D. Bish and S. Zimmerman;
- 10/06/10 Telephone conferences with D. Wiseman and D. Bish re: legal questions regarding joint debtors and partial postponement.

- 10/07/10 Emails and calls with S. Gillespie re: concerns with subordination and postponement and effect of same, and transaction concerns; emails with Omex's counsel and bank's counsel re: timing and substance of subordination arrangements and outstanding issues.
- 10/08/10 Conference calls and emails with Bank's counsel, Omex counsel and T. Van Klink re: prospective subordination and postponement and related issues, and emails and calls with S. Gillespie re: same.
- 10/12/10 Emails and conference calls with A. Maerov, D. Baty et al. re: draft postponement and confirmation documents, and review and comment on successive drafts; call and emails with T. Van Klink re: postponement and confirmation transaction and position of Receiver re: same; emails and calls with S. Gillespie re: status of discussions and draft documents.
- 10/13/10 Emails and conference calls with A. Maerov, D. Baty, T. Van Klink et al. re: draft postponement and confirmation documents and Receiver's position on same; emails and calls with S. Gillespie re: status of discussions and draft documents; emails and calls with S. Zimmerman, M. Creery and D. Wiseman re: marshalling research and joint debtor liabilities.
- 10/13/10 Reviewing e-mails re: research required on marshalling, joint debtors' rights.
- 10/13/10 Reviewing fact situation and relevant materials and providing comments and suggestions on marshalling and subrogation.
- 10/14/10 Call with T. Van Klink re: marshalling issues, and update S. Gillespie; emails with M. Creery re: marshalling, research and joint debtors interests.
- 10/14/10 Reviewing law re: marshalling, joint debtors' rights; briefly reviewing pertinent agreements; preparing memorandum (e-mail) to D. Bish re: same.
- 10/15/10 Emails with S. Gillespie and M. Creery re: marshalling and joint debtors research and application to present receivership scenario; review research summation, forward to client and discuss same with S. Gillespie.
- 10/15/10 Completing review of law and preparing memorandum re: rights of co-debtors.

OUR FEE

\$29,167.00

TIMEKEEPER SUMMARY

NAME	HOURS	RATE
Bish, David	23.70 hrs	\$750.00
Wiseman, David L.	1.60 hrs	\$675.00
Zimmerman, Susan	1.50 hrs	\$775.00
Creery, Monica	14.20 hrs	\$610.00
Shneer, Michel	2.00 hrs	\$230.00

NAME	HOURS	RATE
Ostapuk, Helen	.50 hrs	\$55.00

DISBURSEMENTS

Telephone - Long Distance	22.42
Computer Searches - Lexis	28.07
Meals	25.00
Computer Searches - Westlaw Carswell	290.50

TOTAL DISBURSEMENTS	\$365.99
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TOTAL FEES ON THIS INVOICE	\$29,167.00
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HST ON FEES	3,791.71
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NON TAXABLE DISBURSEMENTS	0.00
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TAXABLE DISBURSEMENTS	365.99
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TOTAL DISBURSEMENTS ON THIS INVOICE	\$365.99
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HST ON TAXABLE DISBURSEMENT	47.58
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TOTAL THIS INVOICE (CANADIAN DOLLARS)	\$33,372.28
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ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
09/22/10	547549	\$497.47	\$0.00	\$497.47
09/22/10	547589	\$3,225.22	\$0.00	\$3,225.22

TOTAL OUTSTANDING INVOICES (IN CDN)	\$3,722.69
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TOTAL AMOUNT DUE IN CANADIAN DOLLARS

\$37,094.97

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP

PER:



E. & O. E.
MJP /

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

Goodmans^{LLP}

Barristers & Solicitors

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

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

November 23, 2010

ATS Automation Tooling Systems Inc.
250 Royal Oak Road
Cambridge, ON
Canada N3H 4R6

ATTENTION: Stewart McCuaig

OUR FILE NO. ATSA 101367
OUR INVOICE NO. 551306
GST/HST REGISTRATION NO. R119422962

Re: ACS Precision Components Partnership Receivership

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

10/19/10 Review email and attachments from counsel re: issued order, and forward same to S. Gillespie.
10/26/10 Draft and send email to T. Van Klink re: status of ATS claim and financing transaction, and call
with S. Gillespie to discuss same and next steps.

OUR FEE \$675.00

TIMEKEEPER SUMMARY

NAME	HOURS	RATE
Bish, David	.90 hrs	\$750.00

DISBURSEMENTS

Telephone - Long Distance	0.76
Telephone - Cellular Phone Charges	13.80

TOTAL DISBURSEMENTS \$14.56

TOTAL FEES ON THIS INVOICE \$675.00

HST ON FEES 87.75

Goodmans^{LLP}

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

Invoice #551306 -- page 2

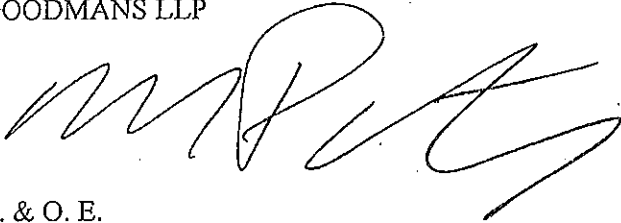
NON TAXABLE DISBURSEMENTS	0.00	
TAXABLE DISBURSEMENTS	14.56	
TOTAL DISBURSEMENTS ON THIS INVOICE		\$14.56
HST ON TAXABLE DISBURSEMENT		1.89
TOTAL THIS INVOICE (CANADIAN DOLLARS)		\$779.20

ACCOUNTS RECEIVABLE

DATE	NUMBER	INVOICE AMT	TOTAL PAID/CR	BALANCE DUE
10/25/10	549502	\$33,372.28	\$0.00	\$33,372.28
TOTAL OUTSTANDING INVOICES (IN CDN)				\$33,372.28

TOTAL AMOUNT DUE IN CANADIAN DOLLARS \$34,151.48

THIS IS OUR ACCOUNT HEREIN
GOODMANS LLP



E. & O. E.
MJP /

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

SCHEDULE V

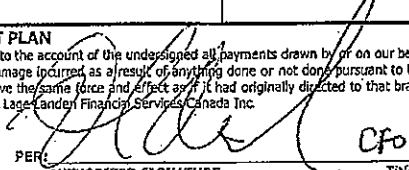
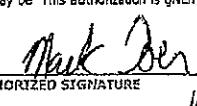
Lease of 2006 Caterpillar P5000 Forklift

LESSEE INFORMATION		CUSTOMER #	LEASE #
LESSEE NAME		439495	
ACS PRECISION COMPONENTS PARTNERSHIP			
BILLING ADDRESS	STREET	PROVINCE	POSTAL CODE
	730 Fountain St. N. 1574 Eagle St. North	ON	N3H 4R7
CONTACT	CITY	PHONE	FAX
	Cambridge	(519) 653-6500	() -
NAME			
Mark Doering			
LEASE DETAILS			
VENDOR NAME	NAME	PHONE	FAX
HEWITT MATERIAL HANDLING INC.		(905) 669-6590	() -
EQUIPMENT DESCRIPTION	One Used 2006 Caterpillar P5000 Forklift	1574 Eagle St, Building 2	
	s/n AT3506567	Cambridge ON N3H 4R7	
EQUIPMENT LOCATION (IF DIFFERENT)			
RENT PAYMENTS	NO OF PAYMENTS	FREQUENCY	TERM IN MONTHS
	36	MONTHLY <input checked="" type="checkbox"/> QUARTERLY <input type="checkbox"/> OTHER <input type="checkbox"/>	36 1 st & last payment due & payable in advance
		RENTAL AMOUNT	
		\$525.51 PLUS APPLICABLE TAXES	

TERMS AND CONDITIONS

Capitalized words not defined below refer to terms appearing above. **ADDITIONAL TERMS & CONDITIONS APPEAR ON PAGE TWO**

- Lease. Lessee has requested that Lessor acquire the Equipment for the purpose of leasing it to Lessee on these terms and conditions. Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, the equipment described in the Lease Details, together with any parts, accessories, replacements, additions and accessories, tangible or intangible now and hereafter relating thereto or affixed thereon (collectively the "Equipment").
- Purchase Documents. If Lessee has not issued a purchase order or entered into an agreement with Vendor to purchase the Equipment (a "Purchase Document"), Lessee hereby agrees that Lessor may do so on Lessor's own behalf. If Lessee has entered into a Purchase Document, Lessee represents and warrants that title to the Equipment has not passed to Lessee and, at Lessor's option, Lessee shall assign to Lessor its rights under the Purchase Document to purchase the Equipment. Except for the obligation to pay Vendor for the Equipment if (and only if) Lessor accepts this Lease (Lessee hereby unconditionally requesting Lessor to fulfill such obligation), Lessee hereby acknowledges that unless all documentation associated with this Lease has been executed and delivered in a form acceptable to Lessor and all applicable registrations made, the Lessor will re-assign any Purchase Document to the Lessee and the Lessor will have no further obligation hereunder, Lessee shall perform, satisfy and discharge all of the purchaser's obligations under any Purchase Document. The provisions of any Purchase Document do not modify Lessee's obligations to Lessor hereunder.
- Commencement. This Lease shall commence on the start date. The Lessee confirms that it has received (or undertakes exclusive responsibility to ensure that it will, prior to the start date, receive) the Equipment in satisfactory operating condition. This Lease of Equipment shall continue from the start date for the number of months specified as the Term. Upon acceptance by Lessor, this constitutes a binding agreement.
- Charges. As consideration for the lease of the Equipment during the Term, Lessee unconditionally agrees to pay Lessor in advance the number of Rent Payments, in the amounts set out above together with all applicable taxes, without deduction, set-off, reduction or abatement for any reason whatsoever, including fundamental breach, and with the Frequency set forth above. Lessee will also pay a pro rata payment for the period between the date of acceptance by Lessor set out below and the date of the first Payment; Lessor will advise Lessee of the date of that Payment. Lessee's receipt of Lessor's invoice is NOT a condition of Lessee's obligation to make Payments when due. Lessee also agrees to pay to Lessor an administration fee of \$150.00 for initial administrative costs. When a Payment or other amount owing under this Lease is not paid when due, Lessee also agrees to pay Lessor a late fee of \$10.00 for each month or partial month during which such amount is unpaid, plus interest at the rate of twenty-nine percent (29%) per annum, calculated and compounded monthly, and payable on demand. Lessee also agrees to pay Lessor a returned cheque charge of \$25.00 payable on demand for each dishonored cheque. Any Security Deposit is non-interest bearing and may be applied to cure any Default under this Lease by Lessee. Lessor will return any remaining Security Deposit when the Lease is terminated and Lessee's obligations are satisfied in full.
- Pre-Authorized Payments. Lessee's Bank noted below is hereby authorized and directed to: (a) debit Lessee's Account set forth above for all amounts purporting to be drawn on Lessee for payment to Lessor which are presented for payment by Lessor or Lessor's agent; and (b) make all such payments to Lessor or Lessor's agent from such account; such payments may be requested in the form of magnetic or computer-produced tape in which case such Bank is hereby authorized to treat them as signed by Lessee. Lessee agrees, in consideration of such Bank acting on this authorization, that such institution will not be liable for any loss or damage incurred as a result of honoring this authorization. If such Account is transferred to another branch, this authorization shall be directed to such other branch. This authorization may not be revoked without Lessor's consent. Lessor is hereby irrevocably authorized to deliver a copy details or further evidence of this authorization to such Bank. Lessee hereby appointing Lessor its lawful attorney for such purpose.
- Other Important Terms. Lessee cannot cancel or terminate this Lease for any reason, including Equipment failure, loss or damage. Lessee selected the Equipment and the Vendor. Lessor purchased the Equipment solely in accordance with Lessee's instructions. Lessee is leasing the Equipment "as is". Lessor is not responsible for Equipment failure or the Vendor's acts, or for any service, repairs or installation. Lessee agrees there are no representations, warranties or conditions (express, implied or otherwise) whatsoever from Lessor with respect to the Equipment including, without limitation, as to its condition, merchantability, design or fitness for any particular purpose. To the extent that they are assignable, Lessor assigns to Lessee for the Term, without recourse to Lessor, all warranties from the Vendor in respect of the Equipment. Lessee shall use the Equipment solely for business purposes and not for any unlawful purposes and shall, at Lessee's expense, comply with and conform to all applicable laws and manufacturer or Vendor recommendations relating to the possession, use and maintenance of the Equipment. Lessee will not subject the Equipment to corrosive, abrasive or other abnormal working conditions without Lessor's prior written consent. Lessee may not move the Equipment from the address indicated above without the prior written consent of the Lessor. Lessor shall have the right during normal business hours to enter Lessee's premises to inspect the Equipment.
- Installation and Repair. Lessee shall, at its expense, by a party acceptable to Lessor, be responsible for (a) Equipment delivery, installation, de-installation and re-delivery, (b) Equipment maintenance, servicing and repair (including replacement parts) ("Maintenance"), all in accordance with the manufacturers' specifications; and (c) keeping the Equipment in good repair, condition and working order. Lessee shall not make any alterations, additions or improvements to the Equipment without the prior written consent of the Lessor. All such alterations, additions or improvements shall be at Lessee's expense and shall belong to, and become property of, Lessor immediately upon being made. On Lessor's request, Lessee shall enter into a Maintenance Agreement respecting the Equipment with the manufacturer thereof or other Maintenance supplier acceptable to Lessor.
- Title. The Equipment is and shall remain the sole personal and movable property of Lessor, shall not become a fixture or accession to any lands, buildings or chattels and Lessee shall have no right, title or interest in or to the Equipment except the right of use as expressly set forth herein. Lessee shall, at Lessee's expense, affix and maintain on the Equipment, in a manner and in places satisfactory to Lessor, labels, plates or other marks, supplied by Lessor to identify the Equipment as the property of Lessor.

ACCEPTED AS LESSOR :	LEGAL NAME OF LESSEE:
De Lage Landen Financial Services Canada Inc.	ACS PRECISION COMPONENTS PARTNERSHIP by its Partner 2178124 Ontario Inc.
Authorized Signature	Authorized Signature
Name:	Name: DAN NOWICKI, CFO
Title:	Title:
PRE-AUTHORIZED PAYMENT PLAN	
The Bank is authorized to pay and debit to the account of the undersigned all payments drawn by or on our behalf to De Lage Landen Financial Services Canada Inc., including those in the form of magnetic tape. We agree that the Bank will not be liable for any loss or damage incurred as a result of anything done or not done pursuant to this authorization. If the account is transferred to another branch or the account is closed and an account is opened at another bank, this authorization shall have the same force and effect as if it had originally directed to that branch or bank as the case may be. This authorization is given in accordance with the terms of a lease or leases with or other obligation to make payments to De Lage Landen Financial Services Canada Inc.	
PER:  CFO	PER:  CONTROLLER
AUTHORIZED SIGNATURE	AUTHORIZED SIGNATURE
Name:	Name:
Title:	Title:

ADDITIONAL TERMS AND CONDITIONS CONTINUED FROM PAGE ONE

- 9 Net Lease. All costs and expenses relating to the Equipment or its use, maintenance or possession shall be borne by Lessee, including all Taxes and all fees, charges, claims and fines incurred or arising in connection with the Equipment's registration, licensing or operation. The Rents and other amounts payable hereunder shall be absolutely net to Lessor, free of all deductions, expenses or outgoings of any kind or nature. If Lessee fails to perform any of its obligations hereunder, Lessor may do so on Lessee's behalf and shall be entitled to immediate reimbursement from Lessee, without prejudice to any other of Lessor's rights or remedies and Lessee appoints Lessor its lawful attorney for such purposes. Lessee shall pay all Taxes and file all returns in respect of Taxes immediately upon such Taxes or returns becoming due. "Taxes" includes all taxes, imposts, levies, fees, duties and charges now or hereafter imposed by any federal, provincial, municipal or other taxation authority on Lessee, the Equipment or the purchase, sale, ownership, delivery, possession, use, Maintenance, operation or lease of the Equipment or on Lessor in respect of any of the foregoing, but excluding taxes on or measured by Lessor's overall net income. Lessor shall be entitled to claim any applicable capital cost allowance, investment tax credit or similar benefit under applicable tax legislation from time to time pertaining to the Equipment and/or the Lease and Lessee shall not make any such claim in respect thereof.
- 10 Termination and Renewal. Upon at least one hundred and twenty (120) days' written notice to Lessor prior to the end of the Term (or any renewal), Lessee shall advise Lessor of its intention to return the Equipment at the end of such term. Provided that Lessee has given such notice, Lessee shall return the Equipment, freight and insurance prepaid, in the same condition as when delivered, ordinary wear and tear excepted, to any location specified by Lessor, ninety (90) days prior to the return of the Equipment. Lessee must, at its own expense, provide a written condition report to the Lessor of the results of a comprehensive physical inspection of the Equipment. If Lessor incurs any costs or expenses to bring the Equipment up to good working order and appearance, reasonable wear and tear excepted, Lessee will immediately reimburse Lessor for all such costs or expenses. If Lessee does not return the Equipment at the end of the Term (or any renewal) then, unless Lessor demands return of the Equipment, this Lease shall automatically renew for a period equivalent to the Frequency with the same Rent Payments and all other terms and conditions contained in this Lease will remain unchanged.
- 11 Loss, Damage and Insurance. Until Equipment is returned to and received by Lessor, Lessee bears the entire risk of loss including but not limited to confiscation, seizure, theft or destruction or damage to the Equipment ("Event of Loss"), regardless of whether it is caused by any default or neglect of Lessee, and no such loss or damage shall relieve Lessee of its any of its obligations hereunder, including the obligation to pay Rent. If an Event of Loss occurs, Lessee shall immediately notify Lessor and, at the option of Lessor, shall (a) place the Equipment in good repair and working order, (b) replace the Equipment with like Equipment in good repair and working order, with clear title to the Equipment in Lessor; or (c) promptly pay to Lessor an amount equal to the Liquidated Damages (as such term is defined in Section 16 hereof), whereupon Lessor shall transfer to Lessee, without recourse or warranty (express or implied), all of Lessor's interest, if any, in and to the Equipment on an as-is, where-is basis. Lessee shall keep the Equipment insured against all risks of loss in an amount at least equal to its full replacement cost and shall list Lessor as first loss payee on such insurance. Proceeds of such insurance may be applied, at Lessor's option, towards replacement or repair of the Equipment or toward payment of Lessee's obligations hereunder. Lessee shall also maintain comprehensive public liability insurance coverage of Lessee's obligations hereunder. Lessee shall provide Lessor with coverage and in amounts acceptable to Lessor. Lessee shall provide Lessor with proof of all insurance. If Lessee does not give Lessor such proof, Lessor shall have the right, but not the obligation, to obtain other insurance at Lessee's expense.
- 12 Representations. Lessee represents, warrants and covenants that: (a) if Lessee is not a natural person it is and will continue to be validly formed, organized and existing and in good standing; (b) it has all necessary power and authority to execute, deliver and perform this Lease, each such action (i) having been duly authorized by all necessary action of Lessee, (ii) not being in conflict with any applicable law, the constituting documents, resolutions or by-laws of Lessee or any agreement or undertaking; (c) this Lease is and will continue to be the legal, valid and binding obligation of Lessee enforceable against it and effective against its creditors in accordance with its terms; (d) there are no pending or threatened actions or proceedings before any court, administrative agency or other tribunal; (e) Lessee's financial statements are prepared in accordance with generally accepted accounting principles and fairly present Lessee's financial position on their respective dates; and (f) Lessee shall provide such legal opinions, resolutions, information and other documents as Lessor may reasonably request.
- 13 Transfer. Lessee shall not transfer, sell, sublease or assign either the Equipment or any rights or benefits under this Lease, whether directly or indirectly, without the prior written consent of Lessor. In the event of a permitted assignment, Lessee agrees to pay an assignment fee of \$100.00 or Lessor's actual costs, whichever is greater. Lessor may sell, assign, or transfer this Lease and the Equipment; any transferee shall have the same rights and benefits as the original Lessor but will not have to perform any of Lessor's obligations; transferees shall not be subject to any claims, defenses or setoffs that Lessee may have against any predecessor Lessor or any other person. Lessee shall not allow the Equipment to become subject to any claim, privilege, lien, charge, levy, encumbrance, security interest, mortgage, pledge, hypothecation or other right in favour of any person (in any such case an "encumbrance") unless such encumbrance is caused by Lessor. If Lessor does permit Lessee to subject the Equipment subject to the Lease, then such sublease shall be in a form acceptable to Lessor and the provisions of Rider "A" shall apply.
- 14 Indemnity. Lessee hereby indemnifies Lessor and agrees to save Lessor harmless from and against all loss, costs, fees, liabilities, claims, legal proceedings and expenses whatsoever arising in connection with this Lease, the Purchase Documents, the Equipment, the manufacture, selection, purchase, ownership, delivery, possession, use, Maintenance, operation, loss, damage, disposal or return of the Equipment, Taxes, any use or operation of Equipment which infringes any intellectual property right of any person, any Default, the exercise by Lessor of any rights or remedies hereunder or any entry or taking of possession, removal or disabling of Equipment.
- 15 Default. A default by Lessee (a "Default") occurs if: (a) Lessee fails to make any Rent Payment or pay any other amounts due under this Lease when due; or (b) Lessee fails to perform any other obligation to be performed hereunder; or (c) any default occurs under any other contract between Lessor and Lessee or under any material agreement between Lessee and any other person; or (d) any representation or warranty made by Lessee to Lessor is incorrect; or (e) the value of the Equipment is materially impaired due to loss or damage; or (f) Lessee shall or shall attempt to abandon, remove, sell, encumber or, without the Lessor's prior written consent, sublet, any item or Equipment or any item or Equipment becomes subject to a lien; or (g) Lessee makes an assignment for the benefit of its creditors, becomes insolvent, commits any act of bankruptcy, takes any action to wind-up or dissolve, ceases or threatens to cease to do business as a going concern or seeks any arrangement or composition with its creditors; or (h) Lessee causes or suffers to exist any sale or transfer of any interest which would result in a change in majority ownership of Lessee or Lessee sells all or substantially all of its assets and property; or (i) any proceeding in bankruptcy, receivership, winding-up, dissolution, liquidation or insolvency is commenced by or against Lessee or its property; or (j) Lessee amalgamates with another entity without the consent of Lessor; or (k) Lessor in good faith believes, and has commercially reasonable grounds to believe that, the prospect of payment or performance by Lessee under this Lease is or is about to be impaired or the Equipment is or is about to be placed in jeopardy; or (l) any guarantor of Lessee's obligations hereunder breaches, disputes or seeks to determine its obligations under its guarantee or to terminate its guarantee or becomes subject to any of the events in clauses (g), (h), (i), (j) or (l) of this Section.
- 16 Remedies. Upon Default: (a) Lessee shall pay to Lessor as liquidated damages, and not as a penalty, the sum of the then unpaid Rent Payments and other amounts due, past due or to become due hereunder, including interest thereon plus an amount equal to the anticipated fair market value of the Equipment as at the end of the Term or any extension or renewal thereof, as applicable, as determined by Lessor (the "Residual Value"), each such future Rent Payment and the Residual Value payment to be discounted from its respective due date at a discount rate of 2% per annum, calculated monthly (the "Liquidated Damages"); (b) the Term ends and Lessee will immediately return all Equipment to Lessor in good working order at Lessee's cost in a manner and to a location Lessor designates; (c) Lessor may, without notice and without resort to legal process, take immediate possession of or disable the Equipment and may enter any premises without incurring any liability from doing so; (d) Lessor is entitled to sell, lease or otherwise dispose of the Equipment on such terms as Lessor deems fit; (e) Lessor is entitled to any other remedies available, whether at law or in equity or by statute or otherwise. Lessor's remedies shall be cumulative and not alternative. Lessee shall pay Lessor all costs of collection or arising from a Default or the enforcement of all Lessor's rights, including all legal fees. No failure to exercise any right or remedy impairs or waives such right or remedy nor is a waiver of one Default a waiver of any other Defaults.
- 17 Security Interests. To secure Lessee's performance of its obligations hereunder, Lessee hereby grants Lessor a continuing security interest in any interest Lessee has in the Equipment and in all proceeds thereof (including insurance and any sublease); Lessee agrees that Lessor has, in addition to its rights as owner, all rights of a secured party under any applicable personal property security legislation and at law and in equity. To the extent this Lease creates a security interest, such security interest is a purchase money security interest. Terms which are defined in the *Personal Property Security Act* (Ontario) on the date this Lease is entered into have, when used herein, the meaning ascribed thereto under such act unless otherwise defined herein. In this Lease the term "security interest" includes a movable hypothec without delivery. As additional collateral security for Lessee's obligations hereunder, Lessee grants to Lessor a further security interest in all machinery, equipment, goods and other collateral covered by any other loan and security agreement, note, other agreement or lease (collectively the "other agreements") between Lessee and Lessor whether such other agreements are now in existence or hereafter come into existence and Lessee assigns to Lessor as security for its obligations hereunder, all of its right, title and interest in and to any surplus money to which Lessee may be entitled upon the sale of the machinery, equipment, goods and other collateral covered by such other agreements. Anything above to the contrary notwithstanding, the benefit of the foregoing cross collateralization shall apply for the benefit of Lessor and any assignee holding this Agreement and the Note only to the extent that Lessor or such assignee is also the holder of such other agreements or one or more of them.
- 18 Additional Equipment. Lessor and Lessee may from time to time agree to lease additional equipment pursuant to these Terms & Conditions and the above Lessee Information and each such agreement shall be evidenced by a written schedule referencing this initial Lease (a "Transaction Schedule") signed by Lessee and Lessor, specifying any amendments and setting forth the particulars of such lease transaction (including the matters addressed by the above Lease Details). The particulars of the initial transaction set forth in the above Lease Details shall not apply to subsequent transactions but the Terms & Conditions and Lessee Information of this Lease are incorporated by reference into each Transaction Schedule and shall apply, *mutatis mutandis*, to the transaction specified in such Transaction Schedule; such Lessee Information, Terms & Conditions and each Transaction Schedule shall constitute a separate lease and the entire agreement with respect to that transaction, shall be deemed to be a "Lease" to which these Terms & Conditions refer and shall not terminate or be amended as a result of the termination or amendment of any other Lease made pursuant to these Terms and Conditions. Each Transaction Schedule shall prevail over these Terms & Conditions and the above Lessee Information to the extent of any conflict or inconsistency but only in respect of that transaction.
- 19 Material Handling. If the Equipment is material handling equipment and Lessee's use of the Equipment exceeds 2,000 running hours per unit per year, as determined by the use of a Hobbs Hour Meter or other mechanical device used to record hours of or supplied with each unit, Lessee will pay Lessor additional rent equal to \$2.50 for each hour of excess use per unit. Prior to, or in conjunction with, the execution of this Lease or applicable Schedule, Lessee or an authorized agent for Lessor may complete an equipment survey report regarding the anticipated use of the Equipment, which survey will be attached to and become part of this Lease or applicable Schedule. If applicable, Lessee represents and warrants that the terms and conditions of such survey are true and correct and agree to use the Equipment strictly for the purposes and in accordance with the terms of the survey. Lessee agrees to care for the Equipment properly, to use it within its rated capacity and to assure that: (a) the Equipment shall not be improperly used or subject to abuse through either inappropriate operation or in an inappropriate environment or for any use that may result in the loss or reduction in insurance coverage; (b) the use of the Equipment will be restricted to Lessee's qualified personnel who have been previously instructed and, if applicable, licensed in proper Equipment operation, and all such personnel shall be either employees or under the control of the Lessee and whose use would not result in the loss of or reduction in the insurance currently provided herein; (c) any one other than persons authorized by Lessor to repair, service, maintain, or adjust the Equipment be prohibited; (d) to keep the Equipment in a covered area when not in use; to keep the Equipment clean at all times; to assure that Equipment is operated with a driver's overhead guard and loadback rest extension installed except when operating conditions prevent their use; and (e) Lessor is immediately notified of accidents, disabilities, failures or like information concerning the Equipment. Notwithstanding the foregoing, this section only applies in the event Lessor deems that the Equipment is material handling equipment.
- 20 Further Assurances. Lessee shall do all things and execute and obtain all documents as Lessor may require to give effect to or better evidence this Lease including financing statements, acknowledgments required by any assignee and waivers or subordinations from Lessee's landlords or creditors.
- 21 Survival. Notwithstanding any other sections hereof, all obligations of Lessee under sections 2, 4, 5, 7, 9, 10, 14, 18, and 22 hereof and the rights and remedies of Lessor hereunder shall survive the termination of this Lease and the receipt of all Rent Payments or other payments by Lessor.
- 22 Co-Lessee. The obligations of the Lessee and any Co-Lessee under this Lease shall be joint and several (solidaire in Quebec) without the benefit of division or discussion.
- 23 Governing Law. This Lease shall be interpreted and enforced in accordance with the laws of the province of Ontario. To the extent not prohibited by law or statute, Lessee hereby waives the benefit of all provisions of all applicable conditional sales, regulatory, credit and other statutes and all regulations made thereunder in any applicable jurisdiction which would in any manner affect, restrict or limit the rights and remedies of Lessor hereunder, including, without limiting the generality of the foregoing: (a) Notwithstanding anything in the Lease to the contrary, the contract evidenced thereby shall be a contract of leasing as contemplated by Article 1842 of the Civil Code (Quebec), and Lessee declares and represents that it chose the Equipment leased hereunder which will be used for purposes of its enterprise; and (b) if Lessee is a corporation, Lessee hereby agrees that the Limitation of Civil Rights Act (Saskatchewan) as amended from time to time shall have no application to the rights, powers or remedies of Lessor hereunder, and hereby waives any rights Lessee may have thereunder. To the extent possible, Lessee waives the right to receive any financing statement, financing change statement or other filings made by Lessor with respect to this Lease.
- 24 Miscellaneous. The parties agree that this document be written in the English language. Les parties aux présentes conviennent que ce document soit rédigé en anglais. If any provision of this Lease is invalid, illegal or unenforceable, it shall not affect the validity, legality or enforceability of any other provision of this Lease. This Lease constitutes the entire agreement between Lessor and Lessee. Any amendment, consent or waiver hereof or hereto must be in writing. Lessee hereby consents to the insertion by Lessor of any missing information on this Lease or any schedule hereto, including, without limitation, any serial numbers for the Equipment. Communications under this Lease shall be given in writing by Lessor or Lessee as applicable and shall be deemed received on: (a) the date of delivery if hand delivered; (b) receipt by the sender of a confirmation of transmission if sent electronically; or (c) the 5th postal delivery day following the date of mailing. Subject to applicable legislation, Lessee and Co-Lessee hereby consent to Lessor conducting a credit investigation and to Lessor making inquiries with financial institutions or other persons in a business relationship in connection therewith. Time is of the essence in this agreement.

LEGAL NAME OF LESSEE: ACS PRECISION
COMPONENTS PARTNERSHIP by its Partner
2178124 Ontario Inc.

Initials

SCHEDULE "A"

THIS SCHEDULE "A" IS ATTACHED TO AND FORMS AN INTEGRAL PART OF LEASE AGREEMENT NO. 439495 ("LEASE") BETWEEN THE UNDERSIGNED LESSOR AND LESSEE.

END OF TERM OPTIONS

Provided that the Lease has not been terminated and Lessee is not in default pursuant to the terms and conditions of the Lease, Lessee shall, at least one hundred and twenty days (120) days prior to the expiry of the final day of the final month of the Lease term (the "Expiry Date"), by one hundred and twenty (120) days prior written notice delivered to Lessor, exercise one of the following options:

Purchase Option: Lessee shall have a non-assignable option to purchase the Equipment on an "as is, where is" condition without warranty or representation whatsoever, prior to the Expiry Date by submitting payment to Lessor in the amount of \$2,940.00 plus applicable taxes, representing the aggregate amount of the estimated fair market value of the Equipment on the Expiry Date, including all other amounts due or owing under the Lease, license or registration fees, together with other assessments or charges arising out of the Purchase Option (the "Purchase Price").

Return Option: Lessee shall have an option to return the Equipment to a location designated by Lessor. Until the Equipment is returned to Lessor in accordance with the terms and conditions of the Lease, all terms and conditions of the Lease shall remain in full force and effect. In the event the Equipment is returned to Lessor, Lessor shall use commercially reasonable efforts to sell, lease or otherwise dispose of the Equipment. In the event that the net proceeds received by Lessor from the Equipment sale or other disposition (and in the case of a lease, the net proceeds shall be determined on a present value basis by Lessor) results in a shortfall below the Purchase Price, the amount of such shortfall shall be payable by Lessee as an additional rental payment immediately upon request by Lessor.

The parties further agree that any shortfall shall be determined on a net basis after giving effect to Lessor's cost of sales, including without limitation, interest, sales commissions, storage, and maintenance as per return conditions.

Lessee agrees that the facsimile copy of this agreement with Lessee's facsimile signature(s) and Lessor's original signature shall constitute the original of this agreement for all purposes.

AGREED THIS 26th DAY OF JAN, 2010 BY AND BETWEEN:

LESSOR: De Lage Landen Financial Services Canada Inc.

Signature: _____

Name: _____

Title: _____

LESSEE: ACS PRECISION COMPONENTS PARTNERSHIP by its Partner 2178124 Ontario Inc.

Signature:  _____

Name: Daniel A. Nowinski

Title: CFO



DELIVERY AND ACCEPTANCE CERTIFICATE

LESSEE	Full Legal Name ACS PRECISION COMPONENTS PARTNERSHIP		
	Equipment Location 1574 Eagle St, Building 2	Phone Number 519-653-6500	
	City Cambridge	Province ON	Postal Code N3H 4R7

On behalf of Lessee, I hereby certify that all equipment, systems and accessories, as applicable, referred to in the Lease Agreement ("Lease") (collectively, the "Equipment"), by and between ACS PRECISION COMPONENTS PARTNERSHIP ("Lessee") and De Lage Landen Financial Services Canada Inc ("Lessor"), reference number 439495, has been delivered to and been received by Lessee, that all installation or other work necessary prior to the use thereof has been examined by the Lessee and is in good operating order and condition and is in all respects satisfactory to Lessee, and that the Equipment is accepted by the Lessee for all purposes under the Lease. Lessee represents and warrants that the Equipment location set forth above is correct.

ACCORDINGLY, I AUTHORIZE LESSOR TO PURCHASE OR OTHERWISE PAY FOR, AS APPLICABLE, THE EQUIPMENT.

DO NOT SIGN THIS DELIVERY AND ACCEPTANCE CERTIFICATE UNTIL YOU HAVE RECEIVED THE EQUIPMENT.

YOU AGREE THAT A FACSIMILE COPY OF THIS DOCUMENT WITH FACSIMILE SIGNATURES MAY BE TREATED AS AN ORIGINAL AND WILL BE ADMISSIBLE AS EVIDENCE IN A COURT OF LAW

LESSEE SIGNATURE	Signature X:
	Print Name:
	Title:
	Date:
	Legal Name of Lessee: ACS PRECISION COMPONENTS PARTNERSHIP by its Partner 2178124 Ontario Inc.
	THE ABOVE SIGNATORY AFFIRMS THAT H/SHE IS A DULY AUTHORIZED CORPORATE OFFICE OR OFFICIAL PARTNER OR PROPRIETOR OF THE ABOVE NAMED LESSEE.

Delivery Verification	Name and Title of authorized person verifying Delivery and Acceptance of the Equipment:
	X: <i>Mark Roy</i>
	Signature of employee confirming Delivery of Equipment:
	X: <i>Jan 28, 2010</i>
	Date of Delivery of Equipment:

SCHEDULE W

Legal Opinion

January 10, 2011

Via E-mail

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7

Attention: Allan Rutman

Dear Sir:

Tony Van Klink
Direct Line: 519.931.3509
tvanklink@millerthomson.com

File: 131002-0001

Re: ACS Precision Components Partnership – Employee Claims

By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS.

You have requested our opinion on the following:

1. Whether former employees of ACS have a secured claim under Section 81.4(1) of the *Bankruptcy and Insolvency Act* ("BIA") in respect of unremitted contributions (employee and employer portions) to the employees' registered retirement savings plans ("RRSP"); and
2. Whether Christopher Park ("Park"), a former employee of ACS, has a secured claim under Section 81.4(1) of the BIA for overtime hours worked prior to the Receiver's appointment.

Facts

Unremitted RRSP Contributions

Based on information provided to us by the Receiver, we understand that the facts regarding the unremitted RRSP contributions are as follows:

- Hourly and salaried employees of ACS contributed to their RRSP's through a payroll deduction plan
- ACS matched the employee contributions to a maximum of 3% of the employee's wages
- Some employees contributed more than 3% of their wages to their RRSP's. Contributions greater than 3% were not, however, matched by ACS

- Both the employee and ACS portions of the contributions were to be remitted by ACS to Sun Life, which administered the RRSP's on behalf of the employees
- The amounts deducted by ACS from the hourly and salaried employee's pay for their RRSP contributions in April and May, 2010 and the ACS matching contributions for that period were not remitted by ACS to Sun Life (the "Outstanding Contributions")
- The Outstanding Contributions total \$34,340.94 of which \$22,803.65 was for amounts deducted from the employees' pay and \$11,537.29 for the matching funds from ACS. The employee and ACS portions of the Outstanding Contributions for each employee are less than \$2,000, save and except for one employee, Brian Killop

Park Overtime Claim

Park has claimed \$11,725 for 293.12 hours of overtime which he worked in the six month period prior to the appointment of the Receiver on May 6, 2010.

Based on information provided to us by the Receiver, we understand that the facts are as follows:

- Park was a salaried employee of ACS employed as an information technology professional as defined in the regulations under the *Employment Standards Act* (the "ESA")
- The Receiver was unable to locate and is unaware of any written employment contract between ACS and Park
- Park, and other information technology employees, were advised by ACS management that overtime would be required in connection with the move by ACS to new premises and the implementation of a new computer system
- Park, and other information technology employees, were advised by ACS management that ACS would be flexible in allowing days off in return for overtime hours worked but payment was not an option since ACS could not afford to pay for overtime
- The overtime hours worked by Park and other information technology employees were not tracked by ACS
- Park received paid days off prior to the Receiver's appointment for some but not all overtime hours worked
- Park had accrued approximately 293 hours of overtime for which he had not taken time off prior to the Receiver's appointment
- There was no discussion between ACS management and Park regarding what would happen if all time off in lieu of overtime was not used



- There is no written agreement between ACS and Park regarding the overtime arrangements

Analysis

Unremitted RRSP Contributions

Section 81.4(1) of the BIA provides that in a receivership the claim of a “clerk, servant, travelling salesperson, labourer or worker” for “wages, salaries, commissions or compensation” rendered in the six month period prior to the receiver’s appointment is a secured claim against the debtor’s current assets to a maximum of \$2,000. In *Ted Leroy Trucking Ltd. v. Century Services Inc.* (2010) Carswell B.C. 1109 (B.C.C.A.), the British Columbia Court of Appeal considered whether money deducted from employees’ pay and payments required to be made by an employer to third parties were entitled to protection under Section 81.3 of the BIA (the equivalent of Section 81.4 of the BIA in a bankruptcy). The British Columbia Court of Appeal held that both the employee and employer contributions constituted part of the employees’ compensation and were thus entitled to protection under the BIA. The British Columbia Court of Appeal concluded,

“I see no principled basis for concluding benefits, whether contained in a collective agreement or personal employment contract, are not part of the compensation of employees entitled to protection under the legislation. Insofar as payments to third-parties are by way of assignment or direction, they are a transfer of the employee’s money. Insofar as payments are made jointly by employers and employees or solely by the employer, they are part of the employer’s compensation obligation and the employee’s compensation entitlement. In any event, they are for the benefit of the employee, not the third-party.

It is not clear that the benefits listed by the union in this case are all paid from money that otherwise would be payable to employees. Some, like union dues and the humanity fund, are funded by payroll deductions; others, like health plans, involve employer and employee contributions; some, like the education trust fund, are contributed to by the employer alone; but, I am satisfied that all of the listed benefits are part of the employees’ compensation.

In my view, the judge did not err including third-party benefit payments as wages. His interpretation was consistent with the plain language of the legislation, with the legislative intent of Parliament as expressed in *Hansard* and with the reality of the workplace.” (underline added)

The decision of the British Columbia Court of Appeal in *Ted Leroy Trucking* was followed by Justice Cameron of the Ontario Superior Court of Justice in Bankruptcy and Insolvency in Re 2011791 Ontario Ltd. (c.o.b. *Triple M Demolition*). In December, 2010, an application for leave to appeal the decision of the British Columbia Court of Appeal in *Ted Leroy Trucking* to the Supreme Court of Canada was dismissed.

Based on the foregoing, in our opinion, the Outstanding Contributions constitute wages, salaries or compensation under Section 81.4(1) of the BIA. As such, the hourly and salaried employees of ACS have secured claims in respect of the Outstanding Contributions to a maximum of \$2,000 per employee.



Park Overtime Claim

To have a secured claim under Section 81.4(1) of the BIA, Park must be "owed wages, salaries, commissions or compensation" for the overtime which he worked under either the terms of his employment or the ESA.

Part VIII of the ESA requires employers to pay employees overtime pay at one and one-half their regular rate of pay for each hour worked in excess of 44 hours in each week. The overtime provisions of the ESA do not apply to, *inter alia*, an information technology professional defined in the regulations under the ESA as "an employee who is primarily engaged in the investigation, analysis, design, development, implementation, operation or management of information systems based on computer and related technologies through the objective application of specialized knowledge and professional judgment." Park was an information technology professional with ACS and is therefore exempt from the overtime provisions of the ESA.

The terms of Park's employment did not provide for overtime pay. In connection with the move by ACS to its new premises and the implementation of a new computer system, Park and other information technology employees were, however, advised by ACS management that overtime was expected, that payment for the overtime worked was not possible but that ACS management would be flexible in allowing days off in the future in return for overtime hours worked.

At the date of the Receiver's appointment, Park was owed time off in lieu of being paid for the overtime which he had worked. The issue is whether the time off to which Park was entitled is "compensation" within the meaning of Section 81.4(1) of the BIA.

In *Re Canadian Display Exhibit Co.* (1968) 12 C.B.R. (N.S.) 180 (S.C.) the Court considered the meaning of "compensation" in the context of bankruptcy legislation and stated:

"In the absence of authority by way of a specific statutory definition or otherwise, I would regard the word "compensation" as including any return given by an employer to, or for the benefit of, an employee for services given by the employee as such."

Future time off for hours already worked is a return to or benefit to the employee for the hours already worked. By being given time off in the future for time already worked, the employee is, in effect, being compensated in the future for services already provided. As such, in our opinion, the time off to which Park was entitled, but which he had not yet taken by the date of the Receiver's appointment, was "compensation" owed to him within the meaning of Section 81.4(1) of the BIA for the overtime which he had worked. In our opinion, Park has a valid secured claim under Section 81.4(1) of the BIA in the amount of \$2,000 for same.



Should you have any questions regarding the above, do not hesitate to contact me.

Yours truly,

Tony Van Klink
TVK/lm



SCHEDULE X

Chart of Unremitted Employer and Employee Contributions

Ziefman - Summary of RRSP Contributions - Not Remitted

All Employees

	Hourly	Salary	Total
Employer			
April	\$ 5,605.63	\$ 4,914.67	\$ 10,520.30
May 1-6	\$ 620.09	\$ 396.90	\$ 1,016.99
			<u>\$ 11,537.29</u>
Employee			
April	\$ 7,835.26	\$ 13,133.86	\$ 20,969.12
May 1-6	\$ 894.30	\$ 940.23	\$ 1,834.53
			<u>\$ 22,803.65</u>
	<u>\$ 14,955.28</u>	<u>\$ 19,385.66</u>	<u>\$ 34,340.94</u>

Bryan Killop

Employer

April	\$ 608.89
May 1-6	\$ 35.40
	<u>\$ 644.29</u>

Employee

April	\$ 5,074.14
May 1-6	\$ 295.01
	<u>\$ 5,369.15</u>
	<u>\$ 6,013.44</u>

Hourly

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending	
						Employee Contribution Above 3%		
313M	Janice	Abeelee		2186	18.59	18.59	18.59	4/4/2010
313M	Alcy	Acevedo	0831		22.00	22.00	-	4/4/2010
313M	Frank	Admanski		1108	38.12	38.12	-	4/4/2010
313M	Pamela	Ali		5817	-	-	-	4/4/2010
313M	Irma	Almeida		5364	17.50	17.50	11.67	4/4/2010
313M	David	Angst		3675	-	-	-	4/4/2010
313M	Darren	Babych		2300	-	-	-	4/4/2010
313M	Basdai	Bacchus		5952	16.52	16.52	-	4/4/2010
313M	Antonino	Barrios		2807	19.40	19.40	12.93	4/4/2010
313M	Augusta	Becker		2323	-	-	-	4/4/2010
313M	Linda	Begenat		4168	19.05	19.05	-	4/4/2010
313M	Clayton	Benoit		2113	-	-	-	4/4/2010
313M	Vicki	Berner		6961	-	-	-	4/4/2010
313M	Mario	Bran		5630	-	-	-	4/4/2010
313M	James	Capling		3300	-	-	-	4/4/2010
313M	Paula	Carroll		5416	-	-	-	4/4/2010
313M	Tara	Chaisson		5520	18.36	18.36	-	4/4/2010
313M	Leona	Charlton	0847		18.98	18.98	25.31	4/4/2010
313M	Rene	Chartrand	0430		-	-	-	4/4/2010
313M	Alice	Chisholm	0718		-	-	-	4/4/2010
313M	Helen	Chornaby		3437	-	-	-	4/4/2010
313M	Douglas	Clark		1084	22.47	22.47	37.45	4/4/2010
313M	Robin	Colson		5635	-	-	-	4/4/2010
313M	Penny	Comeau	0834		-	-	-	4/4/2010
313M	Rejeanne	Coombs		5814	18.36	18.36	-	4/4/2010
313M	Tammy	Cox		2697	19.02	19.02	12.68	4/4/2010
313M	Ella	Cullaton		1028	-	-	-	4/4/2010
313M	Phung	Dang		2281	-	-	-	4/4/2010
313M	Adam	Death		2583	-	-	-	4/4/2010
313M	Dave	Dery	0964		-	-	-	4/4/2010
313M	Jon	Dillon	0447		41.71	41.71	-	4/4/2010
313M	Helene	Disley	0605		-	-	-	4/4/2010
313M	David	Dombroski		5488	-	-	-	4/4/2010
313M	M. Kumarie	Dudnath		4809	17.68	17.68	-	4/4/2010
313M	Katrina	Emile		5222	-	-	-	4/4/2010
313M	Norma	Eveleigh		2680	16.48	16.48	16.48	4/4/2010
313M	Gunter	Firus		3411	-	-	-	4/4/2010
313M	Linda	Fletcher		3387	-	-	-	4/4/2010
313M	Brian	Gilbert		5934	19.98	19.98	-	4/4/2010
313M	Elliott	Goddard		2392	-	-	-	4/4/2010
313M	John	Golub		6685	-	-	-	4/4/2010
313M	Robert (Bob)	Graf		7120	-	-	-	4/4/2010
313M	Georgina	Gregg		5352	-	-	-	4/4/2010
313M	Christine	Halstead	0725		18.00	18.00	-	4/4/2010
313M	Michael	Hoag		3906	-	-	-	4/4/2010
313M	Carolyn	Horton		3730	18.09	18.09	18.09	4/4/2010
313M	Adrian	Hyde		6023	-	-	-	4/4/2010
313M	Jovica (Johnny)	Jankovic		7026	22.00	22.00	-	4/4/2010
313M	Jashwanti	Jobanputra		3731	17.68	17.68	5.89	4/4/2010
313M	Casey	Kanters		4789	-	-	-	4/4/2010
313M	Monica	Kelloway		4973	-	-	-	4/4/2010
313M	Phyllis	Kennedy		3744	-	-	-	4/4/2010
313M	Judy	Keogh		2444	-	-	-	4/4/2010
313M	Kashish	Khanna		6022	-	-	-	4/4/2010
313M	Mark J.	Kipper		7105	-	-	-	4/4/2010
313M	David	Knapp		2647	37.98	37.98	-	4/4/2010
313M	Teresa	Kosakowska		3531	18.36	18.36	-	4/4/2010
313M	Milka	Kovacevic		3743	-	-	-	4/4/2010
313M	Bozena	Krukowska		3500	20.41	20.41	-	4/4/2010
313M	Marsha	Kruschel		2687	16.00	16.00	-	4/4/2010
313M	Gerard	Leblanc		2322	-	-	-	4/4/2010
313M	Lillian	Lewis	0699		-	-	-	4/4/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Richard	Littlefield	0776	-	-	-	4/4/2010
313M	Adam	Lobb	3635	34.33	34.33	45.78	4/4/2010
313M	Nora	Lowe	5970	20.20	20.20	20.20	4/4/2010
313M	Raylene	Maccuish	5417	-	-	-	4/4/2010
313M	Debbie	Mackay	4684	17.68	17.68	-	4/4/2010
313M	Alexander (Sand	Mcconnell	4515	-	-	-	4/4/2010
313M	Tammy	Meissner	7443	-	-	-	4/4/2010
313M	Carolyn	Miller	0907	-	-	-	4/4/2010
313M	Olga	Miller	5323	-	-	-	4/4/2010
313M	Patricia	Millington	5585	-	-	-	4/4/2010
313M	Ana	Miranda	6267	-	-	-	4/4/2010
313M	Jennifer	Morgan	3499	-	-	-	4/4/2010
313M	Sharon	Morrison	2380	20.00	20.00	-	4/4/2010
313M	Elizabeth	Morrow	5351	-	-	-	4/4/2010
313M	David	Munch	2979	30.83	30.83	30.83	4/4/2010
313M	Juanita	Nadrofsky	3265	-	-	-	4/4/2010
313M	Trong	Nguyen	0901	-	-	-	4/4/2010
313M	KYLA	NICHOL	6697	-	-	-	4/4/2010
313M	Cynthia	Novak	3589	-	-	-	4/4/2010
313M	Michelle	Paranyi	5816	15.91	15.91	-	4/4/2010
313M	Robert	Parr	4806	-	-	-	4/4/2010
313M	Jason	Parsons	7295	26.93	26.93	-	4/4/2010
313M	Deepak	Patel	7296	-	-	-	4/4/2010
313M	Shaun	Perrin	6262	22.87	22.87	15.25	4/4/2010
313M	Shirley	Picco	4782	20.41	20.41	-	4/4/2010
313M	Kathie	Porter	0970	22.00	22.00	-	4/4/2010
313M	Jonathan	Power	3051	22.00	22.00	14.67	4/4/2010
313M	Melessa	Pritchett	2256	20.00	20.00	-	4/4/2010
313M	Clement	Roache	4238	-	-	-	4/4/2010
313M	Ted	Roszkowski	2162	18.36	18.36	12.24	4/4/2010
313M	Barry	Rowell	2337	17.26	17.26	-	4/4/2010
313M	Doraima	Sanchez	5806	19.28	19.28	12.85	4/4/2010
313M	Bob	Savoie	3737	20.20	20.20	26.93	4/4/2010
313M	Brian	Schuknecht	0817	-	-	-	4/4/2010
313M	Andrew	Schultz	3077	-	-	-	4/4/2010
313M	Dennis	Schultz	5318	-	-	-	4/4/2010
313M	Oksana	Seredynsky	4972	18.36	18.36	-	4/4/2010
313M	Indrani	Sitaram	4967	20.20	20.20	-	4/4/2010
313M	Snjezana	Skorvaga	1076	14.84	14.84	-	4/4/2010
313M	Katalin	Smit	5957	18.36	18.36	-	4/4/2010
313M	Boguslawa	Stanek	3299	-	-	-	4/4/2010
313M	Beata	Staniszewski	5236	-	-	-	4/4/2010
313M	Rick	Strome	5634	-	-	-	4/4/2010
313M	Zoran	Subotic	4406	-	-	-	4/4/2010
313M	Raywatee (Ray)	Suraj	6268	-	-	-	4/4/2010
313M	Jerry	Swanson	4952	-	-	-	4/4/2010
313M	Nancy	Sweeney	2843	24.64	24.64	24.64	4/4/2010
313M	Yves	Sylvestre	2134	23.32	23.32	23.32	4/4/2010
313M	Maria	Tavares	4975	-	-	-	4/4/2010
313M	Charlotte	Taylor	2635	-	-	-	4/4/2010
313M	Thomson	Jeannette	4232	22.00	22.00	14.67	4/4/2010
313M	Warren	Toman	3370	18.56	18.56	-	4/4/2010
313M	Robert	Welch	2792	-	-	-	4/4/2010
313M	Stephen	Westbury	5158	43.68	43.68	43.68	4/4/2010
313M	Tracy	White	5590	-	-	-	4/4/2010
313M	Connie	Wildman	4233	16.07	16.07	-	4/4/2010
313M	Stephen	Winter	6706	-	-	-	4/4/2010
313M	Desalegn	Worku	5966	20.20	20.20	-	4/4/2010
313M	Persa	Zalac	2718	12.86	12.86	-	4/4/2010
313M	Janice	Abeele	2186	18.36	18.36	18.36	4/11/2010
313M	Alcy	Acevedo	0831	21.50	21.50	-	4/11/2010
313M	Frank	Admanski	1108	37.90	37.90	-	4/11/2010
313M	Pamela	Ali	5817	-	-	-	4/11/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Irma	Almeida	5364	15.91	15.91	10.61	4/11/2010
313M	David	Angst	3675	-	-	-	4/11/2010
313M	Darren	Babych	2300	-	-	-	4/11/2010
313M	Basdai	Bacchus	5952	18.36	18.36	-	4/11/2010
313M	Antonino	Barrios	2807	11.64	11.64	7.76	4/11/2010
313M	Augusta	Becker	2323	-	-	-	4/11/2010
313M	Linda	Begenat	4168	13.86	13.86	-	4/11/2010
313M	Clayton	Benoit	2113	-	-	-	4/11/2010
313M	Vicki	Berner	6961	-	-	-	4/11/2010
313M	Mario	Bran	5630	-	-	-	4/11/2010
313M	James	Capling	3300	-	-	-	4/11/2010
313M	Paula	Carroll	5416	-	-	-	4/11/2010
313M	Tara	Chaisson	5520	20.20	20.20	-	4/11/2010
313M	Leona	Charlton	0847	18.98	18.98	25.31	4/11/2010
313M	Rene	Chartrand	0430	-	-	-	4/11/2010
313M	Alice	Chisholm	0718	-	-	-	4/11/2010
313M	Helen	Chornaby	3437	-	-	-	4/11/2010
313M	Douglas	Clark	1084	21.45	21.45	35.75	4/11/2010
313M	Clay	Gregg	8038	36.00	36.00	-	4/11/2010
313M	Robin	Colson	5635	-	-	-	4/11/2010
313M	Penny	Comeau	0834	-	-	-	4/11/2010
313M	Rejeanne	Coombs	5814	18.36	18.36	-	4/11/2010
313M	Tammy	Cox	2697	19.02	19.02	12.68	4/11/2010
313M	Ella	Cullaton	1028	-	-	-	4/11/2010
313M	Phung	Dang	2281	-	-	-	4/11/2010
313M	Adam	Death	2583	-	-	-	4/11/2010
313M	Dave	Dery	0964	-	-	-	4/11/2010
313M	Jon	Dillon	0447	41.71	41.71	-	4/11/2010
313M	Helene	Disley	0605	-	-	-	4/11/2010
313M	David	Dombroski	5488	-	-	-	4/11/2010
313M	M. Kumarie	Dudnath	4809	17.68	17.68	-	4/11/2010
313M	Katrina	Emile	5222	-	-	-	4/11/2010
313M	Norma	Eveleigh	2680	16.48	16.48	16.48	4/11/2010
313M	Gunter	Firus	3411	-	-	-	4/11/2010
313M	Linda	Fletcher	3387	-	-	-	4/11/2010
313M	Brian	Gilbert	5934	19.98	19.98	-	4/11/2010
313M	Elliott	Goddard	2392	-	-	-	4/11/2010
313M	John	Golub	6685	-	-	-	4/11/2010
313M	Robert (Bob)	Graf	7120	-	-	-	4/11/2010
313M	Georgina	Gregg	5352	-	-	-	4/11/2010
313M	Christine	Halstead	0725	15.00	15.00	-	4/11/2010
313M	Michael	Hoag	3906	-	-	-	4/11/2010
313M	Carolyn	Horton	3730	14.84	14.84	14.84	4/11/2010
313M	Adrian	Hyde	6023	-	-	-	4/11/2010
313M	Jovica (Johnny)	Jankovic	7026	14.00	14.00	-	4/11/2010
313M	Jashwanti	Jobanputra	3731	-	-	-	4/11/2010
313M	Casey	Kanters	4789	-	-	-	4/11/2010
313M	Monica	Kelloway	4973	-	-	-	4/11/2010
313M	Phyllis	Kennedy	3744	-	-	-	4/11/2010
313M	Judy	Keogh	2444	-	-	-	4/11/2010
313M	Kashish	Khanna	6022	-	-	-	4/11/2010
313M	Mark J.	Kipper	7105	-	-	-	4/11/2010
313M	David	Knapp	2647	38.22	38.22	-	4/11/2010
313M	Teresa	Kosakowska	3531	18.36	18.36	-	4/11/2010
313M	Milka	Kovacevic	3743	-	-	-	4/11/2010
313M	Bozena	Krukowska	3500	18.56	18.56	-	4/11/2010
313M	Marsha	Kruschel	2687	12.00	12.00	-	4/11/2010
313M	Gerard	Leblanc	2322	-	-	-	4/11/2010
313M	Lillian	Lewis	0699	-	-	-	4/11/2010
313M	Richard	Littlefield	0776	-	-	-	4/11/2010
313M	Adam	Lobb	3635	34.33	34.33	45.78	4/11/2010
313M	Nora	Lowe	5970	18.36	18.36	18.36	4/11/2010
313M	Raylene	Maccuish	5417	-	-	-	4/11/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Debbie	Mackay	4684	16.07	16.07	-	4/11/2010
313M	Alexander (Sand	Mcconnell	4515	-	-	-	4/11/2010
313M	Tammy	Meissner	7443	-	-	-	4/11/2010
313M	Carolyn	Miller	0907	-	-	-	4/11/2010
313M	Olga	Miller	5323	-	-	-	4/11/2010
313M	Patricia	Millington	5585	-	-	-	4/11/2010
313M	Ana	Miranda	6267	-	-	-	4/11/2010
313M	Jennifer	Morgan	3499	-	-	-	4/11/2010
313M	Sharon	Morrison	2380	16.00	16.00	-	4/11/2010
313M	Elizabeth	Morrow	5351	-	-	-	4/11/2010
313M	David	Munch	2979	-	-	-	4/11/2010
313M	Juanita	Nadrofsky	3265	25.91	25.91	-	4/11/2010
313M	Trong	Nguyen	0901	-	-	-	4/11/2010
313M	KYLA	NICHOL	6697	-	-	-	4/11/2010
313M	Cynthia	Novak	3589	-	-	-	4/11/2010
313M	Michelle	Paranyi	5816	15.91	15.91	-	4/11/2010
313M	Robert	Parr	4806	-	-	-	4/11/2010
313M	Jason	Parsons	7295	29.62	29.62	-	4/11/2010
313M	Deepak	Patel	7296	-	-	-	4/11/2010
313M	Shaun	Perrin	6262	30.97	30.97	20.64	4/11/2010
313M	Shirley	Picco	4782	14.84	14.84	-	4/11/2010
313M	Kathie	Porter	0970	20.00	20.00	-	4/11/2010
313M	Jonathan	Power	3051	20.00	20.00	13.33	4/11/2010
313M	Melessa	Pritchett	2256	20.00	20.00	-	4/11/2010
313M	Clement	Roache	4238	-	-	-	4/11/2010
313M	Ted	Roszkowski	2162	18.36	18.36	12.24	4/11/2010
313M	Barry	Rowsell	2337	17.26	17.26	-	4/11/2010
313M	Doraima	Sanchez	5806	14.69	14.69	9.79	4/11/2010
313M	Bob	Savoie	3737	20.20	20.20	26.93	4/11/2010
313M	Brian	Schuknecht	0817	-	-	-	4/11/2010
313M	Andrew	Schultz	3077	-	-	-	4/11/2010
313M	Dennis	Schultz	5318	-	-	-	4/11/2010
313M	Oksana	Seredynsky	4972	18.36	18.36	-	4/11/2010
313M	Indrani	Sitaram	4967	18.36	18.36	-	4/11/2010
313M	Snjezana	Skorvaga	1076	18.56	18.56	-	4/11/2010
313M	Katalin	Smit	5957	9.98	9.98	-	4/11/2010
313M	Boguslaw	Stanek	3299	-	-	-	4/11/2010
313M	Beata	Staniszewski	5236	-	-	-	4/11/2010
313M	Rick	Strome	5634	-	-	-	4/11/2010
313M	Zoran	Subotic	4406	-	-	-	4/11/2010
313M	Raywatee (Ray)	Suraj	6268	-	-	-	4/11/2010
313M	Jerry	Swanson	4952	-	-	-	4/11/2010
313M	Nancy	Sweeney	2843	24.64	24.64	24.64	4/11/2010
313M	Yves	Sylvestre	2134	13.99	13.99	13.99	4/11/2010
313M	María	Tavares	4975	-	-	-	4/11/2010
313M	Charlotte	Taylor	2635	-	-	-	4/11/2010
313M	Thomson	Jeannette	4232	17.50	17.50	11.67	4/11/2010
313M	Warren	Toman	3370	18.56	18.56	-	4/11/2010
313M	Robert	Welch	2792	-	-	-	4/11/2010
313M	Stephen	Westbury	5158	43.68	43.68	43.68	4/11/2010
313M	Tracy	White	5590	-	-	-	4/11/2010
313M	Connie	Wildman	4233	12.86	12.86	-	4/11/2010
313M	Stephen	Winter	6706	-	-	-	4/11/2010
313M	Desalegn	Worku	5966	18.36	18.36	-	4/11/2010
313M	Persa	Zalac	2718	12.86	12.86	-	4/11/2010
313M	Janice	Abeele	2186	14.69	14.69	14.69	4/11/2010
313M	Alcy	Acevedo	0831	20.00	20.00	-	4/18/2010
313M	Frank	Admanski	1108	35.30	35.30	-	4/18/2010
313M	Pamela	Ali	5817	-	-	-	4/18/2010
313M	Irma	Almeida	5364	15.91	15.91	10.61	4/18/2010
313M	David	Angst	3675	-	-	-	4/18/2010
313M	Darren	Babych	2300	-	-	-	4/18/2010
313M	Basdai	Bacchus	5952	18.36	18.36	-	4/18/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Antonino	Barrios	2807	-	-	-	4/18/2010
313M	Augusta	Becker	2323	-	-	-	4/18/2010
313M	Linda	Begenat	4168	17.32	17.32	-	4/18/2010
313M	Clayton	Benoit	2113	-	-	-	4/18/2010
313M	Vicki	Berner	6961	-	-	-	4/18/2010
313M	Mario	Bran	5630	-	-	-	4/18/2010
313M	James	Capling	3300	-	-	-	4/18/2010
313M	Paula	Carroll	5416	-	-	-	4/18/2010
313M	Tara	Chaisson	5520	18.36	18.36	-	4/18/2010
313M	Leona	Charlton	0847	18.98	18.98	56.95	4/18/2010
313M	Rene	Chartrand	0430	-	-	-	4/18/2010
313M	Alice	Chisholm	0718	-	-	-	4/18/2010
313M	Helen	Chornaby	3437	-	-	-	4/18/2010
313M	Douglas	Clark	1084	20.05	20.05	33.41	4/18/2010
313M	Clay	Gregg	8038	33.00	33.00	-	4/18/2010
313M	Robin	Colson	5635	-	-	-	4/18/2010
313M	Penny	Comeau	0834	-	-	-	4/18/2010
313M	Rejeanne	Coombs	5814	18.36	18.36	-	4/18/2010
313M	Tammy	Cox	2697	15.22	15.22	10.14	4/18/2010
313M	Ella	Cullaton	1028	-	-	-	4/18/2010
313M	Phung	Dang	2281	-	-	-	4/18/2010
313M	Adam	Death	2583	-	-	-	4/18/2010
313M	Dave	Dery	0964	-	-	-	4/18/2010
313M	Jon	Dillon	0447	41.71	41.71	-	4/18/2010
313M	Helene	Disley	0605	-	-	-	4/18/2010
313M	David	Dombroski	5488	-	-	-	4/18/2010
313M	M. Kumarie	Dudnath	4809	17.68	17.68	-	4/18/2010
313M	Katrina	Emile	5222	-	-	-	4/18/2010
313M	Norma	Eveleigh	2680	16.48	16.48	16.48	4/18/2010
313M	Gunter	Firus	3411	-	-	-	4/18/2010
313M	Linda	Fletcher	3387	-	-	-	4/18/2010
313M	Brian	Gilbert	5934	11.99	11.99	-	4/18/2010
313M	Elliott	Goddard	2392	-	-	-	4/18/2010
313M	John	Golub	6685	-	-	-	4/18/2010
313M	Robert (Bob)	Graf	7120	-	-	-	4/18/2010
313M	Georgina	Gregg	5352	-	-	-	4/18/2010
313M	Christine	Halstead	0725	23.63	23.63	-	4/18/2010
313M	Michael	Hoag	3906	-	-	-	4/18/2010
313M	Carolyn	Horton	3730	20.41	20.41	20.41	4/18/2010
313M	Adrian	Hyde	6023	-	-	-	4/18/2010
313M	Jovica (Johnny)	Jankovic	7026	18.00	18.00	-	4/18/2010
313M	Jashwanti	Jobanputra	3731	16.07	16.07	5.36	4/18/2010
313M	Casey	Kanters	4789	-	-	-	4/18/2010
313M	Monica	Kelloway	4973	-	-	-	4/18/2010
313M	Phyllis	Kennedy	3744	-	-	-	4/18/2010
313M	Judy	Keogh	2444	-	-	-	4/18/2010
313M	Kashish	Khanna	6022	-	-	-	4/18/2010
313M	Mark J.	Kipper	7105	-	-	-	4/18/2010
313M	David	Knapp	2647	38.22	38.22	-	4/18/2010
313M	Teresa	Kosakowska	3531	18.36	18.36	-	4/18/2010
313M	Milka	Kovacevic	3743	-	-	-	4/18/2010
313M	Bozena	Krukowska	3500	20.41	20.41	-	4/18/2010
313M	Marsha	Kruschel	2687	20.00	20.00	-	4/18/2010
313M	Gerard	Leblanc	2322	-	-	-	4/18/2010
313M	Lillian	Lewis	0699	-	-	-	4/18/2010
313M	Richard	Littlefield	0776	-	-	-	4/18/2010
313M	Adam	Lobb	3635	34.33	34.33	45.78	4/18/2010
313M	Nora	Lowe	5970	20.20	20.20	20.20	4/18/2010
313M	Raylene	Maccuish	5417	-	-	-	4/18/2010
313M	Debbie	Mackay	4684	16.07	16.07	-	4/18/2010
313M	Alexander (Sand	Mcconnell	4515	-	-	-	4/18/2010
313M	Tammy	Meissner	7443	-	-	-	4/18/2010
313M	Carolyn	Miller	0907	-	-	-	4/18/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Olga	Miller	5323	-	-	-	4/18/2010
313M	Patricia	Millington	5585	-	-	-	4/18/2010
313M	Ana	Miranda	6267	-	-	-	4/18/2010
313M	Jennifer	Morgan	3499	-	-	-	4/18/2010
313M	Sharon	Morrison	2380	20.00	20.00	-	4/18/2010
313M	Elizabeth	Morrow	5351	-	-	-	4/18/2010
313M	David	Munch	2979	30.83	30.83	30.83	4/18/2010
313M	Juanita	Nadrofsky	3265	31.09	31.09	-	4/18/2010
313M	Trong	Nguyen	0901	-	-	-	4/18/2010
313M	KYLA	NICHOL	6697	-	-	-	4/18/2010
313M	Cynthia	Novak	3589	-	-	-	4/18/2010
313M	Michelle	Paranyi	5816	15.91	15.91	-	4/18/2010
313M	Robert	Parr	4806	-	-	-	4/18/2010
313M	Jason	Parsons	7295	28.27	28.27	-	4/18/2010
313M	Deepak	Patel	7296	-	-	-	4/18/2010
313M	Shaun	Perrin	6262	27.45	27.45	18.30	4/18/2010
313M	Shirley	Picco	4782	18.56	18.56	-	4/18/2010
313M	Kathie	Porter	0970	20.00	20.00	-	4/18/2010
313M	Jonathan	Power	3051	21.50	21.50	14.33	4/18/2010
313M	Melessa	Pritchett	2256	20.00	20.00	-	4/18/2010
313M	Clement	Roache	4238	-	-	-	4/18/2010
313M	Ted	Roszkowski	2162	18.36	18.36	12.24	4/18/2010
313M	Barry	Rowsell	2337	17.26	17.26	-	4/18/2010
313M	Doraima	Sanchez	5806	18.36	18.36	12.24	4/18/2010
313M	Bob	Savoie	3737	19.28	19.28	25.70	4/18/2010
313M	Brian	Schuknecht	0817	-	-	-	4/18/2010
313M	Andrew	Schultz	3077	-	-	-	4/18/2010
313M	Dennis	Schultz	5318	-	-	-	4/18/2010
313M	Oksana	Seredynsky	4972	18.36	18.36	-	4/18/2010
313M	Indrani	Sitaram	4967	18.36	18.36	-	4/18/2010
313M	Snjezana	Skorvaga	1076	14.84	14.84	-	4/18/2010
313M	Katalin	Smit	5957	18.36	18.36	-	4/18/2010
313M	Boguslaw	Stanek	3299	-	-	-	4/18/2010
313M	Beata	Staniszewski	5236	-	-	-	4/18/2010
313M	Rick	Strome	5634	-	-	-	4/18/2010
313M	Zoran	Subotic	4406	-	-	-	4/18/2010
313M	Raywatee (Ray)	Suraj	6268	-	-	-	4/18/2010
313M	Jerry	Swanson	4952	-	-	-	4/18/2010
313M	Nancy	Sweeney	2843	24.64	24.64	24.64	4/18/2010
313M	Yves	Sylvestre	2134	23.32	23.32	23.32	4/18/2010
313M	Maria	Tavares	4975	-	-	-	4/18/2010
313M	Charlotte	Taylor	2635	-	-	-	4/18/2010
313M	Thomson	Jeannette	4232	21.00	21.00	14.00	4/18/2010
313M	Warren	Toman	3370	14.84	14.84	-	4/18/2010
313M	Robert	Welch	2792	-	-	-	4/18/2010
313M	Stephen	Westbury	5158	43.68	43.68	43.68	4/18/2010
313M	Tracy	White	5590	-	-	-	4/18/2010
313M	Connie	Wildman	4233	17.68	17.68	-	4/18/2010
313M	Stephen	Winter	6706	-	-	-	4/18/2010
313M	Desalegn	Worku	5966	18.36	18.36	-	4/18/2010
313M	Persa	Zalac	2718	12.86	12.86	-	4/18/2010
313M	Janice	Abeele	2186	20.20	20.20	20.20	4/25/2010
313M	Alcy	Acevedo	0831	20.00	20.00	-	4/25/2010
313M	Frank	Admanski	1108	29.02	29.02	-	4/25/2010
313M	Pamela	Ali	5817	-	-	-	4/25/2010
313M	Irma	Almeida	5364	17.50	17.50	11.67	4/25/2010
313M	David	Angst	3675	-	-	-	4/25/2010
313M	Darren	Babych	2300	-	-	-	4/25/2010
313M	Basdai	Bacchus	5952	18.36	18.36	-	4/25/2010
313M	Antonino	Barrios	2807	19.40	19.40	12.93	4/25/2010
313M	Augusta	Becker	2323	-	-	-	4/25/2010
313M	Linda	Begenat	4168	19.05	19.05	-	4/25/2010
313M	Clayton	Benoit	2113	-	-	-	4/25/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Vicki	Berner	6961	-	-	-	4/25/2010
313M	Mario	Bran	5630	-	-	-	4/25/2010
313M	James	Capling	3300	-	-	-	4/25/2010
313M	Paula	Carroll	5416	-	-	-	4/25/2010
313M	Tara	Chaisson	5520	18.36	18.36	-	4/25/2010
313M	Leona	Charlton	0847	18.98	18.98	56.95	4/25/2010
313M	Rene	Chartrand	0430	-	-	-	4/25/2010
313M	Alice	Chisholm	0718	-	-	-	4/25/2010
313M	Helen	Chornaby	3437	-	-	-	4/25/2010
313M	Douglas	Clark	1084	20.43	20.43	34.05	4/25/2010
313M	Clay	Gregg	8038	33.00	33.00	-	4/25/2010
313M	Robin	Colson	5635	-	-	-	4/25/2010
313M	Penny	Comeau	0834	-	-	-	4/25/2010
313M	Rejeanne	Coombs	5814	18.36	18.36	-	4/25/2010
313M	Tammy	Cox	2697	19.02	19.02	12.68	4/25/2010
313M	Ella	Cullaton	1028	-	-	-	4/25/2010
313M	Phung	Dang	2281	-	-	-	4/25/2010
313M	Adam	Death	2583	-	-	-	4/25/2010
313M	Dave	Dery	0964	-	-	-	4/25/2010
313M	Jon	Dillon	0447	41.71	41.71	-	4/25/2010
313M	Helene	Disley	0605	-	-	-	4/25/2010
313M	David	Dombroski	5488	-	-	-	4/25/2010
313M	M. Kumarie	Dudnath	4809	17.68	17.68	-	4/25/2010
313M	Katrina	Emile	5222	-	-	-	4/25/2010
313M	Norma	Eveleigh	2680	16.48	16.48	16.48	4/25/2010
313M	Gunter	Firus	3411	-	-	-	4/25/2010
313M	Linda	Fletcher	3387	-	-	-	4/25/2010
313M	Brian	Gilbert	5934	-	-	-	4/25/2010
313M	Elliott	Goddard	2392	-	-	-	4/25/2010
313M	John	Golub	6685	-	-	-	4/25/2010
313M	Robert (Bob)	Graf	7120	-	-	-	4/25/2010
313M	Georgina	Gregg	5352	-	-	-	4/25/2010
313M	Christine	Halstead	0725	20.00	20.00	-	4/25/2010
313M	Michael	Hoag	3906	-	-	-	4/25/2010
313M	Carolyn	Horton	3730	18.56	18.56	18.56	4/25/2010
313M	Adrian	Hyde	6023	-	-	-	4/25/2010
313M	Jovica (Johnny)	Jankovic	7026	14.00	14.00	-	4/25/2010
313M	Jashwanti	Jobanputra	3731	15.87	15.87	5.29	4/25/2010
313M	Casey	Kanters	4789	-	-	-	4/25/2010
313M	Monica	Kelloway	4973	-	-	-	4/25/2010
313M	Phyllis	Kennedy	3744	-	-	-	4/25/2010
313M	Judy	Keogh	2444	-	-	-	4/25/2010
313M	Kashish	Khanna	6022	-	-	-	4/25/2010
313M	Mark J.	Kipper	7105	-	-	-	4/25/2010
313M	David	Knapp	2647	37.52	37.52	-	4/25/2010
313M	Teresa	Kosakowska	3531	18.36	18.36	-	4/25/2010
313M	Milka	Kovacevic	3743	-	-	-	4/25/2010
313M	Bozena	Krukowska	3500	20.41	20.41	-	4/25/2010
313M	Marsha	Kruschel	2687	22.00	22.00	-	4/25/2010
313M	Gerard	Leblanc	2322	-	-	-	4/25/2010
313M	Lillian	Lewis	0699	-	-	-	4/25/2010
313M	Richard	Littlefield	0776	-	-	-	4/25/2010
313M	Adam	Lobb	3635	34.33	34.33	45.78	4/25/2010
313M	Nora	Lowe	5970	20.20	20.20	20.20	4/25/2010
313M	Raylene	Maccuish	5417	-	-	-	4/25/2010
313M	Debbie	Mackay	4684	17.68	17.68	-	4/25/2010
313M	Alexander (Sand	Mcconnell	4515	-	-	-	4/25/2010
313M	Tammy	Meissner	7443	-	-	-	4/25/2010
313M	Carolyn	Miller	0907	-	-	-	4/25/2010
313M	Olga	Miller	5323	-	-	-	4/25/2010
313M	Patricia	Millington	5585	-	-	-	4/25/2010
313M	Ana	Miranda	6267	-	-	-	4/25/2010
313M	Jennifer	Morgan	3499	-	-	-	4/25/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional Employee Contribution		Pay Period Ending
						Above 3%		
313M	Sharon	Morrison	2380	20.00	20.00	-	-	4/25/2010
313M	Elizabeth	Morrow	5351	-	-	-	-	4/25/2010
313M	David	Munch	2979	30.83	30.83	30.83	-	4/25/2010
313M	Juanita	Nadrofsky	3265	25.91	25.91	-	-	4/25/2010
313M	Trong	Nguyen	0901	-	-	-	-	4/25/2010
313M	KYLA	NICHOL	6697	-	-	-	-	4/25/2010
313M	Cynthia	Novak	3589	-	-	-	-	4/25/2010
313M	Michelle	Paranyi	5816	17.50	17.50	-	-	4/25/2010
313M	Robert	Parr	4806	-	-	-	-	4/25/2010
313M	Jason	Parsons	7295	29.62	29.62	-	-	4/25/2010
313M	Deepak	Patel	7296	-	-	-	-	4/25/2010
313M	Shaun	Perrin	6262	30.97	30.97	20.64	-	4/25/2010
313M	Shirley	Picco	4782	18.56	18.56	-	-	4/25/2010
313M	Kathie	Porter	0970	20.00	20.00	-	-	4/25/2010
313M	Jonathan	Power	3051	22.00	22.00	14.67	-	4/25/2010
313M	Melessa	Pritchett	2256	20.00	20.00	-	-	4/25/2010
313M	Clement	Roache	4238	-	-	-	-	4/25/2010
313M	Ted	Roszkowski	2162	18.36	18.36	12.24	-	4/25/2010
313M	Barry	Rowell	2337	17.26	17.26	-	-	4/25/2010
313M	Doraima	Sanchez	5806	20.20	20.20	13.46	-	4/25/2010
313M	Bob	Savoie	3737	18.36	18.36	24.48	-	4/25/2010
313M	Brian	Schuknecht	0817	-	-	-	-	4/25/2010
313M	Andrew	Schultz	3077	-	-	-	-	4/25/2010
313M	Dennis	Schultz	5318	-	-	-	-	4/25/2010
313M	Oksana	Seredynsky	4972	18.36	18.36	-	-	4/25/2010
313M	Indrani	Sitaram	4967	18.36	18.36	-	-	4/25/2010
313M	Snjezana	Skorvaga	1076	18.56	18.56	-	-	4/25/2010
313M	Katalin	Smit	5957	18.36	18.36	-	-	4/25/2010
313M	Boguslawa	Stanek	3299	-	-	-	-	4/25/2010
313M	Beata	Staniszewski	5236	-	-	-	-	4/25/2010
313M	Rick	Strome	5634	-	-	-	-	4/25/2010
313M	Zoran	Subotic	4406	-	-	-	-	4/25/2010
313M	Raywatee (Ray)	Suraj	6268	-	-	-	-	4/25/2010
313M	Jerry	Swanson	4952	-	-	-	-	4/25/2010
313M	Nancy	Sweeney	2843	24.64	24.64	24.64	-	4/25/2010
313M	Yves	Sylvestre	2134	25.65	25.65	25.65	-	4/25/2010
313M	Maria	Tavares	4975	-	-	-	-	4/25/2010
313M	Charlotte	Taylor	2635	-	-	-	-	4/25/2010
313M	Thomson	Jeannette	4232	22.00	22.00	14.67	-	4/25/2010
313M	Warren	Toman	3370	22.27	22.27	-	-	4/25/2010
313M	Robert	Welch	2792	-	-	-	-	4/25/2010
313M	Stephen	Westbury	5158	43.68	43.68	43.68	-	4/25/2010
313M	Tracy	White	5590	-	-	-	-	4/25/2010
313M	Connie	Wildman	4233	16.37	16.37	-	-	4/25/2010
313M	Stephen	Winter	6706	-	-	-	-	4/25/2010
313M	Desafegn	Worku	5966	17.90	17.90	-	-	4/25/2010
313M	Persa	Zalac	2718	14.87	14.87	-	-	4/25/2010
313M	Janice	Abeele	2186	14.69	14.69	14.69	-	5/2/2010
313M	Alcy	Acevedo	0831	20.30	20.30	-	-	5/2/2010
313M	Frank	Admanski	1108	35.08	35.08	-	-	5/2/2010
313M	Pamela	Ali	5817	-	-	-	-	5/2/2010
313M	Irma	Almeida	5364	17.50	17.50	11.67	-	5/2/2010
313M	David	Angst	3675	-	-	-	-	5/2/2010
313M	Darren	Babych	2300	-	-	-	-	5/2/2010
313M	Basdai	Bacchus	5952	18.13	18.13	-	-	5/2/2010
313M	Antonino	Barrios	2807	19.70	19.70	13.13	-	5/2/2010
313M	Augusta	Becker	2323	-	-	-	-	5/2/2010
313M	Linda	Begenat	4168	19.05	19.05	-	-	5/2/2010
313M	Clayton	Benoit	2113	-	-	-	-	5/2/2010
313M	Vicki	Berner	6961	-	-	-	-	5/2/2010
313M	Mario	Bran	5630	-	-	-	-	5/2/2010
313M	James	Capling	3300	-	-	-	-	5/2/2010
313M	Paula	Carroll	5416	-	-	-	-	5/2/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional Employee Contribution		Pay Period Ending
						Above 3%		
313M	Tara	Chaisson		5520	20.20	20.20	-	5/2/2010
313M	Leona	Charlton	0847		19.82	19.82	59.47	5/2/2010
313M	Rene	Chartrand	0430		-	-	-	5/2/2010
313M	Alice	Chisholm	0718		-	-	-	5/2/2010
313M	Helen	Chornaby		3437	-	-	-	5/2/2010
313M	Douglas	Clark		1084	21.45	21.45	35.75	5/2/2010
313M	Clay	Gregg		8038	33.00	33.00	-	5/2/2010
313M	Robin	Colson		5635	-	-	-	5/2/2010
313M	Penny	Comeau	0834		-	-	-	5/2/2010
313M	Rejeanne	Coombs		5814	18.36	18.36	-	5/2/2010
313M	Tammy	Cox		2697	19.02	19.02	12.68	5/2/2010
313M	Ella	Cullaton		1028	-	-	-	5/2/2010
313M	Phung	Dang		2281	-	-	-	5/2/2010
313M	Adam	Death		2583	-	-	-	5/2/2010
313M	Dave	Dery	0964		-	-	-	5/2/2010
313M	Jon	Dillon	0447		41.71	41.71	-	5/2/2010
313M	Helene	Disley	0605		-	-	-	5/2/2010
313M	David	Dombroski		5488	-	-	-	5/2/2010
313M	M. Kumarie	Dudnath		4809	17.68	17.68	-	5/2/2010
313M	Katrina	Emile		5222	-	-	-	5/2/2010
313M	Norma	Eveleigh		2680	16.48	16.48	16.48	5/2/2010
313M	Gunter	Firus		3411	-	-	-	5/2/2010
313M	Linda	Fletcher		3387	-	-	-	5/2/2010
313M	Brian	Gilbert		5934	8.99	8.99	-	5/2/2010
313M	Elliott	Goddard		2392	-	-	-	5/2/2010
313M	John	Golub		6685	-	-	-	5/2/2010
313M	Robert (Bob)	Graf		7120	-	-	-	5/2/2010
313M	Georgina	Gregg		5352	-	-	-	5/2/2010
313M	Christine	Halstead	0725		18.27	18.27	-	5/2/2010
313M	Michael	Hoag		3906	-	-	-	5/2/2010
313M	Carolyn	Horton		3730	14.84	14.84	14.84	5/2/2010
313M	Adrian	Hyde		6023	-	-	-	5/2/2010
313M	Jovica (Johnny)	Jankovic		7026	14.00	14.00	-	5/2/2010
313M	Jashwanti	Jobanputra		3731	16.07	16.07	5.36	5/2/2010
313M	Casey	Kanters		4789	-	-	-	5/2/2010
313M	Monica	Kelloway		4973	-	-	-	5/2/2010
313M	Phyllis	Kennedy		3744	-	-	-	5/2/2010
313M	Judy	Keogh		2444	-	-	-	5/2/2010
313M	Kashish	Khanna		6022	-	-	-	5/2/2010
313M	Mark J.	Kipper		7105	-	-	-	5/2/2010
313M	David	Knapp		2647	38.22	38.22	-	5/2/2010
313M	Teresa	Kosakowska		3531	18.36	18.36	-	5/2/2010
313M	Milka	Kovacevic		3743	-	-	-	5/2/2010
313M	Bozena	Krukowska		3500	20.77	20.77	-	5/2/2010
313M	Marsha	Kruschel		2687	19.50	19.50	-	5/2/2010
313M	Gerard	Leblanc		2322	-	-	-	5/2/2010
313M	Lillian	Lewis	0699		-	-	-	5/2/2010
313M	Richard	Littlefield	0776		-	-	-	5/2/2010
313M	Adam	Lobb		3635	34.33	34.33	45.78	5/2/2010
313M	Nora	Lowe		5970	18.36	18.36	18.36	5/2/2010
313M	Raylene	Maccuish		5417	-	-	-	5/2/2010
313M	Debbie	Mackay		4684	17.68	17.68	-	5/2/2010
313M	Alexander (Sand	McConnell		4515	-	-	-	5/2/2010
313M	Tammy	Meissner		7443	-	-	-	5/2/2010
313M	Carolyn	Miller	0907		-	-	-	5/2/2010
313M	Olga	Miller		5323	-	-	-	5/2/2010
313M	Patricia	Millington		5585	-	-	-	5/2/2010
313M	Ana	Miranda		6267	-	-	-	5/2/2010
313M	Jennifer	Morgan		3499	-	-	-	5/2/2010
313M	Sharon	Morrison		2380	16.48	16.48	-	5/2/2010
313M	Elizabeth	Morrow		5351	-	-	-	5/2/2010
313M	David	Munch		2979	30.83	30.83	30.83	5/2/2010
313M	Juanita	Nadrofsky		3265	29.22	29.22	-	5/2/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional	Pay Period Ending
						Employee Contribution Above 3%	
313M	Trong	Nguyen	0901	-	-	-	5/2/2010
313M	KYLA	NICHOL	6697	-	-	-	5/2/2010
313M	Cynthia	Novak	3589	-	-	-	5/2/2010
313M	Michelle	Paranyi	5816	15.91	15.91	-	5/2/2010
313M	Robert	Parr	4806	-	-	-	5/2/2010
313M	Jason	Parsons	7295	29.62	29.62	-	5/2/2010
313M	Deepak	Patel	7296	-	-	-	5/2/2010
313M	Shaun	Perrin	6262	30.97	30.97	20.64	5/2/2010
313M	Shirley	Picco	4782	16.47	16.47	-	5/2/2010
313M	Kathie	Porter	0970	19.75	19.75	-	5/2/2010
313M	Jonathan	Power	3051	22.00	22.00	14.67	5/2/2010
313M	Melessa	Pritchett	2256	20.00	20.00	-	5/2/2010
313M	Clement	Roache	4238	-	-	-	5/2/2010
313M	Ted	Roszkowski	2162	18.66	18.66	12.44	5/2/2010
313M	Barry	Rowell	2337	17.26	17.26	-	5/2/2010
313M	Doraima	Sanchez	5806	18.36	18.36	12.24	5/2/2010
313M	Bob	Savoie	3737	18.36	18.36	24.48	5/2/2010
313M	Brian	Schuknecht	0817	-	-	-	5/2/2010
313M	Andrew	Schultz	3077	-	-	-	5/2/2010
313M	Dennis	Schultz	5318	-	-	-	5/2/2010
313M	Oksana	Seredynsky	4972	18.36	18.36	-	5/2/2010
313M	Indrani	Sitaram	4967	18.36	18.36	-	5/2/2010
313M	Snjezana	Skorvaga	1076	16.70	16.70	-	5/2/2010
313M	Katalin	Smit	5957	18.36	18.36	-	5/2/2010
313M	Boguslawa	Stanek	3299	-	-	-	5/2/2010
313M	Beata	Staniszewski	5236	-	-	-	5/2/2010
313M	Rick	Strome	5634	-	-	-	5/2/2010
313M	Zoran	Subotic	4406	-	-	-	5/2/2010
313M	Raywatee (Ray)	Suraj	6268	-	-	-	5/2/2010
313M	Jerry	Swanson	4952	-	-	-	5/2/2010
313M	Nancy	Sweeney	2843	24.64	24.64	24.64	5/2/2010
313M	Yves	Sylvestre	2134	25.65	25.65	25.65	5/2/2010
313M	Maria	Tavares	4975	-	-	-	5/2/2010
313M	Charlotte	Taylor	2635	-	-	-	5/2/2010
313M	Thomson	Jeannette	4232	18.15	18.15	12.10	5/2/2010
313M	Warren	Toman	3370	18.56	18.56	-	5/2/2010
313M	Robert	Welch	2792	-	-	-	5/2/2010
313M	Stephen	Westbury	5158	43.68	43.68	43.68	5/2/2010
313M	Tracy	White	5590	-	-	-	5/2/2010
313M	Connie	Wildman	4233	17.68	17.68	-	5/2/2010
313M	Stephen	Winter	6706	-	-	-	5/2/2010
313M	Desalegn	Worku	5966	18.36	18.36	-	5/2/2010
313M	Persa	Zalac	2718	9.64	9.64	-	5/2/2010

5,605.63 5,605.63 2,229.63

\$7,835.26

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Account Number	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Additional Employee Contribution Above 3%	Pay Period Ending
312K	ALLAN	ARMSTRONG	7252	127.03	127.03	-	4/15/2010
312K	KEN	BEAULIEU	2301	78.03	78.03	-	4/15/2010
312K	PETER	BEYNON	2512	169.07	169.07	-	4/15/2010
312K	PAUL	CARLETON	4996	-	-	-	4/15/2010
312K	BONNIE	COBB	5950	-	-	-	4/15/2010
312K	MARIO	DIBARTOLOMEO	7442	-	-	-	4/15/2010
312K	MARK	DOERING	7422	116.79	116.79	194.65	4/15/2010
312K	WILLIAM	DOHERTY	6037	-	-	-	4/15/2010
312K	LISA	DOLAN	4225	115.54	115.54	385.14	4/15/2010
312K	JOHN	EMRICH	3738	118.00	118.00	275.34	4/15/2010
312K	ANTONIO	FIGUEIREDO	0947	87.50	87.50	-	4/15/2010
312K	BOB	GALLINGER	3318	70.13	70.13	116.88	4/15/2010
312K	THOMAS	GIBLIN	2746	52.02	52.02	-	4/15/2010
312K	GARETH	HARKER	5231	-	-	-	4/15/2010
312K	BARRY	HILL	0719	-	-	-	4/15/2010
312K	KARLA	JONES	7146	70.13	70.13	-	4/15/2010
312K	TERESA	KAVELMAN	3493	64.42	64.42	-	4/15/2010
312K	BRYAN	KILLOP	6708	118.00	118.00	865.35	4/15/2010
312K	ED	KROETSCH	5154	109.01	109.01	-	4/15/2010
312K	BARRY	LAING	7441	93.75	93.75	-	4/15/2010
312K	ADRIANA	LAPOSI	7419	-	-	-	4/15/2010
312K	JOHN	LUELO	5943	-	-	-	4/15/2010
312K	PAUL	MCMULLEN	4964	-	-	-	4/15/2010
312K	CAMERON	MCWADE	7153	-	-	-	4/15/2010
312K	SEAN	MEYER	5156	92.23	92.23	153.72	4/15/2010
312K	EVELYN	MORRIS	3905	57.22	57.22	57.22	4/15/2010
312K	LISA	OLLSON	7318	-	-	-	4/15/2010
312K	CHRISTOPHER	PARK	5155	101.75	101.75	-	4/15/2010
312K	LAUREEN	SCHAFFER	3816	-	-	-	4/15/2010
312K	JENNIFER ANN	SCHMIDT	7119	-	-	-	4/15/2010
312K	SOHILKUMAR	SHETH	7440	102.00	102.00	-	4/15/2010
312K	DEBBIE	SIRE	7117	71.53	71.53	23.84	4/15/2010
312K	ANDREW	SPITTAL	7223	-	-	-	4/15/2010
312K	DOUG	SPITTAL	9084	150.00	150.00	-	4/15/2010
312K	JUSTIN	SUCKERT	3664	95.63	95.63	318.75	4/15/2010
312K	JEANNETTE	THOMSON	4232	-	-	-	4/15/2010
312K	TRACY	TUCKER	3141	45.06	45.06	-	4/15/2010
312K	JONATHAN	WAKEFIELD	7297	-	-	-	4/15/2010
312K	JAMES	WESTFALL	5349	97.67	97.67	-	4/15/2010
312K	ANA	WYLIE	7424	-	-	-	4/15/2010
312K	ALLAN	ARMSTRONG	7252	127.03	127.03	-	4/30/2010
312K	KEN	BEAULIEU	2301	78.03	78.03	-	4/30/2010
312K	PETER	BEYNON	2512	169.07	169.07	-	4/30/2010
312K	PAUL	CARLETON	4996	-	-	-	4/30/2010
312K	BONNIE	COBB	5950	-	-	-	4/30/2010
312K	MARIO	DIBARTOLOMEO	7442	-	-	-	4/30/2010
312K	MARK	DOERING	7422	311.10	311.10	518.51	4/30/2010
312K	WILLIAM	DOHERTY	6037	-	-	-	4/30/2010
312K	LISA	DOLAN	4225	115.54	115.54	385.14	4/30/2010
312K	JOHN	EMRICH	3738	118.00	118.00	275.34	4/30/2010
312K	ANTONIO	FIGUEIREDO	0947	87.50	87.50	-	4/30/2010
312K	BOB	GALLINGER	3318	70.13	70.13	116.88	4/30/2010
312K	THOMAS	GIBLIN	2746	52.02	52.02	-	4/30/2010
312K	GARETH	HARKER	5231	-	-	-	4/30/2010
312K	BARRY	HILL	0719	-	-	-	4/30/2010
312K	KARLA	JONES	7146	70.13	70.13	-	4/30/2010
312K	TERESA	KAVELMAN	3493	64.42	64.42	-	4/30/2010

Account Number	First Name	Last Name	Employee		Employer Match	Additional Employee Contribution	Pay Period Ending
			Number	Contribution 3%		Above 3%	
312K	BRYAN	KILLOP	6708	490.89	490.89	3,599.90	4/30/2010
312K	ED	KROETSCH	5154	-	-	-	4/30/2010
312K	BARRY	LAING	7441	93.75	93.75	-	4/30/2010
312K	ADRIANA	LAPOSI	7419	-	-	-	4/30/2010
312K	JOHN	LUELO	5943	-	-	-	4/30/2010
312K	PAUL	MCMULLEN	4964	-	-	-	4/30/2010
312K	CAMERON	MCWADE	7153	-	-	-	4/30/2010
312K	SEAN	MEYER	5156	92.23	92.23	153.72	4/30/2010
312K	EVELYN	MORRIS	3905	57.22	57.22	57.22	4/30/2010
312K	LISA	OLLSON	7318	-	-	-	4/30/2010
312K	CHRISTOPHER	PARK	5155	46.96	46.96	-	4/30/2010
312K	LAUREEN	SCHAFFER	3816	-	-	-	4/30/2010
312K	JENNIFER ANN	SCHMIDT	7119	-	-	-	4/30/2010
312K	SOHILKUMAR	SHETH	7440	102.00	102.00	-	4/30/2010
312K	DEBBIE	SIRE	7117	71.53	71.53	23.84	4/30/2010
312K	ANDREW	SPITTAL	7223	-	-	-	4/30/2010
312K	DOUG	SPITTAL	9084	150.00	150.00	379.00	4/30/2010
312K	JUSTIN	SUCKERT	3664	95.63	95.63	318.75	4/30/2010
312K	JEANNETTE	THOMSON	4232	-	-	-	4/30/2010
312K	TRACY	TUCKER	3141	45.06	45.06	-	4/30/2010
312K	JONATHAN	WAKEFIELD	7297	-	-	-	4/30/2010
312K	DAVID	WELACKY	8030	106.25	106.25	-	4/30/2010
312K	JAMES	WESTFALL	5349	97.67	97.67	-	4/30/2010
312K	ANA	WYLIE	7424	-	-	-	4/30/2010

4,914.67
4,914.67
8,219.19

\$13,133.86

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Account Number	First Name	Last Name	Employee Number	May RRSP Balances Owing (Accumulated)			Pay Period Ending	May RRSP Balances Paid (Post Receivability)			Pay Period Ending	May RRSP Balances Outstanding (Pre Receivability)		
				Employee Contribution 3%	Employer Match	Employee Contribution Above 3%		Employee Contribution 3%	Employer Match	Employee Contribution Above 3%		Employee Contribution 3%	Employer Match	Employee Contribution Above 3%
312K	ALLAN	ARMSTRONG	7252	50.81	50.81	-	5/15/2010	35.57	35.57	-	5/15/2010	15.24	15.24	-
312K	KEN	BEAULIEU	2301	31.21	31.21	-	5/15/2010	21.85	21.85	-	5/15/2010	9.36	9.36	-
312K	PETER	BEYNON	2512	169.07	169.07	-	5/15/2010	118.35	118.35	-	5/15/2010	50.72	50.72	-
312K	PAUL	CARLETON	4996	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	BONNIE	COBB	5950	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	MARIO	DIBARTOLOME	7442	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	MARK	DOERING	7422	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	WILLIAM	DOHERTY	6037	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	LISA	DOLAN	4225	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	JOHN	EMRICH	3738	118.00	118.00	275.34	5/15/2010	82.60	82.60	192.74	5/15/2010	35.40	35.40	82.60
312K	ANTONIO	FIGUEROA	0847	(87.50)	(87.50)	-	5/15/2010	(61.25)	(61.25)	-	5/15/2010	(26.25)	(26.25)	-
312K	BOB	GALLINGER	3318	70.13	70.13	116.88	5/15/2010	48.09	48.09	81.82	5/15/2010	21.04	21.04	35.06
312K	THOMAS	GIBLIN	2746	52.02	52.02	-	5/15/2010	35.41	35.41	-	5/15/2010	15.61	15.61	-
312K	GARETH	HARKER	5231	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	BARRY	HILL	-	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	KARLA	JONES	7146	70.13	70.13	-	5/15/2010	49.09	49.09	-	5/15/2010	21.04	21.04	-
312K	TERESA	KAVELMAN	3493	64.42	64.42	-	5/15/2010	45.09	45.09	-	5/15/2010	19.33	19.33	-
312K	BRYAN	KILLOP	6708	118.00	118.00	865.35	5/15/2010	82.60	82.60	605.75	5/15/2010	35.40	35.40	259.61
312K	ED	KROETSCH	5154	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	BARRY	LAING	7441	93.75	93.75	-	5/15/2010	65.63	65.63	-	5/15/2010	28.13	28.13	-
312K	ADRIANA	LAFOSI	7419	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	JOHN	LUELO	5943	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	PAUL	MCMADE	7153	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	SEAN	MEYER	5155	92.23	92.23	153.72	5/15/2010	40.05	40.05	107.60	5/15/2010	27.67	27.67	48.12
312K	EVELYN	MORRIS	3505	57.22	57.22	57.22	5/15/2010	40.05	40.05	40.05	5/15/2010	17.17	17.17	17.17
312K	LISA	GILLSON	7318	101.75	101.75	-	5/15/2010	71.23	71.23	-	5/15/2010	30.53	30.53	-
312K	CHRISTOPHER	PARK	5155	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	LAUREEN	SCHAFFER	3816	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	JENNIFER ANN	SCHMIDT	7119	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	SOHILKUMAR	SHETH	7440	102.00	102.00	-	5/15/2010	71.40	71.40	-	5/15/2010	30.60	30.60	-
312K	DEBBIE	SIRE	7153	71.53	71.53	23.84	5/15/2010	50.07	50.07	18.69	5/15/2010	21.46	21.46	-
312K	ANDREW	SPITTAL	7223	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	DOUG	SPITTAL	9084	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	JUSTIN	SUCKERT	3554	95.63	95.63	318.75	5/15/2010	66.94	66.94	223.13	5/15/2010	28.69	28.69	95.63
312K	JEANNETTE	THOMSON	4232	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	TRACY	TUCKER	3141	(45.06)	(45.06)	-	5/15/2010	(31.54)	(31.54)	-	5/15/2010	(13.52)	(13.52)	-
312K	JONATHAN	WAKEFIELD	7287	97.67	97.67	-	5/15/2010	68.37	68.37	-	5/15/2010	29.30	29.30	-
312K	JAMES	WESTFALL	5349	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	ANA	WYLLIE	7424	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	ALLAN	ARMSTRONG	7252	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	KEN	BEAULIEU	2301	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	PETER	BEYNON	2512	169.07	169.07	-	5/15/2010	169.07	169.07	-	5/15/2010	-	-	-
312K	PAUL	CARLETON	4996	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	BONNIE	COBB	5950	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	MARIO	DIBARTOLOME	7442	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	MARK	DOERING	7422	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	WILLIAM	DOHERTY	6037	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	LISA	DOLAN	4225	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-
312K	JOHN	EMRICH	3738	118.00	118.00	275.34	5/15/2010	118.00	118.00	275.34	5/15/2010	-	-	-
312K	ANTONIO	FIGUEROA	0847	70.13	70.13	116.88	5/15/2010	70.13	70.13	116.88	5/15/2010	-	-	-
312K	BOB	GALLINGER	3318	52.02	52.02	-	5/15/2010	52.02	52.02	-	5/15/2010	-	-	-
312K	THOMAS	GIBLIN	2746	-	-	-	5/15/2010	-	-	-	5/15/2010	-	-	-

Account Number	May RRSP Balances Owed (Proportional)				May RRSP Balances Paid (Post Receivability)				May RRSP Balances Outstanding (Pre Receivability)					
	First Name	Last Name	Employee Number	Employee Contribution 3%	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution 3%	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution 3%	Employer Match	Employee Contribution Above 3%
312K	GARETH	HARKER	5231	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	BARRY	HILL	0719	70.13	70.13	70.13	5/31/2010	70.13	70.13	70.13	5/31/2010	-	-	-
312K	KARLA	JONES	3463	64.42	64.42	64.42	5/31/2010	64.42	64.42	64.42	5/31/2010	-	-	-
312K	TERESA	KAVELMAN	6708	118.00	118.00	865.35	5/31/2010	118.00	118.00	865.35	5/31/2010	-	-	-
312K	BRYAN	KILLOP	5184	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	ED	KROETSCH	7441	43.27	43.27	-	5/31/2010	43.27	43.27	-	5/31/2010	-	-	-
312K	BARRY	LAING	7419	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	ADRIANA	LAPOSI	5943	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	JOHN	LUELO	4964	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	PAUL	MCMULLEN	7168	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	SEAN	MCWADE	5156	272.41	272.41	454.02	5/31/2010	272.41	272.41	454.02	5/31/2010	-	-	-
312K	EVELYN	MORRIS	3905	57.22	57.22	57.22	5/31/2010	57.22	57.22	57.22	5/31/2010	-	-	-
312K	LISA	OLLSON	7318	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	CHRISTOPHER	PARK	5155	101.75	101.75	101.75	5/31/2010	101.75	101.75	101.75	5/31/2010	-	-	-
312K	LAUREEN	SCHAFFER	3816	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	JENNIFER ANN	SCHMIDT	7119	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	SOHILKUMAR	SHETH	7440	102.00	102.00	102.00	5/31/2010	102.00	102.00	102.00	5/31/2010	-	-	-
312K	DEBBIE	SIRE	7117	71.53	71.53	23.84	5/31/2010	71.53	71.53	23.84	5/31/2010	-	-	-
312K	ANDREW	SPITTAL	7223	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	DOUG	SPITTAL	9084	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	JUSTIN	SUCKERT	3664	95.63	95.63	318.75	5/31/2010	95.63	95.63	318.75	5/31/2010	-	-	-
312K	JEANETTE	THOMSON	4332	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	TRACY	TUCKER	3141	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	JONATHAN	WAKEFIELD	7297	97.67	97.67	97.67	5/31/2010	97.67	97.67	97.67	5/31/2010	-	-	-
312K	JAMES	WESTFALL	5349	-	-	-	5/31/2010	-	-	-	5/31/2010	-	-	-
312K	ANA	WYLIE	7424	2,826.26	2,826.26	3,922.50	9/5/2010	2,826.26	2,826.26	3,922.50	9/5/2010	396.90	396.90	543.33
								2,429.36	2,429.36	3,379.17		396.90	396.90	543.33

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Account Number	First Name	Last Name	Employee Number	Employee Contribution %	Employer Match	May RRSP Balance Owed (Additional)			Pay Period Ending	May RRSP Balance Paid (Post Recoupment) (Additional)			Pay Period Ending	May RRSP Balance Outstanding (Pre Recoupment) (Additional)		
						Employee Contribution	Above 3%	Pay Period		Employee Contribution	Above 3%	Pay Period		Employee Contribution	Above 3%	Pay Period
313M	Janice	Abeale	2186	18.36	18.36	18.36	18.36	5/9/2010	7.34	7.34	7.34	5/9/2010	11.02	11.02	11.02	
313M	Aly	Avevedo	1108	34.66	34.66	34.66	34.66	5/9/2010	13.86	13.86	13.86	5/9/2010	20.79	20.79	20.79	
313M	Frank	Admancki	5817	15.91	15.91	15.91	15.91	5/9/2010	6.36	6.36	6.36	5/9/2010	9.55	9.55	9.55	
313M	Pamela	All	5364	15.91	15.91	15.91	15.91	5/9/2010	6.36	6.36	6.36	5/9/2010	9.55	9.55	9.55	
313M	Ima	Aineida	3675	5.51	5.51	5.51	5.51	5/9/2010	2.20	2.20	2.20	5/9/2010	3.31	3.31	3.31	
313M	David	August	2300	19.40	19.40	19.40	19.40	5/9/2010	7.76	7.76	7.76	5/9/2010	11.64	11.64	11.64	
313M	Darren	Bacchus	5952	5.51	5.51	5.51	5.51	5/9/2010	2.20	2.20	2.20	5/9/2010	3.31	3.31	3.31	
313M	Basel	Bacchus	2807	19.40	19.40	19.40	19.40	5/9/2010	7.76	7.76	7.76	5/9/2010	11.64	11.64	11.64	
313M	Antonino	Barnes	2323	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Augusta	Becker	4168	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Linda	Begent	2113	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Clydon	Bernt	6961	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Yves	Berner	6961	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Marjo	Bran	5630	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	James	Bray	3300	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	James	Carroll	3300	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Paula	Carroll	5416	17.10	17.10	17.10	17.10	5/9/2010	6.84	6.84	6.84	5/9/2010	10.26	10.26	10.26	
313M	Tara	Challson	5520	20.20	20.20	20.20	20.20	5/9/2010	8.08	8.08	8.08	5/9/2010	12.12	12.12	12.12	
313M	Tara	Challson	5520	20.20	20.20	20.20	20.20	5/9/2010	8.08	8.08	8.08	5/9/2010	12.12	12.12	12.12	
313M	Leona	Challson	5520	20.20	20.20	20.20	20.20	5/9/2010	8.08	8.08	8.08	5/9/2010	12.12	12.12	12.12	
313M	Rene	Chartrand	0947	18.98	18.98	18.98	18.98	5/9/2010	7.59	7.59	7.59	5/9/2010	11.39	11.39	11.39	
313M	Alice	Chisholm	3437	20.43	20.43	20.43	20.43	5/9/2010	8.17	8.17	8.17	5/9/2010	12.26	12.26	12.26	
313M	Helen	Chisholm	1084	33.00	33.00	33.00	33.00	5/9/2010	13.20	13.20	13.20	5/9/2010	19.80	19.80	19.80	
313M	Douglas	Clark	8038	20.43	20.43	20.43	20.43	5/9/2010	8.17	8.17	8.17	5/9/2010	12.26	12.26	12.26	
313M	Gregg	Clay	3300	33.00	33.00	33.00	33.00	5/9/2010	13.20	13.20	13.20	5/9/2010	19.80	19.80	19.80	
313M	Rebin	Colson	5635	18.47	18.47	18.47	18.47	5/9/2010	7.38	7.38	7.38	5/9/2010	11.08	11.08	11.08	
313M	Penny	Comrau	5814	19.02	19.02	19.02	19.02	5/9/2010	7.61	7.61	7.61	5/9/2010	11.41	11.41	11.41	
313M	Relegance	Cox	2697	18.47	18.47	18.47	18.47	5/9/2010	7.38	7.38	7.38	5/9/2010	11.08	11.08	11.08	
313M	Tommy	Cox	1028	19.02	19.02	19.02	19.02	5/9/2010	7.61	7.61	7.61	5/9/2010	11.41	11.41	11.41	
313M	Ella	Cullion	2281	18.47	18.47	18.47	18.47	5/9/2010	7.38	7.38	7.38	5/9/2010	11.08	11.08	11.08	
313M	Punng	Dang	2583	18.47	18.47	18.47	18.47	5/9/2010	7.38	7.38	7.38	5/9/2010	11.08	11.08	11.08	
313M	Adam	Death	0954	41.71	41.71	41.71	41.71	5/9/2010	16.88	16.88	16.88	5/9/2010	25.03	25.03	25.03	
313M	Jan	Dery	0447	16.88	16.88	16.88	16.88	5/9/2010	7.07	7.07	7.07	5/9/2010	10.61	10.61	10.61	
313M	Helen	Dillon	0605	17.68	17.68	17.68	17.68	5/9/2010	7.07	7.07	7.07	5/9/2010	10.61	10.61	10.61	
313M	David	Dobrochki	5489	17.68	17.68	17.68	17.68	5/9/2010	7.07	7.07	7.07	5/9/2010	10.61	10.61	10.61	
313M	M. Kumare	Dudnain	4809	16.48	16.48	16.48	16.48	5/9/2010	6.59	6.59	6.59	5/9/2010	9.89	9.89	9.89	
313M	Kalina	Emile	5222	16.48	16.48	16.48	16.48	5/9/2010	6.59	6.59	6.59	5/9/2010	9.89	9.89	9.89	
313M	Noma	Ewelegh	2680	16.48	16.48	16.48	16.48	5/9/2010	6.59	6.59	6.59	5/9/2010	9.89	9.89	9.89	
313M	Gunter	Fins	3411	19.98	19.98	19.98	19.98	5/9/2010	7.99	7.99	7.99	5/9/2010	11.99	11.99	11.99	
313M	Linda	Fletcher	3387	19.98	19.98	19.98	19.98	5/9/2010	7.99	7.99	7.99	5/9/2010	11.99	11.99	11.99	
313M	Brian	Gibbert	5934	19.98	19.98	19.98	19.98	5/9/2010	7.99	7.99	7.99	5/9/2010	11.99	11.99	11.99	
313M	Elizil	Goddard	2392	19.98	19.98	19.98	19.98	5/9/2010	7.99	7.99	7.99	5/9/2010	11.99	11.99	11.99	
313M	John	Gould	6685	19.98	19.98	19.98	19.98	5/9/2010	7.99	7.99	7.99	5/9/2010	11.99	11.99	11.99	
313M	Robert (Bob)	Grif	7150	18.00	18.00	18.00	18.00	5/9/2010	7.20	7.20	7.20	5/9/2010	10.80	10.80	10.80	
313M	Georgina	Gregg	5352	18.00	18.00	18.00	18.00	5/9/2010	7.20	7.20	7.20	5/9/2010	10.80	10.80	10.80	
313M	Christine	Halsland	3906	16.93	16.93	16.93	16.93	5/9/2010	6.77	6.77	6.77	5/9/2010	10.16	10.16	10.16	
313M	Michael	Horton	3790	16.93	16.93	16.93	16.93	5/9/2010	6.77	6.77	6.77	5/9/2010	10.16	10.16	10.16	
313M	Carlyn	Hyde	6023	8.00	8.00	8.00	8.00	5/9/2010	8.00	8.00	8.00	5/9/2010	9.84	9.84	9.84	
313M	Jawez (Johnny)	Jankovic	7026	16.07	16.07	16.07	16.07	5/9/2010	6.43	6.43	6.43	5/9/2010	9.84	9.84	9.84	
313M	Jasikwenli	Jatkaputra	3731	16.07	16.07	16.07	16.07	5/9/2010	6.43	6.43	6.43	5/9/2010	9.84	9.84	9.84	
313M	Casey	Kantars	4799	16.07	16.07	16.07	16.07	5/9/2010	6.43	6.43	6.43	5/9/2010	9.84	9.84	9.84	
313M	Monica	Kellowsy	4973	16.07	16.07	16.07	16.07	5/9/2010	6.43	6.43	6.43	5/9/2010	9.84	9.84	9.84	
313M	Phyllis	Kennedy	3744	16.07	16.07	16.07	16.07	5/9/2010	6.43	6.43	6.43	5/9/2010	9.84	9.84	9.84	

May RRSP Balances Owed										May RRSP Balances Paid (Post Reciprocity)										May RRSP Balances Outstanding (Pre Reciprocity)									
Account Number	First Name	Last Name	Employee Number	Employee Contribution %	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Employee Contribution Above 3%															
313M	July	Keigh	2444	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Kashish	Khanra	7122	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Mark J	Kipper	2647	37.52	37.52	-	5/9/2010	15.01	15.01	-	5/9/2010	22.51	22.51	-															
313M	David	Kopp	3457	18.36	18.36	-	5/9/2010	7.34	7.34	-	5/9/2010	11.02	11.02	-															
313M	Teresa	Koshacka	3743	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Mima	Kovacic	3650	18.56	18.56	-	5/9/2010	7.42	7.42	-	5/9/2010	11.14	11.14	-															
313M	Eszara	Kukowska	2897	14.00	14.00	-	5/9/2010	5.60	5.60	-	5/9/2010	8.40	8.40	-															
313M	Maria	Kusniel	2322	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Gerard	Leblanc	-	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Lillian	Lewis	0359	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Rolbert	Luthefeld	0776	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Adam	Lobb	3635	34.33	34.33	45.78	5/9/2010	13.73	13.73	18.31	5/9/2010	20.60	20.60	27.47															
313M	Nora	Loeb	5970	18.36	18.36	16.35	5/9/2010	7.34	7.34	7.34	5/9/2010	11.02	11.02	11.02															
313M	Raylene	Maccaish	5417	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Debbie	Mackay	4694	17.88	17.88	-	5/9/2010	7.07	7.07	-	5/9/2010	10.61	10.61	-															
313M	Alexander (Sand	McConnell	4515	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Tammy	McSner	7443	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Carolyn	Miller	5323	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Olga	Miller	5285	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Patricia	Millington	5287	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Ana	Minards	3489	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Jennifer	Morgan	5351	8.00	8.00	-	5/9/2010	8.00	8.00	-	5/9/2010	8.00	8.00	-															
313M	Sharon	Morison	2390	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Elizabeth	Morrow	5351	30.83	30.83	30.83	5/9/2010	12.33	12.33	12.33	5/9/2010	18.50	18.50	18.50															
313M	David	Murphy	2979	25.91	25.91	-	5/9/2010	10.36	10.36	-	5/9/2010	15.55	15.55	-															
313M	Juanita	Nadolsky	3285	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Tong	Nguyen	6897	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	KYLA	NICHOL	3599	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Cynthia	Nowak	5916	15.91	15.91	-	5/9/2010	6.36	6.36	-	5/9/2010	9.55	9.55	-															
313M	Michelle	Paranyi	4806	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Robert	Parsons	7295	27.10	27.10	-	5/9/2010	10.84	10.84	-	5/9/2010	16.26	16.26	-															
313M	Jason	Patel	7295	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Deepak	Patel	7295	28.15	28.15	18.77	5/9/2010	11.26	11.26	7.51	5/9/2010	16.89	16.89	11.26															
313M	Shawn	Picco	4782	18.56	18.56	-	5/9/2010	7.42	7.42	-	5/9/2010	11.14	11.14	-															
313M	Shirley	Picco	8.00	8.00	-	5/9/2010	8.00	8.00	-	5/9/2010	4.60	4.60	-																
313M	Kathia	Poter	20.00	20.00	-	5/9/2010	8.00	8.00	5.33	5/9/2010	12.00	12.00	8.00																
313M	Jeanne	Power	3051	20.00	20.00	13.33	5/9/2010	8.00	8.00	-	5/9/2010	12.00	12.00	-															
313M	Malessa	Prichett	4238	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Ted	Rochow	2162	18.36	18.36	12.24	5/9/2010	7.34	7.34	4.90	5/9/2010	11.02	11.02	7.34															
313M	Barry	Roszkowski	2337	17.25	17.25	-	5/9/2010	6.50	6.50	-	5/9/2010	10.36	10.36	-															
313M	Doraina	Roswell	5906	18.36	18.36	12.24	5/9/2010	7.34	7.34	4.80	5/9/2010	11.02	11.02	7.34															
313M	Bob	Sandez	3737	18.36	18.36	24.48	5/9/2010	7.34	7.34	9.79	5/9/2010	11.02	11.02	14.69															
313M	Brian	Saville	0817	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Andrew	Schulchreit	3077	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Dennis	Schulz	5316	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Oksana	Sedynsky	4972	18.36	18.36	-	5/9/2010	7.34	7.34	-	5/9/2010	11.02	11.02	-															
313M	Indrani	Sheram	4987	14.69	14.69	-	5/9/2010	5.88	5.88	-	5/9/2010	8.81	8.81	-															
313M	Sydzana	Shorvaga	1076	14.84	14.84	-	5/9/2010	5.94	5.94	-	5/9/2010	8.60	8.60	-															
313M	Katalin	Smik	5957	18.36	18.36	-	5/9/2010	7.34	7.34	-	5/9/2010	11.02	11.02	-															
313M	Boguslawa	Stanuk	3299	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Beata	Stanzawski	5295	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Rick	Stanzawski	5634	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Zoran	Strome	4106	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Raywalta (Ray)	Subotic	6258	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															
313M	Suraj	Subotic	6258	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-															

Account Number	First Name	Last Name	Employee Number	May RRSP Balances Owed				May RRSP Balances Paid (Post-Receiptship)				May RRSP Balances Outstanding (Pre-Receiptship)			
				Employee Contribution %	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Employee Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Employee Contribution Above 3%	Pay Period Ending
313M	Jerry	Swanson	4852	24.64	24.64	24.64	5/9/2010	9.86	9.86	9.86	5/9/2010	14.78	14.78	14.78	5/9/2010
313M	Nancy	Shewrey	2842	23.32	23.32	23.32	5/9/2010	9.33	9.33	9.33	5/9/2010	13.99	13.99	13.99	5/9/2010
313M	Yves	Tarvas	4878	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Maria	Taylor	2835	7.50	7.50	5.00	5/9/2010	3.00	3.00	2.00	5/9/2010	4.50	4.50	3.00	5/9/2010
313M	Thomson	Jermine	4232	18.59	18.59	-	5/9/2010	7.42	7.42	-	5/9/2010	11.14	11.14	-	5/9/2010
313M	Warren	Tomon	2712	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Robert	Which	2782	43.68	43.68	43.68	5/9/2010	17.47	17.47	17.47	5/9/2010	26.21	26.21	26.21	5/9/2010
313M	Stephen	Which	5158	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Tracy	Which	5950	17.69	17.69	-	5/9/2010	7.07	7.07	-	5/9/2010	10.61	10.61	-	5/9/2010
313M	Connie	William	4233	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Stephen	Winter	6708	18.36	18.36	-	5/9/2010	7.34	7.34	-	5/9/2010	11.02	11.02	-	5/9/2010
313M	Desiree	Wink	5966	2.57	2.57	-	5/9/2010	2.57	2.57	-	5/9/2010	-	-	-	5/9/2010
313M	Petra	Zabac	2718	18.59	18.59	-	5/9/2010	18.59	18.59	-	5/9/2010	-	-	-	5/9/2010
313M	Jenica	Zabac	2188	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Alyx	Azevedo	0831	35.95	35.95	-	5/9/2010	35.95	35.95	-	5/9/2010	-	-	-	5/9/2010
313M	Frank	Azevedo	1108	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Patricia	Azevedo	5817	17.50	17.50	11.67	5/9/2010	17.50	17.50	11.67	5/9/2010	-	-	-	5/9/2010
313M	Ima	Almeida	5824	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	David	Almeida	3875	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	David	Almeida	2890	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Darren	Baldwin	5592	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Bessie	Baldwin	2887	21.34	21.34	14.23	5/9/2010	21.34	21.34	14.23	5/9/2010	-	-	-	5/9/2010
313M	Augusta	Barbus	2323	17.54	17.54	-	5/9/2010	17.54	17.54	-	5/9/2010	-	-	-	5/9/2010
313M	Linda	Becker	4188	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Augusta	Becker	2113	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Clayton	Bernat	6951	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Wick	Bernat	5630	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Mario	Brian	3300	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	James	Capling	5520	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Paula	Carroll	5416	20.20	20.20	56.55	5/9/2010	20.20	20.20	56.55	5/9/2010	-	-	-	5/9/2010
313M	Tara	Chasson	5520	18.98	18.98	-	5/9/2010	18.98	18.98	-	5/9/2010	-	-	-	5/9/2010
313M	Leona	Charlton	0847	22.47	22.47	37.45	5/9/2010	22.47	22.47	37.45	5/9/2010	-	-	-	5/9/2010
313M	Reena	Chartrand	0430	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Alice	Chartrand	0718	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Helen	Cherney	3437	22.47	22.47	33.00	5/9/2010	22.47	22.47	33.00	5/9/2010	-	-	-	5/9/2010
313M	Douglas	Clark	1084	33.00	33.00	-	5/9/2010	33.00	33.00	-	5/9/2010	-	-	-	5/9/2010
313M	Gregg	Coleman	5635	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Penny	Coleman	5814	18.59	18.59	-	5/9/2010	18.59	18.59	-	5/9/2010	-	-	-	5/9/2010
313M	Rejeanne	Combs	2697	19.26	19.26	12.84	5/9/2010	19.26	19.26	12.84	5/9/2010	-	-	-	5/9/2010
313M	Terry	Cox	1028	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Ella	Collin	2281	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Puning	Death	2983	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Adam	Day	-	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Jon	Day	0854	41.71	41.71	-	5/9/2010	41.71	41.71	-	5/9/2010	-	-	-	5/9/2010
313M	David	Day	0605	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	David	Dubinski	5488	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	M. Kuratie	Dudrahn	4809	17.88	17.88	-	5/9/2010	17.88	17.88	-	5/9/2010	-	-	-	5/9/2010
313M	Ketma	Emile	5222	18.12	18.12	18.12	5/9/2010	18.12	18.12	18.12	5/9/2010	-	-	-	5/9/2010
313M	Norina	Eveligh	2880	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Gunter	Frus	3411	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Linda	Flecher	3387	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010
313M	Brian	Giblet	5934	20.23	20.23	-	5/9/2010	20.23	20.23	-	5/9/2010	-	-	-	5/9/2010
313M	Elliot	Goddard	2392	-	-	-	5/9/2010	-	-	-	5/9/2010	-	-	-	5/9/2010

Account Number	First Name	Last Name	Employee Number	Employee Contribution %	Employer Match	Additional		Pay Period	May RRSP Balances Paid (Post-Reservship)		May RRSP Balances Outstanding (Pre-Reservship)	
						Employee Contribution	Above 3%		Employee Contribution %	Employer Match	Employee Contribution	Above 3%
313M	Adam	Death	2593	-	-	-	-	5/23/2010	-	-	-	-
313M	Dave	Dery	0994	37.92	37.92	-	-	5/23/2010	37.92	37.92	-	-
313M	Jon	Dillon	0447	-	-	-	-	5/23/2010	-	-	-	-
313M	Helen	Dibley	0605	-	-	-	-	5/23/2010	-	-	-	-
313M	David	Dimitrovi	5448	17.68	17.68	-	-	5/23/2010	17.68	17.68	-	-
313M	M. Kumate	Dunbar	4809	21.42	21.42	-	-	5/23/2010	21.42	21.42	-	-
313M	Katrina	Emile	5222	-	-	-	-	5/23/2010	-	-	-	-
313M	Nanna	Evelyn	2680	-	-	-	-	5/23/2010	-	-	-	-
313M	Gunter	Fusus	3411	-	-	-	-	5/23/2010	-	-	-	-
313M	Linda	Fletcher	3387	-	-	-	-	5/23/2010	-	-	-	-
313M	Blana	Gibart	5934	21.97	21.97	-	-	5/23/2010	21.97	21.97	-	-
313M	Elliott	Goddard	2392	-	-	-	-	5/23/2010	-	-	-	-
313M	John	Gould	6685	-	-	-	-	5/23/2010	-	-	-	-
313M	Robert (Bob)	Graf	7120	-	-	-	-	5/23/2010	-	-	-	-
313M	Georgina	Gregg	5352	-	-	-	-	5/23/2010	-	-	-	-
313M	Christine	Halsstead	2000	-	-	-	-	5/23/2010	20.00	20.00	-	-
313M	Michael	Hog	3906	18.56	18.56	-	-	5/23/2010	18.56	18.56	-	-
313M	Carolyn	Horton	3730	-	-	-	-	5/23/2010	-	-	-	-
313M	Adrian	Hyde	6023	21.75	21.75	-	-	5/23/2010	21.75	21.75	-	-
313M	Joyca (Johnny)	Jankovic	7026	16.07	16.07	-	-	5/23/2010	16.07	16.07	-	-
313M	Justin	Jankovic	3731	-	-	-	-	5/23/2010	-	-	-	-
313M	Casey	Jankovic	4789	-	-	-	-	5/23/2010	-	-	-	-
313M	Monica	Kanars	4973	-	-	-	-	5/23/2010	-	-	-	-
313M	Plyllis	Kelway	3744	-	-	-	-	5/23/2010	-	-	-	-
313M	Judy	Kennedy	2444	-	-	-	-	5/23/2010	-	-	-	-
313M	Keatish	Keogh	8022	-	-	-	-	5/23/2010	-	-	-	-
313M	Mark J.	Khanra	7105	-	-	-	-	5/23/2010	-	-	-	-
313M	David	Klapp	2647	-	-	-	-	5/23/2010	-	-	-	-
313M	Teresa	Knap	3531	18.36	18.36	-	-	5/23/2010	18.36	18.36	-	-
313M	Mika	Kosakowka	3743	-	-	-	-	5/23/2010	-	-	-	-
313M	Bozina	Kovacic	3500	18.56	18.56	-	-	5/23/2010	18.56	18.56	-	-
313M	Marisa	Krkowiska	2687	14.75	14.75	-	-	5/23/2010	14.75	14.75	-	-
313M	Gerard	Kusche	2322	-	-	-	-	5/23/2010	-	-	-	-
313M	William	Leblanc	-	-	-	-	-	5/23/2010	-	-	-	-
313M	Richard	Lewis	0699	-	-	-	-	5/23/2010	-	-	-	-
313M	Adam	Lithfield	-	-	-	-	-	5/23/2010	-	-	-	-
313M	Nora	Lobb	3635	34.33	34.33	-	-	5/23/2010	34.33	34.33	-	-
313M	Raylene	Loeb	5970	18.36	18.36	-	-	5/23/2010	18.36	18.36	-	-
313M	Debbie	Loew	5417	-	-	-	-	5/23/2010	-	-	-	-
313M	Alexander (Sand	Mackay	4684	17.68	17.68	-	-	5/23/2010	17.68	17.68	-	-
313M	Timmy	Mackay	4515	-	-	-	-	5/23/2010	-	-	-	-
313M	Carolyn	Macconnell	7443	-	-	-	-	5/23/2010	-	-	-	-
313M	Oiga	Malesner	0907	-	-	-	-	5/23/2010	-	-	-	-
313M	Patricia	Miller	5323	-	-	-	-	5/23/2010	-	-	-	-
313M	Janifer	Millington	5585	-	-	-	-	5/23/2010	-	-	-	-
313M	Sharon	Miranda	6287	-	-	-	-	5/23/2010	-	-	-	-
313M	Elizabeth	Morgan	3489	20.00	20.00	-	-	5/23/2010	20.00	20.00	-	-
313M	David	Morrison	5351	-	-	-	-	5/23/2010	-	-	-	-
313M	Juanita	Murphy	2979	30.83	30.83	-	-	5/23/2010	30.83	30.83	-	-
313M	Tiong	Nedricky	3285	28.50	28.50	-	-	5/23/2010	28.50	28.50	-	-
313M	KYLA	Nguyen	0901	-	-	-	-	5/23/2010	-	-	-	-
313M	Cynthia	NICHOL	6697	-	-	-	-	5/23/2010	-	-	-	-
313M	Michelle	Novak	3589	-	-	-	-	5/23/2010	-	-	-	-
313M	Robert	Paranyi	5616	15.91	15.91	-	-	5/23/2010	15.91	15.91	-	-
313M	Robert	Paranyi	4806	-	-	-	-	5/23/2010	-	-	-	-

May RRSP Balances Owed										Additional					May RRSP Balances Paid (Post-Receiptship)					Additional					May RRSP Balances Outstanding (Pre-Receiptship)				
Account Number	First Name	Last Name	Employee Number	Employee Contribution %	Employer Match	Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Contribution Above 3%	Pay Period Ending	Employee Contribution %	Employer Match	Contribution Above 3%	Pay Period Ending										
313M	Jason	Parsons	7255	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Derek	Perlin	6282	26.74	26.74	17.83	5/29/2010	26.74	26.74	17.83	5/29/2010	26.74	26.74	17.83	5/29/2010	26.74	26.74	17.83	5/29/2010										
313M	Shawn	Pizzo	4782	20.41	20.41	-	5/29/2010	20.41	20.41	-	5/29/2010	20.41	20.41	-	5/29/2010	20.41	20.41	-	5/29/2010										
313M	Shirley	Poirer	0970	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010										
313M	Kathie	Power	3051	22.00	22.00	14.67	5/29/2010	22.00	22.00	14.67	5/29/2010	22.00	22.00	14.67	5/29/2010	22.00	22.00	14.67	5/29/2010										
313M	Jonathan	Pritchett	2256	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010	20.00	20.00	-	5/29/2010										
313M	Melissa	Reade	4238	18.36	18.36	12.24	5/29/2010	18.36	18.36	12.24	5/29/2010	18.36	18.36	12.24	5/29/2010	18.36	18.36	12.24	5/29/2010										
313M	Clément	Rezkowski	2162	18.98	18.98	13.46	5/29/2010	18.98	18.98	13.46	5/29/2010	18.98	18.98	13.46	5/29/2010	18.98	18.98	13.46	5/29/2010										
313M	Ted	Roswell	2337	20.20	20.20	26.93	5/29/2010	20.20	20.20	26.93	5/29/2010	20.20	20.20	26.93	5/29/2010	20.20	20.20	26.93	5/29/2010										
313M	Barry	Sarneck	5806	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010										
313M	Dorime	Sauve	3737	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010										
313M	Bob	Schulkecht	0817	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Andrew	Schultz	3077	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Dennis	Schultz	3316	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010										
313M	Oksana	Seredytsky	4972	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010										
313M	Indrani	Sitaram	4967	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010										
313M	Shiezana	Sivryaga	1076	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010										
313M	Katrina	Smit	5957	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010	18.36	18.36	-	5/29/2010										
313M	Bopulawa	Smek	3299	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Beata	Smieszewski	5235	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Rick	Strome	5534	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Zoran	Stroic	4406	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Jerry	Swanson	6288	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Raywette (Ray)	Swanson	4982	24.64	24.64	24.64	5/29/2010	24.64	24.64	24.64	5/29/2010	24.64	24.64	24.64	5/29/2010	24.64	24.64	24.64	5/29/2010										
313M	Nancy	Sweeney	2843	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Yves	Sylvestie	2134	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Marla	Tavares	4675	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Charlie	Taylor	2635	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Thomson	Jeanette	4232	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Warren	Jennelle	3370	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010	18.56	18.56	-	5/29/2010										
313M	Robert	Tomman	2792	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Stephen	Washby	5159	39.71	39.71	39.71	5/29/2010	39.71	39.71	39.71	5/29/2010	39.71	39.71	39.71	5/29/2010	39.71	39.71	39.71	5/29/2010										
313M	Tracy	White	5590	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Corrie	Widman	4233	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010										
313M	Stephen	Widman	6705	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010										
313M	Desalegn	Wichu	5956	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010	16.07	16.07	-	5/29/2010										
313M	Pere	Wizac	2718	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010										
313M	Janice	Zabala	2166	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Alyx	Azevedo	0831	38.12	38.12	-	5/29/2010	38.12	38.12	-	5/29/2010	38.12	38.12	-	5/29/2010	38.12	38.12	-	5/29/2010										
313M	Frank	Azmonski	1108	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Parrella	All	5617	17.50	17.50	11.67	5/29/2010	17.50	17.50	11.67	5/29/2010	17.50	17.50	11.67	5/29/2010	17.50	17.50	11.67	5/29/2010										
313M	Imo	Aminda	5984	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	David	Angel	3675	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Darren	Babych	2300	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Basel	Bachus	5982	18.47	18.47	-	5/29/2010	18.47	18.47	-	5/29/2010	18.47	18.47	-	5/29/2010	18.47	18.47	-	5/29/2010										
313M	Antonio	Barras	2807	21.34	21.34	14.23	5/29/2010	21.34	21.34	14.23	5/29/2010	21.34	21.34	14.23	5/29/2010	21.34	21.34	14.23	5/29/2010										
313M	Angela	Becher	2323	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Luiza	Bognarel	4189	19.05	19.05	-	5/29/2010	19.05	19.05	-	5/29/2010	19.05	19.05	-	5/29/2010	19.05	19.05	-	5/29/2010										
313M	Clayton	Bonnet	2113	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Vicki	Bran	6981	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Marie	Bran	6690	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Janna	Capling	3300	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Paula	Carroll	5416	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010	-	-	-	5/29/2010										
313M	Tara	Chalson	5520	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010	20.20	20.20	-	5/29/2010										

Account Number	First Name	Last Name	Employee Number	May RRSB Balances Owed			May RRSB Balances Paid (Reg. Membership)			May RRSB Balances Outstanding (Pre Retirement)		
				Employee Contribution %	Employer Match	Employee Above 3%	Employee Contribution %	Employer Match	Employee Above 3%	Employee Contribution %	Employer Match	Employee Above 3%
313M	Lesona	Chanton	0947	18.98	18.98	58.95	18.98	18.98	58.95			
313M	Rena	Chantrel	0430	-	-	-	-	-	-	5/30/2010		
313M	Alice	Chenbin	0778	-	-	-	-	-	-	5/30/2010		
313M	Heleen	Chenbin	3437	-	-	-	-	-	-	5/30/2010		
313M	Douglas	Chirk	1084	22.47	22.47	37.46	22.47	22.47	37.46	5/30/2010		
313M	Gregg	Clay	8038	33.00	33.00	-	33.00	33.00	-	5/30/2010		
313M	Robin	Colson	5835	-	-	-	-	-	-	5/30/2010		
313M	Penny	Combs	0834	-	-	-	-	-	-	5/30/2010		
313M	Rejane	Combs	5814	20.20	20.20	-	20.20	20.20	-	5/30/2010		
313M	Tammy	Coon	2697	20.92	20.92	13.95	20.92	20.92	13.95	5/30/2010		
313M	Elia	Quilton	1028	-	-	-	-	-	-	5/30/2010		
313M	Prung	Dang	2281	-	-	-	-	-	-	5/30/2010		
313M	Adam	Death	2583	-	-	-	-	-	-	5/30/2010		
313M	Dave	Dery	0984	-	-	-	-	-	-	5/30/2010		
313M	Jon	Dillon	0447	35.08	35.08	-	35.08	35.08	-	5/30/2010		
313M	Halene	Direy	0655	-	-	-	-	-	-	5/30/2010		
313M	David	Dombrook	5488	-	-	-	-	-	-	5/30/2010		
313M	M. Kumare	Dudrath	4809	17.88	17.88	-	17.88	17.88	-	5/30/2010		
313M	Karina	Emlie	6222	-	-	-	-	-	-	5/30/2010		
313M	Norma	Eveligh	2860	18.12	18.12	18.12	18.12	18.12	18.12	5/30/2010		
313M	Gunter	Fius	3411	-	-	-	-	-	-	5/30/2010		
313M	Linda	Flechter	3387	-	-	-	-	-	-	5/30/2010		
313M	Bhan	Gilbert	5934	21.97	21.97	-	21.97	21.97	-	5/30/2010		
313M	Ellicl	Goddard	2382	-	-	-	-	-	-	5/30/2010		
313M	John	Gulb	6885	-	-	-	-	-	-	5/30/2010		
313M	Robert (Bob)	Grat	7120	-	-	-	-	-	-	5/30/2010		
313M	Georgina	Gregg	5392	-	-	-	-	-	-	5/30/2010		
313M	Christine	Halsead	0725	18.25	18.25	-	18.25	18.25	-	5/30/2010		
313M	Michael	Hog	3906	-	-	-	-	-	-	5/30/2010		
313M	Carolyn	Horton	3730	20.41	20.41	20.41	20.41	20.41	20.41	5/30/2010		
313M	Adrian	Hyde	6023	-	-	-	-	-	-	5/30/2010		
313M	Joyca (Johnny)	Jankovic	7026	22.00	22.00	-	22.00	22.00	-	5/30/2010		
313M	Jashvanti	Jatiputra	3791	17.88	17.88	5.89	17.88	17.88	5.89	5/30/2010		
313M	Casey	Kahlers	4789	-	-	-	-	-	-	5/30/2010		
313M	Monica	Kelway	4973	-	-	-	-	-	-	5/30/2010		
313M	Piyli	Kennedy	3744	-	-	-	-	-	-	5/30/2010		
313M	Judy	Keogh	2444	-	-	-	-	-	-	5/30/2010		
313M	Kashish	Khanra	6022	-	-	-	-	-	-	5/30/2010		
313M	Mark J.	Kipper	7105	-	-	-	-	-	-	5/30/2010		
313M	David	Kopp	2647	37.52	37.52	-	37.52	37.52	-	5/30/2010		
313M	Teresa	Kostkowska	5631	20.20	20.20	-	20.20	20.20	-	5/30/2010		
313M	Milka	Kovacic	3743	-	-	-	-	-	-	5/30/2010		
313M	Bozana	Krakowska	3500	20.41	20.41	-	20.41	20.41	-	5/30/2010		
313M	Marsha	Kruschel	2697	16.00	16.00	-	16.00	16.00	-	5/30/2010		
313M	Gerard	Lablanc	2322	-	-	-	-	-	-	5/30/2010		
313M	Lillian	Lewis	0699	-	-	-	-	-	-	5/30/2010		
313M	Richard	Litherfield	0776	-	-	-	-	-	-	5/30/2010		
313M	Adam	Lobb	3635	34.33	34.33	45.78	34.33	34.33	45.78	5/30/2010		
313M	Nora	Lawe	5970	20.20	20.20	-	20.20	20.20	-	5/30/2010		
313M	Reyene	Mascuish	5417	-	-	-	-	-	-	5/30/2010		
313M	Debbie	Mackey	4684	17.88	17.88	-	17.88	17.88	-	5/30/2010		
313M	Alexander (Sand	Macconnell	4515	-	-	-	-	-	-	5/30/2010		
313M	Tammy	Messner	7443	-	-	-	-	-	-	5/30/2010		
313M	Carolyn	Miller	0907	-	-	-	-	-	-	5/30/2010		
313M	O'ga	Miller	5323	-	-	-	-	-	-	5/30/2010		

Account Number	First Name	Last Name	Employee Number	May RRSB Balances Owe'd			May RRSB Balances Paid (Fees/Recovery)			May RRSB Balances Outstanding (Fees/Recovery)						
				Employee Contribution %	Employer Match	Employment Above 3%	Employee Contribution %	Employer Match	Employment Above 3%	Employee Contribution %	Employer Match	Employment Above 3%				
313M	Patricia	Millington	5853	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Ana	Miranda	6257	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Jennifer	Morgan	3459	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00
313M	Sharon	Morison	2380	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Elizabeth	Morrow	5351	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83	30.83
313M	David	Murich	2979	28.50	28.50	-	28.50	28.50	-	28.50	28.50	-	28.50	28.50	-	28.50
313M	Juanita	Nastrofky	3265	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Trong	Nguyen	6697	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	KYLA	NICHOL	0901	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Cynthia	Novak	3589	17.50	17.50	-	17.50	17.50	-	17.50	17.50	-	17.50	17.50	-	17.50
313M	Mikaela	Paranyi	5816	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Robert	Parr	4808	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Jason	Parsons	7295	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Deepak	Patel	7296	16.89	16.89	11.26	16.89	16.89	11.26	16.89	16.89	11.26	16.89	16.89	11.26	16.89
313M	Shawn	Perrin	6262	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41
313M	Shiley	Pizzo	4782	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00
313M	Shiley	Porter	0970	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00
313M	Kahle	Porter	3051	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00	22.00	-	22.00
313M	Johnathan	Power	2256	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Malessa	Prichett	4238	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Cherret	Reachra	2182	20.20	20.20	13.46	20.20	20.20	13.46	20.20	20.20	13.46	20.20	20.20	13.46	20.20
313M	Ted	Rezkowski	2337	18.59	18.59	12.39	18.59	18.59	12.39	18.59	18.59	12.39	18.59	18.59	12.39	18.59
313M	Berry	Revsell	5905	18.59	18.59	25.93	18.59	18.59	25.93	18.59	18.59	25.93	18.59	18.59	25.93	18.59
313M	Dorelma	Serchetz	3737	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20
313M	Bob	Savile	0817	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Brian	Schukrecht	3077	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Andrew	Schultz	5318	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Dennis	Schultz	5318	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Oksana	Serdynsky	4972	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20
313M	Indrani	Sheran	4957	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20
313M	Shirana	Shirana	1076	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41
313M	Shirana	Shirana	1076	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41
313M	Katelin	Smith	6557	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20
313M	Boguslawa	Slanek	3239	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Beata	Slaniszewski	5236	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Rick	Slonka	5534	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Zoran	Slonka	4406	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Raywee (Ray)	Suraj	4952	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Jerry	Swanson	2843	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64	24.64
313M	Nancy	Sweeney	2843	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65	25.65
313M	Yves	Syvestre	2134	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Marie	Taveres	4875	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Charlote	Taylor	2635	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Thomson	Thomson	4232	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41	20.41	-	20.41
313M	Warren	Tonnan	3370	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20	40.20
313M	Robert	Weicht	2792	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Stephen	Wesbury	5159	17.58	17.58	-	17.58	17.58	-	17.58	17.58	-	17.58	17.58	-	17.58
313M	Tracy	White	5590	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Conrie	Wildman	4233	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Stephen	Winkler	6706	-	-	-	-	-	-	-	-	-	-	-	-	-
313M	Desalegn	Worku	5966	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20	20.20	-	20.20
313M	Peria	Zalac	2718	4.332.69	4.332.69	1,816.68	4.332.69	4.332.69	1,816.68	4.332.69	4.332.69	1,816.68	4.332.69	4.332.69	1,816.68	4.332.69

SCHEDULE Y

Letter from Anderson-Cook, Inc.



Anderson Cook, Inc.

January 7, 2011

Mr. Allan Rutman
Zeifman Partners, Inc.
Suite 910, One Toronto Street
P.O. Box 28
Toronto, ON M5C 2C6 Canada

Re: Agreement dated January 7, 2011 as of December 23, 2010 among Zeifman Partners Inc., in its capacity as receiver of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") and not in its personal or corporate capacity (the "Receiver"), Omex Manufacturing ULC, 2178124 Ontario Inc., and ACS Precision Components Holdings (Hong Kong) Co. Ltd. (the "Agreement")

Dear Mr. Rutman:

Anderson-Cook, Inc. ("AC") is the indirect shareholder of AC Precision Components (Shanghai) Co. Ltd., a company organized under the laws of the Peoples Republic of China ("AC Shanghai"). We understand that the Receiver believes that AC Shanghai is or may be indebted to ACS, and in connection with analyzing such claim(s), the Receiver has requested access to the books, records, financial and operational information and premises of AC Shanghai (together, the "Information"). AC does not believe that ACS' and/or the Receiver's claims against AC Shanghai are valid or enforceable and/or that AC Shanghai has defenses and counter-claims against such claims. Nonetheless, in consideration of the Receiver entering into the Agreement and subject to the Receiver's acceptance and agreement to this letter, AC agrees to cause AC Shanghai to provide the Receiver full and complete access to the Information subject to the following terms, conditions and limitations:

- (a) all Information will be made available to the Receiver at AC Shanghai's facility in China in the form it is maintained by AC Shanghai in the ordinary course of business;
- (b) neither AC Shanghai nor AC (or any of their respective subsidiaries or affiliates) will be obligated to translate any documents into English or provide an interpreter for the benefit of the Receiver;

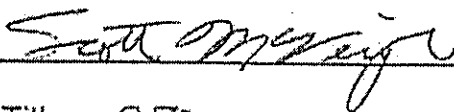
- (c) the Receiver must not unreasonably interfere with AC Shanghai's operations;
- (d) the Receiver will only be provided access through April 15, 2011;
- (e) the Receiver will bear all of its costs and expenses, including without limitation, the cost of duplicating and shipping any Information the Receiver is allowed to copy under the terms of subparagraph (h) below;
- (f) the Receiver's access (and the Receiver's right to copy or use any Information) will be subject to any confidentiality or similar agreements to which AC Shanghai is a party, to any privileges available under applicable law (such as the attorney-client privilege, if any) and to any applicable rules, regulations or laws that limit or restrict access to any of the Information;
- (g) AC will use its best efforts to cause AC Shanghai to provide the Receiver access at a date and time convenient to the Receiver;
- (h) the Receiver will be entitled to make copies, at the Receiver's expense, of any Information it deems appropriate, subject in all cases to conditions and limitations in this letter;
- (i) the Receiver's access and the providing of the Information will be subject to a full reservation by AC, AC Shanghai and any of their respective shareholders, subsidiaries and affiliates (such entities and individuals other than ACS are referred to as "AC Group") of all of their respective rights, interests, defenses, claims and counterclaims against or related to ACS, the Receiver or the Receiver's alleged claims against AC Shanghai;
- (j) The entities and individuals that are members of the AC Group do not, and by virtue of this letter agreement will not be deemed to, acknowledge that: (i) AC or AC Shanghai have any obligation to provide the Receiver access to the Information but for this letter agreement; (ii) the Receiver's or ACS's claims against AC Shanghai are valid or enforceable; (iii) AC Shanghai is lawfully indebted to ACS; (iv) the other members of the AC Group have any responsibility or liability for obligations, if any, of AC Shanghai to the Receiver or ACS; (v) courts in Canada have jurisdiction over AC Shanghai or that venue of any action related to claims asserted by the Receiver against AC Shanghai would be proper in Canada, or (vi) that members of the AC Group are agents or representatives of AC Shanghai for purposes of service of process; and

- (k) the fact that AC has entered into this letter agreement does not and will not be used by the Receiver, in any way, to assert, claim or establish that AC Shanghai has attained to the jurisdiction of courts in Canada, that courts in Canada have jurisdiction over AC Shanghai or that venue of any action related to claims asserted by the Receiver against AC Shanghai would be proper in Canada.

Please indicate your agreement with the terms of this letter by signing and returning a copy of this letter.

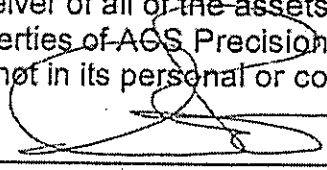
Very truly yours,

ANDERSON-COOK, INC.

By: 
Title: CFO

AGREED:

ZEIFMAN PARTNERS, INC., in its capacity as Receiver of all of the assets, undertakings and properties of AGS Precision Components Partnership and not in its personal or corporate capacity

By: 
Allan Rutman

Title: President

SCHEDULE Z

List of Documents Removed by the Receiver from the Premises

Label	Box Number	Box Content	Location	skid #'s
0001	AP1	"#s" - "Apollo Seiko Ltd." (Post Receivership)	Office	N/A
0002	AP2	"ARC Industries" - "E.I. Dupont Canada" (Post Receivership)	Office	N/A
0003	AP3	"Electra Supply" - "M.S.S. Outsourcing Services" (Post Receivership)	Office	N/A
0004	AP4	"Nelco Mechanical Ltd." - "Sunlife Assurance" (Post Receivership)	Office	N/A
0005	AP5	"Superior Solutions" - "Z Expenses" (Post Receivership)	Office	N/A
0006	AP6	Unpaid Pre-ReceiverShip Invoices - 1455135Ont - L Misc (2010)	Office	N/A
0007	AP7	Unpaid Pre-ReceiverShip Invoices - M Misc - W Misc, Problem Invoices & Voided Cheques (2010)	Office	N/A
0008	AP8	"A.Schulman" - Affiliated (2009)	Office	N/A
0009	AP9	"Aim Ind" - Canadian Traffic (2009)	Office	N/A
0010	AP10	CDW Canada - James Packaging (2009)	Office	N/A
0011	AP11	"KBC" - "Provision Printing" (2009)	Office	N/A
0012	AP12	"Quality Industrial" - "Jim Tyrer Robotics" (2009)	Office	N/A
0013	AP13	"Underwriters" - "W Expenses", Misc.Correspondance & Voided Cheques (2009)	Office	N/A
0014	PO5	Purchase Orders A - M (Pre-ReceiverShip) 2010	Office	N/A
0015	PO6	Purchase Orders N - Z, Nafta Certs, Price Changes & Quotes (Pre-ReceiverShip) 2010	Office	N/A
0016	AR1	Invoice #'s 3387 & 347968 to 348630 (2009)	Office	N/A
0017	AR2	Invoice #'s 348631 to 349612 & 2009007 & 3391 (2009)	Office	N/A
0018	AR3	Invoice #'s 349613 to 350651 & 3392 to 3394 & 846 to 850 (2009)	Office	N/A
0019	AR4	Invoice #'s 350652 to 351569 & 3395 (2009)	Office	N/A
0020	AR5	Invoice #'s 351570 to 352435 & 851 (2009)	Office	N/A
0021	AR6	Invoice #'s 352467 to 352852 (2010)	Office	N/A
0022	TO1	Tooling Job Profitability	Office	N/A
0023	RE1	Packing Slips 2010 (Pre-ReceiverShip)	Office	N/A
0024	RE2	Packing Slips 2009	Office	N/A
0025	SA1	Bills of Lading 2010 (PC00003-PC02090)	Office	N/A
0026	PO7	Misc.Purchase Orders & Customer Supplied Packing Slips (Post-ReceiverShip) 2010	Office	N/A
0027	HR1	313M Hourly 2009 January to September Payroll Registers	Office	
0028	HR2	313M Hourly 2009 October to December Payroll Registers	Office	
0029	HR3	312K Salary 2009 January to December Payroll Registers	Office	
0030	HR4	313M Hourly 2010 January to April Payroll Registers	Office	
0031	HR5	313M Hourly 2010 May to July Payroll Registers	Office	
0032	HR6	313M Hourly 2010 August to September Payroll Registers	Office	
0033	HR7	312K Salary 2010 January to September Payroll Registers	Office	
0040	HR8	Employee Files A - B (Begenat, Linda)	Office	

Retention

Label	Box Number	Box Content	Location	skid #'s
0041	HR9	Employee Files B (Bell, Dave) - C (Clay, Gregg)		
0042	HR10	Employee Files C (Colson, Robin) - D		
0043	HR11	Employee Files E - G		
0044	HR12	Employee Files H - K (Kelloway, Monica)		
0045	HR13	Employee Files K (Keogh, Judy) - L, (Lethbridge, Aldina)		
0046	HR14	Employee Files L, (Lewis, Lillian) - M (Morris, Evelyn)		
0047	HR15	Employee Files M (Morrison, Sharon) - P (Picco, Shirley)		
0048	HR16	Employee Files P (Porter, Adam) - S (Schultz, Dennis)		
0049	HR17	Employee Files S (Seredytsky, Oksana) - Sylvestre, Yves		
0050	HR18	Employee files T - Z		
0034	F1	2009 Audit, Lift truck lease, CRA Audit 2009, Business registration docs, Asset sale May09, SunLife 2009 payment details, BMO correspondence	Office	
0035	F2	AR Cash Receipts 2009, AR Deductions 2009, Cash Receipts Jan 1/10 thru Apr 16/10	Office	
0036	F3	AR Cash Receipts Apr 21/10 thru Closing, EDC file documentation, Original insurance documentation, Lease files for Eagle St & Bishop St buildings	Office	
0037	F4	General Ledger Journal Entries Jan 1/09 thru Closing	Office	
0038	F5	All Current Customer Purchase Orders, BMO bank statements, cleared cheques	Office	
0039	F6	Customer Invoices PC02001 and up, all MA and all CM invoices from Plex	Office	
0051	F7	2010 Month End balance sheet reconciliation files (March thru Closing)	Office	
0052	F8	Customer AR notes post-receivership, AP report as of Receivership Date	Office	

SCHEDULE AA

Destruction Documents

Destruction

Box Number	Box Content	Location	skids #'s
PO1	A - B (up to & including 2009)	Office	N/A
PO2	C - M (up to & including 2009)	Office	N/A
PO3	N - Z (up to & including 2009)	Office	N/A
PO4	Misc.Purchasing Files (up to and including 2009)	Office	N/A
SHIPPING1	Customer PO's - A - B		N/A
SHIPPING2	Customer PO's - B - D		N/A
SHIPPING3	Customer PO's - D - H		N/A
SHIPPING4	Customer PO's - I - M		N/A
SHIPPING5	Customer PO's - M - S		N/A
SHIPPING6	Customer PO's - V - X and Omron		N/A
SHIPPING7	Customer PO's OMRON		N/A
SHIPPING8	Old Purchasing Documents		N/A

Box Number	Box Content	Location	skids #'s
E1	Customer Quotations A through C	A In shelving	1
E2	Customer Quotations D through F		
E3	Customer Quotations G through I		
E4	Customer Quotations J through L		
E5	Customer Quotations M through O		
E6	Customer Quotations P through R		
E7	Customer Quotations S through V		
E8	Customer Quotations W through Z		
E9	Customer Part Prints A through C	A In shelving	2
E10	Customer Part Prints D through F		
E11	Customer Part Prints G through I		
E12	Customer Part Prints J through L		
E13	Customer Part Prints M through O		
E14	Customer Part Prints P through R		
E15	Customer Part Prints S through V		
E16	Customer Part Prints W through Z		
E17	Prototype Tool Drawings 61D through 191D	A In shelving	3
E18	Prototype Tool Drawings 192D through 265D		
E19	Prototype Tool Drawings 266D through 291D		

Destruction

Box Number	Box Content	Location	skids #'s
E20	Prototype Tool Drawings 299D through 411D		
E21	Ref. Customer files & mold bases 414D through 479D		
E22	Ref. Customer files & mold bases 480D through 486D		
E23	Various gauges & automation drawings		
E24	Bosch - 'Never built' drawings		
E25	Tool drawings 2D through 90D	A In shelving	4
E26	Tool drawings 91D through 120D		
E27	Tool drawings 121D through 160D		
E28	Tool drawings 161D through 180D		
E29	Tool drawings 181D through 192D		
E30	Tool drawings 193D through 220D		
E31	Tool drawings 221D through 255D		
E32	Tool drawings 256D through 269D		
E33	Tool drawings 272D through 280D	A In shelving	5
E34	Tool drawings 281D through 290D		
E35	Tool drawings 292D through 310D		
E36	Tool drawings 311D through 320D		
E37	Tool drawings 322D through 353D		
E38	Tool drawings 354D through 367D		
E39	Tool drawings 375D through 391D		
E40	Tool drawings 392D through 420D		
E41	Tool drawings 425D through 457D	A In shelving	6
E42	Tool drawings 459D through 470D		
E43	Tool drawings 472D through 501D		
E44	Tool drawings 502D through 510D		
E45	Tool drawings 3D through 117D		
E46	Tool drawings 118D through 166D		
E47	Tool drawings 172D through 204D		
E48	Tool drawings 205D through 250D		
E49	Tool drawings 251D through 279D	A In shelving	7
E50	Tool drawings 280D through 300D		
E51	Tool drawings 301D through 329D		
E52	Tool drawings 330D through 355D		

Destruction

Box Number	Box Content	Location	skids #'s
E53	Tool drawings 356D through 378D		
E54	Tool drawings 379D through 393D		
Q1	CUSTOMER COMPLETED IR A-B	JB1	1
Q2	CUSTOMER COMPLETED IR C-D		
Q3	CUSTOMER COMPLETED IR H		
Q4	CUSTOMER COMPLETED IR L		
Q5	CUSTOMER COMPLETED IR M-O		
Q6	CUSTOMER COMPLETED IR P		
Q7	CUSTOMER COMPLETED IR R-S		
Q20	CUSTOMER COMPLETED IR X		
Q21	CUSTOMER COMPLETED IR A-V		
Q8	CUSTOMER PPAP A	JA1	2
Q9	CUSTOMER PPAP BOSCH		
Q10	CUSTOMER PPAP BROSE		
Q11	CUSTOMER PPAP C		
Q12	CUSTOMER PPAP DORTEC		
Q13	CUSTOMER PPAP D		
Q14	CUSTOMER PPAP F		
Q15	CUSTOMER PPAP H-K		
Q16	CUSTOMER PPAP L		
Q17	CUSTOMER PPAP M-N		
Q18	CUSTOMER PPAP O		
Q19	CUSTOMER PPAP P-V		
Q22	CUSTOMER UNCOMPLETED IR A-B	JB1	3
Q23	CUSTOMER UNCOMPLETED IR C-M		
Q24	CUSTOMER UNCOMPLETED IR N-P		
Q25	CUSTOMER UNCOMPLETED IR R-V		
Q26	CUSTOMER UNCOMPLETED IR PERFERED ENG		
Q27	CUSTOMER UNCOMPLETED IR XEROX		
Q28	CUSTOMER UNCOMPLETED IR XEROX		

Destruction

Box Number	Box Content	Location	skids #'s
Q29	CUSTOMER UNCOMPLETED IR A-DELPHI		
Q30	CUSTOMER UNCOMPLETED IR DORTEC		
Q31	CUSTOMER UNCOMPLETED IR DURA		
Q32	CUSTOMER UNCOMPLETED IR M-V		
Q33	MATERIAL CERTS A-C	JC2	4
Q34	MATERIAL CERTS D-K		
Q35	MATERIAL CERTS L-S		
Q36	MATERIAL CERTS SANKYO-V		
Q37	CUSTOMER PPAP PARTS ALEGRE		
Q38	CUSTOMER PPAP PARTS ALFA-ATS		
Q39	CUSTOMER PPAP PARTS B-F		
Q40	CUSTOMER PPAP PARTS G-W		
Q41	CALIBRATION CERTS		
Q42	CUSTOMER PPAP PARTS DORTEC		
Q43	CUSTOMER PPAP PARTS LEAR		
Q44	CUSTOMER PPAP PARTS DORTEC		
Q48	IR COMPLETED 2009	JC1	5
Q49	VARIOUS PPAP		
Q50	HOLD TAGS 2010		
Q51	UNUSED HOLD TAGS, RECEIVING LOG		

IN1 Physical Inventory Tags 2009 Office N/A

- HR1 Job Postings 1997 - 2009, Temp Agency Brochure Info, Sample Contracts, HR Templates
- HR2 BBQ Memo's, Co-op Student School Info, Flu Shot Info, United Way Campaigns, Policy Info, Children's X-mas Party
- HR3 Health Plan Guides, Manuals to Plans, Sunlife Billing Info, Salary Surveys, Pay Rate Analysis, JH&SC Meeting Minutes 1999 - 2007
- HR4 Environmental Policy, ISO - EMS Manifests, PSR's on Equipment, Work Orders Forktruck Checklist 2007, 2008, 2009, 2010, Skyjack Inspection Reports 2007, Crane Inspection Daily Reports 2008, 2009, Production Staffing Logs 2008
- HR5 EMS Policy & Procedures, ISO/TS, EMS Internal Audit Reports, 2002, 2007, 2008, 2009, 2010
- HR6

Destruction

Box Number **Box Content** **Location** **skids #'s**

Control Certification Training Manual 2004, Health & Safety Manual 1995, Health and Safety Supervisor Training Manual 2005, EMS Response Manual 2007, Recycling Information, Training Records 2008 - 2009, Customer Terms & Conditions of Sale

HR7

Joint Health and Safety Minutes 2009, Training Records 2001, 2002, 2005, Denso's QA Network Tutorial, Management Training PVA Consulting Group, Quality Technician Solution Text, BSI Management Systems Manual, Gates Customer Audit 2009, Dungeons & Dragons Handbook and Master Guide

HR8

Q52

CUSTOMER SCORECARDS

ATS Asset Purchase Agreement to Anderson Cook 2008, Employee Training Sign Off's 2009

HR9

ATS Supplier Agreements, Temporary Services Agreements, HWIN registration

HR10

Duplicate Payroll Registers 313M, 312K 2009, 2010

HR11

HR Admin files; Eagle Street Lease, Fire Drill Report, Enterprise Time System Forms, G&K Forms, EMS

HR12

Procedures; Emergency Call Reports, ACS Bank Cheques

HR13

Miscellaneous

F1 Miscellaneous 2007-2008 financial analyses

F2

Miscellaneous 2005-2009 financial analyses

F3

Miscellaneous 2007-2008 financial analyses

F4

2009 AP Registers

F5

Dan Nowicki's Management Meeting Notes, 2007 MPP Cleared Cheques, Sohil Sheth Machine

F6

Maintenance Records, duplicate BMO bank statements

F7

Pete Beynon's desk records - action plans, business notes

F8

Pete Beynon's desk records - customer notes, potential employee resumes

F8

Blue boxes from Pete/Karla's office - ADP payroll info, financial statements, misc.

U1

old NAFTA certificates

U2

Supplier PO's Jul/07-Oct/07

U3

Suppliers PO's Jan/08-Jun/08

U4

2006 Financial info (budgets, analysis)

U5

Blank/unused inventory tags

U6

Mario DiBartolomeo's desk - scheduling information

U7

Jamie Westfall & Jen Schmidt desks

U8

Boris Godoy's desk - pre-2009 engineering info

U9

Dec '08 inventory count tags

U10

Jen Schmidt's desk - customer PO's and releases 2009

U11

pre-2010 stockroom and maintenance files

U12

Magna project binders (Polymer transfer) - active parts

Destruction

Box Number **Box Content** **Location** **skids #'s**

- U13 Supplier PO's - Pre-2009
- U14 Customer tool drawings/prints (hard copies)
- U15 Customer tool drawings/prints (hard copies)
- U16 Customer tool drawings/prints (hard copies)
- U17 Customer tool drawings/prints (hard copies)
- U18 Customer tool drawings/prints (hard copies)
- U19 Engineering program binders
- U20 Customer tool drawings/prints (hard copies)
- U21 19 boxes on skid - 2005-2007 customer quotes, 2006 inventory tags
- U22 22 boxes on one skid - customer PPAP packages
- U23 18 boxes on one skid - 12 boxes Corporate Asset sales pkg from May/09, 6 boxes old computer discs
- U24 Tool drawings
- U25 Production travel cards/production tickets
- U26 Tool drawings
- U27 Tool drawings

BANK OF MONTREAL
Applicant and ACS PRECISION COMPONENTS
Respondent

Court File No: 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at Toronto

**EIGHTH REPORT TO THE COURT SUBMITTED BY
ZEIFMAN PARTNERS INC. AS RECEIVER**

**MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON CANADA N6A 5R8**

**Tony Van Klink LSUC#: 29008M
Tel: 519.931-3509
Fax: 519.858.8511**

Lawyers for Zeifman Partners Inc.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

AFFIDAVIT OF ALLAN RUTMAN

I, ALLAN RUTMAN, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**


1. I am a partner at Zeifman Partners Inc., and as such have personal knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS.
3. This Affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of the Receiver for the period from August 1, 2010 to October 31, 2010. Attached and marked as **Exhibit "A"** to this Affidavit are true copies of the accounts rendered by the Receiver for the period from August 1, 2010 to October 31, 2010, in the amount of \$218,146.63, including disbursements and HST, such accounts being summarized below.

<u>Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	26.25	\$550.00	\$14,437.50
A. Rutman	72.25	\$535.00	38,653.75
J. Karkoutlian	0.25	\$290.00	72.50
J. Rutman	123.50	\$295.00	36,432.50
J. Rutman	330.00	\$275.00	90,750.00
M. Stajanovic	1.75	\$155.00	271.25
M. Stajanovic	5.00	\$145.00	725.00
R. DaSilva	6.00	\$150.00	900.00
R. DaSilva	14.50	\$130.00	1,885.00
Total Professional Fees	579.50	(Average) \$317.74	\$184,127.50
Total Disbursements			\$8,922.62
Total Fees and Disbursements (excluding HST)			\$193,050.12
HST			\$25,096.51
Total Fees and Disbursements (including HST)			\$218,146.63


4. The detailed time dockets and accounts attached as Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by the Receiver.
5. Given the nature of this insolvency proceeding, I believe the hours and rates of the Receiver are reasonable and comparable to other firms in the greater Toronto area and in southwestern Ontario for insolvency work of this nature.
6. Additional professional time will be required to complete the receivership proceedings of the Applicant. The Receiver requests that the Court approve its accounts for the period August 1, 2010 to October 31, 2010 for fees in the amount of \$184,127.50, disbursements of

\$8,922.62 and HST of \$25,096.51, for a total of \$218,146.63, for services rendered and recorded to October 31, 2010.

SWORN BEFORE ME at the City of
Toronto on December 2nd, 2010.



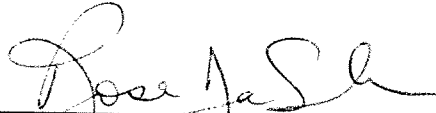
Commissioner for taking affidavits



ALLAN RUTMAN

Rosa Da Silva, a Commissioner, etc.,
Province of Ontario, for Zeifman
Partners Inc., Trustee in Bankruptcy.
Expires November 3, 2013.

Attached is Exhibit "A" to the
Affidavit of Allan Rutman sworn the 2nd day
of December, 2010.



A Commissioner, Etc.

Rosa Da Silva, a Commissioner, etc.,
Province of Ontario, for Zeifman
Partners Inc., Trustee in Bankruptcy.
Expires November 3, 2013.

ZEIFMAN PARTNERS INC.

ONTARIO SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE RECEIVERSHIP OF ACS PRECISION COMPONENTS PARTNERSHIP OF THE CITY OF CAMBRIDGE, IN THE REGIONAL MUNICIPALITY OF WATERLOO, IN THE PROVINCE OF ONTARIO

CLIENT #ACSRSH2
BN 89573 8201 RT0001

INTERIM BILLING

INVOICE #40985

To: Professional services rendered in respect of Court Appointed Receivership for
ACS Precision Components Partnership from August 1, 2010 to August 31, 2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	40.50 hours @	\$535.00 per hour	\$	21,667.50
J. Karkoutlian	J.K.	0.25 hours @	\$290.00 per hour	\$	72.50
J. Rutman	J.R.	163.00 hours @	\$275.00 per hour	\$	44,825.00
M. Stojanovic	M.S.	5.00 hours @	\$145.00 per hour	\$	725.00
R. DaSilva	R.D.	4.50 hours @	\$130.00 per hour	\$	585.00
				\$	<u>67,875.00</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				\$	<u>8,642.87</u>
				\$	76,517.87
H.S.T.				\$	<u>9,947.32</u>
Total Balance Due				\$	<u>86,465.19</u>

/Cont.

201 Bridgeland Avenue
Toronto, Ontario
M6A 1Y7
Tel: (416) 256-4005
Fax: (416) 256-4001
www.zeifman.ca

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/02/10	J.R.	1.50	Telephone and email correspondence with J. Luelo re: Hella. Email exchange with D. Schmidt re: asset offer.
08/03/10	A.R.	3.00	Attendance at premises. Review various financial documentation. Review various wire payments; email exchange with staff re: same. Discussions with J. Rutman and J. Luelo re: updates on receivable collections, tooling moves, etc. Discussions with J. Rutman re: Aalbers tool, discussions re: legal correspondence from counsel of Brian Killop, former employee.
08/03/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with A. Spittal re: Controllers for Brose CIA program. Meeting with J. Luelo and J. Suckert re: tooling and fixed asset listings; controllers for CIA. Meeting with D. Sire and J. Luelo re: Delphi magnet issues. Engaged in matters relating to ESA inspection. Telephone discussion with T. Van Klink and S. Kettle re: equipment sales; Millers; Brose and Killop issue. Telephone discussion with R. Kazouz re: CIA insert shipment, frames, and capacity inserts. Engaged in matters relating Xerox payments and release of tooling. Telephone discussions with A. Spittal re: Brose. Review emails from A. Spittal re: Aalbers correspondence. Engaged in matters relating to VW Rollercage tool repairs required. Email correspondence with T. Van Klink re: Aalbers. Review and analyze June income statement.
08/03/10	R.D.	0.25	Banking administration.
08/04/10	A.R.	2.00	Email exchanges with J. Rutman re: Proterra. Conference call with T. Van Klink and J. Rutman re: BMO secured claim. Email correspondence to R. Slattery re: legal opinion on the security position of BMO.
08/04/10	J.K.	0.25	Email correspondence with J. Rutman with respect to letter of agreement with customer on payment of outstanding balance including enclosing copy of same.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/04/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedules. Engaged in various matters relating to Lear tool and inventory moves. Meeting with P. Beynon re: accounting and receivable issues. Telephone discussion with R. Craigen of Gowlings re Proterra tooling and proposal. Email correspondence re: collection on Lear/AC accounts receivables. Conference call with A. Rutman and T. Van Klink re: BMO debt and repayment. Email correspondence and discussions relating to Chase Plastics material invoicing. Discussion with J. Luelo re: MIG. Email correspondence with R. Craigen and A. Rutman re: Proterra offer. Meeting with A. Spittal re: AC purchase of C1A equipment. Email correspondence with T. Van Kling and A. Rutman. Review various email correspondence re: Bosch. Review letter of invitation for Brose. Review and analyze payable listing. Meeting with B. Fey of the CRA re: trust exams.
08/04/10	R.D.	0.25	Banking administration.
08/05/10	A.R.	1.50	Review and amend Fifth Report to Court. Email exchanges with J. Rutman and T. Van Klink re: C1A Frames and Capacity inserts and Anderson Cook. Review various wire payments; email exchange with staff re: same. Discussion with J. Rutman.
08/05/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedules. Staffing/Production meeting with staff. Telephone discussion with J. Bennet of BenLea re: return of trailer with equipment to ACS. Email and telephone correspondence with R. Kozouz of Brose re: CIA and supply issues. Telephone and email correspondence with A. Spittal re: transition of C1A to Germany; telephone and email correspondence with A. Rutman and T. Van Klink. Engaged in various matters relating to Xerox exit from the premises. Discussions with P. Beynon regarding customer account reconciliations. Review and approve invoices for payment; cheque signing. Review and approve purchase orders with D. Sire. Engaged in matters relating to inventory issues with T. Tipple. Email exchanges with M. Olson re: payment details and wire information. Work on drafting fifth report to the court. Review email correspondence regarding 369J Magna tool repairs. Discussions with A. Hall of Brose re: customer concerns. Email exchanges with R. Craigs of

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Gowlings re: Proterra proposal. Email exchange with C. Moranis of BASF re: cash refund.
08/05/10	R.D.	0.50	Banking administration.
08/06/10	A.R.	0.50	Review correspondence from J. Rutman re: C1A Frames and offer.
08/09/10	A.R.	4.50	Attendance at premises. Review various wire payments; email exchanges with staff re: same. Telephone call and email correspondence with D. Coutts re: repayment to BMO and Omex matters. Review various email correspondence from T. Van Klink re: Omega motion, Aarkel and Brose matters. Review updated R&D; discussion with J. Rutman re: same. Review email correspondence from Delphi re: Build out Requirements to Achieve Bank. Conference call with T. Van Klink and J. Rutman re: Aarkel.
08/09/10	J.R.	7.00	Attendance at premises. Update and revise R&D schedules. Review sales analysis for 2 week period. Discussions with A. Rutman re: R&D. Conference call with A. Rutman and T. Van Klink re: AarKel. Conference call with R. Lindsay re: Delphi extended production period. Discussions with P. Beynon re: forecast for extended production period. Draft and revise Proterra agreement letter. Telephone discussion with S. Grindlewald of Sigma Molders re: purchase of assets. Email exchanges with M. Mendoza of Continental re: premium invoice. Review various email correspondence from T. Van Klink re: AarKel and Brose matters. Meeting with P. Beynon re: Delphi reconciliation. Review letter from J. Leslie, counsel to Brose. Review and analyze open payables and receivables reports.
08/09/10	R.D.	0.50	Banking administration.
08/10/10	A.R.	2.25	Discussions and email correspondence with T Van Klink and J. Rutman re: Brose and Aarkel offer on frames; review various email correspondence re: same. Review various wire payments; email exchange with staff re: same. Review email correspondence re: draft fifth report.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/10/10	J.R.	8.50	Attendance at premises. Update and revise R&D schedules. Telephone discussions with R. Craigen of Gowlings re: Proterra agreement. Conference call with M. Olson of Delphi re: open account issues. Review email correspondence from T. Van Klink, J. Leslie re: Brose C1A issues. Review email correspondence from R. Kazouz of Brose re: C1A frame offer; review email correspondence from T. Van Klink to J. Nawrocki. Emails and discussions relating to Thomson Linear and MIG tooling exit related issues. Various email correspondence relating to TBK4 gages. Telephone discussion with K. Sheehan of Magna re: T. Tipple. Telephone discussion with M. Olson of Delphi re: sale of equipment. Telephone discussion with A. Spittal re: Brose and Lear tooling. Telephone discussions with T. Van Klink and A. Rutman re: Aarkel and Brose offer on frames. Telephone discussion with A. Sittal re: equipment offer and Brose issues.
08/10/10	R.D.	0.25	Banking administration.
08/11/10	A.R.	2.00	Various calls and correspondence with D. Coutts and T. Van Klink. Email exchanges with J. Rutman and T. Van Klink re: Aarkel matters. Review email correspondence from J. Rutman re: Aalbers matters.
08/11/10	J.R.	5.00	Attendance at premises. Update and revise R&D schedule. Meeting with S. Meyer re: Aalber's email and queries from T. Van Klink. Email exchanges with T. Van Klink re: Aarkel. Email exchange with T. Brennon of Aarkel. Meeting with J. Luelo re: production and Brose issues. Review email correspondence from R. Kozouz and R. Slawek re: VW. Telephone discussion with A. Spittal re: equipment offer. Email correspondence with R. Craigen re: Proterra. Email correspondence with T. Van Klink re: Aalbers. Meeting with J. Luelo and P. Beynon re: September budget. Telephone discussion with K. Sheehan and T. Tipple. re: Tipple retention. Telephone discussion with T. Van Klink re: CSD and Ford. Telephone discussion with R. Kozouz re: sale of frames. Review email correspondence from J. Nawrocki re: Aarkel issues. Review email correspondence from P. Singh re: shipment of C1A.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/12/10	A.R.	1.00	Review various wire payments; email exchange with staff re: same. Engaged in various email correspondence with J. Rutman re: ProTerra Agreement. Review September Production Forecast; discussion with J. Rutman re: same. Review correspondence from T. Van Klink re: CSD Customer Agreement.
08/12/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with C. Andrew of Stevenson Hunt re: umbrella policy. Meeting with P. Leiut, employee benefits broker. Telephone discussions with R. Kozouz re: VW and CIA. Telephone discussion with T. Brennon of Aarkel re: 4 position frame. Meeting with P. Beynon and J. Luelo re: September production. Email correspondence re: Thomson Linear and MIG payments. Review and approve invoices for payment; cheque signing. Telephone discussions with J. Luelo re: Brose VW production and expedited shipments. Telephone discussion with M. Review email correspondence with M. Keough of Honeywell re: production and exit plan. Telephone discussion with Bev of Triple M. Telephone discussions with A. Rutman re: September forecast related issues.
08/12/10	R.D.	0.50	Banking administration.
08/13/10	A.R.	1.00	Email exchange with T. Van Klink re: scheduling of Motion. Email exchange and discussion with J. Rutman re: update on Brose and Delphi matters.
08/13/10	J.R.	6.50	Update and revise R&D schedules. Telephone discussion with J. Luelo re: Brose VW updates. Telephone discussion and email correspondence with S. Kettle re: Fifth Report to the Court. Review email correspondence re: Visteon accounting issues. Revise retention schedule for updated comments. Engaged in matters relating to fifth report to the Court.
08/13/10	M.S.	1.00	Attend to telephone calls from employees with respect to the status of their WEPP claims. Contact Service Canada to confirm various filing information. Further discussions with employees to confirm outstanding information to be filed by them personally with Service Canada.
08/13/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/16/10	J.R.	8.00	Update and revise R&D schedules. Review and analyze accounts receivable. Email correspondence with customers in regards to open accounts. Telephone discussion with K. Sheeahan of Dortec re: CMM Machine. Telephone discussion with R. Kozouz of Brose re: C1A frames and inserts. Telephone discussion with B. Fey of CRA re: payroll account exams. Telephone discussion with G Singh of CSD re: inventory purchase offer. Telephone discussions with P. Beynon re: accounting issues. Telephone discussions with J. Luelo re: ProTerra and production related issues. Email exchanges with K. Jones re: salary vacation pay and WSIB analysis. Email correspondence with Delphi re: freight costs. Email exchanges with M. Perez of Eckerle re: equipment. Review hourly payroll reports; generate payment. Telephone and email exchanges with A. Spittal re: equipment offer.
08/16/10	R.D.	0.25	Banking administration.
08/17/10	A.R.	0.50	Email exchange with J. Rutman re: Eckerle Asset Offer.
08/17/10	J.R.	8.50	Attendance at premises. Update and revise R&D schedules. Meeting with K. Jones re: ROE and payroll issues. Meeting with J. Luelo re: JCI tooling, Brose tooling and obsolete tooling. Discussions with S. Meyer re: Delphi PO for B. Hartwick. Telephone discussion with B. Fey and P. Beynon re: payroll accounts; email correspondence with B. Johnston re: D. Spittal T4 adjustment. Review and approve purchase orders. Discussion with A. Hall of Brose re: frames; email correspondence with R. Kozouz. Review and analyze Delphi equipment purchase orders; email correspondence with R. Lindsay. Meeting with three shifts of employees. Telephone discussions with W. Liu of the CRA re: GST audits. Meeting with P. Beynon re: GST and month end issues. Telephone discussion and email exchanges with M. Perez of Eckerle re: equipment offer. Review weekly sales reports.
08/18/10	A.R.	1.25	Engaged in various email correspondence and discussion with J. Rutman re: umbrella coverage. Review payments to suppliers; email exchange with staff re: same. Review email correspondence from S. Kettle re: Ford Tooling and Canadian Starter Drive.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/18/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedules. Review and analyze tooling sales and receipts. Telephone and email correspondence with C. Andrew of Stevenson Hunt and A. Rutman re: Umbrella coverage. Telephone and email correspondence with M. Olson of Delphi re: extended production and accounts receivable. Discussions and email correspondence with P. Beynon re: Delphi receivable. Discussions with A. Hall re: frames and receivables. Telephone and email exchanges with S. Colosimo of CSD re: inventories. Meeting with management re: production/staffing/material issues. Review email correspondence from R. Lindsay re: production schedules. Email exchanges with J. Westfall re: Brose tooling moves. Discussion with P. Morowsky re: cooler purchase. Telephone and email exchanges with M. Perez of Eckerle re: equipment purchase. Email exchange with R. Craigen of Gowlings re: Proterra. Email exchanges with R. Subhash of RAM re: equipment purchase offer.
08/18/10	R.D.	0.25	Banking administration.
08/19/10	A.R.	4.00	Attendance at premises. Review updated R&D and financial documentation. Discussions with J. Rutman re: update on various matters. Review email correspondence from S. Kettle to Minden Gross re: BMO security opinion. Review and execute Affidavit of Fees.
08/19/10	J.R.	9.25	Attendance at premises. Update and revise R&D schedules. Telephone discussion with M. Farrow of Stevenson Hunt re: Umbrella coverage. Telephone discussion with Saabic re: material shipment timeframes. Email exchanges with K. Theaker of Brose re: accounting issues. Discussions with J. Luelo re: Lear inventory purchase. Email exchanges with M. Perez of Exckerle re: equipment purchase order. Meeting and discussions with H. Luelo re: fixed asset listing. Conference call with S. Colosimo and J. Luelo re: inventory purchase proposal. Discussions with J. Suckert re: pricing for Brose WIP. Review email correspondence re: Magna Deconfinmax division. Review inventory analysis; discussions with T. Tipple. Meetings and discussions with W. Lui of the CRA re: GST audit. Various discussions with A. Rutman regarding updates and financial issues.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/20/10	A.R.	2.50	Review various documentation from S. Kettle re: Receiver's Report and sale of equipment schedules. Discussions with J. Rutman re: various matters. Review legal opinion from Minden Gross; discussions with D. Ullman re: same. Discussion with J. Rutman re: Delphi production. Email exchanges with J. Rutman re: Proterra.
08/20/10	J.R.	8.25	Update and revise R&D schedules. Telephone discussion and email correspondence with M. Keogh of Honeywell re: tooling exit and documentation. Telephone discussions and email correspondence with S. Kettle of Miller Thomson regarding matters relating to the receiver's fifth report to the court. Telephone discussions with J. Luelo re: production and customer related issues. Telephone discussion with S. Colosimo of CSD re: inventory and tooling related issues. Email correspondence with R. Craigen and A. Rutman re: Proterra. Discussions and email correspondence with A. Rutman re: Court Report. Telephone and email exchanges with M. Olson re: receivable payments and post September 3rd production. Telephone and email correspondence with T. Tipple regarding SG Magnets purchase order. Review correspondence from CRA re: revised T4 for D. Spittal.
08/20/10	R.D.	0.25	Banking administration.
08/23/10	A.R.	1.00	Review various wire payments; email exchanges with staff re: same. Email exchange with S. Kettle re: amendments to Fifth Report. Email exchange with J. Rutman re: Proterra. Email exchange with D. Ullman of Minden Gross re: BMO security opinion.
08/23/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedules. Review email correspondence from M. Dearden of Visteon re: freight charges. Review revised draft of fifth receiver's report to Court. Email exchange with S. McVeigh of Anderson Cook. Email correspondence regarding Delphi materials from Sabbic. Email exchanges with R. Craigen of Gowlings re; Proterra status. Email exchange with K. Sheeahan of Magna re: Tim Tipple. Discussions and email correspondence with K. Jones re: payroll, vacation pay and retention bonuses. Review hourly payroll report. Email exchanges with R. Kozouz and T. Tipple re: materials for bank build. Various email correspondence regarding customer tooling exits. Meeting with J. Luelo re: review of Honeywell tooling ownership documentation. Telephone

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			discussion and email correspondence with M. Olson re: post Sep 3 production. Email correspondence with T. Hurley of Comptech re: Protterra tooling. Email exchanges with M. Perez of Eckerle re: logistics for equipment removal.
08/24/10	A.R.	4.00	Attendance at premises. Review various payments to suppliers; email exchanges with staff re: same. Email exchanges with S. Kettle re: motion materials. Review correspondence re: Miller's Electric repairer's lien claim and pending equipment sale. Discussions with J. Rutman re: update on various matters. Review updated R&D.
08/24/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedules. Discussions with J. Suckery and A. Hall of Brose re: CIA controllers. Various email exchanges with R. Kozouz of Brose re: CIA bases transaction. Discussions with T. Tipple re: TBK4 production run and purchase of additional raw materials. Review analysis in respect of sales and GST transactions for the months of July. Prepare and file July GST return. Discussions with W. Lui of the CRA re: GST audits. Review various email correspondence regarding Honeywell tooling exits. Review various email correspondence regarding customer tooling exits. Review proof of claim received from C. Moranis of BASF. Email exchanges with R. Craigen of Gowlings re: Protterra. Review and analyze accounts receivable; discussions with D. Sire. Email correspondence with M. Olson re: payment terms on equipment purchase and overdue accounts. Email correspondence with M. Perez of Eckerle re: down payment on equipment.
08/24/10	R.D.	0.25	Banking administration.
08/25/10	A.R.	4.00	Review Receiver's Report and accompanying documentation; engaged in various email correspondence with T. Van Klink and S. Kettle re: same. Discussions and email correspondence with J. Rutman re: amendments to Report and R&D. Review Miller Thomson invoice. Review various payments; email exchanges with staff re: same.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/25/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedules. Review and provide comments on draft receiver's fifth report to the Court received from T. Van Klink. Engaged in various matters relating to same. Review and approve invoices for payment. Review various email correspondence with J. Luelo and R. Kozouz re: Brose production. Discussions with J. Luelo re: Brose set up charges. Discussions with A. Hall re: Brose production plans. Discussions with B. Magers of Delphi re: current and historical production related issues. Telephone and email exchanges with M. Olson of Delphi re: equipment deposit, production funding, and account reconciliation. Email exchanges with M. Perez of Eckerle re: deposit on equipment; review and provide comments on draft invoices. Review and analyze accounts receivable with P. Beynon. Review fixed asset listing; provide comments to J. Luelo. Review GST import report for August; generate wire payment. Email correspondence regarding MIG wire. Email exchanges with W. Lui of CRA re: GST related questions. Telephone discussion with A. Taboada of Brose Mexico re: C1A Frame payment. Email correspondence with M. Tremblay of ATS re: cancellation of Rogers cell phones. Engaged in various matters relating to finalizing the fifth report. Email correspondence with S. Meyer re: equipment repairs. Telephone discussion and email correspondence with A. Rutman re: report.
08/25/10	R.D.	0.50	Banking administration.
08/26/10	A.R.	1.50	Review asset listing. Review email correspondence re: payroll transfer amount; email exchange with staff re: same. Review correspondence to De Lage Landen. Email exchange with J. Rutman re: Delphi COMM equipment offer and motion material. Review updated R&D.
08/26/10	J.R.	11.00	Attendance at premises. Update and revise R&D schedules. Review email correspondence from M. Dearden of Visteon re: freight costs; discussions with P. Beynon. Email correspondence with G. Brito of Tranpro re: return of materials from Hella. Email exchange with A. Rutman re: Brose C1A funds and Aarkel. Engaged in matters relating to invoicing for equipment purchases. Further amendments to statement of receipts and disbursements for Court report. Various discussions with W. Lui of CRA re: GST audit for January to May period. Telephone discussions with S. Kettle

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: report finalization issues. Telephone discussion with K. Sheahan re: CMM Machine. Review email correspondence from R. Lindsay re: Delphi additional parts requests. Meeting with J. Luelo re: customer tooling exits. Review email correspondence re: Anderson Cook account issues; discussions with P. Beynon. Email exchange with Sam of Woojoo re: receivership issues. Review email correspondence re: Honeywell commercial issues. Email exchange with A. Rutman re: CMM machine. Review PPSA schedule received from S. Kettle. Telephone and email correspondence re: De Lage equipment. Review email correspondence re: Brose VW power build issues and plan. Email correspondence with M. Perez of Eckerle Mexico re: wire transfer. Review salary payroll report; payment of same. Email correspondence with M. Olson re: payments due.
08/26/10	M.S.	0.50	Prepare various wire payment instructions and general banking administration.
08/27/10	R.D.	0.50	Banking administration.
08/30/10	A.R.	1.00	Email exchanges with J. Rutman re: draft correspondence to auctioneers re: net minimum guarantee proposals and asset listing.
08/30/10	J.R.	7.50	Attendance at premises. Update and revise R&D schedules. Meeting with P. Beynon re: Visteon credits; Protterra receipt; and Delphi issues. Email correspondence with M. Olson and R. Lindsay re: accounts overdue. Review email correspondence re: Bosch open invoices and close out issues. Meeting with K. Rojas of Robert Bosch Mexico. Review email correspondence regarding Honeywell tooling exit. Telephone discussion with D. Papp of Forteq re: purchase order. Engaged in various matters relating to fixed asset and excluded asset listings; email correspondence with liquidators regarding same. Email correspondence with R. Lindsay re: equipment offers. Review and analyze accounts receivable listings. Review and approve payroll report for hourly payroll disbursement. Review August WSIB analysis and provide comments. Email exchanges with A. Rutman re: fixed asset listing. Discussions with P. Beynon re: Anderson Cook account. Email exchange with R. Kozouz re: exit timing.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
08/30/10	M.S.	0.75	Banking administration.
08/30/10	M.S.	1.00	Email exchange with former employee with respect to the status of his WEPP payment. Review file to confirm payroll information filed. Telephone calls to Service Canada to confirm said filing. Further discussions with employee to advise of receipt of confirmation of payment by Service Canada. Further email exchange re: reduction in WEPP payment and reasons therefore.
08/31/10	A.R.	3.00	Attendance at premises. Review various correspondence. Review hourly payroll; email exchange with staff re: approval of same. Review updated R&D. Various discussions with J. Rutman re: Bosch, Brose and Delphi matters.
08/31/10	J.R.	9.50	Attendance at premises. Update and revise R&D schedules. Various discussions with K. Rojas and J. Luelo re: Bosch tooling exit and funds. Discussions with T. Hurley re: Comptech pickup of Proterra tool. Review email correspondence from M. Dearden; discussions with P. Beynon re: Visteon. Telephone discussion with O. Knudsen of Hilco and Amanda of Platinum Assets re: inspections. Review email correspondence from R. Kozouz re: Brose exit and commercial related issues. Review Delphi payment remittance details. Discussions with J. Suckert re: Delphi additional equipment purchases. Discussions with S. Meyer re: equipment preventative maintenance. Email correspondence re: CIA molds. Discussions with P. Beynon re: income statement analysis and operating losses. Telephone discussion with M. Olson re: equipment values and additional purchase orders. Review email correspondence from M. Tremblay of ATS re: Rogers accounts. Email correspondence with A. Spittal and J. Luelo re: Brose tool moves.
08/31/10	M.S.	1.75	Initiate wire payments and general banking administration. Telephone discussion with BMO with respect to incoming wire and details thereof. Email correspondence with J. Rutman to confirm details re: incoming wire.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

ZEIFMAN PARTNERS INC.

ONTARIO SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE RECEIVERSHIP OF ACS PRECISION COMPONENTS PARTNERSHIP OF THE CITY OF CAMBRIDGE, IN THE REGIONAL MUNICIPALITY OF WATERLOO, IN THE PROVINCE OF ONTARIO

CLIENT #ACSRSH2
BN 89573 8201 RT0001

INTERIM BILLING

INVOICE #40993

To: Professional services rendered in respect of Court Appointed Receivership for ACS Precision Components Partnership from September 1, 2010 to September 30, 2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	31.75 hours @	\$535.00 per hour	\$	16,986.25
J. Rutman	J.R.	167.00 hours @	\$275.00 per hour	\$	45,925.00
R. DaSilva	R.D.	10.00 hours @	\$130.00 per hour	\$	1,300.00
				\$	<u>64,211.25</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				\$	<u>49.84</u>
				\$	64,261.09
H.S.T.				\$	<u>8,353.94</u>
Total Balance Due				\$	<u><u>72,615.03</u></u>

/Cont.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/01/10	A.R.	0.50	Review email correspondence from T. Van Klink re: US operating account and Aarkel.
09/01/10	J.R.	9.50	Attendance at premises. Update and revise R&D schedules. Telephone discussion with O. Knudsen of Hilco. Telephone discussion with D. Fox of Go Industry. Review and execute cheques. Discussions with K. Jones re: August WSIB analysis. Discussions with J. Luelo and P. Beynon re: TBK4 tool moves and automation ownership; review various email correspondence. Meeting with J. Schmidt, P. Beynon and J. Luelo re: inventory review. Email correspondence re: packaging inventories and returned Delphi trays. Email exchanges with P. Shoniker of Go Industry. Telephone discussions with D. Spittal regarding movement of Lear inventory and tool. Email correspondence and discussions with P. Beynon re: Anderson Cook accounting issues and setoff claims.
09/02/10	A.R.	0.50	Email exchange with J. Rutman re: repairs to 450 Ton Engel press; email correspondence to J. Loparco of AGS Automotive re: same. Review email correspondence from T. Van Klink re: Omega.
09/02/10	J.R.	6.25	Review email correspondence re: Delphi orders entered in Plex. Update and revise R&D schedules. Review various email correspondence re: Brose account closures and tooling movements. Email exchanges with R. Slawek of OMEX regarding equipment removal. Telephone discussions with J. Luelo re: Brose and Honeywell issues. Email correspondence regarding Honeywell tooling and payment status. Email exchanges with A. Rutman re: 450 Ton Engel. Review Bosch material tracker and amounts owed to Robert Bosch. Review email correspondence from T. Van Klink to B. Harrison re: Omega concerns. Discussions with P. Beynon re: Continental payment issues; email correspondence with D. Moralis. Review email correspondence from T. Van Klink re: Omega affidavit. Review voice message from M. Olson regarding equipment interest. Email exchange with M. Latendraisee of Bell re: outstanding accounts. Email correspondence with R. Lindsay of Delphi re: screw tip invoices.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/03/10	A.R.	2.50	Attendance in court. Review email correspondence from T. Van Klink re: unclaimed tooling and Xceed Molecular tooling.
09/03/10	J.R.	8.50	Attendance at Court re: BMO distribution motion. Update and revise R&D schedules. Review email correspondence from T. Van Klink re: Xceed; email correspondence with J. Luelo. Email exchanges with J. Suckert and J. Luelo re: Omega lien claim issues. Review and analyze Omega affidavit. Email correspondence with R. Kozouz re: final tooling moves. Email exchanges with G. Semanak of Lease Direct re: De Lage forklift. Email exchange with C. Braun of Bird re: final packaging order. Email exchanges with J. Luelo re: email retrieval for Omega related correspondence. Email correspondence with T. Van Klink re: unclaimed tooling. Review email correspondence re: Honeywell final payments and tooling exits. Email exchanges with J. Luelo re: Omron gauge issues. Email exchange and telephone discussion with M. Perez of Eckerle re: equipment purchase and attendance at ACS. Telephone discussions with J. Luelo re: updates. Review email correspondence re: Continental payment issues. Email exchanges with J. Luelo and J. Schmidt re: Ritz Packaging request. Telephone discussion with V. Souch of Ritz. Review email correspondence re: Delphi production plan.
09/07/10	A.R.	3.50	Attendance at premises. Review email correspondence re: wire payments; email exchange with staff re: same. Review court order and endorsement. Review R&D. Email exchange with staff re: interest bearing accounts. Review Minden Gross invoice. Review email correspondence from T. Van Klink re: BMO distribution.
09/07/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedules. Review email correspondence from J. Luelo re: Xceed communications and tool move. Email correspondence with J. Luelo re: warehouse access issues. Telephone discussion with Wick of New Hope re: access to warehouse. Telephone calls to T. Carter. Various email correspondence with R. DaSilva and P. Beynon re: Continental account and payments. Email correspondence with K. Rojas re: tooling exit and outstanding accounts. Email correspondence re: Honeywell closing issues. Email correspondence re: Magna inventory purchases. Engaged in matters and email correspondence regarding tray orders and alternate

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			packaging. Email correspondence with M. Olson re: Delphi equipment purchase orders. Discussions with A. Rutman re: financial issues. Review Minden Gross invoice re: security opinion. Review email correspondence from T. Van Klink re: BMO legals. Discussions with M. Perez re: equipment move and payment. Review current employee listing; discussions relating to post production staffing. Email correspondence with M. Tremblay of ATS re: cell phone plan termination. Email correspondence re: Ritz packaging request. Review and analyze WSIB analysis for August; email correspondence with K. Jones. Telephone discussion with G. Shoniker of AEC. Review Hartwick quotes for Delphi; engaged in matters relating to same. Review payroll report; generate payment. Telephone discussion with J. Lizewski.
09/07/10	R.D.	1.50	Banking administration; set up wire payments. Various calls and email correspondence with BMO, J. Rutman and A. Rutman re: exchange rates and interest rates on CDN dollar accounts.
09/08/10	A.R.	0.50	Email exchange with D. Coutts re: OMEX go forward plan.
09/08/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedules. Meetings and discussions with B. Thielle of Forteq re: equipment purchase and removal. Meeting with M. Perez of Eckerle re: equipment purchase and removal. Discussions with B. Powers of Delphi re: Delphi schedule for phased equipment removal. Email exchanges with M. Olson re: purchase orders. Telephone discussion with B. Hartwick re: Delphi contract services. Email exchanges with J. Schmidt and J. Luelo re: Magna inventories. Email correspondence re: RDM material sales. Email correspondence re: Honeywell final payment and tool moves. Email exchanges with P. Tordy of Great American Group re: attendance. Review and approve invoices for payment; cheque signing. Review email correspondence from L. Massey re: Miller's Electric Repairs Lien documentation. Email correspondence with O. Dragustinovis of Magna re: Deconfinmex accounts.
09/08/10	R.D.	2.00	Banking administration. Email exchanges with J. Blank and J. Lawson of Laurentian and J. Rutman re: setting up interest bearing account. Review new account documents; obtain signatures; forward to Laurentian Bank.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/09/10	R.D.	0.50	Banking administration.
09/10/10	R.D.	0.50	Banking administration.
09/13/10	A.R.	1.25	Review and approve wire payments; email exchange with staff re: same. Engaged in various email correspondence with staff re: payout to BMO. Review OMEX financial information; email exchange with J. Rutman re: same. Review email correspondence from J. Rutman re: update on various matters.
09/13/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with J. Paul of the CRA. Telephone discussion with Manny of Thompson Emergency re: unsecured debt. Email exchanges with S. Lonkhardt of Bradford Group re: NMG proposal. Telephone discussion with Amanda of Platinum Assets re: De Lage Forklift pickup. Telephone discussion with T. McGowen of Madoryn Snyder, counsel for T. Carter. Review email correspondence from D. Coutts including OMEX financial information attachments; email exchanges with A. Rutman. Meeting with T. Carter re: Cranes and Hydro related equipment. Email correspondence with T. Van Klink re: De Lage Forklift. Telephone discussion with D. Spittal. Telephone discussion with M. Presto of Great American Group. Telephone discussion and email correspondence with O. Knudsen of Hilco. Review and analyze liquidation proposals; generate summary of same; forward to A. Rutman to review. Review and analyze operating performance for the receivership period with P. Beynon. Email exchanges with A. Rutman and R. DaSilva re: BMO payment directions. Review ADP reports for hourly and salary employees; generate payment for same. Review various email correspondence from P. Beynon and J. Craven of Magna; draft email with P. Beynon. Draft reference letter for D. Sire.
09/13/10	R.D.	0.50	Banking administration.
09/14/10	A.R.	1.25	Review liquidation analysis. Email correspondence and discussion with J. Rutman re: update on various matters and BMO payout. Review email correspondence from T. Van Klink re: BMO payout.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/14/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedules. Telephone discussion with A. Rutman re: updates. Email exchanges with L. Schaech of AIM re: asset listing and proposals. Engaged in matters relating to Visteon and CSD tooling moves. Discussions and email correspondence with P. Beynon re: operating analysis and revisions. Telephone discussion with M. Olson re: payments for services required. Review and analyze GST accounts for August; file return for same. Telephone discussions with A. Rutman re: updates and payout of BMO position; review email correspondence from D. Coutts and email T. Van Klink. Telephone discussion with T. Van Klink re: De Lage Forklift. Review proposals from Great American and Asset Engineering. Email exchanges with S. Lonkhart of Brantford Group. Email correspondence with J. Craven and B. Price of Magna re: open issues prior to exit.
09/14/10	R.D.	0.25	Banking administration.
09/15/10	A.R.	0.50	Email correspondence and discussions with J. Rutman re: BMO payout and update on various matters. Email exchange with D. Coutts re: BMO payout. Review draft correspondence to counsel of Mr. Killop re: employee claim; email exchange with J. Rutman re: same.
09/15/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedules. Review email correspondence regarding Innotech invoices for labour usage. Telephone and email correspondence with S. Thompson of Thompson auctions regarding inspection and proposal. Email exchange with J. Sugar re: receipt of proposal. Email correspondence with C. Chen of Visteon China re: open accounts issues. Telephone discussion and email correspondence with P. Gallant of Affiliated re: reconciliation of accounts. Review and approve invoices for payment; cheque signing. Email correspondence with B. Price of Dorteck re: open issues. Telephone discussions with D. Coutts. Conference call with D. Coutts and T. Van Klink re: BMO payout. Revising and reconciling accounts for BMO payout. Telephone discussion with A. Rutman. Email exchanges with G. Brito of Transpro re: Alegre shipments; discussions with J. Luelo re: same. Review email correspondence from J. Luelo to R. Lindsay re: Delphi inventories and purchase orders required.
09/15/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/16/10	A.R.	3.50	Conference call with D. Baty and T. Van Klink. Discussion with J. Rutman. Various discussions with T. Van Klink and D. Coutts. Review correspondence from D. Coutts re: payouts. Review post-receivership operating statements and updated R&D. Review email correspondence from T. Van Klink re: Omex loans and payout.
09/16/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with K. Sheehan of Dortec re: open Magna issues. Review and approve cheques. Review email correspondence from Visteon divisions re: open accounts. Telephone discussion with D. Fox of GoIndustry. Discussion with S. Thompson of Thompson Auctions. Telephone discussions with liquidators regarding revised proposals. Meeting with D. Spittal. Discussions with J. Luelo and S. Meyer regarding extended Delphi production. Discussions with A. Rutman re: financial and production issues. Engaged in matters relating to ACS books and records. Email correspondence re: Visteon China quality claim.
09/16/10	R.D.	0.50	Banking administration.
09/17/10	A.R.	2.25	Discussion with T. Van Klink. Conference call with T. Van Klink, D. Coutts and S. McVeigh re: OMEX matters. Various email correspondence and discussion with J. Rutman re: OMEX. Review memorandum from J. Rutman re: OMEX information required for monitoring.
09/17/10	J.R.	5.50	Update and revise R&D schedules. Telephone discussion with P. Beynon and J. Luelo re: preparation for Magna Call. Conference call with Magna re: open issues and accounts. Review email correspondence from R. Lindsay re: inventory purchase order. Telephone discussion with J. Luelo re: shipment of gaylord to Forteq. Telephone discussion with Sherry of the WSIB re: annual reconciliation for old ACS account. Telephone discussion with M. Presto of Great American. Telephone discussion with J. Sugar of Infinity. Draft memorandum for monitoring of Omex security; forward to A. Rutman for review. Telephone and email correspondence with A. Rutman.
09/17/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/19/10	J.R.	3.00	Update and revise R&D schedules. Review revised liquidation proposals; update and revise comparative analysis. Email exchanges with A. Rutman re: operating losses. Email correspondence with A. Rutman and T. Van Klink re: liquidation proposals. Draft auction services agreement for ACS.
09/20/10	A.R.	1.00	Review email correspondence re: Omex proposal; various email exchanges with J. Rutman re: same. Email exchanges with J. Rutman re: OMEX budget. Email exchanges with D. Coutts re: OMEX payout. Email exchange with J. Rutman re: Liquidator Proposal Analysis and draft Auction Services Agreement.
09/20/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedules. Telephone discussions with W. Lei and J. Paul of the CRA re: GST audits of the RT2 account. Engaged in various matters relating to the Omega tooling lien claim; discussions with P. Beynon, J. Luelo, and J. Suckert; reviewing production, engineering and shipping documentation; email correspondence with T. Van Klink. Review email correspondence re: Omex. Review and approve Miller Thomson invoice for payment. Conference call with Magna re: open accounts. Email exchange with S. Lonkart of Branford Group. Review term sheet proposal from D. Baty; email correspondence with A. Rutman. Email correspondence with C. Chen of Visteon re: outstanding accounts. Discussions with J. Luelo re: cessation of production and closing issues to coordinate.
09/21/10	A.R.	5.00	Attendance at premises. Discussion with D. Baty. Conference call with D. Coutts, T. Van Klink and J. Rutman re: OMEX. Conference call with Miller Thomson. Review auction services agreement. Review updated R&D. Discussions with J. Rutman re: update on various matters. Email exchange with staff re: payroll wire payment. Review correspondence from D. Coutts re: OMEX payout statement.
09/21/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedules. Review BMO term sheet for ACS and Omex. Conference call with T. Van Klink, D. Coutts, and A. Rutman re: Omex guarantee payment. Review payroll report and generate payment. Discussions with K. Jones re: staffing. Conference call with T. Van Klink and A. Rutman re: Omex and

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			liquidation proposals/auction services agreement. Discussions with J. Luelo regarding Delphi related equipment and inventories issues. Review email correspondence from D. Coutts re: OMEX payout instructions; forward and review with R. DaSilva. Email exchanges with C. Park re: Supply On services. Telephone discussion with M. Presto of Great American. Meeting and discussions with W. Lui of the CRA re: RT2 account audit. Discussions with J. Johnson and M. Olson re: Delphi exit plan and commercial issues. Review revision on auction agreement from T. Van Klink; email exchanges with T. Van Klink; further revisions to agreement. Telephone discussion and email correspondence with T. Brennan of Aarkel re: Frame payment and capacity inserts.
09/22/10	A.R.	1.25	Discussions and email exchanges with J. Rutman re: OMEX. Review and execute cheques. Email exchange with S. McVeigh re: Omex Guarantee and Forbearance Terms. Email exchange with J. Rutman re: Aarkel payment. Email correspondence and discussion with J. Rutman re: Great American proposal.
09/22/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedules. Various email correspondence re: Delphi exit commercial issues. Telephone discussions with M. Presto from Great American. Meeting with P. Beynon re: Delphi shaft credits; review and analyze shaft tracking analysis. Discussions with J. Schmidt re: remaining shipments. Review and approve invoices for payment; cheque signing. Meeting with Wick re: warehouse billings and exit date. Telephone discussion with P. Gallant of Affiliated re: reconciliation of final accounting. Email correspondence with C. Chen of Visteon China. Telephone and email correspondence with T. Van Klink and A. Rutman re: Omex liability and BMO payout. Telephone discussion with T. Dunn of Minden Gross, counsel for Omron. Draft sixth report to the Court. Telephone discussion with M. Presto; telephone discussion with A. Rutman; draft memorandum; email correspondence with T. Van Klink.
09/22/10	R.D.	0.25	Banking administration.
09/23/10	J.R.	3.25	Review email correspondence from K. Rojas re: material credits. Email exchanges with D. Sire re: files. Email exchanges with K. Jones re: vacation payouts. Telephone discussions with P. Beynon and J. Luelo re: updates on

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			various matters. Review email correspondence from T. Van Klink. Review revised proposal received from Great American. Review various email correspondence regarding Delphi wire payment. Update and revise R&D schedules. Review email correspondence from C. Park re: ATS assistance in accounting information export.
09/23/10	R.D.	0.25	Banking administration.
09/24/10	J.R.	1.50	Update and revise R&D schedules. Email exchanges with P. Beynon regarding operating results. Review email correspondence from Mercy of AC Shanghai regarding freight invoices. Email exchange with J. Luelo re: shaft reclaimer. Telephone discussion with J. Luelo re: updates. Review email correspondence re: ADP accrued vacation pay reporting errors. Review email correspondence re: Delphi shipment issues.
09/26/10	A.R.	1.00	Review amended Great American proposal and liquidation analysis; various email exchanges with J. Rutman re: same.
09/26/10	J.R.	1.50	Update and revise R&D schedules. Update and revise liquidation analysis; email exchanges with A. Rutman re: liquidation proposals.
09/27/10	A.R.	2.00	Review wire payment; email exchange with staff re: same. Email correspondence with J. Rutman re: Omex Forbearance Agreement. Email correspondence with T. Van Klink and D. Coutts re: update on Omex matters. Discussions with J. Rutman re: auctioneer proposals. Conference call with Asset Engineering. Review email correspondence re: Integrity Tool and Mold claim.
09/27/10	J.R.	8.00	Attendance at premises. Telephone discussion with A. Rutman re: liquidation issues; telephone discussion with G. Shoniker. Telephone discussion with W. Lui of CRA re: GST audit. Telephone discussion with B. Johnston re: ADP accrued vacation pay reporting; telephone discussion with R. Madhany of ADP. Review SG Magnets cheque and supporting invoices. Draft letter to Affiliated Customs Brokers re: account closure; review September GST on imports report. Review email correspondence from J. Luelo re: staffing hourly rates. Telephone discussions with J. Luelo re: updates. Review revise Great American proposal; forward to A. Rutman. Email correspondence with A. Loser of AIM re: liquidation. Telephone discussions with L.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Amoils re: proposal. Email correspondence with K. Bosch re: materials credit and reimbursement. Email correspondence with C. Andrew of Stevenson Hunt re: Chubb update on sprinkler system. Telephone discussion with R. Lindsay re: auction. Review Integrity statement of claim; forward to T. Van Klink. Email correspondence with T. McGowen, counsel for T. Carter. Telephone discussion with B. Lyle of Hilco. Review final salary payroll report; generate payment. Review draft forbearance agreement from T. Van Klink.
09/27/10	R.D.	0.25	Banking administration.
09/28/10	A.R.	2.75	Discussion with S. McVeigh re: OMEX. Email correspondence and discussions with J. Rutman re: auctioneers and draft agreement. Various email correspondence and calls with J. Rutman, D. Coutts and T. Van Klink re: Omex payout. Review wire payments; email correspondence with staff re: same.
09/28/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedules. Review email correspondence from D. Coutts re: Omex guarantee. Review final hourly and salary payrolls; generate payment for same. Review Bosch material credit supporting documentation; generate payment; email exchanges with A. Rutman. Review final RRSP schedules with amounts to be paid. Email correspondence with M. Laser, J. Luelo and P. Beynon regarding Visteon China accounts. Email exchange with L. Phillips of Alegre. Email correspondence with W. Lui of CRA re: electricity production proxy. Review revised Infinity offer; various telephone discussions with L. Amoils; update and revise liquidation analysis; email correspondence with A. Rutman and T. Van Klink; telephone discussions and email exchanges with S. Longhardt and G. Shoniker. Email exchange with M. Presto of Great American. Telephone discussion with B. Lyle of Hilco. Email correspondence with P. Gallant of Affiliated re: deposit and final accounting. Telephone discussions with A. Rutman. Review and analyze Delphi operating loss with P. Beynon. Revise auction services agreement; forward to T. Van Klink; email exchanges with T. Van Klink. Review various email correspondence re: Omex; calculate final payout amounts; discussions with R. DaSilva.
09/28/10	R.D.	1.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
09/29/10	A.R.	2.50	Email correspondence to T. Van Klink re: correspondence to D. Baty re: OMEX. Email exchanges and discussion with J. Rutman re: auctioneer and amendments to auctioneer agreement. Discussions with staff re: OMEX payout. Discussion with T. Van Klink.
09/29/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with J. Sugar. Email exchanges with G. Brito of Transpro. Email correspondence with C. Chen of Visteon and P. Beynon. Review and analyze Delphi operating loss statement. Review email correspondence form T. Van Klink including letter to Don Baty and assignment agreement. Review email correspondence form W. Lui of the CRA re: GST audits. Internal review of all shipments made to Visteon China. Review email correspondence form G. Shoniker. Review email correspondence from K. Jones and L. Bradshaw of Sunlife re: final payments applications and account reconciliations. Telephone and email exchange with M. Farrow of Stevenson Hunt re: policy term and plan. Engaged in various matters and correspondence relating to payout of Omex guarantee. Telephone and email correspondence with W. Ramessar and D. Coutts of BMO re: Omex payout. Telephone discussion with D. Fox of GoIndustry. Engaged in various call and email correspondence with L. Amoils, J. Sugar and A. Rutman re: auction services agreement. Telephone and email correspondence with T. Van Klink re: revisions to agreement.
09/29/10	R.D.	1.50	Banking administration.
09/30/10	J.R.	2.50	Telephone discussion with L. Amoils. Email exchanges with M. Laser of Visteon. Email exchanges with P. Beynon re: banking. Review email correspondence from J. Sugar re: executed auction agreement. Telephone discussion with J. Luelo re: updates. Update and revise R&D schedules. Review legal correspondence to D. Baty.
09/30/10	R.D.	0.25	Banking administration.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

ZEIFMAN PARTNERS INC.

ONTARIO SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE RECEIVERSHIP OF ACS PRECISION COMPONENTS PARTNERSHIP OF THE CITY OF CAMBRIDGE, IN THE REGIONAL MUNICIPALITY OF WATERLOO, IN THE PROVINCE OF ONTARIO

CLIENT #ACSRSH2
BN 89573 8201 RT0001

INTERIM BILLING

INVOICE #41005

To: Professional services rendered in respect of Court Appointed Receivership for ACS Precision Components Partnership from October 1, 2010 to October 31, 2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	26.25 hours @	\$550.00 per hour	\$	14,437.50
J. Rutman	J.R.	123.50 hours @	\$295.00 per hour	\$	36,432.50
M. Stojanovic	M.S.	1.75 hours @	\$155.00 per hour	\$	271.25
R. DaSilva	R.D.	6.00 hours @	\$150.00 per hour	\$	900.00
				\$	<u>52,041.25</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				\$	<u>229.91</u>
				\$	52,271.16
H.S.T.				\$	<u>6,795.25</u>
Total Balance Due				\$	<u><u>59,066.41</u></u>

/Cont.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/1/2010	J.R.	3.00	Update and revise R&D schedules. Review voice message; email correspondence with D. Spittal. Email correspondence with P. Beynon re: banking issues. Email correspondence with P. Beynon re: operating results; review email and supporting schedules. Email correspondence with T. Van Klink re: sixth report and abandoned tooling. Telephone discussion with B. Hartwick re: outstanding invoices. Follow up email correspondence with P. Beynon re: operating profits.
10/3/2010	J.R.	0.75	Review and revise schedule for tools on site at ACS. Email exchange with T. Van Klink.
10/4/2010	A.R.	2.00	Review draft 6th Report to Court and attachments; various email exchanges with J. Rutman re: same.
10/4/2010	R.D.	0.50	Banking administration.
10/4/2010	J.R.	13.00	Attendance at premises. Update and revise R&D schedules. Email correspondence with T. Van Klink re: motion materials. Email exchanges with A. Rutman re: auction services agreement; email exchange with J. Sugar of Infinity. Review email correspondence from S. Bruder of Electrical Safety re: report and responses. Meeting with J. Luelo and P. Beynon re: operating results. Review accounting reports with C. Park exported off the system. Telephone and email exchanges with B. Hartwick re: payment outstanding. Telephone and email exchanges with S. Kettle re: sixth report to the court and motion schedule. Telephone discussion with D. Spittal re: Anderson Cook inventory and sorting claims. Email exchanges with C. Andrew of Stevenson Hunt re: insurance refund. Email correspondence with M. Farrow of Stevenson Hunt re: update and schedule for continued coverage. Email correspondence and discussions with J. Luelo re: abandoned tooling. Receive and review memorandum received from C. Park re: overtime pay. Draft R&D analysis for sixth report; email exchanges with A. Rutman. Draft BMO payout reconciliation; email correspondence with S. Kettle.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/5/2010	A.R.	2.50	Engaged in various email correspondence re: Comerica/OMEX payout. Review amendments to sixth report and supplement; engaged in email correspondence re: same; execute and forward to Miller Thomson. Review operating results; email correspondence with J. Rutman re: same.
10/5/2010	J.R.	11.00	Attendance at premises. Update and revise R&D schedules. Revise schedules for sixth court report; telephone discussions and email exchanges with S. Kettle. Review email correspondence from R. Bluthardt re: abandoned tooling. Email correspondence with S. Kettle re: BMO payout reconciliation. Email correspondence with M. Laser re: Visteon accounts. Review email correspondence from Woojoo re: FedEx shipment. Email correspondence with J. Sugar re: motion date. Review email correspondence from T. Majeski of S&T America re: motors and claim. Email correspondence with T. Brennan of Aarkel re: capacity inserts. Work on operating results schedules; email correspondence with A. Rutman. Review email correspondence from C. Park re: OT claim; email correspondence with S. Kettle. Telephone and email correspondence with H. Dillon of Star Plastics re: sale of equipment and open account. Review revisions to court report; telephone discussion with A. Rutman. Telephone Email exchange with S. McVeigh re: Omex payout.
10/6/2010	A.R.	2.50	Engaged in various calls and email correspondence with S. McVeigh, T. Van Klink and J. Rutman re: OMEX payout. Review motion materials.
10/6/2010	J.R.	8.00	Attendance at premises. Email correspondence and discussions with P. Beynon re: banking and accounting issues. Various email correspondence with customers re: abandoned tooling; discussions with J. Luelo. Email exchanges with S. Kettle re: receiver's sixth report to the court. Review draft Omex payout Letter from T. Van Klink. Review email correspondence form F. Thom and J. Luelo re: Magna purchase orders. Review and analyze September GST analysis with P. Beynon. Engaged in matters relating to final payroll reports; discussions and correspondence with K. Jones and B. Johnston. Email correspondence regarding closure of benefits accounts and final accountings. Review assignment of BMO security. Review email correspondence from A. Rutman and T. Van Klink re: Omex debt to

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Receiver. Update and revise R&D schedules. Engaged in various matters relating to exit from facility.
10/7/2010	A.R.	0.75	Discussion with D. Coutts. Email exchange with J. Rutman re: GST audit on Pre and Post Receivership accounts.
10/7/2010	R.D.	0.50	Banking administration.
10/7/2010	J.R.	5.50	Telephone discussions with W. Lui of the CRA re: account audits and intention for post receivership refund setoffs. Telephone and email correspondence with P. Beynon re: reconciliation for September GST filing and balance sheet accounts. Email exchanges with S. Meyer of Delphi re: purchase of equipment and CMM payment. Telephone discussion with B. Hartwick re: equipment service and payment. Email exchanges with P. Gallant of Affiliated re: outstanding invoices and account closure. Draft WSIB letter re: account closure. Update and revise R&D schedules. Email correspondence with P. Allan of GM re: tooling disposition. Email exchanges with K. Jones re: employee files; review T4 analysis. Email exchange with T. Brennon of Aarkel re: capacity inserts.
10/8/2010	A.R.	1.25	Review memorandum re: HST Audits and Setoff of Post Receivership Credits. Discussion with J. Rutman re: various matters.
10/8/2010	J.R.	3.75	Email exchange with M. Laser of Visteon re: open account. Review email correspondence from M. Olson of Delphi. Email exchanges with P. Beynon re: building alarm. Email correspondence with K. Jones re: M. Hoag WSIB letter. Various email and telephone discussions with P. Beynon re: closing issues. Review ADP termination schedules; email correspondence with K. Jones. Telephone discussions with W. Lui of the CRA re: GST setoff; discussion with A. Rutman; draft memorandum regarding same. Email correspondence with B. Hartwick re: grease removal. Update and revise R&D schedules.
10/12/2010	A.R.	1.00	Discussion with S. McVeigh. Email correspondence to T. Van Klink re: Omex final documentation and funding. Review email correspondence from J. Rutman re: HST issues.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/12/2010	J.R.	3.50	Email exchange with C. Chen of Visteon re: payment of accounts. Telephone discussion with J. Sugar re: meeting at plant on Wednesday. Email exchange with R. Tuzi re: transfer of documents from ACS to Toronto storage. Email exchange with K. Jones re: Sterling Commerce. Email correspondence with M. Jarvis of SG Magnets re: open accounts. Revisions to GST memorandum; forward to A. Rutman with draft email to T. Van Klink. Update and revise R&D schedules.
10/13/2010	A.R.	2.25	Email exchange with D. Coutts re: overdraft in ACS account; discussion with staff re: same. Various email exchanges with T. Van Klink re: OMEX payout. Review correspondence to D. Baty re: OMEX. Various calls with T. Van Klink.
10/13/2010	R.D.	1.00	Attendance at storage facility with AGC re: delivery of boxes.
10/13/2010	M.S	1.50	Review and complete payroll termination forms with respect to two payroll accounts. Email exchange with J. Rutman re: same. Forward completed forms to ADP.
10/13/2010	J.R.	8.50	Attendance at premises. Meetings with P. Beynon re: closing issues. Telephone discussions with K. Jones re: final employee schedules and closing issues. Telephone discussion with B. Lyle of Hilco. Telephone discussion with Wick. Meeting with J. Sugar, I. Mundie and Wick at ACS. Update and revise R&D schedules. Review MA invoice analysis; reallocate freight and labour collections on R&D schedule. Review draft assignment agreement for Omex loans; review legal correspondence. Telephone discussion with B. Price of Dortec re: Woojoo material credits. Telephone discussion with R. Madhany of ADP re: account closures. Email exchange with K. Rojas re: mold interest. Review draft ATS/Omex confirmation and related legal correspondence. Email exchange with S. Lonkart of Branford Group.
10/14/2010	A.R.	0.50	Email correspondence to D. Coutts re: overdraft of account; discussion with J. Rutman re: same.
10/14/2010	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/14/2010	M.S	0.25	Attend to finalizing the termination of ADP payroll services. Email exchange with ADP and J. Rutman re: same.
10/14/2010	J.R.	7.50	Update and revise R&D schedules. Review and approve invoices for payment. Telephone discussions with utility providers regarding change of mailing address. Telephone discussion with Praxair re: double billings. Telephone discussion with Execulink regarding extended internet connections. Email correspondence with T. Carter re: property taxes and Sprinkler prints. Review email correspondence from M. Jarvis of SG Magnets re: final payment. Email exchange with T. Tipple of Dortec re: auction. Email exchanges with M. Rosales of Macquerie Funding re: financing term. Email exchanges with P. Gallant and A. St Pierre of Affiliated re: deposit. Email exchanges with E. Browe of Supply On re: prorated invoice. Email exchange with J. Suckert re: auctioneers. Email correspondence and telephone discussion with B. Hansra of BMO re: existing ACS account. Telephone and email exchange with J. Trimble of G&K re: final services and account status. Telephone discussion with Wick and Liz of New Hope Properties re: October invoice and rent cheques. Email exchanges with S. Meyer of Delphi re: computer invoice. Prepare and file September GST return.
10/15/2010	A.R.	3.25	Attendance in court re: approval of auction services agreement. Various email correspondence from re: overdraft in demand loan account.
10/15/2010	R.D.	0.25	Banking administration.
10/15/2010	J.R.	7.00	Review email correspondence from D. Coutts of BMO; email exchanges with R. DaSilva; email correspondence with D. Coutts and J. Sherri of BMO re: interest on receiver's facility. Attendance at Court re: auction motion. Email exchange with J. Westfall of Tiercon re: ACS auctioneer. Email exchanges with P. Beynon and J. Sugar re: transfer of keys and codes to auctioneer. Review email from J. Sugar re: state of the premises and pictures. Email exchanges with C. Park re: Supply On, vendor. Email exchange with J. Craven of Dortec re: Woojoo pins. Email exchange with S. Meyer from Delphi re: assets at facility. Review email exchanges from S. Meyer and C. Park re: paperwork for computer shipment. Email exchange with T. Davies of TCA Technologies re: claim for equipment

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			fabrication. Update and revise R&D schedules. Telephone discussion with New Dumfries Hydro re: address change.
10/18/2010	A.R.	1.00	Review R&D. Email correspondence to T. Van Klink re: OMEX issues. Email exchange with J. Rutman re: transfer of funds and interest earned. Review and execute wire transfers.
10/18/2010	R.D.	1.00	Banking administration.
10/18/2010	J.R.	4.75	Update and revise R&D schedules. Email exchanges with R. Rotchacher of Sterling Commerce re: account closure and final billing. Telephone discussion with M. Ald of New Dumfries Hydro re: estimated exit date. Engaged in matters relating to transfer of funds to Laurentian Bank for interest income. Telephone discussion with R. Cannick of the CRA re: right to setoff post receivership HST refunds. Review email correspondence from A. Rutman re: Omex issues and transfer of funds.
10/19/2010	A.R.	1.75	Engaged in various email exchanges with T. Van Klink re: ATS/Omex issues. Review issued order. Review estimated realization and secured/lien claims analysis; discussion with J. Rutman re: same. Review correspondence from J. Rutman re: Spittal Request for Charge Reimbursement.
10/19/2010	R.D.	0.25	Banking administration.
10/19/2010	J.R.	6.00	Telephone discussion with B. Killop re: ROE and employee claim. Telephone discussion with B. Carter of New Hope re: October rent. Telephone discussion with Union Gas re: change of mailing address. Email exchanges with J. Luelo, C. Park and A. Death re: remaining responsibilities at premises. Email exchange with J. Trimble of G&K re: go forward invoicing. Review message from D. Spittal. Email correspondence with A. Rutman re: D. Spittal request for Anderson Cook expense reimbursement. Review Court Order from October 15. Email exchange with T. Tipple re: auctioneer. Review email correspondence from T. Van Klink re: ATS payment and security issues; telephone discussion with A. Rutman; draft estimated realization schedule; telephone discussion with A. Rutman. Email correspondence with T. Van Klink and S. Kettle re: conference call and schedule. Email exchange with C. Andrew re: insurance refund.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/20/2010	A.R.	1.25	Conference call with J. Rutman and Miller Thomson re: Omex and ATS debts. Meeting with J. Rutman to discuss various issues prior to conference call. Review correspondence from Miller Thomson to Goodmans re: ATS/Omex. Email exchange with J. Rutman re: Protterra agreement and return of cheque deposited.
10/20/2010	R.D.	0.50	Banking administration.
10/20/2010	J.R.	3.50	Update and revise R&D schedules. Email correspondence from R. Craigen of Gowlings re: Protterra default. Prepare for Miller Thompson conference call re: Omex and ATS issues; meeting with A. Rutman; conference call with T. Van Klink and S. Kettle. Telephone call to D. Spittal. Telephone discussion with Safety Kleen re: open invoice. Telephone and email correspondence with B. Carter re: sprinkler drawings; email exchange with C. Andrew of Stevenson Hunt. Review email correspondence form J. Craven re: invoice for pins. Review letter from T. Van Klink to D. Bish. Telephone discussion with R. Caigen re: receipt of notice.
10/21/2010	A.R.	0.50	Review various email correspondence re: ATS claim. Email exchange with J. Rutman re: ATS and Omex issues. Review and approve wire payment to Magna.
10/21/2010	R.D.	0.50	Banking administration.
10/21/2010	J.R.	7.00	Review documentation received from Stevenson Hunt re: refund and endorsements. Email correspondence with P. Beynon and J. Luelo re: Continental information requests. Review email correspondence from F. Perrault of Bell Canada Insolvency Division. Email exchanges with A. Vince of Safety Kleen. Engaged in matters relating to wire payment to Dortec for Woojoo pins; Email exchanges with J. Craven. Email exchange with M. Farrow of Stevenson Hunt. Email correspondence with C. Mayeaux of Leon Plastics. Telephone discussion with M. Papp of Papp Plastics. Email correspondence with K. Rojas of Robert Bosch Mexico re: auction. Email correspondence with R. Befort, B. Price and R. Graham. Email correspondence with M. Laser of Visteon re: final payment. Telephone discussion with I. Mundie of Infinity re: PLC codes for lift trucks; telephone and email correspondence with J. Luelo, M. Hoag and P. Beynon. Telephone discussion with Rajiv of Star

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Plastics re: payment in transit. Telephone discussion and email correspondence with K. Preseous of GM re: abandoned tooling. Email correspondence with S. McVeigh re: conference call. Email exchange with S. Kettle re: Aalbers and Omega claims. Review email correspondence from C. Chen of Visteon.
10/22/2010	A.R.	1.50	Conference call with J. Rutman, D. Meagher and S. McVeigh of Anderson Cook. Review memorandum re: summary of call. Email exchange with T. Van Klink re: Omex.
10/22/2010	R.D.	0.25	Banking administration.
10/22/2010	J.R.	5.00	Update and revise R&D schedules. Telephone discussions and email correspondence with J. Suckert and J. Westfall re: affidavits for Aalbers and Omega claims. Telephone and email correspondence with S. Kettle. Conference call with A. Rutman, S. McVeigh and D. Meagher re: Omex debts; draft memorandum; forward to T. Van Klink. Review and approve invoices; generate payment. Telephone discussion with M. Thompkins of ABN Canada. Review email correspondence from Sam of Woojoo re: Fedex Bills and unsecured creditor listing.
10/25/2010	A.R.	1.00	Email exchanges with T. Van Klink re: Omex issues. Discussions with J. Rutman. Review wire payment to Affiliated Custom Brokers; email exchange with staff re: same.
10/25/2010	R.D.	0.25	Banking administration.
10/25/2010	J.R.	6.00	Telephone discussion with A. Rutman and T. Van Klink. Update and revise R&D schedules. Draft analysis for October GST/HST return. Telephone discussions with I. Mundie of Infinity re: various matters relating to premises. Telephone discussions with A. Death re: premises responsibilities. Telephone discussion with P. Beynon re: AC Shanghai customers and Magna request for material documentation. Email exchange with B. Price of Dortec re: material purchase documentation request. Telephone discussion with J. Luelo re: keys to the premises. Review email correspondence from T. Van Klink re: co debtor obligations for ATS loans. Email exchange with P. Gallant of Affiliated re: K84 report for October; generate payment for same. Email correspondence with Sam of Woojoo re:

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			creditor listing request. Email correspondence with B. Carter re: municipal tax assessment request. Email exchanges with C. Park re: computer formatting. Email exchanges with R. Modhany re: ACS T4s and invoice for same.
10/26/2010	A.R.	0.50	Review email correspondence from D. Bish of Goodmans re: Omex/ATS claim.
10/26/2010	J.R.	3.75	Email exchange with C. Chen of Visteon re: balance of payment and timing. Email exchange with P. Gallant re: wire charges for GST payment. Telephone discussion with I. Mundie re: garbage disposal and other premises related issues. Email exchange with Chi-Hong Roh of Fedex Korea re: outstanding charges. Review email correspondence from D. Bish of Goodmans re: ATS debt. Email exchanges with P. Beynon re: Corporate structure and Dortec material agreement. Email exchange with J. Sugar re: CBRE representative and landlord issues. Email correspondence with S. Meyer of Delphi re: CMM Computer. Email exchanges with C. Park re: computer issues. Email correspondence with J. Westfall and S. Kettle re: Aalber's responding materials.
10/27/2010	A.R.	1.00	Email correspondence to T. Van Klink re: Omex and motion re: customer/lien issues. Review and approve wire payment to ADP. Discussion with J. Rutman.
10/27/2010	R.D.	0.50	Banking administration.
10/27/2010	J.R.	4.50	Telephone discussion with J. Westfall re: Aalbers' claim and responding material. Update and revise R&D schedules. Review telephone message from S. Kettle; email correspondence with S. Kettle re: lien claims. Discussion with A. Rutman re: lien claims and Omex issues. Email exchanges with P. Gallant and A. St. Pierre of Affiliated re: account closure and refund. Email correspondence with Sam of Woojoo re: information requests. Email exchanges with R. Modhany of ADP re: T4 invoices, forms and reports; generate payment to ADP. Email exchanges with A. Rutman re: AC Shanghai customers. Email exchanges with F. Perrault of Bell Canada re: facility services. Telephone and email exchanges with C. Park re: computer files and invoice for services; review invoice and generate payment. Telephone discussion with I. Mundie of Infinity.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
10/28/2010	A.R.	0.75	Discussion with T. Van Klink. Discussions with J. Rutman re: update.
10/28/2010	J.R.	5.25	Email exchanges with B. Price of Dortec re: material purchase shippers. Update and revise R&D schedule. Telephone discussion with Yves, former employee, re: address change and severance pay. Email correspondence with A. Death; review and generate payment for invoice. Review and generate payment for Plex invoice; draft letter for cancellation of Plex services. Email correspondence with S. Kettle re: Aalbers and J. Westfall. Engaged in various matters relating to finding proof of pickup documentation as per Dortec information requests. Telephone discussions with J. Schmidt, D. Sire, J. Luelo and P. Beynon. Discussions with A. Rutman.
10/29/2010	A.R.	1.00	Meeting with J. Rutman re: update on various matters. Review email correspondence from T. Van Klink re: update on Omex matter.
10/29/2010	R.D.	0.25	Banking administration.
10/29/2010	J.R.	5.25	Review and analyze Dortec shipping and billing documentation in relation to all raw material sales to Dortec. Cross reference all line items and ship to locations. Email exchanges with J. Schmidt. Telephone discussion and email correspondence with J. Luelo. Email correspondence with J. Westfall and S. Kettle re: Aalbers responding materials. Review email correspondence from T. Van Klink re: Anderson Cook's Omex and ATS debt issues. Discussions with A. Rutman.
10/31/2010	J.R.	1.00	Email correspondence with Sam of Woojoo re: Fedex changes and unsecured claims. Review email correspondence from S. Kettle including analysis of Aalber's claim; forward to A. Rutman.

And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

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BANK OF MONTREAL
Applicant **and** **ACS PRECISION COMPONENTS**
Respondent

Court File No: 10-8702-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Toronto

AFFIDAVIT

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON CANADA N6A 5R8

Tony Van Klink LSUC#: 29008M
Tel: 519.931-3509
Fax: 519.858.8511

Lawyers for Zeifman Partners Inc.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

AFFIDAVIT OF SHERRY KETTLE

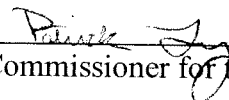
I, SHERRY KETTLE, of the City of London, County of Middlesex, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am an associate at the law firm of Miller Thomson LLP (“MT”) and as such have personal knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the “Receiver”) was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership (“ACS”) acquired for, or used in relation to a business carried on by ACS.
3. This Affidavit is made in support of a motion for, *inter alia*, the approval of the fees and disbursements of MT for the period from August 1, 2010 to October 31, 2010 (plus services rendered on June 24, 2010) (the “Accounts”). Attached and marked as **Exhibit “A”** to this Affidavit are true copies of the Accounts rendered to the Receiver by MT, in the amount of \$73,312.21, including disbursements and GST/HST, such accounts being summarized below.

<u>Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Van Klink	84.6	\$480.00	\$40,608.00
S. Kettle	100.3	\$225.00	22,567.50
J. Gottlieb	1.0	\$195.00	195.00
C. Martino	0.5	\$160.00	80.00
M. Courchain	0.15	\$125.00	18.75
Total Professional Fees	186.55	Average (\$340.23)	\$63,469.25
Total Disbursements			1,451.63
Total Fees and Disbursements (excluding GST/HST)			64,920.88
GST/HST			8,391.33
Total Fees and Disbursements (including GST/HST)			\$73,312.21

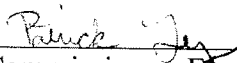
4. The detailed time docket and accounts attached as Exhibit "A" are a fair and accurate description of the services provided and the amounts charged by MT.
5. Given the nature of this insolvency proceeding, I believe the hours and rates of MT are reasonable and comparable to other firms in the greater Toronto area and in southwestern Ontario for insolvency work of this nature.
6. Additional professional time will be required to complete the receivership proceedings of the Applicant. MT requests that the Court approve its professional fees in the amount of \$63,469.25, disbursements of \$1,451.63 and GST/HST of \$8,391.33, for a total of \$73,312.21, for services rendered and recorded from August 1, 2010 to October 31, 2010 (plus services rendered on June 24, 2010).

SWORN BEFORE ME at the City of London, in the County of Middlesex, on December 2, 2010.


 Commissioner for Taking Affidavits


 SHERRY KETTLE

Attached is Exhibit "A" to the
Affidavit of Sherry Kettle sworn the 2 day
of December, 2010.



A Commissioner, Etc.

**MILLER
THOMSON** LLP
Barristers & Solicitors
Patent & Trade-Mark Agents

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8
T: 519.931.3500
F: 519.858.8511
www.millerthomson.com

ACCOUNT

September 15, 2010

Invoice Number 2120330

Zeifman Partners Inc.
1 Toronto Street
Suite 910
Toronto ON M5C 2V6

Attention: Allan A. Rutman, Partner

TO PROFESSIONAL SERVICES RENDERED in
connection with the following matter including:

**Re: ACS Precision Components Partnership
Our File No. 131002.0001**

Date	Initials	Description	Hours
06/24/2010	AVK	Review Receiver's First Report	0.40
08/03/2010	AVK	Conference call with Jonathan Rutman and Ms. Kettle; telephone call with lawyer for Omega	1.10
08/03/2010	SK	Spoke to Ms. Brost (McMillan) re vesting order; Spoke to Mr. Van Klink re same; Teleconference with Mr. Van Klink and Mr. J. Rutman re motion and next steps; Spoke to Commercial Court office re motion dates; Voicemail message to Ms. Brost; Spoke to Ms. Brost (2x);	1.30
08/04/2010	AVK	Telephone call with lawyer for Aalbers Tool; conference call with Allan and Jonathan Rutman	0.60
08/05/2010	AVK	Review e-mails from Jonathan Rutman regarding frames for Brose C1A tooling and respond to same	0.20
08/06/2010	SK	Review and revise draft receiver's report;	0.50

Date	Initials	Description	Hours
08/09/2010	AVK	Conference call with Allan and Jonathan Rutman; review documents relating to AarKel frames and tooling issues; telephone call with Mr. Nawrocki regarding AarKel frames and tooling issues; e-mail to Mr. Nawrocki; receive letter from and telephone call with lawyer for Brose and e-mail to Allan And Jonathan Rutman thereon; e-mail to lawyer for Omega; review documents relating to Aalbers tooling issue	3.50
08/09/2010	SK	Work on motion materials; E-mail from/to Ms. Brost at McMillan re motion;	0.90
08/10/2010	AVK	Receive and reply to e-mails from lawyer for Brose regarding release of C1A inserts, purchase of raw materials and purchase of frames for C1A program; receive and reply to e-mail from lawyer for Omega; e-mail to lawyer for AarKel; review documents respecting Aalbers tooling claim, consideration of issues relating to same and e-mail to Jonathan Rutman thereon; review correspondence from lawyer for terminated employee regarding payment of settlement amounts and RRSP deductions; discussion with Sherry Kettle regarding Receiver's Fifth Report; further e-mail communications with Receiver regarding AarKel frame issue; discussion with Ms. Kettle regarding motion for delivery up of Aarkel frames	3.80
08/10/2010	SK	E-mail from/to Ms. Brost at McMillan re motion; Prepare motion materials for receiver's approval and vesting motion; Meet with Mr. Van Klink re approval and vesting motion; Meet with Mr. Van Klink re motion re frames (AarKel); E-mail communications with the Receiver and Mr. Van Klink re same;	3.00
08/11/2010	AVK	Receive and reply to e-mail from lawyer for Brose; e-mail communications with Allan Rutman regarding AarKel/Brose issue; e-mail to lawyer for Aarkel with settlement proposal; receive and reply to e-mail from Jonathan Rutman regarding Aarkel invoice; telephone call with John Leslie regarding Canadian Starter Drive/ Ford tooling issue and e-mail to Jonathan Rutman thereon; telephone call with Jonathan Rutman regarding Canadian Starter Drive / Ford tooling issue; receipt and review of e-mail from lawyer for AarKel	2.50
08/11/2010	SK	Draft receiver's report, notice of motion, writ of delivery, requisition for writ of delivery, hearing request form, order for motion for delivery of 4-position base re AarKel; E-mail communication with Mr. J. Rutman re AarKel bases for possible motion; Review various e-mails and documents in relation to AarKel bases;	7.00

Date	Initials	Description	Hours
08/12/2010	AVK	Receive and reply to e-mail from lawyer for AarKel regarding tooling claim and release of trust funds	0.10
08/12/2010	AVK	Review e-mails from Jonathan Rutman regarding Aalbers tooling issues; review e-mail communications and CSD Customer Agreement relating to Ford tooling and inventory issues and e-mail to Jonathan Rutman thereon; discussion with Sherry Kettle regarding employee RRSP and wage claim issue	1.10
08/12/2010	SK	Draft Receiver's report for vesting motion; Review employment issue; Spoke to Mr. Van Klink re employment issue and vesting motion; E-mail to Mr. J. Rutman re information required for Receiver's report re vesting motion; Draft affidavits re professional fees;	9.90
08/13/2010	SK	Draft receiver's fifth report; Draft notice of motion; Draft Order; E-mail communication with Ms. Brost re vesting motion; E-mail communication with Mr. J. Rutman re information for motion; Spoke to Mr. J. Rutman re information for motion; Spoke to Mr. Van Klink; Spoke to Commercial Court; E-mail communication re scheduling motion; Prepare Hearing Request Form; instructions to assistant re same;	3.70
08/16/2010	SK	E-mail to Receiver re scheduling of motion; E-mail and voice message from Ms. Brost re draft motion materials;	0.20
08/17/2010	SK	E-mail to Ms. Brost; Voice message from Mr. Leslie re Canadian Starter Drive and Ford; Voice message to Mr. Leslie re same; Spoke to Mr. Leslie; Spoke to Mr. J. Rutman re same; Voice message to Mr. Leslie; Voice message from Mr. Leslie; Voice message to Mr. Leslie;	1.30
08/18/2010	SK	Review e-mails from Mr. Grossman re Miller's Electric; Spoke to Mr. Leslie re Canadian Starter Drive and Ford Tooling; E-mail to Mr. J. Rutman re same; E-mail from Mr. J. Rutman re Receiver's fees;	0.40
08/19/2010	SK	E-mail from J. Rutman re Receiver's Fifth Report; E-mail to J. Rutman re same; E-mail to J. Rutman re Receiver's affidavit; E-mail from J. Rutman re same; Prepare schedule re Receiver's fees; Draft Receiver's affidavit and e-mail to Receiver for review; Revise draft Fifth Report of the Receiver; E-mail to R. Slattery re security opinion;	5.90

Date	Initials	Description	Hours
08/20/2010	SK	Swear affidavit re legal fees; Revise draft Receiver's report and send to Receiver for review; E-mail communication with Receiver re same; E-mail communication re security opinion; Voice message from/to D. Ullman re security opinion; Spoke to J. Rutman re draft Receiver's report; Voice message from D. Ullman re security opinion; Revise Receiver's report;	7.80
08/21/2010	SK	Continue drafting motion materials;	4.00
08/22/2010	SK	Continue drafting and preparing motion materials; E-mail to Receiver with revised draft Fifth Report of the Receiver;	2.30
08/23/2010	SK	E-mail from A. Rutman; E-mail from Mr. Ullman with security opinion; Review security opinion; Prepare black-line draft receiver's report and e-mail to receiver for review; E-mail from A. Rutman re receiver's report; E-mail to A. Rutman re same; E-mail from J. Rutman re employee matter; Draft letter re employee matter;	1.50
08/24/2010	AVK	Redrafting and revisions to receiver's fifth report and Notice of Motion; e-mail to lawyer for AarKel	5.20
08/24/2010	SK	Spoke to Mr. Van Klink re draft receiver's report; E-mail from/to Ms. Brost; Spoke to Mr. Van Klink re draft receiver's report; E-mail to J. Rutman re same; E-mail from J. Rutman; E-mail to receiver re Miller's Electric; E-mail from receiver re same; spoke to Mr. Van Klink re fees; prepare schedule of legal fees; revise affidavit re same; update receiver's report re same; Request PPSA Search;	1.80
08/25/2010	MC	Obtain Verbal Personal Property Security Act printout for ACS Precision Components Partnership, and provide same to Sherry Kettle;	0.15
08/25/2010	AVK	Further drafting and revising of receiver's Fifth Report to Court, Confidential Supplement, Notice of Motion and draft Order and all communications with the Receiver thereon	6.80
08/25/2010	SK	Spoke to Mr. Van Klink re Miller Thomson's fees and affidavit re same; Spoke to assistant re account; Spoke to Mr. Van Klink re motion materials; Various e-mail communications with receiver re motion materials;	5.30
08/26/2010	SK	Review letter from Mr. DiPierdomenico; Finalize motion materials; E-mail communication with receiver; Spoke to J. Rutman; Instructions to assistant;	4.00
08/27/2010	AVK	Receipt and review of letter from and telephone call with lawyer for Aalber's Tooling; receipt and review of responding motion materials from Omega Tool Corp	0.50

Date	Initials	Description	Hours
08/27/2010	SK	Spoke to assistant re filing materials; Spoke to Commercial List; E-mail to R. DaSilva re same; E-mail to Mr. Grossman re receiver's motion;	0.50
08/30/2010	CM	Attend at Commercial List office to file notice of motion, fifth report of the receiver, affidavits and confidential supplement;	0.50
09/01/2010	AVK	E-mails to and from Jonathan Rutman; e-mail to lawyer for Aarkel Tool; e-mails to and from BMO regarding outstanding balance	0.50
09/02/2010	AVK	E-mails to and from lawyer for Omega; review documents and consideration of issues relating to Omega motion and e-mail to Mr. Rutman thereon; receive and reply to e-mail from lawyer for Brose; review motion materials and prepare notes for motion	3.00
09/03/2010	AVK	Attend on motion for approval of fifth report, distribution to BMO, vesting orders etc., including entry of order in court office and travel	6.00
09/07/2010	AVK	Telephone call with lawyer for ATS; letter to service list; e-mail to Dave Coutts; revise letter to lawyer for Mr. McKillop	0.80
09/07/2010	SK	Review letter from Mr. Grossman re Miller's Electric; instructions to assistant;	0.10
09/09/2010	SK	Review letter to Mr. Killop; Voice message left for Mr. J. Rutman;	0.30
09/10/2010	SK	E-mail to receiver re employee issue;	0.20
09/13/2010	AVK	E-mails to and from Mr. Coutts regarding payout of amounts owing to BMO	0.20

TOTAL HOURS 98.85

OUR FEE: \$31,450.25

TAXABLE DISBURSEMENTS

Couriers	43.22	
Mileage/Parking	12.39	
Travel	161.95	
Copywork	356.05	
Long Distance Telephone	33.12	
Postage	19.90	
Fax	2.00	
Visa Charges - PPSA Registration	8.00	
TOTAL TAXABLE	<u>636.63</u>	\$636.63

NON-TAXABLE DISBURSEMENTS

Issue Notice of Motion

127.00

TOTAL NON-TAXABLE

127.00

\$127.00

TOTAL FEES AND DISBURSEMENTS:

\$32,213.88

Goods and Services Tax (R119440766)

On Fees

\$9.60

Harmonized Sales Tax (R119440766)

On Fees

\$4,063.57

On Disbursements

\$82.76

TOTAL AMOUNT DUE:

\$36,369.81

E.&O.E.

**MILLER
THOMSON** LLP
Barristers & Solicitors
Patent & Trade-Mark Agents

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8
T: 519.931.3500
F: 519.858.8511
www.millerthomson.com

ACCOUNT

November 16, 2010

Invoice Number 2141349

Zeifman Partners Inc.
Zeifman Partners Inc.
1 Toronto Street
Suite 910
Toronto ON M5C 2V6
Canada

Attention: Allan A. Rutman, Partner

TO PROFESSIONAL SERVICES RENDERED in
connection with the following matter including:

**Re: ACS Precision Components Partnership
Our File No. 131002.0001**

Date	Initials	Description	Hours
09/14/2010	AVK	E-mail and telephone communications with BMO and receiver regarding payout of BMO direct debt; review De Lage lease document and discussion with Sherry Kettle regarding priority opinion thereon	1.00
09/14/2010	SK	E-mail from Mr. J. Rutman re De Lage Landen forklift lease; Voice message from Mr. J. Rutman re same; Review forklift lease; Spoke with Mr. Van Klink; Review partnership search; E-mail to Mr. J. Rutman re release of forklift; Spoke to Mr. Van Link re employee letter; Revise letter;	0.80
09/15/2010	AVK	Conference call with Jonathan Rutman and Dave Couotts of BMO	0.20
09/15/2010	SK	Spoke to Mr. Van Klink; Revise draft letter to lawyer re employee issue; e-mail to Receiver re same; e-mail from Mr. J. Rutman re same; Finalize letter; instructions to assistant;	0.50
09/16/2010	AVK	Conference call with Mr. Rutman and Mr. Couotts of BMO regarding Omex debt; e-mail to Mr. Baty	0.50

Date	Initials	Description	Hours
09/17/2010	AVK	Receive message from Allan Rutman regarding revenues from operations, consideration of issues relating to same and telephone call with Mr. Rutman thereon; conference call with Mr. Coutts, Mr. Rutman, Mr. Baty and Mr. Rutman regarding satisfaction of Omex indebtedness and further telephone call with Mr. Rutman thereon	1.20
09/20/2010	AVK	Receipt and review of summary and comparison of auction/liquidation proposals	0.30
09/21/2010	AVK	Receipt and review of Omex forbearance proposal; conference call with Allan Rutman, Jonathan Rutman and Dave Coutts regarding satisfaction of ACS guarantee of Omex debt; review draft Auction Services Agreement and revisions to same.	5.30
09/23/2010	AVK	Review memorandum from Jonathan Rutman regarding Great American Group auction proposal	0.10
09/23/2010	AVK	Telephone call with Dave Coutts; e-mail to Jonathan Rutman regarding Great American proposal	0.20
09/23/2010	AVK	Drafting of Omex forbearance agreement	2.00
09/24/2010	AVK	Continued drafting of Omex Forbearance Agreement	3.20
09/27/2010	AVK	Revisions to draft Omex Forbearance Agreement; e-mail to Mr. Rutman	0.40
09/28/2010	AVK	Review liquidator proposals analysis; review revised Auction Services Agreement and provide comments thereon; telephone call with Allan Rutman regarding Omex debt and auction services proposal; telephone call with lawyer for Comerica Bank regarding assignment of Omex security to Receiver and repayment of Omex debt to ACS; e-mail to lawyer for ATS	1.50
09/29/2010	AVK	E-mails with Receiver regarding completion of payout of Omex indebtedness to Bank of Montreal pursuant to ACS guarantee; telephone call with Jonathan Rutman regarding revisions to Auction Services Agreement and completion of revisions to same	0.70
09/30/2010	AVK	Draft letter agreement re Omex debt repayment	0.90
10/01/2010	AVK	E-mails with lawyer for Omex; revise and redraft receiver's Sixth Report	2.00
10/03/2010	AVK	Receipt of executed Omex letter agreement; e-mail to Mr. Rutman; revisions to Receiver's Sixth report; e-mail to Sherry Kettle	0.70

Date	Initials	Description	Hours
10/04/2010	SK	E-mails from T. Van Klink re Receiver's Sixth Report; Spoke to J. Rutman (2x); Revise draft Sixth Report of the Receiver; E-mail communication with Receiver re draft Sixth Report; Draft Notice of Motion; Draft confidential supplement to Sixth Report; E-mail from J. Rutman; Review ACS customer e-mails re tooling; Review unclaimed tooling schedule; Revise draft Sixth Report; Draft letter to customers re unclaimed tooling;	7.20
10/05/2010	AVK	Conference with Sherry Kettle regarding court application and completion of receiver's Fifth report to court; telephone call with lawyer for ATS; review revised Sixth report to Court, Notice of Motion and draft Order; telephone call with Mr. Rutman regarding further revisions to Sixth Report; telephone call with lawyer for Comerica; review draft documents relating to payout of Omex debt by Comerica and revisions to same; e-mail to Mr. Coutts regarding execution of Assignment of security; draft release of Bank Act security	2.80
10/05/2010	SK	Review e-mails from J. Rutman with copies of proposals, summary of proposals, reconciliation of BMO Payment, statement of receipts and disbursements; E-mail to J. Rutman re BMO payment reconciliation; E-mail from J. Rutman; Spoke to J. Rutman re same; Revise Sixth Receiver's Report, Notice of Motion, Confidential Supplement; Draft Order; E-mail to J. Rutman; E-mail from J. Rutman with revised Statement of Receipts and Disbursements; Spoke with T. Van Klink; Scan and e-mail draft Sixth Report to Receiver; E-mail from J. Rutman; Voice message from A. Rutman; Spoke with T. Van Klink; Revise Sixth Report; E-mail to Receiver with revised Sixth Report; E-mail from Receiver;	5.00
10/06/2010	AVK	Telephone call with lawyer for Comerica; revise payout letter re Omex debt	0.30
10/06/2010	SK	Finalize motion materials; E-mail to/from J. Rutman re originals; Instructions to assistant re service and filing; Review e-mails re service;	0.90
10/07/2010	SK	Review materials prior to filing with Commercial Court; instructions to assistant;	0.10
10/08/2010	JG	File motion documents at commercial court;	1.00
10/08/2010	AVK	Telephone call with lawyer for ATS regarding postponement of Omex indebtedness to new Comerica financing	0.20

Date	Initials	Description	Hours
10/13/2010	AVK	Review ATS Postponement and Subordination Agreement and Confirmation; telephone call with lawyer for ATS; telephone call with lawyer for Omex and Comerica; commence review of ATS indebtedness and security documents; conference call with Messrs. Baty, Forgione and Bish regarding ATS Omex issue; telephone call with Mr. Rutman; consideration of Omex ATS subordination issue; review ATS loan and security documents; conference with Sherry Kettle regarding issues relating to ATS - Omex debt; letter to lawyer for Omex regarding expiration of forbearance	4.50
10/13/2010	SK	Consider e-mail re employee claim for payment in response to overtime; Meeting with T. Van Klink re Omex and ATS;	0.70
10/14/2010	AVK	Telephone call with David Bish	0.10
10/14/2010	SK	Research on joint debtor rights;	5.40
10/15/2010	AVK	Attend on motion for, inter alia, approval of Auction Services Agreement; attend at court office to enter order; travel to and from Toronto	7.50
10/18/2010	AVK	Review ATS Automation loan, security and related documents; review law relating to rights of ATS Automation to require payment of joint debt from ACS and rights vis a vis Omex relating to same	3.00
10/19/2010	AVK	E-mail to Mr. Rutman regarding ATS and Omex debt issue	1.50
10/19/2010	SK	Spoke to T. Van Klink; Review e-mail from T. Van Klink re ATS Omex issue; E-mail communications with library services re joint obligations; Review text materials;	0.60
10/20/2010	AVK	Conference call with Allan Rutman, Jonathan Rutman and Sherry Kettle regarding ATS - Omex issue; letter to lawyer for ATS; review documents for Omega and Aalbers motions and consideration of position thereon	3.90
10/20/2010	SK	Conference call with T. Van Klink, J. Rutman and A. Rutman; Spoke to T. Van Klink re forbearance agreement; Research re joint obligations; Spoke to T. Van Klink re employee claim and RSLA claim; e-mail to J. Rutman re employee claim and RSLA claim; Research on RSLA claim;	4.50
10/21/2010	AVK	Meeting with Sherry Kettle regarding responding affidavits to Omega and Aalbers motions; conference call with lawyers for Omega and Aalbers	1.00
10/21/2010	AVK	Receive and reply to e-mail from Mr. Bish	0.50

Date	Initials	Description	Hours
10/21/2010	SK	Meeting with T. Van Klink re Omega and Aalbers; Conference call with T. Van Klink, L. di Pierdomenico and B. Harrison; E-mail to J. Rutman re Omega and Aalbers;	1.50
10/22/2010	SK	Voice message from J. Rutman; Voice message to J. Rutman; E-mail from J. Rutman re responding affidavits; E-mail to J. Rutman re same; E-mails from J. Rutman (2x); E-mail to J. Rutman re affidavits; E-mail from T. Van Klink; E-mail from J. Rutman; E-mail to J. Rutman; Spoke with J. Suckert re affidavit (2x);	1.80
10/25/2010	AVK	Review memorandum from Receiver regarding discussion with Anderson Cook representatives concerning Omex debt; telephone call with Don Baty regarding Omex; telephone call with Allan Rutman and Jonathan Rutman regarding Omex issue; review file documents; e-mail to Allan and Jonathan Rutman regarding contribution issue	1.60
10/26/2010	SK	Draft affidavit of J. Suckert; Spoke to T. Van Klink re same; E-mail to J. Rutman re affidavit for Aalbers motion;	5.50
10/27/2010	SK	Voice message from J. Rutman; Voice message to J. Rutman; E-mail from J. Rutman re Aalbers responding affidavit; E-mail to J. Rutman re same;	0.20
10/28/2010	SK	E-mail from J. Rutman re responding affidavit on Aalbers motion; E-mail to T. Van Klink re same;	0.10
10/29/2010	AVK	Receive and reply to e-mail from Mr. Rutman; telephone call with Don Baty regarding Omex issue and e-mail to Allan Rutman thereon; review and revise draft affidavit for Omega motion and discussion with Sherry Kettle thereon	1.20
10/29/2010	SK	Spoke to T. Van Klink re responding affidavit on Omega motion; Spoke to L. Dipierdomenico; E-mail to B. Harrison;	0.50
10/30/2010	SK	Voice message from J. Rutman; Review Receiver's Second Report and affidavit of G. Aalbers; Prepare questions for J. Westfall; Spoke to J. Westfall; Prepare and send e-mail to J. Rutman and T. Van Klink re same;	3.10

TOTAL HOURS 87.70

OUR FEE: \$32,019.00

TAXABLE DISBURSEMENTS

Couriers	7.65
Mileage/Parking	12.39
Travel	161.95

Copywork	243.60	
Long Distance Telephone	62.67	
Fax	4.75	
Secretarial Services	67.99	
TOTAL TAXABLE	<u>561.00</u>	\$561.00
NON-TAXABLE DISBURSEMENTS		
Issue Notice of Motion	127.00	
TOTAL NON-TAXABLE	<u>127.00</u>	\$127.00
TOTAL FEES AND DISBURSEMENTS:		\$32,707.00
Harmonized Sales Tax (R119440766)		
On Fees		\$4,162.47
On Disbursements		\$72.93
TOTAL AMOUNT DUE:		<u>\$36,942.40</u>

E.&O.E.

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November 16, 2010

Invoice Number 2141349

Zeifman Partners Inc.
Zeifman Partners Inc.
1 Toronto Street
Suite 910
Toronto ON M5C 2V6
Canada

Attention: Allan A. Rutman, Partner

Re: ACS Precision Components Partnership

ACCOUNT SUMMARY AND REMITTANCE FORM

FEES:	\$32,019.00
DISBURSEMENTS:	\$688.00
TAX ON FEES:	\$4,162.47
TAX ON DISBURSEMENTS:	\$72.93
TOTAL AMOUNT DUE:	<u>\$36,942.40</u>

Reference No. 131002.0001

Please return the Account Summary and Remittance Form with Payment
Terms: Accounts due when rendered. Interest at the rate of .50% per annum will be charged on
accounts overdue 30 days or more in accordance with the Solicitors Act. Any disbursements not
posted to your account on the date of this account will be billed later.

BANK OF MONTREAL
Applicant and ACS PRECISION COMPONENTS
Respondent

Court File No: 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at Toronto

AFFIDAVIT

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