

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

NOTICE OF MOTION

Zeifman Partners Inc. (the "Receiver") the receiver of ACS Precision Components Partnership ("ACS") will make a motion, to a Judge presiding over the Commercial List on Friday, September 3, 2010 at 10:00 a.m. or as soon after that time as the motion can be heard, at the Court House, 330 University Avenue, Toronto, Ontario.

PROPOSED METHOD OF HEARING: The motion is to be heard

- in writing under subrule 37.12.1(1) because it is on consent or unopposed or made without notice;
- in writing as an opposed motion under subrule 37.12.1(4)
- orally.

THE MOTION IS FOR

1. An Order substantially in the form of Schedule A to this Notice of Motion for the following relief:
 - a) if necessary, abridging the time for and validating the method of service of this Notice of Motion and the Fifth Report of the Receiver to the Court dated August 25, 2010 (the "Fifth Report") and directing that any further service of

this Notice of Motion and the Fifth Report be dispensed with such that this motion is properly returnable on September 3, 2010;

- b) accepting and approving the Fifth Report and approving the activities of the Receiver described therein;
- c) approving the Receiver's Statement of Receipts and Disbursements for the period May 6, 2010 to August 6, 2010;
- d) approving, *nunc pro tunc*, the sales by the Receiver of the assets described below and the vesting, *nunc pro tunc*, of such assets in the purchasers thereof free and clear of all encumbrances:
 - i) an Engel 450 Ton Two Shot Injection Molding Machine and auxiliary equipment, as more particularly described on the Magna Closures Inc. Purchase Order 84413 dated June 30, 2010 (a copy of which is attached as Schedule G to the Fifth Report) to Magna Closures Inc.;
 - ii) an Engel 55 Ton Verticle Clamp Rotary Table Injection Moulding Machine and auxiliary equipment, as more particularly described on the Ritz Plastics Inc. Purchase Order 010223 dated July 15, 2010 (a copy of which is attached as Schedule H to the Fifth Report) to Ritz Plastics Inc.; and
 - iii) two 2-position bases and one 4-position base, as more particularly described on ACS invoice number MA0000166 dated August 12, 2010 (a copy of which is attached as Schedule I to the Fifth Report) to Brose North America, Inc.
- e) approving the following pending sales of equipment by the Receiver and any further sales of equipment or other personal property hereafter completed by the Receiver pursuant to the powers granted to the Receiver in paragraph 3(1) of the Receivership Order and the vesting of those assets in the purchasers thereof free and clear of all encumbrances:

- i) the sale of a Cincinnati 550 Ton Injection Molding Machine, ABB Robot, and auxiliary equipment to Omex Manufacturing ULC (“Omex”), as more particularly described on Omex Purchase Order number S-29111 dated July 21, 2010 (a copy of which is attached as Schedule K to the Fifth Report);
 - ii) the sale of an Engel 55 Ton Press, a 1994 Engel 250 Ton Vertical Press, and a 1997 Engel 250 Ton Press, together with auxiliary equipment to Delphi Automotive Systems, LLC (“Delphi”), more particularly described on Delphi Purchase Order numbers 451104225, 451104227, 451104224 dated August 13, 2010 (copies of which are attached collectively as Schedule L to the Fifth Report);
 - iii) the sale of an Engel 200 Ton Press and an Engel 150 Ton Press to Eckerle de Mexico (“Eckerle”) as more particularly described on Eckerle Purchase Order number 39455 dated August 12, 2010 (a copy of which is attached as Schedule M to the Fifth Report); and
 - iv) such other sales of assets as may be completed by the Receiver in accordance with paragraph 3(l) of the Receivership Order;
- f) varying the Order of the Honourable Madam Justice Hoy dated June 15, 2010 (the “Hoy Order”) to extend the deadline for the filing of motion materials by Omega Tool Corporation (“Omega”) for a determination of its claim, if any, to certain tooling;
- g) approving the distribution from funds held by the Receiver of \$3,220,317.80, the Canadian dollar equivalent of HK\$65,800 (approximately \$9,000) and US\$968 plus additional interest thereon from August 23, 2010 to the date of payment at the per diem rate of \$413.64 to Bank of Montreal (“BMO”) on account of BMO’s secured claim;
- h) authorizing the Receiver to make payment from funds held by the Receiver to BMO, if requested by BMO and subject to availability of funds, of amounts

owing by ACS to BMO under the terms of a guarantee provided to BMO by ACS for the liabilities of Omex to BMO (the "Omex Debt");

- i) approving the fees and disbursements of the Receiver for the period from April 28, 2010 to July 31, 2010 and the Receiver's legal counsel, Miller Thomson LLP, for the period from May 10, 2010 to July 31, 2010; and
 - j) sealing the Confidential Supplement to the Fifth Report.
2. granting such further and other relief as counsel may advise and this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

- a) By Order of the Honourable Mr. Justice Campbell dated May 6, 2010 (the "Receivership Order"), the Receiver was appointed as receiver without security of all of the assets, undertakings and properties of ACS acquired for or used in relation to a business carried on by ACS pursuant to Section 243 of the *Bankruptcy and Insolvency Act*;
- b) The Receiver wishes to report to the Court on the status of the receivership, its activities to date and the receipts and disbursements;
- c) Pursuant to Paragraph 3 (l) of the Receivership Order, the Receiver is empowered and authorized to sell, convey, transfer, lease, or assign the property of ACS or any part or parts thereof out of the ordinary course of business without the approval of the 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;
- d) In accordance with the powers conferred upon it by the Receivership Order, the Receiver has completed two sales of dedicated equipment and one sale of tooling. In each case the purchase price was less than the \$250,000 limit specified in the Receivership Order;

- e) The sales of such equipment and tooling were commercially reasonable and in the best interest of the creditors of ACS;
- f) The Receiver has negotiated other equipment sales which have not yet been completed as the equipment is required for ongoing production of component parts;
- g) Pursuant to paragraph 3(m) of the Receivership Order, the Receiver may apply to the Court for a vesting order to convey property to purchasers free and clear of any liens or encumbrances affecting such property;
- h) Because of a change in lawyers for Omega, Omega requires a variation to the deadline contained in the Hoy Order for the filing of its motion materials;
- i) The Receiver is holding funds from the receivership a portion of which the Receiver seeks to distribute to BMO, a secured creditor properly entitled thereto;
- j) Pursuant to paragraph 20 of the Receivership Order, the accounts of the Receiver and its legal counsel are to be passed from time to time by a Judge on the Commercial List of the Ontario Superior Court of Justice;
- k) The fees and disbursements of the Receiver and MT 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;
- l) The Confidential Supplement contains sensitive and confidential information the disclosure of which at this time would be detrimental to the interests of the creditors of ACS and other stakeholders;
- m) Sections 97, 100 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43;
- n) Rules 1.04, 2.03, 3.02, 16 and 37, 59.06 of the *Rules of Civil Procedure*; and

- o) Such further and other grounds as counsel may advise and this Honourable Court permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

- a) The Fifth Report;
- b) The Confidential Supplement to the Fifth Report;
- c) The Affidavit of Allan Rutman dated August 20, 2010;
- d) The Affidavit of Sherry Kettle dated August 25, 2010; and
- e) Such further and other materials as counsel may advise and this Honourable Court may permit.

August 25, 2010

MILLER THOMSON LLP
One London Place
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London, ON Canada N6A 5R8

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

Solicitors for Zeifman Partners Inc.,
Receiver of ACS Precision Components
Partnership

TO: Service List Attached

SCHEDULE A

Court File No. 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) FRIDAY, THE 3RD
JUSTICE)
) DAY OF SEPTEMBER, 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 an Order,

- a) if necessary, abridging the time for and validating the method of service of this Notice of Motion and the Fifth Report of the Receiver to the Court dated August 25, 2010 (the "Fifth Report") and directing that any further service of this Notice of Motion and the Fifth Report be dispensed with such that this motion is properly returnable on September 3, 2010;
- b) accepting and approving the Fifth Report and approving the activities of the Receiver described therein;
- c) approving the Receiver's Statement of Receipts and Disbursements for the period May 6, 2010 to August 6, 2010;

- d) approving, *nunc pro tunc*, the sales by the Receiver of the assets described below and the vesting, *nunc pro tunc*, of such assets in the purchasers thereof free and clear of all encumbrances:
- i) an Engel 450 Ton Two Shot Injection Molding Machine and auxiliary equipment, as more particularly described on the Magna Closures Inc. Purchase Order 84413 dated June 30, 2010 (a copy of which is attached as Schedule G to the Fifth Report) to Magna Closures Inc.;
 - ii) an Engel 55 Ton Vertical Clamp Rotary Table Injection Moulding Machine and auxiliary equipment, as more particularly described on the Ritz Plastics Inc. Purchase Order 010223 dated July 15, 2010 (a copy of which is attached as Schedule H to the Fifth Report) to Ritz Plastics Inc.; and
 - iii) two 2-position bases and one 4-position base, as more particularly described on ACS invoice number MA0000166 dated August 12, 2010 (a copy of which is attached as Schedule J to the Fifth Report) to Brose North America, Inc.
- e) approving the following pending sales of equipment by the Receiver and any further sales of equipment or other personal property hereafter completed by the Receiver pursuant to the powers granted to the Receiver in paragraph 3(1) of the Receivership Order and the vesting of those assets in the purchasers thereof free and clear of all encumbrances:
- i) the sale of a Cincinnati 550 Ton Injection Molding Machine, ABB Robot, and auxiliary equipment to Omex Manufacturing ULC ("Omex"), as more particularly described on Omex Purchase Order number S-29111 dated July 21, 2010 (a copy of which is attached as Schedule K to the Fifth Report);
 - ii) the sale of an Engel 55 Ton Press, a 1994 Engel 250 Ton Vertical Press, and a 1997 Engel 250 Ton Press, together with auxiliary

- equipment to Delphi Automotive Systems, LLC (“Delphi”), more particularly described on Delphi Purchase Order numbers 451104225, 451104227, 451104224 dated August 13, 2010 (copies of which are attached collectively as Schedule L to the Fifth Report);
- iii) the sale of an Engel 200 Ton Press and an Engel 150 Ton Press to Eckerle de Mexico (“Eckerle”) as more particularly described on Eckerle Purchase Order number 39455 dated August 12, 2010 (a copy of which is attached as Schedule M to the Fifth Report); and
 - iv) such other sales of assets as may be completed by the Receiver in accordance with paragraph 3(1) of the Receivership Order;
- f) varying the Order of the Honourable Madam Justice Hoy dated June 15, 2010 (the “Hoy Order”) to extend the deadline for the filing of motion materials by Omega Tool Corporation (“Omega”) for a determination of its claim, if any, to certain tooling;
 - g) approving the distribution from funds held by the Receiver of \$3,220,317.80, the Canadian dollar equivalent of HK\$65,800 (approximately \$9,000) and US\$968 plus additional interest thereon from August 23, 2010 to the date of payment at the per diem rate of \$413.64 to Bank of Montreal (“BMO”) on account of BMO’s secured claim;
 - h) authorizing the Receiver to make payment from funds held by the Receiver to BMO, if requested by BMO and subject to availability of funds, of amounts owing by ACS to BMO under the terms of a guarantee provided to BMO by ACS for the liabilities of Omex to BMO (the “Omex Debt”);
 - i) approving the fees and disbursements of the Receiver for the period from April 28, 2010 to July 31, 2010 and the Receiver’s legal counsel, Miller Thomson LLP, for the period from May 10, 2010 to July 31, 2010;
 - j) sealing the Confidential Supplement to the Fifth Report; and

- k) granting such further and other relief as counsel may advise and this Honourable Court may deem just.

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

ON READING the Notice of Motion, the Fifth Report, the Confidential Supplement to the Fifth Report, the Affidavit of Allan Rutman sworn August 20, 2010 (the "Rutman Affidavit"), the Affidavit of Sherry Kettle sworn August 25, 2010 (the "Kettle Affidavit") and on hearing the submissions of counsel 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 Fifth 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 unless otherwise defined, capitalized terms in this Order shall have the same meaning as given to those terms in the Fifth Report.
3. THIS COURT ORDERS that the Fifth Report is hereby accepted and approved and the Receiver's activities as set out in the Fifth Report be and are hereby approved.
4. THIS COURT ORDERS that the Receiver's Statement of Receipts and Disbursements for the period from May 6, 2010 to August 6, 2010, a copy of which is attached as Schedule O to the Fifth Report be and is hereby approved.
5. THIS COURT ORDERS AND DECLARES *nunc pro tunc* that the sales by the Receiver of the Magna Equipment, Ritz Equipment and Bases (collectively the "Sold Assets") as described in the Fifth Report (the "Completed Sales") are approved and that all of ACS' right, title and interest in and to the Magna Equipment, Ritz Equipment and the Bases shall vest absolutely in the purchasers thereof as of the date on which such sales were completed (the "Sale Date"), namely, Magna with respect to the Magna Equipment as of June 30, 2010, Ritz with respect to the Ritz Equipment as of July 15, 2010 and Brose NA with respect to the Bases as of August 12, 2010 free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether

contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Receivership Order; (ii) all charges, security interests or claims whether or not evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system (all of which are collectively referred to as the "Encumbrances"), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Sold Assets are expunged and discharged as against the Sold Assets as of the Sale Date.

6. THIS COURT ORDERS AND DECLARES that the Pending Equipment Sales and any further sales (the "Further Sales") of equipment or other personal property hereafter completed by the Receiver pursuant to the powers granted to the Receiver in paragraph 3(l) of the Receivership Order are approved and that all of ACS's right, title and interest in the equipment or other personal property which is the subject matter of the Pending Equipment Sales and Further Sales (collectively the "Affected Assets") shall vest absolutely in the purchasers thereof free and clear of and from any and all Claims and Encumbrances, and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Affected Assets are expunged and discharged as against the Affected Assets as at the date of completion of such sales by the Receiver.

7. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the sale proceeds of the Sold Assets and Affected Assets shall stand in the place and stead of the Sold Assets and Affected Assets, and all Claims and Encumbrances shall attach to the sale proceeds thereof with the same priority as they had with respect to the Sold Assets and Affected Assets immediately prior to the sale as if the Sold Assets and Affected Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

8. THIS COURT ORDERS that, notwithstanding:

(a) the pendency of these proceedings;

- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of ACS and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of ACS;

the vesting of the Sold Assets and Affected Assets in the Purchasers thereof pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of ACS and shall not be void or voidable by creditors of ACS, nor shall it constitute nor be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

9. THIS COURT ORDERS AND DECLARES that the Completed Sales, Pending Equipment Sales and Further Sales are exempt from the application of the *Bulk Sales Act* (Ontario).

10. THIS COURT ORDERS that the Hoy Order shall be varied to extend the deadline for the filing of motion materials by Omega to September 7, 2010;

11. THIS COURT ORDERS that the distribution of the following amounts to BMO is hereby approved and directs the Receiver to make such payment to BMO in full satisfaction of the ACS Direct Debt:

- (a) \$3,220,317.80, plus interest thereon in the amount of \$413.64 per day from August 24, 2010;
- (b) the Canadian dollar equivalent of HK\$65,800 (approximately \$9,000); and
- (c) the Canadian dollar equivalent of US\$968.

12. THIS COURT ORDERS AND DECLARES that the Receiver be and is hereby authorized to make payment to BMO, if requested by BMO and subject to availability of funds, of the Omex Guarantee Debt.

13. THIS COURT ORDERS that the fees and disbursements of the Receiver in the amount of \$335,938.28, including disbursements and GST/HST, for the period from period from April 28, 2010 to July 31, 2010 as particularized in the Rutman Affidavit be and are hereby approved.

14. THIS COURT ORDERS that the fees and disbursements of the Receiver's legal counsel, Miller Thomson LLP, in the amount of \$89,314.36, including disbursements and GST/HST, for the period from May 10, 2010 to July 31, 2010 as particularized in the Kettle Affidavit be and are hereby approved.

15. THIS COURT ORDERS that the Confidential Supplement to the Fifth Report be sealed until further Order of the Court.

16. 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.

BANK OF MONTREAL
Applicant

ACS PRECISION COMPONENTS
and Respondent

Court File No: 10-8702-00CL

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

Proceeding commenced at Toronto

ORDER

**MILLER THOMSON LLP
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Lawyers for Zeifman Partners Inc.,
Receiver

SERVICE LIST

(August 25, 2010)

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Lawyers for Brose Canada Inc.

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Lawyers for Miller's Electric Ltd.

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Lawyers for Magna Closures Inc.

De Lage Landen Financial Services Canada Inc.
100 – 1235 North Service Road West
Oakville, ON L6M 2W2

Ritz Plastics Inc.
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Eckerle de Mexico S.A. de C.V.
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Santa Rosa Jauregui, Aro. C.P. 765220
Estado de Queretaro, Mexico

Attention: Matthias Perez
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Delphi Automotive Systems LLC
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BANK OF MONTREAL
Applicant

ACS PRECISION COMPONENTS
Respondent

Court File No: 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

NOTICE OF MOTION

**MILLER THOMSON LLP
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Lawyers for Zeifman Partners Inc.,
Receiver

**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:**

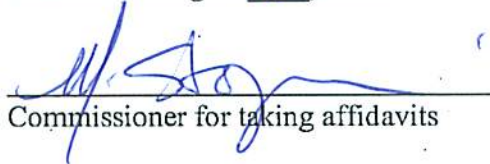
1. I am a partner at Zeifman Partners Inc., and as such have personal knowledge of the matters to which I hereinafter depose.
2. By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings 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 April 28, 2010 to July 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 April 28, 2010 to July 31, 2010, in the amount of \$335,938.28, including disbursements and GST, such accounts being summarized below.

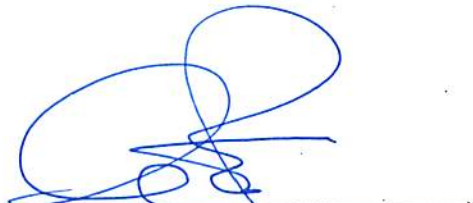
<u>Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	137.00	\$535.00	\$73,295.00
S. Millis	207.00	\$285.00	58,995.00
J. Rutman	565.50	\$275.00	155,512.50
M. Stajanovic	54.25	\$145.00	7,866.25
R. DaSilva	47.75	\$130.00	6,207.50
Total Professional Fees	1,011.50	(Average) \$298.44	\$301,876.25
Total Disbursements			\$13,207.47
Total Fees and Disbursements (excluding GST/HST)			\$315,083.72
GST/HST			\$20,854.56
Total Fees and Disbursements (including GST/HST)			\$335,938.28

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 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 April 28, 2010 to July 31, 2010 for fees in the amount of \$301,876.25, disbursements of \$13,207.47 and GST/HST of \$20,854.56, for a total of \$335,938.28, for services rendered and recorded to July 31, 2010.

7. This Affidavit is sworn in support of a motion for, *inter alia*, approval of the fees and disbursements of the Receiver and for no improper purpose.

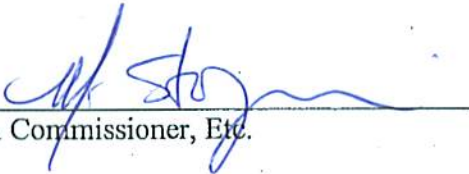
SWORN BEFORE ME at the City of Toronto on August 20, 2010.


Commissioner for taking affidavits


ALLAN RUTMAN

MARINA STOJANOVIC,
a Commissioner, etc., Province of Ontario, for
Zeifman Partners Inc., Trustee in Bankruptcy.
Expires July 10, 2012.

Attached is Exhibit "A" to the
Affidavit of Allan Rutman sworn the 20th day
of August, 2010.


A Commissioner, Etc.

MARINA STOJANOVIC,
a Commissioner, etc., Province of Ontario, for
Zeifman Partners Inc., Trustee in Bankruptcy.
Expires July 10, 2012.

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 #40937

**To: Professional services rendered in respect of Court Appointed Receivership for
ACS Precision Components Partnership from April 28, 2010 to May 31, 2010.**

Time Charges and Expenses:

A. Rutman, Partner	A.R.	68.25 hours @	\$535.00 per hour	\$	36,513.75
S. Millis	S.M.	138.00 hours @	\$285.00 per hour	\$	39,330.00
J. Rutman	J.R.	196.50 hours @	\$275.00 per hour	\$	54,037.50
M. Stojanovic	M.S.	33.50 hours @	\$145.00 per hour	\$	4,857.50
R. DaSilva	R.D.	25.00 hours @	\$130.00 per hour	\$	3,250.00
					<u>\$ 137,988.75</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				\$	<u>4,115.85</u>
				\$	142,104.60
G.S.T.				\$	<u>7,105.23</u>
Total Balance Due				\$	<u><u>149,209.83</u></u>

/Cont.

201 Bridgeland Avenue
Toronto, Ontario
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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>
04/28/10	A.R.	1.00	Review various email correspondence. Review various documentation; Receiver appointment; liquidation analysis, financial statements. Email correspondence with T. Van Klink.
04/28/10	S.M.	2.00	Review various materials in respect of Receivership proceedings, liquidation analysis etc. Discussion with A. Rutman with respect to same. Review agreement regarding Receivership.
04/29/10	A.R.	1.00	Review various documentation. Discussion with T. Van Klink. Discussion with D. Baty. Email exchanges with T. Van Klink re: Receiver appointment.
04/30/10	A.R.	2.00	Conference call with D. Baty, S. McVeigh and D. Meagher. Review Affidavit of Alex McIntosh of Bank of Montreal. Discussion with J. Rutman re: file status. Review email correspondence from D. Baty re: Receivership Agreement.
05/03/10	J.R.	0.50	Review budget materials for receivership period; email correspondence with A. Rutman.
05/04/10	A.R.	2.50	Various conference calls with J. Rutman, S. McVeigh and T. Van Klink. Call with D. Coutts. Review various documentation and budget. Review and execute Receivership Agreement; forward same to T. Van Klink. Review salaried payroll information. Email exchanges with T. Van Klink and D. Coutts re: Receiver's Borrowings.
05/04/10	J.R.	0.75	Telephone discussion with A. Rutman re: budget; conference call with A. Rutman, D. Meagher and S. McVeigh of Wico Metals.
05/04/10	R.D.	0.50	Email correspondence to BMO re: request for new accounts.
05/04/10	S.M.	0.50	Review budget and discussions regarding planning for Receivership, review draft receivership order, accommodation agreements and motion material.
05/05/10	A.R.	1.00	Review various emails and correspondence re: planning for receivership. Call with BMO. Various email correspondence with S. McVeigh. Matters relating to opening of new bank accounts with BMO.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/05/10	R.D.	0.75	Email exchanges with P. Greenridge re: setting up new accounts.
05/06/10	A.R.	4.50	Attendance in Court re: appointment. Various email correspondence re: Court Order. Discussions and email correspondence with staff re: various issues. Review Magna bank build schedule; email exchange with staff re: same. Email exchanges with S. Graff and M. Kaplan re: outstanding accounting items. Discussion with S. Millis re: supplier issues. Email correspondence to D. Coutts re: supplier payments. Email exchange with J. Rutman re: change of locks.
05/06/10	J.R.	9.00	Attendance at premises. Meetings with management. Meetings with three shifts of employees. Telephone discussions and email correspondence with various suppliers. Telephone and email correspondence with various customers.
05/06/10	R.D.	0.75	Banking administration.
05/06/10	S.M.	6.50	Attendance at premises, meetings with management re: receivership order, review of same. Calls with staff re: bank account setups, etc. calls with DuPont re: release of shipment and various problems with respect to same, calls with BMO re: urgent wire to Dupont. Calls to various suppliers re: receivership order and continuation of supply. Obtain details of various temp agencies and notice in respect of receivership proceedings. Prepare supplier schedule in respect of notification of receivership.
05/07/10	A.R.	6.00	Attendance at premises. Engaged in various email correspondence with Joe Loparco re: AGS Engineering Change. Email correspondence to P. Beynon re: cash flows. Meeting with Magna. Email correspondence to D. Baty and S. McVeigh re: production of Magna parts. Email exchange with D. Baty re: Magna's request for a copy of budget. Matters re: various supplier issues. Various email correspondence and discussions with J. Rutman and S. Millis re: supplier issues, payroll and cash balances. Review various documentation. Matters re: employee issues; email correspondence to T. Van Klink re: draft Q&A data sheet to employees.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/07/10	J.R.	11.00	Attendance at premises. Telephone discussions and email correspondence with various suppliers. Telephone and email correspondence with various customers. Meetings with Magna. Meetings with A. Rutman and D. Nowicki re: Alegra. Various discussions with P. Beynon re: accounting and control related matters moving forward. Draft letters for utility providers. Draft letter to landlord. Draft letters to insurance providers. Telephone discussion with S. Croker of Sunlife re: private benefit coverage continuity. Telephone and email correspondence with D. McCormack of Pivotal re: temporary labour. Engaged in matters and discussions relating to AGS tooling at Omega. Telephone discussions and email correspondence with C. Moratis of BASF re: continuity of supply.
05/07/10	R.D.	0.25	Banking administration.
05/07/10	S.M.	10.00	Attendance at premises, various email correspondence, discussions with P. Beynon re: bank account statements and review of outstanding cheque lists, review details of funding of payroll requirements and temp agency negotiations, contact with ADP re: setting up new account. Review bank reconciliation and discuss same with A. Rutman. Various calls with suppliers and matters relating to material purchases and requirements going forward. Various meetings with staff re: production issues, etc. Discussions with ADP and Payroll staff re: next week's payroll details, set up with ADP and review of same. Discussion with Dave Coutts re: account set and forward outstanding cheques and details of cheques to clear. Various calls regarding payroll details, severance and salary continuance to various employees and discontinuance of same. Various calls, discussions and correspondence with suppliers in respect of Receivership and supply on a go forward basis. Review 30 day good demand from Dupont and follow up with staff with respect to same. Various discussions with Temp Agencies and negotiations going forward. Prepare updated cash reconciliation and balance in accounts. Meeting with Magna in respect of accommodation agreement.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/09/10	J.R.	2.00	Prepare agreements for customers with statement of accounts. Email exchange with D. Phillips of Alegra. Telephone discussion and email correspondence with P. Beynon re: Alegra. Email exchanges with M. DiBartilomeo and D. Nowicki re: quotes of machine repair. Email exchanges with A Rutman re: AGS tooling information. Email exchange with L. Bolton of AGS re: AC Purchase Order.
05/10/10	A.R.	4.50	Review email correspondence from J. Rutman and Al Kresovic of Magna. Email exchange with D. Coutts re: Receiver's Certificates, critical payments and overdraft in account. Email exchanges with staff re: cash balances. Review balance sheet. Email correspondence to J. Rutman re: outstanding cheque list. Email exchanges with J. Rutman re: payroll issues. Review various email correspondence from Wael Rostom and J. Rutman re: Magna Accommodation Agreement.
05/10/10	J.R.	12.00	Attendance at premises. Email exchanges with P. Breynon re: A/R reports. Email exchanges with A. Kresovic re: documentation requested and accounting reconciliations. Review email correspondence from Woojoo. Email exchanges with B. Johnston re: payroll related matters. Email exchanges with T. Marlow re: TRW accounts. Email exchanges with C. Andrew re: commercial insurance certificate. Email exchanges with L. Bolton re: AGS tooling purchase order with Anderson Cook. Email exchanges and telephone discussions with various customers. Email exchanges and discussions with management re: machine repair quote. Email exchanges with P. Beynon re: May 5 inventory. Telephone and email correspondence with P. Liet and Sean Croker re: private benefits plan. Various telephone and email exchanges with C. Moratinis of BASF re: supply. Telephone and email exchanges with E. Brom of Etbo re: supply. Telephone and email exchanges with L. White of Devour re: supply. Conference call with KDMK. Discussions with J. Luelo.
05/10/10	R.D.	2.00	Redact appraisal; forward same to J. Rutman. Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/10/10	S.M.	1.00	Various email correspondence with staff re: material purchases, calls with suppliers and issues with respect to continuing supply. Correspondence re: sweeping of accounts and payroll funding by DIP Loan. Email correspondence with Woojoo in respect of supply.
05/11/10	A.R.	5.00	Engaged in matters re: various wire payments to suppliers. Discussions with J. Rutman. Engaged in various email correspondence and discussion with T. Van Klink re: Magna issues. Engaged in various email correspondence re: ETBO issues. Discussion with Al Kresovic. Various email correspondence with Wael Rostom and T. Van Klink re: Magna Accommodation Agreement. Various email correspondence and discussion with J. Rutman re: Etbo. Review various email correspondence re: outstanding issues between AC, AGS and Omega. Review ACS cash balance.
05/11/10	J.R.	14.00	Attendance at premises. Email exchanges with A. Kresovic of Magna. Email correspondence re: Alegre. Email exchanges with B. Johnson re: payroll reports moving forward. Telephone discussions and email exchanges with suppliers. Telephone discussions and email correspondence with customers. Review email correspondence form J. Tartaro re; purchase of tiny town assets. Telephone and email exchanges with T. Herbster of EMS Grivory. Discussions and email correspondence with K. Jones re: employees in China. Engaged in review and matters relating to AGS tooling. Email exchanges with A. Carol of Stevenson Hunt. Telephone discussions and email exchanges with A. St. Pierre of Affiliated Brokers. Email correspondence with A. Rutman re: Deloitte. Telephone discussion with B. Dean of Uniform Colour re: stop payment and go forward process. Engaged in matters relating to equipment repairs with B. Hartwick. Various correspondence relating to Alegre. Review correspondence from small customers. Various email correspondence re: Etbo. Email correspondence with temp agencies. Email exchanges with T. Van Klink re: Etbo. Telephone discussions and email exchanges with R. Kozuz of Brose. Review email correspondence from Magna legal. Meeting with Omron. Telephone discussion with G. Shoniker of Asset Engineering. Engaged in various matters relating to customer accounts. Review staffing with S. Millis and D. Nowicki; draft retention schedule.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/11/10	R.D.	1.75	Banking administration.
05/11/10	S.M.	13.00	Attendance at premises, issues relating to release of shipments and arrange for payment of same, matters relating to salaried payroll and review of same, inquires and amendments to salary continuance and discontinuation of to various employees and removal of China employees from payroll, discussions with D. Nowicki re: same. Matters relating to 30 day good claim from Uniplas and follow up with staff on review of inventory, discussions with Rhetech and material order and arrange for wire with respect to same. Discussions with Uniplas re: material requirements. Calls and correspondence with Preferred engineering, discussions with staff re: reconciliation of receivables, inventory, raw materials on hand and tooling with staff and work on final accounting for release to customer. Meetings with Management re: production scheduling for 6 day shifts and employee requirements. Prepare R&D, updated cash position and various schedules.
05/12/10	A.R.	5.00	Conference call with Magna re: Accommodation Agreement. Discussion with S. Miegheer of Anderson Cook. Various supplier issues. Discussions with Etienne Borm of ETBO regarding agreement terms of shipments; prepare correspondence re: same. Email correspondence and discussions with T. Van Klink re: ETBO. Review email correspondence from L. Boulton re: Omega Tool. Review email correspondence from Ed Lamek re: Continental Accommodation Agreement. Review email correspondence from D. Coutts re: wire payments and outstanding cheque list. Review email correspondence from J. Rutman re: Brose Accommodation Agreement. Review employee retention schedule. Discussion with S. Millis and J. Rutman re: update on various matters.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/12/10	J.R.	12.50	Attendance at premises. Telephone discussions and email exchanges with suppliers. Telephone discussions and email exchanges with customers. Telephone and email exchanges with B. Hartwick re: equipment repairs. Review email correspondence from Porite. Email exchanges with G. Muller of Asset Sales. Telephone discussions and email exchanges with Alegre. Telephone discussion and email correspondence with R. Linsay and M. Olsen of Delphi. Telephone discussion and email correspondence with Commercial Spring. Email correspondence with Omron. Participate in production meeting. Meeting with management re: critical; raw materials required. Engaged in matters relating to Magna tool repairs. Engaged in matters and discussions relating to Michael Stevens. Review correspondence re: Etbo. Meeting with Brose; engaged in various discussions with management re: Brose tooling. Telephone discussion with S. Kettle; draft memorandum with supporting documentation re: Brose and Integrity. Meeting with B. Waling of ACH; email correspondence with S. Bradford re: raw material proposal. Discussions with K. Sheehan re: removal of potting equipment. Email correspondence with A. Rutman re: Etbo. Email correspondence with L. Bolton of AGS re: Omega tooling.
05/12/10	R.D.	1.00	Banking administration.
05/12/10	S.M.	11.00	Attendance at premises, follow up with staff on supplier calls and notification of receivership. Various calls with creditors and suppliers regarding ongoing supply of services, review email correspondence from BMO re: dip loan set up, call with D. Coutts with respect to same. Prepare draft WEPP letter to employees and forward same to Tony Van Klink for comments. Calls with customer PEP on status of reconciliation and release of tooling. Follow up with staff on various 30 day claims received and status of same. Matters relating to material requirements with Dupont, and issues with respect to release of shipment.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/13/10	A.R.	7.50	Engaged in various email correspondence with W. Rostom re: Magna Owned Tooling. Discussion with D. Nowicki and J. Rutman re: Magna issues. Various email correspondence and discussions with J. Rutman and S. Millis. Email correspondence and discussions with T. Van Klink re: Magna Accommodation Agreement. Email exchanges with J. Rutman re: interested party in ACS. Reviewed and engaged in various email correspondence with J. Rutman re: Orders and Deliveries to Honeywell Scarborough. Email exchanges with J. Rutman re: amendments received to ACH Accommodation Agreement. Email correspondence with E. Lamek re: Continental Accommodation Agreement. Various email exchanges with T. Van Klink and J. Rutman re: Omega Tooling. Various email exchanges with J. Rutman re: guarantee of Alegre shipments. Review email correspondence re: WEPP letter to employees.
05/13/10	J.R.	12.00	Attendance at premises. Email correspondence with F. Borbeck and T. Tipple re: Denso. Participate in production meetings. Engaged in various matters relating to critical supply issues. Telephone discussions and email exchanges with various customers. Email exchanges with R. Lindsay and M. Olsen of Delphi. Email exchange with J. Sugar of Infinity. Engaged in telephone discussions and email correspondence re: Alegre. Email correspondence re: Etbo. Review email correspondence re: 30 day goods claim. Email exchange with P. Florica of Tri Star re: Magna moulds. Telephone discussion and email correspondence with R. Coleman of Radicci re: material requirement. Review purchase orders with D. Sire. Telephone and email correspondence with S. Bradford of ACH. Discussions with Magna re: supply and Dortec issues. Telephone and email exchanges with L. Phillips of Alegre re: supply. Engaged in matters relating to supplier payments. Telephone discussion and email correspondence with D. Ceccio of Omega re: AGS tooling receipt. Discussions with K. Sheehan re: accommodation agreement and supply requirements. Telephone discussions with KDMK. Email correspondence with Xerox counsel re: customer agreement. Email exchanges with T. Van Klink re; revisions to agreement. Telephone discussions with J. Lizewski of Corporate Assets. Telephone discussion and email exchanges with M. Laser of Visteon. Meeting with T. Carter, landlord. Telephone

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			discussions with A. Rutman re: updates. Email exchanges with N. Palakurthi of Angersol, interested party.
05/13/10	M.S.	0.75	Discuss WEPPA claims with S. Millis. Telephone calls to the OR's office to obtain confirmation with respect to the deadline for filing of the Notice under section 245.
05/13/10	R.D.	4.50	Banking administration. Prepare unsecured creditor list for 245 Notice. Prepare supplementary list and affidavit of mailing.
05/13/10	S.M.	11.00	Attendance at premises, customer meeting with Poly Nova re: signing of accommodation agreement and reconciliation of A/R and other material requirements. Prepare reconciliation of 30 day good claim for Dupont and correspondence in respect of same. Matters relating to banking activity, clearing of old accounts and review of current bank position and advance of Dip Loan. Correspondence with Pivotal re: services for temp employees and negotiations for new contract going forward. Follow up on Poly Nova reconciliation with staff. Engaged in matters relating to supplier issues and release of shipment, follow up on wire transfers re same. Call with Dave Coutts from BMO re: banking activity and clearing of outstanding cheques. Engaged in various matters relating to critical supply issues.
05/14/10	A.R.	7.00	Magna conference call. Discussion with J. Loparco. Email exchanges with A. Kresovic re: attendance of M. Stojanovic at Dortec to review documents. Engaged in various email correspondence with W. Rostom and T. Van Klink re: Magna Accommodation Agreement; various calls with T. Van Klink re: same. Email exchanges and discussion with staff re: Magna material. Various supplier matters. Various matters re: wire payments. Email exchanges with J. Rutman re: interested parties. Review Receiver's First Report; various email exchanges and discussion with T. Van Klink re: same. Review email correspondence from D. Forster of Magna re: Magna de minimis information; email exchanges with J. Rutman re: same.
05/14/10	R.D.	0.75	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/14/10	S.M.	6.00	Attendance at premises, various calls with DuPont re: status of shipment and release of same. Meetings with staff re: update on various customer issues, calls and status of execution of agreements, calls with various suppliers and matters relating to critical supply and payments, calls with Pivotal re: new contract and correspondence in respect of same.
05/16/10	J.R.	2.25	Draft notice 245. Email exchanges and telephone discussion with A. Rutman re: customer agreements. Email correspondence with D. Nowicki and K. Jones re: termination and severance calculations. Draft notice letter to employees. Draft stay bonus letter for employees. Complete form 1.
05/17/10	A.R.	6.00	Attendance at premises. Meeting with Magna. Review various wire payments. Review Notice 245. Review and execute Magna Accommodation Agreement. Discussion with Al Kresovic of Magna. Various calls with T. Van Klink. Various discussions and email correspondence with staff. Call and email correspondence with K. Kolb of Chrysler re: shipping of parts designed for Chrysler. Engaged in various email correspondence and discussions with T. Van Klink and J. Rutman re: Omega mold. Matters re: various customer agreements.
05/17/10	J.R.	12.00	Attendance at premises. Various telephone discussions and email correspondence relating to critical supply issues. Telephone discussions and email correspondence with various customers re: customer agreements and production. Discussions with Magna re: customer agreement, production, and bank build. Telephone exchanges with S. Bradford of ACH. Telephone and email exchanges with M. Laser of Visteon. Engaged in various matters relating to AGS and Omega; discussions with T. Tipple; discussions and email correspondence with J. Loparco, D. Chen, L. Bolton, Omega Tool, J. Kristen, HST Trucking and J. Westfall; email exchanges with S. Kettle and T. Van Klink. Discussions with T. Tipple re: AGS production issues. Discussions with T. Carter, landlord. Participation in production meeting. Discussion with J. Sugar of Infinity Asset Solutions re: proposal. Telephone discussion with B. Henderson of Index re: freight services. Telephone discussion with D. Jaulal of Grad Valley Welding re: equipment repairs. Email exchanges with Y. Grant of Fedex

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: accounts. Email exchanges with Najesh of Angersol re: confidentiality agreement.
05/17/10	M.S.	6.00	Attendance at Dortec to review Bailee Bonds and ascertain Magna's ownership of various parts and tools.
05/17/10	R.D.	2.50	Banking administration. Matters regarding finalizing Notice 245 and creditor list.
05/17/10	S.M.	12.00	Attendance at premises, various calls with B. Johnston re: hourly payroll and review of same, arrange for wire payments, matters relating to Brose agreement and meeting in respect of accommodation agreement. Attend material meeting with management and critical supply requirements, discussions with suppliers and various material requirements; follow up on various customer agreements, receivable reconciliations, tooling and material on hand. Discussions with Steve Champion from Magna re: various production issues. Follow up on 30 day good reconciliation with staff, arrange for various wire transfer for material purchases. Various meetings and discussions with staff re: payables updates, reconciliation of accounts receivable, premium billing and freight charges.
05/18/10	A.R.	7.00	Various email correspondence with staff and D. Baty re: Lear tool. Various email correspondence re: Magna confidentiality agreement. Email correspondence to S. Millis re: matters relating to Continental. Email exchanges with J. Rutman re: various Accommodation Agreements. Email correspondence with staff re: package for interested parties. Email correspondence with J. Rutman and T. Van Klink re: Visteon perfective payables. Email exchange with T. Van Klink re: Visteon Accommodation Agreement. Email exchange with A. Kauffman of Fasken re: Continental receivable. Review email correspondence from D. Baty re: Accomodation Agreements; email correspondence with T. Van Klink re: same. Various email correspondence with J. Rutman re: employee retention.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/18/10	J.R.	13.50	Attendance at premises. Various telephone discussions and email correspondence relating to critical supply issues. Telephone discussions and email correspondence with various customers re: customer agreements and production. Participation in production meeting. Meeting with J. Westfall re: open tooling issues, revisions to summary schedule; email correspondence with management. Discussions with Magna re: shipment of bank build, releases and scheduled tool moves. Telephone exchanges with S. Bradford of ACH. Telephone discussions with D. Chen of AGD. Telephone and email correspondence with R. Lindsay of Delphi re: attendances. Telephone discussion with D. Spittal re: Lear and attendance. Discussions with J. Suckert re: night shifts. Telephone discussion with S. Champion re: production related issues. Review various email correspondence re: ACH and Visteon agreements. Email exchange with L. Paloquin re: Orica; discussion with J. Luelo. Telephone discussion with D. Shoemaker of Whitnet Plastics. Email exchanges with Preferred Engineering re: tool move. Discussions with G. Keleher, interest party. Telephone discussions with N, Palakurth of Angstrom, interested party. Review and approve purchase orders; engaged in matters relating to wire payments. Engaged in various information gathering for Continental, Visteon and ACH.
05/18/10	R.D.	1.00	Banking administration.
05/18/10	S.M.	5.00	Attendance at premises, calls with Woojoo re: release of shipment. Matters relating to supplier issues, payroll, discussions regarding KERP's to key employees and selection of same. Discussion with D. Bickerstaff re: contract engagement as plant manager, discuss details and arrangements for tomorrow's attendance at plant, follow up with staff on customer reconciliations, correspondence with various suppliers, etc. Call with Osprey capital re: interest in ACS and execution of confidentiality agreement. Calls with Tony Van Klink re: customer issues, and execution of accommodation agreement for Visteon, ACH and Continental. Discussions with A. Rutman in respect finalization of various customer accommodation agreements and additional documentation required.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/19/10	J.R.	7.50	Email exchange with A. Wang of Porite re: claim. Telephone discussions with D. Sire re: material issues. Various email correspondence re: critical supply issues. Telephone and email exchanges with S. Bradford, S. Millis and J. Schmidt re: ACH agreement, production and shipments. Telephone discussion with B. Waling of ACH. Telephone and email exchanges with B. Abbot of Omron Electronics; telephone and email exchanges with T. Dunn of Minden Gross. Various email exchanges with D. Baty re: Lear accounts. Telephone and email exchanges with D. Forster re: confidentiality agreement. Review various email correspondence from Continental. Telephone discussion with P. Pokara of MSM re: tooling removal. Telephone discussion and email exchanges with R. Kazouz of Brose re: tooling. Review tooling documentation for Unibody and VW Brose tools; telephone discussion and email exchanges with T. Van Klink and S. Kettle. Email exchanges with Bosch re: agreement and accounts. Review tooling documentation for Stabilus tooling. Email exchanges with D. Phillips and R. Ryan re: receivership process. Telephone discussion with J. Warner of Seating Systems re: tooling removal.
05/19/10	M.S.	8.00	Attendance at Dortec to continue audit of Bailee Bonds and ascertain Magna's ownership of various parts and tools.
05/19/10	R.D.	1.50	Banking administration.
05/19/10	S.M.	14.00	Attendance at premises. Various telephone discussions and email correspondence relating to critical supply issues. Telephone discussions and email correspondence with various customers re: customer agreements and production issues. Participate in production meeting. Various calls with Woojoo regarding refusal to release shipment and negotiations in respect of payment. Attendance at premises. Meeting with D. Bickerstaff in respect of role as plant manager and various issues to address, including material shortages, scheduling, quality, assessment of various staff. Engaged in various calls with Continental in respect of finalization of accommodation agreement, follow up with staff in respect of receivable reconciliation. Engaged in various information gathering in respect of various customer agreements and inquiries for finalization of customer agreements. Engaged in calls with T. Van Klink re: finalization of ACH and Lear accommodation agreement

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			and amendments to agreements. Discussion with Osbrey Capital re: due diligence request, engaged in matters relating to information gathering for ACH and Brose Lines. Discussions with P. Beynon re: Accommodation Agreements for Denso and reconciliation of accounts. Discussions with J. Schmit re: Magna bank build shipments and premium invoicing in respect of same. Engaged in matters relating to Honeywell agreement and follow up with J. Luelo in respect of same. Engaged in various material purchases and approval for payment of same. Calls with Brose re: meeting in respect of agreement and tooling issues. Engaged in various calls with T. Van Klink re: finalization and execution of ACH agreement.
05/20/10	J.R.	5.50	Review various email correspondence re: Continental. Email exchanges with R. Perez of Bosch re: customer agreement. Email exchanges with Y. Grant of Fedex. Email correspondence re: Bosch. Email exchanges re: Denso. Email correspondence with M. Olsen re: Delphi reconciliation. Telephone discussions with D. Forster and B. Price re: Magna smaller divisions' agreements. Telephone discussions and email correspondence with J. MacLean re: Magna reconciliations. Various telephone discussions and email correspondence with P. Beynon re: accounts reconciliations and tooling documentation. Review Miller Thomson letter to Integrity. Telephone discussion with T. Van Klink. Telephone and email exchanges with D. Nowicki re: Stabilus tooling. Email exchanges with M. Keogh of Honeywell re: agreement. Email exchanges with G. Penney of Omron re: retroactive premium invoice. Email exchange with T. Van Klink re: KERP. Email exchanges with D. Phillips of Alegre. Email exchanges with D. Baty re: Lear inventory. Telephone discussion with J. Ohara re: divisions' agreements. Review various email correspondence re: Visteon.
05/20/10	M.S.	7.00	Attendance at Dortec to continue audit of Bailee Bonds and review purchase orders and invoices with respect to Magna's ownership of tools. Prepare list of all tools requiring proof of ownership and review same with B. Price.
05/20/10	R.D.	0.75	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/20/10	S.M.	13.00	Attendance at premises. Telephone discussions and email exchanges with suppliers. Telephone discussions and email exchanges with customers. Attendance at material meetings re critical supply issues and Magna Bank Build schedule discussions with Osbrey Capital re: due diligence request, discussions with Magna re: bank build schedule provided and request for 6 week plan. Various discussion with D. Bickerstaff re: update on plant improvements and issues, various discussions with staff re: 245 notice and review of same. Discussions with Bill Hartwick re: supply requirements and arrange for payments of same. Engaged in various discussions with Continental re: outstanding issues, reconciliation of accounts receivable and follow up with staff on same. Meeting with Angstrom re: interest in ACS and request of various due diligence information and forward same. Matters relating to payroll and discrepancies from prior week. Engaged in various supply issues, requirements and supplier payments. Follow up with staff on reconciliation and other issues relating to Visteon and Lear accommodation agreements. Meeting with Appraisers in respect of providing liquidation proposal and tour of plant. Prepare Customer Status log in respect of customer agreements and outstanding issues.
05/21/10	A.R.	6.00	Attendance at premises, review various documentation. Discussions with staff re: update on various matters. Review and execute Magna confidentiality agreement; forward same to D. Forester of Magna. Email exchange with S. Millis re: providing Magna with due diligence material. Email exchanges with D. Baty re: Lear Accommodation Agreement. Various email correspondence re: Magna tooling. Email correspondence and discussions with staff re: various customer agreements. Review Second Report to Court. Review various email correspondence re: termination of employees.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/21/10	J.R.	12.00	Attendance at premises. Participation in production meeting. Participation in critical materials meeting. Telephone and email correspondence with suppliers. Telephone and email correspondence with customers. Conference call with T. Van Klink and R. Kazouz of Brose re: Brose Unibody tooling and Integrity. Various telephone discussions with T. Van Klink re: Integrity and retrieval of tooling. Engaged in various matters and discussions relating to pickup of the Unibody tooling. Meeting with R. Lindsay of Delphi. Discussions with D. Bickerstaff re: production issues. Discussions with A. Rutman. Email exchanges with Y. Grant of Fedex re: Packages in transit. Various email exchanges re: Magna requirements. Telephone and email exchanges with S. McVeigh of Anderson Cook re: Lear. Telephone and email exchanges with E. Mallrath of KDMK re: requirements. Telephone and email exchanges with R. Perez of Bosch. Discussions with P. Beynon re: customer reconciliation. Meeting with Lenia of Poly Nova re: agreement and requirements. Telephone discussion with F. Rea of Fedex re: accounts. Email exchanges with C. Andrew re: insurance premium allocation and warehouses. Meeting with Lisa of Magna re: due diligence. Telephone discussion with L. Amoils re: NMG. Draft terminations letters. Discussion with T. Tipple re: retention. Meeting and discussions with terminated employees. Telephone discussion with F. Pearrault of Bell Canada. Email exchanges with J. Schmidt re; Alegre.
05/21/10	M.S.	0.50	Attend to telephone calls from various suppliers.
05/21/10	R.D.	0.75	Banking administration.
05/21/10	S.M.	8.00	Attendance at premises. Telephone discussions and email exchanges with suppliers. Telephone discussions and email exchanges with customers. Matters relating to Magna due diligence and confidentiality agreement. Meeting with Magna staff and provide various due diligence information and discussions regarding same. Matters relating to various wire and material purchase approvals. Follow up on Magna divisions and status of execution of accommodation agreements, correspondence with Angstrom in respect of due diligence information and various requests. Engaged in review of various payables, discussions with staff in respect of same and prepare manual cheques for payment.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/23/10	J.R.	2.50	Email exchanges with J. Schmidt and R. Kazouz re: expedite charges. Review and analyze documentation relating to Brose C1A tooling program; draft memorandum; forward to T. Van Klink. Draft Form 1; forward to T. Van Klink. Update and revise R&D schedule. Email correspondence with D. Phillips of Alegre.
05/24/10	J.R.	2.50	Review documentation relating to Brose VW tooling program; draft memorandum; forward to T. Van Klink. Various email correspondence with customers. Telephone discussion with B. Waling of ACH re: equipment.
05/25/10	A.R.	0.75	Various email exchanges with J. Rutman re: Lear A/R. Email correspondence to M. Stojanovic re: verification of Magna tooling. Review various email correspondence re: Brose tooling.
05/25/10	J.R.	12.75	Attendance at premises. Telephone discussions and email correspondence with various customers. Telephone discussions and email correspondence with liquidators re: NMG. Various telephone discussions and email correspondence with T. Van Klink and R. Kazouz of Brose re: Brose tooling programs. Email correspondence with Brose re: tooling shipment and pre existing accounts. Conference call with Delphi re: replacement resin; various discussions with J. Novak, R. Lindsay and M. Olsen re: shafts, resin, and accounts. Meeting and discussions with D. Bickerstaff and Dortec representatives; telephone discussion with J. Ohara. Telephone discussion and email correspondence with S. McVeigh; email correspondence with D. Baty and T. Van Klink re: Lear. Email exchanges with D. Forster re: division agreements. Email exchanges with M. Laser of Visteon re: account reconciliations. Discussions with P. Beynon re: customer account reconciliations. Email exchanges with Alegre re: payment and purchase orders. Discussions with Xerox representatives. Update and revise R&D. Draft financial analysis for Brose C1A tooling program.
05/25/10	M.S.	5.00	Attendance at Dortec. Meeting with B. Price to review additional documentation compiled with respect to Dortec's ownership of tooling. Email correspondence with A. Rutman, J. Rutman and S. Millis re: update to accommodation agreement. Update all schedules and prepare memo.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/25/10	R.D.	1.00	Banking administration.
05/25/10	S.M.	3.00	Forward Aarkel 30 day good claim for tooling to counsel and discussion regarding Brose issue in respect of same. Matters relating to Alegre supply and wire transfer in respect of same. Follow up on customer related issues, forward various due diligence information requests to Osbrey Capital, discussions with staff re: payroll for hourly staff, matters relating to Woojoo shipment and providing letter of credit for release of same.
05/26/10	A.R.	0.50	Various email exchanges with staff re: due diligence and Lear Accommodation Agreement. Review email correspondence re: Aalbers tooling issue.
05/26/10	J.R.	12.50	Attendance at premises. Email correspondence re: Honeywell; discussions with M. Koegh. Telephone and email exchanges with J. Warner of Seating Systems of Laredo. Engaged in various matters relating to smaller customer commercial issues. Telephone and email exchanges with J. Schmidt re: pricing adjustments in the system. Email exchanges with Brose re: unpaid accounts; telephone discussion with R. Kazouz. Various telephone and email exchanges with T. Van Klink re: Brose tooling matters. Email correspondence with K. Rojas for Bosch re: production process. Various email exchanges with T. Van Klink and D. Baty re: Lear account. Telephone and email exchanges with C. Jiang and N. Turner of Lear re: accounting. Discussions with D. Nowicki and P. Beynon re: Lear records. Telephone discussion with G. Shoniker of AEC re: NMG. Review draft letters to Aalbers and Arrk re: tools. Update and revise R&D schedule. Email exchanges with telephone discussions with S. Kettle re: retention bonuses. Telephone and email exchanges with R. Slowick of Omex. Review receivable accounts with D. Nowicki. Email exchanges with M. Laser of Visteon re: reconciliation. Discussions with customers.
05/26/10	M.S.	4.00	Prepare memo to file re: Magna Accommodation Agreement together with all supporting schedules.
05/26/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/26/10	S.M.	11.00	Attendance at premises, engaged in various due diligence information requests from various parties and discussions in respect of same. Call with D. Coutts in respect of arranging letter of credit for Woojoo, prepare letter of agreement to Woojoo in respect of payment and release of shipments and forward same for execution. Various discussions with Magna re: critical material required for parts and follow up with Woojoo in respect of same. Correspondence with Kevin Sheehan re: update on material shipment from Woojoo, update with counsel on KERP agreements, follow up on payroll reconciliations, various calls and discussion with Poly Nova and reconciliations for removal of various tools. Various calls with Continental re: production issues, discussion with management and plant staff re: same. Various calls with Woojoo re: agreement letter and release of shipment, correspondence with Staff re: arranging for payment of storage fees. Engaged in various matters relating to critical supply issues and supplier payments. Review key employee list and retention bonuses in respect of same and meetings with staff in respect of same.
05/27/10	J.R.	15.00	Attendance at premises. Meeting with three shifts of employees re: communication. Participation in materials meeting. Meeting with various employees re: retention bonuses. Telephone and email exchanges with T. Van Klink re: Brose tooling and draft order. Telephone and email exchanges with various customers. Telephone discussions with interested parties. Telephone discussions with R. Sloit of Omex re: purchase orders and piece pricing; engaged in various matters relating to same. Telephone discussion with K. Sheehan re: potting equipment and Omex. Telephone discussions with T. Carter re: warehouses; discussions with D. Bickerstaff. Telephone and email exchanges re: Alegre releases and stock. Engaged in matters and correspondence relating to Poly-Nova exit. Telephone discussion with Jan of WSIB re: pre receivership claim. Telephone discussion with Maria of preferred engineering re: missing dies. Telephone discussions with KDMK re: bank build and exit. Conference call with Bosch re: emergency shipments. Update and revise R&D. Reviewing net minimum guarantee receiver; forward to A. Rutman. Engaged in matters relating to account reconciliations. Telephone discussion with Gail of Transpro re: shipments from Alegre. Meeting with Daniel of Orica re: customer exit.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/27/10	M.S.	0.25	Attend to telephone calls from suppliers. Email exchange with J. Rutman re: same.
05/27/10	R.D.	2.50	Banking administration. Update appraisal and asset listings. Amend stay bonus letters; forward same to S. Millis.
05/27/10	S.M.	10.00	Attendance at premises, review payroll for salaried staff, discussions regarding incorrect accrued vacation pay accrual for employees and correction regarding same. Arrange for wire payment to Woojoo and follow up with respect to same. Finalize KERP letters for each employee. Matters relating to Poly Nova exit terms and reconciliation and payment of all accounts and materials. Various discussions with Supervisors re: hourly pay staff discrepancies, review with staff and prepare calculations and manual pay cheques for re-imburements of discrepancies. Call with Pivotal re: outstanding invoice and payment of same. Forward various due diligence information to Angstrom, discussions with staff re: production and material issues with Continental and Delphi. Engaged in various calls with telephone discussions with customers and matters relating to supplier issues.
05/28/10	A.R.	0.50	Review various email correspondence re: auctioneer proposals.
05/28/10	J.R.	11.50	Attendance at premises. Participate in materials meeting. Meeting with various employees re: retention bonuses. Telephone discussion and meeting with R. Star of Star Plastics re: equipment. Telephone discussion with G. Shoniker. Review NMG proposals from Corp Assets and AEC. Discussions and matters relating to AC Shanghai. Update and revise R&D report. Telephone and email exchange with B. Theverge of Tyco Electronics re: open purchase order. Telephone and email exchanges with T. Van Klink re: Aalbers and Court Order; review Court Order. Telephone discussions with W. Bart and G. Aalber of Aalber's Tool and Die. Review email correspondence re: Orica. Engaged in various employee matters with K. Jones. Email exchanges with Angrstom and customers re: communications. Discussions with G. Mallidon of Continental re: payments structures. Email exchanges with C. Marinis of BAF re: 30 day claim. Telephone and email correspondence with E. McIraih of KDMK re: exit. Telephone discussion with L. Amoils re: breakdown of NMG. Telephone discussion with T. Carter re: trailers.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Telephone discussions with Mary Anne of Polyone re: Eckerle order; email correspondence with D. Schmidt. Review Lear reconciliation. Work with P. Beynon re: post receivership Magna reconciliation and retroactive premium adjustments.
05/28/10	M.S.	2.00	Email exchange with B. Price of Dortec with respect to an update re: Magna Accommodation Agreement. Review updated information provided and update all schedules accordingly. Forward details to A. Rutman. Telephone and email exchange with J. Rutman and K. Jones of ACS with respect to confirming employee data required for the filing of claims under WEPPA.
05/28/10	R.D.	1.25	Banking administration.
05/28/10	S.M.	1.00	Follow up with staff re: manual pay cheques to employees and reconciliation of previous payroll discrepancies, follow up with staff relating to Woojoo shipment and arrange for transport of same, call with Angstrom re additional due diligence information requests
05/30/10	J.R.	3.00	Draft third report to the court. Email exchanges with D. Aalber of Aalber's Tool & Die re: pickup. Email exchanges with Marlene of MT Logistics re: Pickup from Aalbers.
05/31/10	A.R.	0.50	Email correspondence with J. Rutman re: prospective purchasers and staffing issues.
05/31/10	J.R.	10.25	Attendance at premises. Participation in production meeting. Meeting with D. Bickerstaff re: open accounts. Telephone discussions with Bosch re: production and bank builds. Engaged in various matters relating to reconciling customer accounts. Update and revise R&D schedule; tracking pre and post collections. Engaged in various matters relating to payroll; email correspondence with B. Johnson and K. Jones. Meeting with J. Emerick re: termination. Meeting with employees re: retention payments. Discussions with J. Luelo re: go forward. Telephone and email exchanges with Sebastien of Orica re: exit. Engaged in matters relating to KDMK exit. Telephone and email exchanges with G. Aalbers and MT Logistics re: Brose tool pickup. Review and analyze accounts receivable. Email exchanges re: Woojoo. Review and approve invoices.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
05/31/10	R.D.	1.25	Banking administration, set up new account, set up Directline.

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

NA\Trustee\CLIENTS\ACS Precision\Billing\Invoice 40937-May 2010.doc

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 #40961

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	39.00 hours @	\$535.00 per hour	\$	20,865.00
S. Millis	S.M.	69.00 hours @	\$285.00 per hour	\$	19,665.00
J. Rutman	J.R.	216.25 hours @	\$275.00 per hour	\$	59,468.75
M. Stojanovic	M.S.	9.75 hours @	\$145.00 per hour	\$	1,413.75
R. DaSilva	R.D.	17.00 hours @	\$130.00 per hour	\$	2,210.00
				\$	<u>103,622.50</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				\$	<u>5,601.90</u>
				\$	109,224.40
G.S.T.				\$	<u>5,461.22</u>
Total Balance Due				\$	<u><u>114,685.62</u></u>

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www.zeifman.ca

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/01/10	A.R.	0.50	Review various email correspondence re: Miller's Electric lien claim, Angstrom letter of intent and Third Report to Court.
06/01/10	J.R.	11.75	Attendance at premises. Telephone and email exchanges with L. Bolton of AGS re: tool move and open issues. Telephone discussion with R. Kazouz re: tool move. Telephone and email exchanges with E. McIlrath of KDMK; meeting with KDMK representatives; Engaged in matters relating to mold base. Telephone and email exchanges with Najesh of Angstrom re: proposal. Engaged in matters relating to removal of Potting equipment; discussions with K. Sheahan; engaged in matters relating to purchase of potting equipment. Telephone and email exchanges with R. Lindsay and M. Olsen of Delphi. Engaged in various matters relating to reconciling customer accounts with P. Beynon. Drafting Lear premium invoices. Meeting with employees re: retention payments. Review and modify third report to the court received from T. Van Klink. Telephone discussions with K. Rojas of Bosch re; tooling info and payments. Email exchanges with M. Keough of Honeywell. Update and revise R&D analysis. Telephone and email correspondence with M. Element of Aegis. Engaged in matters relating to Delphi quality correspondence.
06/01/10	R.D.	1.00	Banking administration.
06/01/10	S.M.	7.00	Attendance at Premises, matters relating to various due diligence requests and discussions with various parties regarding status of ACS production. Review hourly payroll ledgers, various supplier payments and arrange for wire transfers in respect of same. Engaged in matters relating customer production and quality issues, various discussions with staff re: same.
06/02/10	A.R.	0.50	Email exchanges with J. Rutman re: Third Report to Court, DIP, staffing and update on various other matters.
06/02/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedule. Meetings and discussions with K. Jones and D. Bickerstaff re: payroll issues. Meetings with D. Nowicki, B. Killop and D. Nowicki re: Lear material issues. Telephone discussion with G. Shoniker of AEC. Meetings and discussions with B. Waling of ACH. Discussions with W. Van Drine of Omron

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: tooling removal. Discussions with M. Olson re: receivable collections. Telephone and email exchanges with T. Wiethermer of Continental. Telephone and email exchanges with T. Preston of Shelby. Telephone and email exchanges with J. McDonough of Autosystems. Email exchanges with C. Jiang and N. Turner of Lear. Meeting with M. Brenner of Uniplas re: inventories. Email exchanges with M. Element of Aegis re: due diligence. Review revised offer from Angstrom. Draft calculations re: cash availability; discussions with D. Nowicki. Telephone discussion with J. Suckert re: retention bonus. Meeting with B. Schuknucht re: retention letter. Review Omron tooling documentation. Conference call with J. Leulo and D. Schmidt of Eckerle.
06/02/10	S.M.	1.00	Engaged in calls with suppliers, interested parties, discussions with Angstrom, requests for additional due diligence information and letter of intent.
06/03/10	A.R.	2.25	Call with S. McVeigh. Review email correspondence re: Delphi Accommodation Agreement. Various email correspondence re: interested parties. Review cash utilization calculation. Email exchanges with staff re: Delphi parts.
06/03/10	J.R.	11.00	Attendance at premises. Update and revise R&D schedule. Email exchanges and telephone discussions with various customers. Engaged in various matters relating to Delphi quality issues; email and telephone discussion with R. Lindsay; discussions with J. Westfall and T. Tipple. Discussions with employees re: retention letters. Discussions with D. Nowicki re: Lear resin supply issues. Telephone and email exchanges with M. Papp of Papp Plastics. Telephone and email correspondence with S. McVeigh. Engaged in various matters relating to customer tool moves; meetings and discussions with Omron representatives; internal email exchanges regarding customer accounts, inventories and tooling ownership issues. Engaged in matters relating to rent payments; discussions with T. Carter. Engaged in matters relating to Fedex shipment of AC China product; email exchange with S. McVeigh. Telephone discussions with J. O'Hara and B. Price re: Xcell shipments.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/03/10	M.S.	0.50	Discussion with J. Rutman with respect to filing of WEPPA claims. Review all schedules and provide list of outstanding information required to determine eligibility of claims under WEPPA.
06/03/10	R.D.	0.25	Banking administration.
06/03/10	S.M.	7.00	Attendance at premises. Receipt and review of letter of intent from Angstrom discuss same with A. Rutman. Engaged in review of various email correspondence. Engaged in matters relating to fedex shipment for AC China defective product, discussions with staff re: same. Discussions and review of email correspondence relation to Delphi quality issues. Discussions with Steve Champion from Magna regarding past due build/bank plans, review email and schedule relating to specific past due parts in respect of same. Follow up with Dave Bickerstaff regarding identification of equipment specific to ACH, Delphi, Continental and Visteon. Engaged in matters relating to Shaft requirements from Woojoo and Alegre for Delphi and Continental production. Review Pivotal invoice and deficiencies in respect of Temporary Labour hours. Correspondence with Woojoo in respect of shipments being held in Toronto and release of same. Matters relating to payment of vacation pay to previous terminated employees. Engaged in review of cash utilization schedule and discussions with J. Rutman in respect of same.
06/04/10	A.R.	1.00	Engaged in various email correspondence re: Employee RRSP Contributions. Email exchanges with staff re: Letter of Intent from Angstrom. Review various email correspondence from T. Van Klink re: Brose/Aarkel.
06/04/10	M.S.	4.00	Attendance at Dortec to finalize the tooling audit.
06/04/10	R.D.	1.00	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/04/10	S.M.	7.00	Attendance at premises, preparation of accrued vacation pay schedule. Matters relating to various supplier issues, meetings with staff, temp agency costs and scheduling of temporary labour. Engaged in discussions regarding letter of intent, email correspondence with A. Rutman and Ton Van Klink re: same. Email correspondence with Woojoo re: Magna and Delphi requirements and future shipments. Engaged in matters relating to Dortec tooling audit. Engaged in email correspondence with Creative Plastic Concepts LLC regarding due diligence information requests. Engaged in matters relating to Magna Bank Build schedules, discussions with production staff re: same. Engaged in matters relating to unpaid RRSP contributions to employees and draft schedule in respect of same, discussions with management, email correspondence with Tony Van Klink and A. Rutman in respect of same. Engaged in various matters relating to supplier proforma invoices and arrange for wire transfers in respect of same.
06/07/10	A.R.	1.00	Discussion with Joe Loparco. Discussion with J. Rutman re: update on various matters. Review various correspondence. Email exchanges with J. Rutman re: supplier information requests from customers. Review update from M. Stojanovic re: Magna tooling.
06/07/10	J.R.	10.50	Attendance at premises. Update and revise R7D schedules. Telephone discussion with T. Dunn of Minden Gross re: Omron tooling. Telephone discussion with B. Waling re: anticipated exit timing. Telephone discussions with D. Nowicki re: Lear production issues; discussions with J. Schmidt. Engaged in various matters relating to Brose C1A Tooling and Aarkel; email exchanges with T. Van Klink; telephone and email exchanges with S. Kettle; review various email correspondence from T. Van Klink and D. Nowicki. Telephone and email exchanges with R. Racette of Bell Mobility re: cell phone service. Telephone discussion with R. Kazouz of Brose re: C1A tooling. Telephone discussion with T. Carter. Telephone discussion with Ashley of Platinum Assets. Telephone discussions with Jan of WSIB re: new accounts. Telephone and email exchanges with V. Huck of Sunlife re: premiums for May and June. Telephone discussions with Cambridge Hydro re: water billings. Telephone discussion with G. Schmidt of NHB Ball and Roller re: approval process. Telephone discussions with Bosch legal re: wire instructions and agreements. Various

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			discussions with P. Beynon re: customer reconciliations. Engaged in matters relating to MIG; email exchanges with G. Tamas of JCI. Meeting with PAPP Plastics. Email exchanges with L. Phillips of Alegre. Email exchanges with D. McDougall of Autosystems.
06/07/10	M.S.	3.50	Prepare final schedules and memo re: Magna accommodation agreement.
06/07/10	R.D.	0.75	Banking administration.
06/07/10	S.M.	7.00	Attendance at premises. Engaged in matters related to Husky 30 day good demand. Telephone discussions with Steven Heinecke re: due diligence information, various calls with interested parties re: status and interest. Engaged in various review of Magna Accomodation agreement, tooling reconciliation, production etc. Review various invoices in respect of Premium Freight, engaged in discussions with P. Beynon in respect of allocation of premium freight to various customer accounts. Engaged in various discussions with staff re: payables, GL postings, etc.
06/08/10	A.R.	4.00	Attendance at premises. Engaged in various email correspondence and discussions with J. Rutman re: potential purchases, auction process, employee issues, Aarkel, Fourth Report to Court.
06/08/10	J.R.	13.00	Attendance at premises. Update and revise R&D schedules. Telephone and email exchanges with A. Feaver of Camslide; discussions with J. Westfall re: raw material per part layout. Review email correspondence re: RRSP contributions. Telephone discussions and email exchanges with S. Kettle re: Aarkel and C1A Tooling. Email exchanges with T. Van Klink; review, provide comments, and execute draft fourth report to the Court. Telephone discussion with A. Puntis of Lear re: final reconciliation. Telephone discussion with M. Element re: due diligence requests. Telephone discussion with M. Olsen re: Alegre/Woojoo requirements. Email correspondence with L. Phillips of Alegre. Email correspondence with G. Mallison and C. Leubner of Continental. Telephone and email correspondence with R. Lindsay of Delphi re: usage of Woojoo shafts. Discussions with D. Bickerstaff. Discussions with P. Murowsky of Closures re: tooling costs. Various email correspondence with customers re: collections and

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			stop shipments. Review and approve invoices for payment. Email exchange with D. Spittal re: Brose equipment.
06/08/10	R.D.	0.75	Banking administration.
06/09/10	A.R.	1.00	Engaged in various email correspondence with J. Rutman re: Lear tooling. Review updated R&D report. Review various email correspondence from T. Van Klink re: Aarkel; Omega/AGS tool. Review draft Aarkel order.
06/09/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedule. Production/Materials meeting with management. Meeting with accounting staff. Telephone discussion with R. Slawick re: Omex invoicing currency. Email exchanges with A. Rutman re: sale of Lear tooling; discussions with D. Nowicki. Telephone discussion with D. Spittal re: Brose equipment. Telephone and email exchanges with B. Johnson of Omex re: RRSP contributions; engaged in matters relating to same; telephone and email correspondence with M. Horseman of Sunlife. Telephone discussion with CRA re: new business accounts. Review email correspondence from T. Van Klink re: C1A tooling and Aarkel. Telephone discussion with L. Phillips of Alegre re: pipeline. Engaged in various production and employee related issues.
06/09/10	R.D.	0.50	Banking administration.
06/10/10	A.R.	1.50	Email exchange with D. Coutts re: repayment of Receiver advances; various email correspondence with J. Rutman re: same. Email exchanges with staff re: payroll payments. Email exchange with staff re: Angstrom LOI. Reviewed various correspondence re: Brose/Aarkel matters.
06/10/10	J.R.	4.00	Review email correspondence from Woojoo. Update and revise R&D schedule. Telephone discussions with S. Millis re: updates. Various email correspondence with T. Van Klink, S. Kettle, R. Kazouz and P. Beynon re: Brose C1A tooling. Telephone discussions with P. Beynon re: insert invoice. Email correspondence with various customers. Telephone discussions with M. Olsen of Delphi. Engaged in various matters relating to Alegre; email correspondence with ACS staff. Review email correspondence form T. Van Klink re: AGS tooling. Email correspondence with A. Rutman re: DIP repayment. Email exchange with B. Price. Email exchanges with M. Mimikos of Ford. Engaged in

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			various correspondences regarding Autosystems tool move.
06/10/10	R.D.	0.25	Banking administration.
06/10/10	S.M.	5.00	Attendance at premises, matters relating to salaried payroll and review of same, meetings with Plant Manager and other staff re: production issues, inventory cycle count and follow up on Delphi customer issues. Review various pro-forma invoices and approve same.
06/11/10	R.D.	1.25	Banking administration.
06/14/10	A.R.	4.50	Attendance at premises. Review Anderson Cook management fee invoice; email correspondence to S. McVeigh re: same and discussion with J. Rutman. Email correspondence with staff re: potential purchasers. Review Supplement to the Receiver's Third Report. Review correspondence re: Alegre PO. Review draft orders re: Aarkel-Brose tooling. Various discussions with J. Rutman re: update on various matters.
06/14/10	J.R.	12.00	Attendance at premises. Conference call with Delphi re: shaft purchases. Conference call with Alegre and Delphi. Telephone discussion with B. Price. Telephone discussion with Macy of Ford re: CSP. Email correspondence re: Magna tool repairs by Fineline. Review email correspondence re: Brose bank build. Email correspondence with Sunlife re: RRSP contributions. Email exchange with J. Suckert; meeting with Ken of Engel re: machine repairs. Email correspondence with A. Feaver re: raw material purchases. Email correspondence re: benefits providers and Service Canada. Engaged in matters relating to Bosch tool repairs. Engaged in matters relating to Bosch payments. Review and execute supplement for Third Report to the Court. Email exchanges with V. Huck of Sunlife. Engaged in matters relating to payroll. Review email correspondence re: Corp charges. Email correspondence with Continental re: payments. Review and reconcile supplier accounts; email correspondence with C. Moranis of BASF re: accounts. Engaged in matters relating to Brose CIA tooling recovery.
06/14/10	R.D.	1.50	Banking administration. Prepare employee termination letters.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/15/10	A.R.	1.00	Email exchanges with J. Rutman re: staffing issues and update on various matters.
06/15/10	J.R.	5.50	Attendance at court re: KERP motion. Update and revise R&D schedule. Telephone discussion with K. Rojas of Bosch. Telephone and email correspondence with K. Sheehan. Email correspondence with R. Kazouz re: tooling transfer timeframes. Email exchanges with S. Clark of Closures re: payment. Telephone discussions and email correspondence with J. Luelo, T. Tipple, P. Beynon and D. Sire re: operations. Engaged in matters relating to Commercial Spring. Update and review R&D schedule. Email correspondence with D. Bickerstaff.
06/15/10	M.S.	0.25	Email exchange with K. Jones with respect to inquiries re: WEPPA claims.
06/15/10	R.D.	0.50	Banking administration.
06/16/10	A.R.	1.50	Various email exchanges and discussion with J. Rutman re: staffing issues, hourly vacation payouts and matters re: Lear tooling.
06/16/10	J.R.	10.75	Attendance at premises. Teleconference with Bosch. Teleconference with Continental/Delphi/Visteon. Meeting with staff re: Continental call. Meeting with management re: production manager. Meeting with J. Luelo. Email exchange with K. Sheehan re: Woojoo. Discussions with N. Nowicki re: LM Gear tooling purchase. Discussions and email correspondence with M. Olson of Delphi re: Alegre and post July production. Review and approve purchase orders. Update and revise R&D schedule. Email correspondence with A. Feaver re: Laredo materials. Telephone discussion with M. Hartman of Cammda re: price increase. Review email correspondence re: Eckerle. Discussions with employees. Engaged in matters relating to reconciling supplier accounts. Telephone and email correspondence with D. McCormack of Pivotal. Engaged in matters relating to pickup of C1A tooling inserts from Aarkel. Engaged in matters relating to hourly vacation pay amounts. Review Dortec payment documentation.
06/16/10	R.D.	1.00	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/17/10	A.R.	0.50	Email correspondence to J. Rutman re: Magna production concerns.
06/17/10	J.R.	12.50	Attendance at premises. Email correspondence re: Brose parts. Email correspondence re: C6 & C9 service work. Telephone discussion with J. O'Hara; email correspondence with B. Price; engaged in matters relating to equipment offer analysis. Telephone discussion with R. Lindsay; engaged in matters relating to equipment offer analysis; email correspondence with M. Olson. Participate in Continental conference call. Engaged in matters relating to Bosch tooling issues; discussions with M. Smith. Discussions with M. Bartomoleo. Telephone and email correspondence with E. Wiley of Dupont re: account reconciliation and shipment release. Telephone discussion with J. Jonker of CTSG; analysis of accounts for same. Meeting with three shifts of employees. Update and revise R&D analysis. Meeting with K. Jones re: payroll reports. Engaged in matters relating to same. Telephone discussions with K. Enders re: salary payroll. Review and approve purchase orders; generate payments for orders.
06/17/10	R.D.	1.00	Banking administration.
06/18/10	A.R.	1.00	Email correspondence with staff re: release of various wire payments. Review email correspondence from S. McVeigh re: Anderson Cook invoice. Email correspondence with staff re: potential purchasers.
06/18/10	J.R.	11.25	Attendance at premises. Update and revise R&D analysis. Telephone discussion with J. O'Hara re: equipment offer; meeting with W. Baxter, D. Sire, T. Tipple, and S. Champion re: Magna bank build material issues. Participate in conference call with Continental. Review and analyze Delphi equipment offer; telephone discussion with M. Olsen re: same. Telephone discussion with R. Kazouz of Brose re: tool removal, material purchase and component lead times. Meeting with W. Van Drine of Omron re: scheduled tool moves. Various discussions with K. Jones re: payroll, form 1 and notice to employees. Discussions with D. Nowicki and P. Beynon re: P&L and balance sheet for May 2010. Working with A. Wiley re: reconciliation of supplier accounts. Telephone and email exchanges with C. Marinis of BASF and E. Wehrli of Dupont. Email correspondence with T. Van Klink re: AC interest in C1A base purchase.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Discussions with S. Meyer re: customer tool issues. Engaged in matters relating to Bosch tool issues. Review and approve pro forms payments/wires.
06/18/10	R.D.	0.75	Banking administration.
06/19/10	J.R.	3.25	Update and revise R&D schedule. Review and approve invoices for payment. Review and analyze receivable listings. Email correspondence with various customers re: overdue accounts. Email exchanges with T. Tipple re: supply issues. Email correspondence with J. Luelo re: Bosch issues.
06/20/10	J.R.	5.50	Drafting first report to BMO with supporting schedules.
06/21/10	A.R.	4.50	Attendance at premises. Email correspondence re: preparation of financial statements by Deloitte and Touche and payment of their account. Email correspondence with staff re: release of various wire payments. Review and amend draft report to BMO.
06/21/10	J.R.	10.00	Attendance at premises. Engaged in various matters relating to first report to BMO and supporting schedules. Telephone discussion with J. O'Hara re: 2 shot press. Email exchanges with T. Van Klink re: C1A frames. Telephone and email correspondence with M. Keough of Honeywell. Telephone discussions and email correspondence with R. Kazouz re: material ordering and production. Telephone discussion with B. Waling re: production timeframes. Participation in conference call with Continental. Meeting with J. Luelo, P. Beynon and T. Tipple re: monthly projections. Email exchange with A. Feaver re: material purchases. Review email correspondence re: Xerox exit. Various email correspondence with customers re: overdue accounts. Engaged in matters relating to ETBO reconciliation. Update and revise R&D schedule. Review various Bosch email correspondence. Review email correspondence form R. Lindsay re: shaft purchases.
06/21/10	R.D.	1.50	Banking administration; prepare various employee termination letters.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/21/10	S.M.	6.00	Attendance at premises, review report to Bank of Montreal and revisions with respect to same, amend various schedules, review of hourly payroll and approve for wire payments. Discussions with plant manager, update on various issues, call with WSIB re: setting up new account. Update status on various due diligence requests and status of interested parties.
06/22/10	A.R.	2.00	Review final report to BMO; various discussions with staff re: same. Calls with Magna. Email correspondence with staff re: release of various wire payments.
06/22/10	J.R.	9.00	Attendance at premises. Engaged in various matters relating to working on budget for July and August. Review and approve various purchase orders; discussions with D. Sire. Email exchanges with Xcell re: open accounts. Update and revise R&D schedule. Review various email correspondence from R. Lindsay re; supply of shafts. Email correspondence with D. Nowicki re: Brose frames. Email correspondence with B. Galliger re: Brose automation. Telephone discussion with R. Kazous re: material purchasing, extended production and tooling moves. Telephone discussion with R. Lindsay re: extended production. Telephone discussion with C. Marinis of BASF re: accounting reconciliation. Email correspondence re: Chris Park time invoice to OMEX. Engaged in matters relating to finalizing first report to BMO. Telephone discussion with B. Waling of ACH re: extended production. Telephone discussions and email correspondence with M. Olson re: accounts reconciliation items.
06/22/10	R.D.	1.25	Banking administration.
06/22/10	S.M.	5.00	Attendance at premises matters relating to accrued vacation pay calculations and reconciliations re: same, discussions with staff re: various supply issues, preparation of financial statements, vendor payments, etc. Review finalized report to BMO
06/23/10	A.R.	1.50	Email exchanges with J. Rutman re: staffing issues. Review forecast for July and August production; discussion with staff re: same. Email correspondence with staff re: release of various wire payments. Review Delphi asset listing.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/23/10	J.R.	9.50	Attendance at premises. Telephone discussion with M. Keough of Honeywell. Meeting with A. Spittal and D. Nowicki re: Brose matters. Engaged in various matters relating top July and August budget; telephone discussion with A. Rutman. Comparative analysis of Delphi asset offer; email correspondence with M. Olson and R. Lindsay. Review email correspondence from B. Phillips of Alegre re: shafts. Telephone discussion with M. Horseman of Sunlife. Engaged in matters relating to communication memo to employees. Email correspondences with K. Rojas of Bosch. Various email correspondence with customers re: reconciliation of accounts. Engaged in matters relating to billing Brose for tooling orders. Discussions with J. Luelo re: production matters. Email exchange with L. Bolton re: AGS billings. Telephone discussion with B. Price re: equipment and post July production. Telephone discussions with M. Tremblay and S. Gillespie of ATS. Telephone and email correspondence with triple M.
06/23/10	R.D.	0.50	Banking administration.
06/23/10	S.M.	4.00	Attendance at premises, discussions with staff re: vacation pay accruals, payments to hourly employees and various ROE's to be issued. Engaged in review of various email correspondence. Discussions with staff re: various matters, review proforma invoices and approve for payment. Prepare draft memo re: plant closure and discussion with staff re: same. Discussions regarding plant manager resignation and payment of invoice. Review offer from Delphi in respect of certain equipment and comparison against appraisal values.
06/24/10	A.R.	1.00	Email correspondence with staff re: various wire payments. Email exchange with J. Rutman re: sale of 2 shot press. Email exchange with J. Rutman re: production budget.
06/24/10	J.R.	11.25	Attendance at premises. Production meeting with J. Luelo. Meeting with J. Luelp and S. Meyer re: raw material issues for Delphi. Update and revise R&D schedule. Discussion with K. Sheehan re: offer on 2 shot press. Telephone discussion with N. Litchfield of Merrit re: water shutoff; discussion with B. Gallinger. Telephone and email correspondence with C. Marinis of BASF re: account reconciliation and final shipments. Working with A. Wylie re: supplier reconciliations and payment applications for month end. Meeting with Omron representatives; telephone

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			discussion with G. Penney; engaged in various matters for Omron tool move. Review various email correspondence re: customer accounts. Engaged in matters relating to customer budget. Review email correspondence form A. Spittal re: Brose Porte pins. Telephone discussion with B. Waling; discussion with G. Jackson re: Transpro expedited freight charges.
06/24/10	R.D.	0.50	Banking administration.
06/25/10	A.R.	2.00	Email exchanges with J. Rutman re: Surcharge Increase Notice Letters. Discussion with J. Rutman re: sale of equipment to Magna. Review various correspondence. Email exchanges with staff re: supplier payments and release of wire payments. Review correspondence re: Brose and sale of mold bases.
06/25/10	J.R.	11.25	Attendance at premises. Update and revise R&D schedule. Conference call with Continental. Telephone and email exchanges with S. Kettle re: CIA tooling and surcharge increase letter. Email correspondence with R. Kazouz and D. Nowicki re: TBK4 tooling. Telephone discussion with J. O'hara re: press offer. Engaged in wire payments to suppliers. Telephone and email exchanges with L. McDonnel of ETBO re: order release. Review Stabilus invoice. Telephone discussions with G. Penney; various discussions with Rob and Warren of Omron; engaged in various matters relating to Omron tooling removal. Draft and distribute surcharge letter to customers. Discussions with employees. Review email correspondence re: water shutoff. Telephone discussion with R. Lindsay of Delphi. Discussions with K. Sheehan re: production and exit issues.
06/25/10	R.D.	0.75	Banking administration.
06/25/10	S.M.	8.00	Attendance at premises. Matters relating to calculation of vacation pay accruals and review of records re: verification of previous years carryforwards. Review salaried payroll and approve same. Discussions with staff re: employee contracts, engaged in matters relating to wires and approval of various supplier payments. Review Insurance policy and adequacy of coverage and issues in respect to continuation of umbrella policy with US provider and preparation of memo in respect of same. Preparation of letters to various

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			customers in respect of price increase pursuant to accommodation agreement.
06/26/10	J.R.	2.75	Email correspondence with J. Luelo re: various matters. Update and revise R&D schedule. Review and analyze accounts receivable and inventory positions. Email correspondence with M. Olson of Delphi.
06/28/10	A.R.	1.75	Discussion with D. Baty. Review various email correspondence. Email correspondence with staff re: supplier payments and release of wire payments. Various discussions with J. Rutman.
06/28/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedule. Email exchanges with C. Andrew re: insurance issues; engaged in matters relating to same. Telephone discussion with K. Sheahan re: surcharge increase. Attendance at warehouses with J. Luelo. Telephone calls and email correspondence to C. Marinis of BASF. Discussions with J. Luelo re: production and tool moves. Telephone discussion with B. Waling of ACH re; customer exit. Discussions with P. Beynon re: GST issues for May and June. Review and approve invoices for payment. Discussions with D. Sire re: purchase orders. Telephone discussion with M. Olson re: payment; email correspondence with R. Lindsay. Various email correspondence re: Magna divisions accounting issues. Telephone discussion with J. O'Hara. Discussions with J. Bloeman and S. Champion re: Magna tool moves. Telephone discussion with T. Tolken of Robert Bosch. Review and revise memorandum re: Woojoo shafts.
06/28/10	R.D.	1.00	Banking administration.
06/28/10	S.M.	6.50	Attendance at premises, various calls and discussions with creditors re: update on proceedings, timing of auction process, etc. Confirmation of vacation payout to all hourly employees, calculation of vacation payout to all terminated hourly employees. Arrange for and release various wire transfers for supplier payments, hourly and salaried vacation pay accruals. Review and discussion with J. Rutman in respect of BASF reconciliation of payments received against invoices and product shipped.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
06/29/10	A.R.	2.00	Review various correspondence re: supplier payments and approve wires. Discussion with D. Baty re: Anderson Cook invoice. Discussion with T. Van Klink. Discussions with J. Rutman re: update on various matters.
06/29/10	J.R.	9.50	Attendance at premises. Email correspondence re: Delphi quality alert; various discussions with ACS staff regarding same. Update and revise R&D schedule. Conference call with Omron re: accounts and exits; email correspondence with G. Penney, S. Awaz and R. DaSilva. Telephone discussion with J. Shutz of Chase re: price increase. Telephone discussion with C. Marinis of BASF re: release of product and credit on account. Telephone discussion and email correspondence with B. Waling re: exit planning. Meeting with staff re: HST and re: material issues. Meeting with J. Luelo and K. Jones re: staffing requirements. Reconciling Ashland account; meeting with D. Sire regarding same. Prepare GST returns for pre and post May periods. Email correspondence with B. Price re: raw materials purchase. Engaged in matters relating to customer agreements to surcharge increase. Telephone and email correspondence relating to TRW cheque directed to BMO.
06/29/10	R.D.	0.50	Banking administration. Prepare termination letters; forward to J. Rutman.
06/29/10	S.M.	3.00	Attendance at premises, various discussions with staff re: payables, supplier issues, production. Discussions with Magna re: update status on various. Arrange for various wire transfers and release of same. Review various email correspondence.
06/30/10	A.R.	4.00	Attendance at premises. Review various email correspondence re: payments to suppliers; email exchanges with staff re: same. Discussions with J. Rutman and S. Millis re: update on various matters. Review various financial documentation. Review Miller Thomson invoice; email exchange with T. Van Klink re: professional rates.
06/30/10	J.R.	9.50	Attendance at premises. Update and revise R&D analysis. Review and respond to various customer email correspondence regarding surcharge increase. Telephone discussion with B. Price; engaged in various matters relating to Magna equipment purchase; engaged in various matters relating to Magna tool repairs; discussions with J. Luelo and

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			A. Rutman. Telephone and email correspondence with M. Olson re: surcharge increase. Telephone and email correspondence with A. Awaz and G. Penney of Omron. Email correspondence with D. Nowicki re: Parterra and Stabilus. Review email correspondence from R. Lindsay re: packaging and shaft receipts. Email correspondence with M. Stojanovic re: E. Krotzsch. Email correspondence with K. Rojas re: Bosch accounts. Review and reconcile Ashland accounts; working with A. Wylie re: applications. Telephone and email correspondence with J. Shutz of Chase re: price increase. Telephone discussion with C. Burr of Blakes re: Denneher. Email correspondence with D. Schmidt of Eckerle.
06/30/10	M.S.	1.50	Dealing with employee inquiries with respect to WEPP regulations and eligible claims under WEPP for severance and/or termination pay and email exchange with J. Rutman re: same. Telephone discussions with the Ministry of Labour in order to confirm the ministry's definition/interpretation of date of termination of employment. Email exchange with employees to advise of ministry' regulations as well as WEPPA regulations.
06/30/10	R.D.	0.50	Banking administration.
06/30/10	S.M.	2.50	Attendance at premises, discussions with staff re: various operational matters, employee claims, review various correspondence, payables, etc.

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

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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 #40977

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

Time Charges and Expenses:

A. Rutman, Partner	A.R.	29.75 hours @	\$535.00 per hour	\$ 15,916.25
J. Rutman	J.R.	152.75 hours @	\$275.00 per hour	\$ 42,006.25
M. Stojanovic	M.S.	11.00 hours @	\$145.00 per hour	\$ 1,595.00
R. DaSilva	R.D.	5.75 hours @	\$130.00 per hour	\$ 747.50
				<u>\$ 60,265.00</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				<u>\$ 3,489.72</u>
				\$ 63,754.72
H.S.T.				<u>\$ 8,288.11</u>
Total Balance Due				<u><u>\$ 72,042.83</u></u>

/Cont.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/02/10	M.S.	0.75	Email exchange with K. Jones and K. Beaulieu re: WEPPA claims. Provide clarification to employee with respect to eligible claims under WEPPA. Email correspondence with Bank of Montreal with respect to setting up a new trust account.
07/05/10	A.R.	3.75	Attendance at premises. Review various financial information and invoices. Conference call with T. Van Klink. Email correspondence with J. Rutman re: Ritz Plastics Offer on 1994 Engel 55 Ton Rotary Vertical. Email exchanges with staff re: various wire payments. Discussion with J. Rutman re: employee issues.
07/05/10	J.R.	10.00	Attendance at premises. Meeting with 2 shifts of employees re: terminations; engaged in various matters relating to same. Update and revise R&D schedule. Participate in Magna conference call re: accounting issues. Telephone discussion with A. Knop of CRA re: payroll audits. Engaged in matters relating to hourly payroll. Draft WSIB analysis; prepare and file WSIB premium return. Review and approve invoices for payment; generate payments. Email exchanges with K. Rojas of Bosch re: air freight charges. Conference call with T. Van Klink and A. Rutman re: Corporate legal charges. Email exchange with A. Moras of Lease Direct re: fork lift. Email exchanges with J. Feola of Xerox. Email correspondence with Visteon re: overdue accounts. Telephone discussion with J. Bennet of Benlea re: trailers. Email correspondence re: Woojoo production. Telephone discussion with P. Gaffney of Ritz re: equipment offer; email correspondence with A. Rutman.
07/05/10	M.S.	1.25	Attend to all administration required to set up new trust account at Bank of Montreal. Email exchange with all parties involved in said process. General banking administration including wire payments to various suppliers.
07/06/10	A.R.	1.50	Email correspondence with staff re: various wire payments. Email exchange with J. Rutman re: wire transfer to Tri Star. Email correspondence and discussions with T. Van Klink and D. Baty re: Honigman invoice.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/06/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedule. Meeting with managements staff re: Delphi quality checks and packaging trays. Engaged in matters relating to Magna Dortec receivable reconciliation. Telephone discussion with J. Feola of Xerox. Telephone and email correspondence with F. Borbeck of Denso. Discussions with T. Carter, Landlord. Email correspondence with A. Dutchinson of Porite. Email exchanges with D. Spittal re: trailer in Windsor. Review and approve Tri-Star invoices for payment. Review various email correspondence re: TRW payment misdirection. Review and analyze accounting reports prepared by P. Beynon.
07/06/10	M.S.	2.50	Email exchange with ACS HR staff and former employees with respect to WEPP claims. Obtain records of employment to determine termination dates. Email exchange with payroll personnel to discuss WEPP claims and requirements for filing same. Provide detailed list of required information. Banking administration.
07/07/10	A.R.	1.75	Email exchanges with J. Rutman re: employee issues. Call to Rose Simone of the Waterloo Region Record. Review and approve various wire payments. Discussion with J. Rutman re: various matters.
07/07/10	J.R.	10.00	Attendance at premises. Update and revise R7D schedules. Email exchanges with M. Dearden re: customer letter and revised purchase orders. Email exchanges with J. Schmidt re: Danaher open and accounts and production requests. Review email correspondence from J. Feola re: PPIL. Review Anderson Cook invoice for Lear inserts; discussions with P. Beynon regarding same. Review various email correspondence with customers re: open accounts, material credits, and production issues. Review email correspondence from J. Suckert re: ACH shuttle equipment. Review email correspondence from P. Beynon re: Chris Park overtime claim; email exchange with A. Rutman. Email exchanges with J. Suckert and J. Luelo re: machine repair. Email exchanges with J. Green of ADP re: T4 cutoff requirements. Telephone discussion with J. Sugar of Infinity re: D8 FMV. Telephone discussion and email correspondence with P. Gaffney of Ritz re: D8. Review equipment offer from Star Plastics. Engaged in matters and emails relating to TRW payment. Review email

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			correspondence regarding Bosch. Discussions and matters relating to Magna inventory purchase.
07/07/10	M.S.	0.25	Banking administration.
07/08/10	A.R.	1.75	Review correspondence re: revised Delphi equipment offer. Review and approve various wire payments. Review email correspondence re: Magna Vesting Order and information request from Magna; email exchange with J. Rutman re: same. Discussion with J. Rutman re: various matters.
07/08/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedule. Meeting with J. Luelo re: supervisors and employee issues. Telephone discussion with M. Hillier of the Ministry of Training Colleges. Discussions with M. Olson re: Delphi production. Email correspondence with staff re: Xerox containers. Meeting with M. Element of Aegis Capital. Various email correspondence with K. Jones re: employee issues. Review and analyze termination and severance schedules. Various email exchanges with R. Singh of Star Plastics re: equipment offers. Review and approve invoice for payment; cheque signing. Discussions with C. Park re: vacation pay claim and pending termination. Email correspondence with R. Gadd of Custom Plastics re: Xerox. Review and analyze revised equipment offer from Delphi.
07/08/10	M.S.	0.50	Banking administration.
07/09/10	M.S.	1.50	Preparation of WEPP claims including letters to employees and calculation of eligible amounts to be filed with Service Canada.
07/12/10	A.R.	1.00	Engaged in various email correspondence with J. Rutman re: Miller's Electric Ltd. - Claim for Repairer's Lien.
07/12/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedule. Telephone discussions with D. Stump and B. Fey of the CRA re: trust reviews. Telephone discussion with L. Baggenough, former employee re: WEPP. Telephone discussion with M. France of RMS. Email correspondence with R. Kazouz of Brose re: Porite and overdue accounts. Meeting with J. Luelo and T. Tipple re: staffing adjustments. Discussion with K. Jones re: retention bonuses. Telephone discussions and email correspondence with B. Ball of EPI-INS re: umbrella coverage. Review email correspondence from M. Element; discussions with P.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Beynon. Review email correspondence from B. Price; discussions with J. Luelo. Review email correspondence from S. Kettle re: Miller Electric; discussions with P. Beynon. Review payroll reports. Working with A. Wylie in regards to payment applications.
07/12/10	R.D.	0.75	Banking administration.
07/13/10	A.R.	1.50	Email exchange with J. Rutman re: sale of tooling spares; employee issues. Review and approve various wire payments to suppliers; email exchange with staff re: same. Review updated R&D.
07/13/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedules. Telephone discussion with M. Olson. Telephone discussion with R. Kazouz re: Eckerle tooling shipment. Review email correspondence from A. Cunha of Brose re: tooling ownership. Discussions with D. Schmidt of Eckerle and A. Hall of Brose. Review payroll reports; setup payment for same. Email correspondence re: Plex Systems. Email correspondence with L. Phillips of Alegre re: receivership issues. Email correspondence with J. Westfall of AC China. Conference calls with B. Price of Dorteck re: open issues. Review email correspondence with J. Johnston of Proterra. Discussion and email correspondence with M. Element of Aegis. Engaged in matters related to inventory reconciliation for cash utilization analysis. Email correspondence with Brose re: overdue accounts. Discussions with J. Luelo re: Magna inventory purchases; email correspondence with P. Beynon. Meeting with S. Meyer and J. Luelo re: Delphi hiring of S. Meyer; discussions with M. Olson. Draft schedule tracking vacation pay and KERP monies paid.
07/13/10	M.S.	0.25	Attend to matters with respect to WEPPA claims. Email correspondence with ACS HR personnel to confirm final employee details.
07/13/10	R.D.	0.75	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/14/10	A.R.	5.50	Attendance at premises. Review various wire payments to suppliers; email correspondence with staff re: same. Email correspondence to J. Loparco of AGS re: sale of presses. Email exchange with staff re: transfer of funds to fixed asset account. Email correspondence to S. McVeigh re: Anderson Cooking billing. Email exchange with T. Van Klink re: Omega, Aarkel and Aalbers motions re: tooling claims. Review Anderson Cook asset offer. Review email correspondence re: Aalbers Affidavit. Review correspondence re: Magna purchase of press and auxiliary equipment. Discussions with J. Rutman re: update on various matters.
07/14/10	J.R.	11.00	Attendance at premises. Update and revise R&D schedule. Email correspondence with A. Rutman and S. McVeigh re: cash utilization. Various discussions with D. Schmidt of Eckerle re: exit. Meeting with P. Godfrey of Ritz Plastics re: press. Conference calls with B. Price of Magna. Email exchanges re: Magna raw material invoicing issues. Email exchanges with T. Van Klink re: Magna Vesting Order. Email correspondence with T. Van Klink, A. Spittal, and J. Westfall re: Aalbers affidavit. Engaged in various matters relating to same. Meeting with D. Nowicki and A. Rutman re: AC offer for A1 press. Review email correspondence from J. Suckert re: PMs for machines. Engaged in matters relating to Magna reconciliation of accounts. Discussions with M. Olson re: S. Meyer expenses and equipment. Email correspondence with M. McIntosh of Maynards. Meeting with Aegis and AMP, interested parties. Email exchanges with J. Green of ADP re: payroll cutoff.
07/14/10	M.S.	0.50	Telephone discussions with Service Canada with respect to update to the WEPPA program and the impact on filing of WEPP claims for ACS employees. File claims and forward copies of all necessary material to employees.
07/14/10	R.D.	0.50	Banking administration.
07/15/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedules. Conference calls with B. Price. Engaged in various telephone and email correspondence re: Magna spare tooling, Ritz purchase or machine, and Magna exit issues. Review email correspondence from B. Beynon re: April financial statements. Review email correspondence re: Shanghai purchase order and invoice request. Telephone and

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			email correspondence with S. Kettle re: sale of equipment and language and process for invoicing. Various discussions with P. Beynon and S. Meyer re: Aalbers correspondence. Telephone and email correspondence with C. Moranis of BASF re: invoice application and payments. Telephone and email correspondence with K. Rojas and T. Hauk of Bosch re: payments terms and tooling invoice. Email correspondence and discussions with D. Schmidt re: Eckerle exit. Email exchange with A. Spittal re: TBK4 tools. Email correspondence with J. Johnston of Proterra re: overdue accounts. Review email correspondence from B. Johnston of OMEX re: RRSP analysis. Email exchanges with J. Zardis of MIG re: purchase of inventories and tool moves. Review and approve invoices for payment; cheque signing.
07/15/10	R.D.	0.25	Banking administration.
07/16/10	A.R.	1.00	Review various email correspondence re: Miller's Electric Ltd. - Claim for Repairer's Lien and sale of equipment. Discussion with J. Rutman re: update on various matters.
07/16/10	J.R.	4.50	Attendance at premises. Update and revise R&D schedules. Email correspondence with H. Wu and H. Luelo re: Visteon cash applications. Email correspondence with P. Beynon re: June GST. Various email correspondence re: Ritz invoice for equipment purchase and receipt of funds. Various email correspondence with R. Kozouz, J. Schmidt, and P. Beynon re: CIA finished goods and tooling issues. Telephone discussion with P. Beynon. Email correspondence re: MIG inventories. Review email correspondence from Bosch re: accounts receivables. Email correspondence with S. Kettle re: Millers Electric Lien. Email exchanges with R. Lindsay and S. Meyer re: Forteq and riggers attendance. Review and approve US invoices; generate payments. Email correspondence with S. Omand, A. Spittal and M. Dibartolmeo re: BenLea trailer in Windsor. Email exchanges with K. Jones re: employee issues.
07/18/10	J.R.	1.00	Review and analyze receivable listings. Email correspondence with D. Nowicki re: Anderson Cook accounts and Lear exit. Email correspondence with customers re: overdue accounts.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/19/10	A.R.	1.50	Review email correspondence re: Aalbers claim. Review various documentation. Discussion with J. Rutman re: various matters.
07/19/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedule. Discussions with P. Beynon re: Miller Electric claims. Review email correspondence from J. Westfall and S. Meyer re: Aalbers' claim. Review email correspondence from Woojoo re: FedEx billings. Email exchange with B. Ball of EPI - Ins. Email correspondence with T. Van Klink re: Aalbers. Review email correspondence from D. Nowicki re: Lear Sonic Fixture. Telephone and email correspondence with B. Burr of Blakes re: Thomson Linear. Telephone and email correspondence with R. Kazouz of Brose re: C1A shipments. Email correspondence with M. Olson re: Delphi accounts. Review and analyze receivable listings. Email correspondence with Honeywell re: open accounts. Engaged in various matters relating to Magna closing commercial issues. Review email correspondence re: TRW. Engaged in matters relating to trailer inventory.
07/19/10	R.D.	0.75	Banking administration.
07/20/10	A.R.	3.00	Attendance at premises. Review various email correspondence re: supplier payments; email correspondence with staff re: same. Review correspondence from J. Rutman re: Miller's Electric Ltd. - Claim for Repairer's Lien. Discussions with J. Rutman re: update on various matters. Review updated R&D. Discussion with J. Rutman re: Delphi quality matters.
07/20/10	J.R.	8.50	Attendance at premises. Update and revise R&D schedules. Engaged in various matters relating to Millers Electric claim; review and analyze documentation; discussions with employees; email correspondence with S. Kettle. Discussions with D. Nowicki re: Stabilus. Prepare GST return for June. Review open purchase orders with D. Sire; draft listing of cancellations. Telephone discussion with J. Bennet of Ben Lea Leasing; engaged in arrangements for pickup of Windsor trailer; engaged in matters regarding identification of two missing trailers. Review email correspondence re; open Delphi accounts. Various discussions with J. Feola of Xerox re: exit plan. Discussions with J. Luelo re: CSD and Delphi issues. Email correspondence with M. Olson re: sale of equipment

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			provisions. Discussions and email correspondence re: open Magna commercial issues. Email correspondence with R. Strome, former employee. Review hourly payroll register. Various email correspondence re: C1A bank build purchase.
07/20/10	M.S.	0.25	Review proof of claim and process WEPP claim.
07/20/10	R.D.	0.75	Banking administration.
07/21/10	A.R.	0.50	Review supplier wire payments; email exchange with staff re: same.
07/21/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedule. Meeting with management re: production schedule and staffing. Meeting with K. Jones and J. Luelo re: employee communication memos. Discussions with K. Jones re: WEPP. Review email correspondence from M. Stojanovic. Meeting with P. Beynon re: shaft analysis. Discussions with B. Enders of Delphi re: gaging and quality issues. Review email correspondence re: Proterra. Review email correspondence re: Delphi accounts. Review email correspondence re: Xerox. Email correspondence with K. Rojas of Bosch. Review reconciliation of invoices to wire payments. Telephone discussion with C. Moranis of BASF re: refund timing. Telephone discussion with H. Dillon of Star Plastics re: equipment purchase. Email exchanges with M. Laser of Visteon. Discussions and email correspondence with D. Nowicki re: Stabilus, Lear and Brose issues. Email exchange with W. Van Drine of Omron re: spare tooling. Email correspondence re: sale of virgin materials.
07/21/10	M.S.	2.00	Telephone discussions and email exchange with ACS HR personnel with respect to new claims by former employees with regards to eligibility for claims under the WEPP program. Telephone discussions with Service Canada to discuss details with respect to specific employees. Prepare memo to ACS HR staff to provide to employees with respect to WEPP regulations and eligibility of claims.
07/21/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/22/10	J.R.	10.00	Attendance at premises. Update and revise R&D analysis. Meeting with P. Gaffney of Ritz Plastics re: Lear tool moves; various discussions and email correspondence with D. Nowicki. Meeting with R. Kazouz of Brose re: C1A shipments and tool moves. Email correspondence with J. Westfall re: CMM Machine. Review email correspondence from R. Lindsay re: second tool for I Gear. Email correspondence re: tooling for Xerox parts. Meeting with J. Schmidt and P. Beynon re: customer shaft credits. Review and analyze AR reports. Review and approve invoices for payment; cheque signing. Telephone and email exchanges with A. Magnuson of Anderson Cook re: account reconciliation. Email exchanges with H. Dillon of Star re: machine purchase. Telephone discussion with P. Beynon re: Lear moves, employee issues and receivable accounts.
07/23/10	A.R.	0.50	Review wire payments to various suppliers; email exchanges with staff re: same. Discussion with J. Rutman re: various matters.
07/23/10	J.R.	5.50	Update and revise R&D schedules. Various email correspondence re: Xerox shipping documentation issues and open accounts. Various telephone discussions with J. Luelo re: Lear and Brose tool moves and related issues. Telephone discussion with D. Spittal re: Anderson Cook issues. Telephone discussion with R. Slawek re: OMEX purchase of Lear raw materials. Review email correspondence from R. Lindsay and J. Schmidt re: Woojoo air freight costs; telephone discussion with J. Schmidt. Review email correspondence re: Honeywell accounts. Telephone discussions with P. Beynon re: accounting and employee issues. Email correspondence with R. Kazouz re: Brose payments; telephone discussion with A. Hall. Email correspondence with T. Toppel re: Northern Polymers resin purchase. Review email correspondence re: Bosch tooling purchase.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/26/10	J.R.	9.25	Attendance at premises. Update and revise R&D schedules. Meeting with H. Dillon of Star Plastics. Meeting with Accounting staff re: transition. Meeting with J. Luelo and A. Hall re: Brose tool moves. Email correspondence with J. Feola re: Xerox accounts. Email exchange with C. Mayeaux of Leon Plastics re: purchase of 2 shot press. Email correspondence and telephone discussion with S. Montgomery of MOL re: proof of claims filed. Review email correspondence from G. Qinty of Affiliated re: GST analysis of June payables. Meeting with K. Jones and P. Beynon re: retention. Email correspondence with C. Moranis re: return of funds. Review and analyze accounts payable. Telephone discussion with M. Olson. Review email correspondence re: August long weekend payroll issues. Email correspondence with R. Kazouz re: Brose tool transfers. Email exchanges with J. Luelo re: Thomson Linear orders. Review build schedule for Delphi Group. Email correspondence with D. Spittal re: Hydromat. Review email correspondence form Ram Plastics re: equipment offer.
07/26/10	R.D.	0.25	Banking administration.
07/27/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedules. Meeting with D. Spittal. Engaged in various matters relating to Lear exit; meeting with M. Dibatomleo; meeting with materials and account groups. Engaged in reconciliation of OMEX accounts. Email correspondence with K. Jones and J. Green of ADP re: payroll schedules and retroactive adjustments. Email correspondence with E. Fontages of TRW re: open accounts and production timing. Meeting with three shifts of employees. Email correspondence with R. Slawek re: Brose material purchase. Review of various email correspondence received from S. Meyer and J. Westfall re: Aalbers.
07/27/10	M.S.	0.25	Process proof of claim and confirmation with Service Canada with respect to WEPP claims. Email exchange with former employee.
07/27/10	R.D.	0.50	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/28/10	A.R.	4.50	Attendance at premises. Review various documentation. Discussions with J. Rutman re: customers and update on various matters. Review various wire payments; email exchanges with staff re: same. Discussion with J. Rutman re: employee's compensation for overtime.
07/28/10	J.R.	8.00	Attendance at premises. Update and revise R&D schedules. Meeting with A. Spittal re: Aalbers and Brose/Lear exit plans. Engaged in various matters relating to Lear raw materials invoice for Arlington exit. Discussions with J. Schmidt and A. Hall of Brose re: tool moves and paperwork. Email correspondence with K. Rojas of Bosch. Meeting with H. Luelo re: review of Delphi receivable account. Email correspondence re: status of Xerox tool moves. Email correspondence re: Continental overdue accounts. Telephone and email correspondence with J. Johnston of Proterra re: collection of accounts.
07/28/10	R.D.	0.75	Banking administration.
07/29/10	A.R.	1.00	Email exchanges with J. Rutman re: Brose Base Molds and update on various matters. Review various wire payments; email exchanges with staff re: same.
07/29/10	J.R.	3.00	Update and revise R&D schedules. Telephone discussion with C. Park re: pay in lieu claim. Telephone discussions with J. Luelo re: plant updates. Email correspondence with M. Olson of Delphi re: receivable related issues. Review shaft summary from J. Schmidt; email exchanges with P. Beynon regarding same. Telephone discussions and email correspondence with R. Kazouz re: mold bases and tooling exits. Review staffing termination letters. Email correspondence with K. Jones re: EI information requests. Email correspondence with C. Moranis of BASF re: refund.
07/29/10	R.D.	0.25	Banking administration.
07/30/10	A.R.	1.00	Various email correspondence and discussion with J. Rutman re: Brose Purchase Proposal for C1A Base Molds. Review various wire payments; email exchange with staff re: same.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
07/30/10	J.R.	4.00	Update and revise R&D schedules. Telephone discussions with R. Kazouz of Brose re: mold bases and C1A payment. Telephone discussion with S. Meyer re: mold bases. Review letter from Petker & Assoc re: Brian Killop. Telephone and email correspondence with P. Beynon re: accounting issues. Email correspondence with M. Olson re: wire payments and equipment purchase. Telephone discussions with J. Luelo re: plant updates. Telephone discussion with A. Spittal re: Brose related issues. Review Ashland correspondence re: accounts discrepancies. Review various Bosch email correspondence re: production and open account matters. Review email correspondence from L. Phillips of Alegre. Telephone discussion with Wick, warehouse Landlord re: warehouse exit.
07/30/10	M.S.	1.00	Banking administration.

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

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**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

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 May 10, 2010 to July 31, 2010. Attached and marked as **Exhibit "A"** to this Affidavit are true copies of the accounts rendered to the Receiver by MT for the period from May 10, 2010 to July 31, 2010, in the amount of \$89,314.36, including disbursements and GST, such accounts being summarized below.

<u>Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Van Klink	115.9	\$480.00	\$55,632.00
A. Mitchell	.3	\$435.00	130.50
S. Kettle	116.8	\$225.00	26,280.00
Total Professional Fees	233.0	Average (\$352.11)	\$82,042.50
Total Disbursements			2,774.81
Total Fees and Disbursements (excluding GST)			84,817.31
GST/HST			4,497.05
Total Fees and Disbursements (including GST)			\$89,314.36

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 accounts for the period May 10, 2010 to July 31, 2010 for fees in the amount of \$82,042.50, disbursements of \$2,774.81 and GST/HST of \$4,497.05, for a total of \$89,314.36, for services rendered and recorded to July 31, 2010.

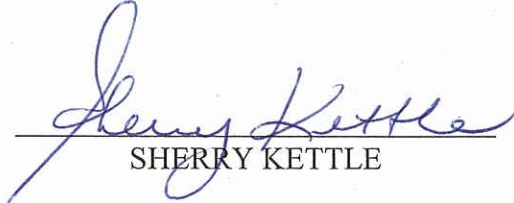
7. This Affidavit is sworn in support of a motion for approval of the fees and disbursements of MT and for no improper purpose.

SWORN BEFORE ME at the City of London, in the County of Middlesex, on August 25th, 2010.



Commissioner for taking affidavits

Robert James Sinclair, a Commissioner, etc.,
County of Middlesex, for **Miller Thomson LLP,**
Barristers and Solicitors.
Expires September 7, 2012.



SHERRY KETTLE

Attached is Exhibit "A" to the
Affidavit of Sherry Kettle sworn the 25th day
of August, 2010.



A Commissioner, Etc.

Robert James Sinclair, a Commissioner, etc.,
County of Middlesex, for Miller Thomson LLP,
Barristers and Solicitors.
Expires September 7, 2012.

**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

Exhibit A

ACCOUNT

June 24, 2010

Invoice Number 2093365

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
05/10/2010	AVK	Arranging for retainer letter and obtaining instructions from client;	0.20
05/10/2010	AVK	Receive and reply to e-mail from lawyer for Miller Electric; telephone call with Mr. Rutman regarding Omega Tool issue; review documents relating to Omega Tool issue, consideration of issues relating to same and e-mail to Mr. Rutman thereon; discussion with Sherry Kettle; telephone call with lawyer for Magna regarding receivership application and form Accommodation Agreement; e-mails to lawyer for Magna	2.70
05/10/2010	SK	Research RSLA issues; memo to Tony Van Klink;	4.00

Date	Initials	Description	Hours
05/11/2010	AVK	Telephone call with solicitor for Magna regarding Accommodation Agreement; e-mails to Mr. Rutman; review e-mail from and telephone call with Jonathan Rutman regarding ETBO Tool supply issue; review documents regarding ETBO supply issue; letter to ETBO; discussion with Sherry Kettle regarding preparation of court application relating to ETBO supply issue; telephone call with Etienne Borm of EBTO Tool and e-mail to receiver thereon; telephone call with solicitor for Continental; review proposed revisions to Magna Accommodation Agreement; e-mail communications with lawyer for Magna; telephone call with and e-mail to Mr. Rutman regarding Magna Accommodation Agreement; telephone call with lawyer for Magna;	7.20
05/11/2010	AM	Discussion with Tony Van Klink; Telephone conversation with Commercial List;	0.30
05/11/2010	SK	Finalize memo to Tony Van Klink re Repair and Storage Liens Act; Spoke to Tony Van Klink re ETBO motion; Draft motion materials;	4.10
05/12/2010	AVK	E-mail communications with lawyer for Magna; e-mail communications with Receiver; review letter agreement With ETBO Tool and e-mail to Receiver thereon; Telephone call with Mr. Rutman regarding Magna Accommodation Agreement; conference call with Mr. Rutman and Magna regarding Accommodation Agreement; discussions with Sherry Kettle regarding ETBO Tool supply issue and Omega Tool issue; review documents relating to Omega Tooling issue	3.30
05/12/2010	SK	E-mails from Tony Van Klink, Alissa Mitchell re scheduling of motion in connection with ETBO; Spoke to Allan Rutman re ETBO and AGS; E-mail from Stella Millis re WEPP; E-mail to/from Allan Rutman re ETBO and status for motion; Spoke to Tony Van Klink re update; Spoke to Brett Harrison, counsel for Magna, re ETBO motion; Prepare and file hearing request form for Commercial Court re ETBO; Voicemail from Commercial Court; E-mail to Tony Van Klink re ETBO motion scheduled and status of materials; Spoke to Jonathan Rutman re Brose; E-mail to Tony Van Klink re Brose; Spoke to Tony Van Klink re Brose; Spoke to Jonathan Rutman re Brose;	2.20

Date	Initials	Description	Hours
05/13/2010	AVK	Telephone attendances and e-mail communications with Mr. Rutman regarding Omega Tool issue and Customer Accommodation Agreements; review e-mails from counsel for Magna; revisions to Magna Accommodation Agreement and discussions with Mr. Rutman thereon; telephone calls with lawyer for Continental regarding Accommodation Agreement; review proposed changes to Visteon and ACH Accommodation Agreement; conference call with counsel for AGS regarding Omega Tool issue; e-mail to Omega; drafting materials for Motion for recovery of possession of tooling in the possession of Omega Tool	10.70
05/13/2010	SK	Research WEPPA and prepare response re employee letter; e-mail to Receiver re same; review Brose documents; Discussions at various times with Tony Van Klink re ETBO, AGS, Brose, WEPPA; Instructions to assistant re notifying court and Brett Harrison that ETBO motion not proceeding; review AGS documents; Voicemail to Lisa Boulton (AGS General Counsel); Voicemail to Natasha MacParland (AGS outside counsel); Further work on Omega matter, Conference call with Tony Van Klink, Lisa Boulton and Natasha MacParland; E-mail to Jonathan Rutman re status of Omega; Call to Jonathan Rutman; E-mail from Jonathan Rutman; E-mail to Jonathan Rutman; Call from Jonathan Rutman; E-mail to Jonathan Rutman; Call to Natasha MacParland; E-mail from Jonathan Rutman; Left message for Natasha MacParland;	7.50
05/14/2010	AVK	Telephone calls to Lisa Boulton and Natasha MacParland regarding Omega Tool issue; review e-mail from lawyer for Magna; telephone calls with Mr. Rutman regarding Accommodation Agreements and Omega Tool issue; telephone call with lawyer for Magna; e-mails to and from lawyer for Magna; revisions to Magna Accommodation Agreement; conference call with Magna, lawyer for Magna and Receiver; conference call with counsel for AG Simpson; revisions to and finalize Receiver's Report for Omega Tool motion and draft Notice of Motion for same; review further revisions to Magna Accommodation Agreement and further telephone discussions with Mr. Rutman, lawyer for Magna and Magna thereon; draft e-mail with escrow terms for Magna Accommodation Agreement; telephone call with lawyer for Omega Tool regarding motion; further telephone calls and e-mails with lawyer for AG Simpson	9.80

Date	Initials	Description	Hours
05/14/2010	SK	Working on Omega issue; E-mails to/from Tony Van Klink; e-mails to/from Natasha MacParland; E-mails to/from Matt Gottlieb; Call to Commercial Court; E-mails to/from Commercial Court; Conference call with Natasha MacParland, Lisa Boulton, Matt Gottlieb and Tony Van Klink; E-mail from Lisa Boulton; Spoke to Natasha MacParland; Spoke to Matt Gottlieb; Voicemail messages to Natasha MacParland and Matt Gottlieb; draft Order; discussion with assistant regarding service of materials and attend to commissioning re same;	4.00
05/15/2010	AVK	Reply to e-mail from Mr. Kaufman regarding Omega Tool motion letter to lawyer for Miller Electric and letter to Mr. Rutman thereon	0.10
05/16/2010	AVK	Meeting with Sherry Kettle regarding Omega Tool motion e-mails to and from lawyer for AG Simpson and Omega; e-mails to Sherry Kettle regarding Omega motion; receive correspondence from lawyer for Omega	2.20
05/16/2010	SK	Meet with Tony Van Klink to prepare for motion re Omega; Prepare for motion re Omega; E-mails re same; Finalize draft Orders; Prepare Writ of Delivery; Draft Cost Outline;	3.00
05/16/2010	SK	Complete cost outline; Prepare Requisition for Writ of Delivery; Drive to Toronto; Prepare for motion re Omega;	4.30
05/17/2010	AVK	E-mails to and from Mr. Rutman regarding Omega Tool issue; Telephone call with Sherry Kettle and representatives of AG Simpson; e-mails to lawyer for Omega Tool; e-mails to and from Mr. Rutman regarding Magna Accommodation Agreement and escrow terms; e-mail to lawyer for Magna; e-mail to Mr. Baty and Mr. Grout regarding Accommodation Agreements; prepare pro forma Accommodation Agreements; e-mails to and from AG Simpson regarding Omega Tool; telephone call with lawyer for Continental regarding Accommodation Agreement and e-mail to Mr. Rutman thereon; telephone calls with counsel for Visteon and ACH regarding Accommodation Agreement and e-mails to Mr. rutman thereon; e-mail to lawyer for Continental; e-mail to Mr. Rutman regarding Magna escrow terms	5.80

Date	Initials	Description	Hours
05/17/2010	SK	E-mail to/from Matt Gottlieb; Prepare and attend Commercial Court; Attend Commercial Court office to obtain issued and entered Order of Justice Cameron and Writ of Delivery; Attend Davies LLP office to scan same and e-mail to Tony Van Klink; Conference call with Tony Van Klink, Lisa Boulton and Jim Bunting; Phone calls to Sheriff's office; Draft letter to Sheriff; Phone calls to our office re letter to Sheriff; E-mails to/from Tony Van Klink; Drive to London; E-mails to/from Jonathan Rutman re Omega and status; Voicemail to Sheriff re status;	10.20
05/18/2010	AVK	E-mail to lawyer for Magna regarding release of escrow; e-mail communications with Magna regarding timeline; e-mails with lawyer for Visteon and ACH; e-mails with lawyer for Continental; e-mails with Allan Rutman and Jonathan Rutman on various issues; meeting with Sherry Kettle regarding preparation of motion materials for KERP approval; conference call with Continental regarding Accommodation Agreement and supply issue; review proposed revisions to Visteon and ACH Accommodation Agreements and discussions with Mr. Rutman and Ms. Mills thereon; review Anderson-Cook Accommodation Agreement and discussions with Mr. Rutman and Ms. Mills thereon; e-mails to lawyer for Visteon and ACH regarding Accommodation Agreements; telephone call lawyer for Anderson Cook	5.10
05/18/2010	SK	Organize file re Omega motion; instructions to assistant; e-mail to/from Jonathan Rutman re status of mold; phone call from Diane at Sheriff's office re status of mold; voicemail to Jonathan Rutman re same; e-mail to Jonathan Rutman re same; e-mail from Jonathan Rutman re mold; Phone call to Diane at Sheriff's office; e-mail to Jonathan Rutman; Instructions to assistant re letter to sheriff; Spoke to Tony Van Klink re KERP;	1.20

Date	Initials	Description	Hours
05/19/2010	AVK	Receive and reply to e-mail from Jonathan Rutman regarding ACH and Visteon production; receive and reply to e-mails from lawyer for ACH and Visteon regarding amendments to Accommodation Agreements; revisions to ACH and Visteon Accommodation Agreements; telephone call with lawyer for Anderson Cook regarding Anderson Cook/Lear Accommodation Agreement; review Lear Consent and Agreement and e-mail to Mr. Baty thereon; revise Anderson Cook Accommodation Agreement; receipt of ACH Accommodation Agreement and e-mail to Receiver thereon; telephone call with Stella Mills regarding ACH Accommodation Agreement; e-mails to and from Mr. Baty; telephone call with Ms. Mills regarding Magna production; e-mail to lawyer for Magna; telephone call with Jonathan Rutman regarding Brose? Integrity tooling issue; review documents relating to Brose/Integrity tooling issue and discussion with Sherry Kettle thereon; discussion with Sherry Kettle regarding KERP issue; receive and reply to e-mail from Jonathan Rutman regarding removal of Brose tooling; receive and reply to e-mail from lawyer for Magna regarding critical dates calendar	7.30
05/19/2010	SK	Research KERP; Review draft letter; Spoke to Alissa Mitchell re KERP; Discussed KERP and Brose with Tony Van Klink; E-mail to Jonathan Rutman re KERP and Brose; Draft letter to Integrity;	4.90
05/20/2010	AVK	Revise letter to Integrity Tool; review revisions to Magna Confidentiality Agreement and e-mail to Receiver thereon; e-mails to Magna in house counsel; review revised short form of Accommodation Agreement for Magna Shelby and e-mail to Receiver thereon; e-mails to lawyers for Visteon and Anderson Cook; Telephone call with Magna in house counsel regarding revisions to Confidentiality Agreement; review revised Magna Confidentiality Agreement and e-mail to Receiver thereon	1.90
05/20/2010	SK	Draft Receiver's Report re Integrity motion; E-mail to Tony Van Klink re same; E-mail to Jonathan Rutman re same;	3.10
05/21/2010	AVK	Receive and review e-mails from Receiver and lawyer for Anderson Cook; conference call with Mr. Rutman and Brose representative; further telephone calls with Brose representative; revising Receiver's Second Report, Notice of Motion and draft Order for Integrity Tool motion; telephone calls with lawyer for Integrity and Jonathan Rutman regarding Integrity tool issue and delivery up of tooling	5.60

Date	Initials	Description	Hours
05/21/2010	SK	E-mail to Commercial Court re scheduling urgent motion (Brose); Draft Notice of Motion; Draft Order; Draft Requisition for Writ of Delivery; Draft Writ of Delivery; Spoke to Tony Van Klink re Brose; Various e-mails re Brose; Call from Jonathan Rutman; Call to Jonathan Rutman	3.10
05/25/2010	AVK	Receive and review documents relating to Brose/Aarkel Tool & Mold tooling issue and e-mail to Jonathan Rutman thereon; receive and review documents relating to Brose/Aalbers Tool & Mold tooling issue and send letter to Aalbers Tool & Mold thereon; receive further documents from Mr. Rutman on Brose/Aarkel tooling issue and telephone call with Mr. Rutman thereon; consideration of Aarkel tooling issue; telephone call with Brose regarding tooling in possession of Aarkel; draft letter to Aarkel; e-mail to Receiver regarding Aarkel tooling issue; review e-mail from Mr. Rutman regarding Lear/ Anderson Cook account payable issue, respond to same and telephone call with Mr. Rutman thereon; review revised Anderson Cook Accommodation Agreement and e-mail to Mr. Baty and receive thereon; review Delphi Accommodation Agreement and e-mail to receiver thereon; review e-mail from lawyer for Visteon and e-mail to Receiver thereon; drafting of receiver's Report for motion to obtain possession of tooling in the possession of Aalbers Tool and AarKel Tool	8.80
05/26/2010	AVK	Receive and reply to e-mail from lawyer for Anderson Cook regarding Lear accounts receivable; revisions to correspondence to Aarkel; e-mail to Brose; e-mail communications with lawyer for Anderson Cook and Receiver regarding Anderson Cook Accommodation Agreement and Lear account receivable; receipt of executed Visteon Accommodation Agreement and e-mail to lawyer for Visteon thereon; receipt of executed Anderson Cook Accommodation Agreement and e-mail thereon to lawyer for Anderson Cook; e-mail communications with Receiver regarding Aalbers and AarKel tooling issues; telephone call with Mr. Kouzoz of Brose; redrafting and revisions to Receiver's report relating to Aalbers Tooling issue; receive letter from lawyer for Aalbers and e-mail thereon to receiver; conference with Sherry Kettle regarding Aalber's tooling motion; revisions to Notice of Motion and draft order.	7.80

Date	Initials	Description	Hours
05/26/2010	SK	Spoke to Tony Van Klink about possible motion (Aalbers), KERP; Voice message to Jonathan Rutman re KERP; E-mail message to Jonathan Rutman re KERP; Spoke to Jonathan Rutman re KERP; Revise draft letter re "stay bonus"; E-mail revised draft letter re "stay bonus" to Receiver; E-mail from Jonathan Rutman re same;	2.00
05/26/2010	SK	Spoke to Tony Van Klink re possible Motion re Aalbers; Review draft Receiver's Second Report to the Court; Prepare Notice of Motion; draft Order; review e-mails re Aalbers motion; Spoke to Tony Van Klink re motion on Friday and position; Prepare Requisition for Writ of Delivery; Prepare Writ of Delivery; Instructions to assistant re motion; e-mail to Jonathan Rutman re Aalbers motion;	3.50
05/27/2010	AVK	Telephone discussions and e-mail communications with Receiver and lawyers for Aalbers Tool & Mold and Brose regarding motion for recovery of tooling and negotiate resolution of same; revisions to draft order	3.90
05/27/2010	SK	Call to Sheriff's office re Aalbers motion (2); Spoke to Deb Harrison at Sheriff's office; Voicemail message from Deb Harrison re same; Spoke to Tony Van Klink re Aalbers motion; Voicemail message from Tony Van Klink re Aalbers motion; E-mails to John Leslie and Tony Van Klink (2) re Aalbers motion and Brose; Spoke to Tony Van Klink re Brose purchase order; Prepare for Aalbers motion; Review revised draft order and comments to Tony Van Klink re same; Spoke to Tony Van Klink re Order and consent and attendance at Commercial Court;	5.00
05/28/2010	AVK	E-mail communications with Ms. Kettle and lawyers for Aalbers and Brose regarding motion to retrieve tooling; e-mail to Mr. Rutman; receive and review Miller's Electric Claim for Lien and letters thereon to receiver and lawyer for Miller's Electric	0.80
05/28/2010	SK	Train to Toronto to Commercial Court; Attended Commercial Court office to seek permission to speak to urgent motion; E-mail to counsel reporting that Justice Pepall will hear matter; Attend in Commercial Court; Obtain Aalbers consent; Attend in Justice Pepall's chambers; Obtain Order of Justice Pepall; Attend in Commercial Court office to have Order issued and entered; Attend to have issued and entered Order faxed to Tony Van Klink; Train to London; report to Tony Van Klink; Instructions to assistant;	9.30

Date	Initials	Description	Hours
05/31/2010	AVK	Telephone call with lawyer for Aalbers Tool; e-mail communications with Receiver	0.20
06/01/2010	AVK	Revise correspondence to lawyer for Miller Electric regarding repairer's lien; revisions to and redrafting of Receiver's Third Report to Court; telephone call with lawyer for Aarkel Tool	2.80
06/01/2010	SK	Spoke to Tony Van Klink re Receiver's Report and KERP;	0.10
06/02/2010	AVK	Finalize Third Report to Court; draft Notice of Motion; e-mail communications with Service List regarding motion; telephone call with lawyer for Aalbers; telephone call with Mr. Kouzoz of Brose	1.70
06/02/2010	SK	Compile exhibits for Receiver's report; E-mail to/from Jonathan Rutman re KERP letter; Review KERP portion of Receiver's report; e-mails to/from Jonathan Rutman re same; Revise Receiver's report re KERP; Spoke to Jonathan Rutman re KERP changes to report; Review e-mails from Jonathan Rutman re changes for Receiver's report; Spoke to assistant re changes to Receiver's report; Review revised Receiver's report;	2.30
06/03/2010	AVK	Revisions to Notice of Motion for approval of Receiver's activities and KERP; review ESA Form 1 and employee termination letter and revisions to same; review e-mail from Delphi regarding Accommodation Agreement and production beyond July 2 and respond to same	1.00
06/04/2010	AVK	Review Aarkel Tool documents; e-mails to lawyer for AarKel regarding delivery up of tooling in the possession of AarKel; e-mail to lawyer for AarKel regarding 30 day goods claim; e-mail communications with Receiver regarding AarKel tooling issue; draft Receiver's Report for delivery up of tooling in possession of AarKel Tool; e-mail to Brose; telephone call with lawyer for Brose	4.50
06/04/2010	SK	Spoke to Tony Van Klink re Aarkel matter;	0.10
06/06/2010	AVK	Receive letter from lawyer for Omega Tool Corp regarding PPSA registrations and respond to same.	0.10

Date	Initials	Description	Hours
06/07/2010	SK	Spoke to Jonathan Rutman re AarKel (2); Reviewed draft Receiver's Report, documents and e-mails re AarKel; E-mail from/to John Leslie, counsel to Brose; E-mail to Jonathan Rutman with questions; Draft Notice of Motion; Revise Receiver's Report; prepare questions for call with John Leslie, counsel for Brose, and Ramiz Kozouz of Brose; Compile exhibits for Receiver's Report; Review e-mail from Julian Nawrocki, counsel to AarKel;	6.00
06/08/2010	AVK	E-mails with Sherry Kettle regarding motion for recovery of tooling from AarKel	0.50
06/08/2010	SK	Various e-mails with Tony Van Klink and Jonathan Rutman re AarKel motion; Various phone calls with Jonathan Rutman re AarKel motion; Spoke to John Leslie re AarKel matter; Spoke to Ramiz Kozouz (2) re AarKel matter; Revise Fourth Receiver's Report; Spoke to Tony Van Klink; Revise Notice of Motion; Prepare Draft Order; Instructions to assistant; E-mail draft Receiver's Report to Jonathan Rutman for review; Spoke to Jonathan Rutman re same; Revised draft Receiver's Report; E-mail same to Jonathan Rutman; Review executed Receiver's Report; finalize and scan motion materials; sign service letter; prepare e-mail serving motion materials; serve motion materials;	7.80
06/09/2010	AVK	Review e-mails on AarKel tooling issue; review Receiver's Fourth report to court; prepare schedule of amounts owing by ACS and Brose for tooling in possession of AarKel; e-mails to Mr. Nawrocki; conference call with lawyer for Brose; discussions with Ms. Kettle; review and revise draft Order telephone calls with lawyer for AarKel and Brose to negotiate delivery up of tooling to receiver and terms of court order for same; e-mail to Mr. Rutman regarding delivery up of tooling from AarKel and outstanding issues relating to capacity tooling and frames	6.50
06/09/2010	SK	Voice message from John Leslie; Voice message from Angela D'Alessandro; Spoke to Tony Van Klink; instructions to assistant; swear affidavit of service; prepare requisition for writ of delivery; prepare writ of delivery; Spoke to John Leslie; Spoke to Tony Van Klink; Review various e-mails; Revise draft Order; Spoke to Tony Van Klink; E-mail to Julian Nawrocki with draft Order; E-mail to John Leslie with draft Order; E-mail to Julian Nawrocki with consent to be signed; Prepare for motion;	5.30

Date	Initials	Description	Hours
06/10/2010	AVK	E-mail communications with receiver regarding Omega and AarKel tooling issues; e-mail to lawyers for Brose and AarKel regarding Order for delivery up of tooling and timing of completion of same; receive letter from lawyer for Brose regarding securing possession of certain frames, respond to same and e-mail to Receiver thereon.	1.60
06/10/2010	SK	Train to Toronto for AarKel motion; Instructions to assistant to send e-mail to service list with draft consent Order; Attend Commercial Court office to seek 9:30 am Chambers appointment; E-mail to service list re 9:30 am Chambers appointment location; Attend Chambers appointment with Madam Justice Hoy; Attend Commercial Court office to have Order issued and entered; Attend office of Miller Canfield to have Order scanned and e-mailed to Tony Van Klink; Instructions to assistant to send Order and endorsement of Justice Hoy to service list; Train to London; De-brief Tony Van Klink; instructions to assistant; Letter from John Leslie re four position form; Spoke to Tony Van Klink re same;	8.80
06/11/2010	AVK	E-mails with Receiver regarding receipt of funds from Brose; e-mails with lawyer for AarKel; e-mail to lawyer for Brose	0.40
06/11/2010	SK	Review letter from Mr. Grossman re repairers lien; Dictate letter to Mr. Grossman re same; Spoke to Tony Van Klink re status of AarKel matter; E-mails re same;	0.30
06/13/2010	AVK	E-mails to and from Mr. Rutman regarding KERP; draft supplement to Receiver's Third Report; prepare draft order; e-mail to lawyers for AarKel, Omega and Aalbers	1.00
06/14/2010	AVK	Telephone call with Allan Rutman; revise Supplement to Receiver's Third Report and forward same to Mr. Rutman; revise draft Order; receipt of executed Supplement to Third Report; letter to Service List; e-mails with lawyer for AarKel; prepare alternate draft order; e-mail to lawyer for Brose; Telephone call with lawyer for Brose; further e-mail to lawyer for Brose; receive letter from lawyer for Aalbers and telephone call thereon; travel to Toronto for motion and preparation for attendance on motion	4.20
06/15/2010	AVK	Attendance on Motion for approval of Third Report, KERP and claims procedure, attend to entry of Order and return travel; receive e-mail from Mr. Rutman; e-mails to and from Mr. Nawrocki	5.20

TOTAL HOURS

215.30

OUR FEE:

\$77,295.00

TAXABLE DISBURSEMENTS

Meals	8.80
Mileage/Parking	19.12
Travel	795.76
Copywork	496.30
Long Distance Telephone	193.55
Fax	54.00
Fax	5.00
Westlaw	105.00
TOTAL TAXABLE	<u>1677.53</u>

\$1,677.53

NON-TAXABLE DISBURSEMENTS

Issue Notice of Motion	508.00
Writ of Seizure and Sale	55.00
TOTAL NON-TAXABLE	<u>563.00</u>

\$563.00

TOTAL FEES AND DISBURSEMENTS:

\$79,535.53

Goods and Services Tax (R119440766)

On Fees
On Disbursements

\$3,864.75
\$83.88

TOTAL AMOUNT DUE:

\$83,484.16

E.&O.E.

**MILLER
THOMSON** LLP
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Patent & Trade-Mark Agents

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255 Queens Avenue, Suite 2010
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June 24, 2010

Invoice Number 2093365

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:	\$77,295.00
DISBURSEMENTS:	\$2,240.53
TAX ON FEES:	\$3,864.75
TAX ON DISBURSEMENTS:	\$83.88
TOTAL AMOUNT DUE:	<u>\$83,484.16</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.

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

August 25, 2010

Invoice Number 2114109

Zeifman Partners Inc.
1 Toronto Street
Suite 910
Toronto ON M5C 2V6

Attention: Allan A. Rutman

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
06/16/2010	AVK	Telephone call with lawyer for Brose; Telephone call with Mr. Rutman regarding timing of payment of vacation pay	0.20
06/21/2010	AVK	Receive and reply to e-mail from Mr. Rutman regarding AarKel bases issue	0.10
06/21/2010	SK	Spoke to Tony Van Klink re bases and Anderson Cook, Aarkel	0.20
06/25/2010	AVK	Review e-mail from Ms. Kettle and draft letters to customers regarding surcharge increase; e-mail to Ms. Kettle	0.20
06/25/2010	SK	E-mail from Mr. Van Klink re surcharge increase; Voice message from Mr. J. Rutman; Spoke to Mr. J. Rutman; E-mail to/from Mr. J. Rutman re same; review customer/accommodation agreements; draft letters for surcharge increase; voice message to Mr. J. Rutman; revise letters; e-mail draft letters to Mr. Van Klink; e-mail from Mr. Van Klink; E-mail draft letters to Mr. J. Rutman and Mr. A. Rutman; E-mail to Mr. J. Rutman re status of base issue;	4.30
07/05/2010	AVK	Telephone call with and e-mail to Mr. Rutman	0.20

Date	Initials	Description	Hours
07/12/2010	SK	Review correspondence from counsel to Miller's Electric re repairer's lien; Review law; Prepare and send e-mail to Mr. J. Rutman re claim for lien and request information;	0.80
07/13/2010	AVK	Telephone calls with lawyers for Brose and Aalbers Tool	0.30
07/14/2010	AVK	E-mail to Mr. Rutman regarding extension of time for filing of Omega and Aarkel motions; e-mail to lawyer for Omega and Aarkel; e-mail communications with Mr. Rutman regarding vesting order for Magna equipment; receipt of appraisals and Bill of Sale for Magna equipment; discussion with Sherry Kettle regarding preparation of Receiver's Report to obtain vesting order for Magna equipment; receive and review correspondence from solicitor for Aalbers Tool; receipt and review of Motion Record from Aalbers Tool	2.00
07/14/2010	SK	Spoke to Mr. Van Klink re sale of two-shot press to Magna and related motion for vesting order; Review e-mails re same between Mr. Van Klink and the Receiver and Magna; Draft Receiver's Report;	1.30
07/15/2010	SK	Spoke to Mr. Rostom, counsel to Magna, re motion for vesting order; e-mail to assistant re service list; e-mail to Mr. Rostom (2x); Spoke to Ms. A. Mitchell re sale of equipment; E-mail to Mr. J. Rutman and Mr. A. Rutman re sale of equipment; E-mail from Mr. J. Rutman re sale of equipment; Draft receiver's report re motion for vesting order;	5.30
07/16/2010	SK	Draft letter to Mr. Grossman re repairer's lien claim; e-mail to Mr. J. Rutman re repairer's lien; e-mail from Mr. J. Rutman re same;	0.40
07/21/2010	SK	Review information from Mr. J. Rutman re Miller's Electric lien claim; Draft letter to Mr. Grossman re same; E-mail to Mr. Van Klink re same;	1.50
07/23/2010	SK	Review motion materials for vesting motion re Magna and 2-shot press; Spoke to Ms. Brost, McMillan, re vesting motion; Spoke to Mr. Van Klink re same; Spoke to Mr. Van Klink re Miller's Electric; Spoke to Ms. Brost;	0.90

TOTAL HOURS

17.70

OUR FEE:

\$4,747.50

TAXABLE DISBURSEMENTS

Mileage/Parking
Travel

47.94
290.50

Copywork	67.55	
Long Distance Telephone	35.42	
Secretarial Services	90.66	
TOTAL TAXABLE	<u>532.07</u>	\$532.07
NON-TAXABLE DISBURSEMENTS		
Other Non Taxable	2.21	
TOTAL NON-TAXABLE	<u>2.21</u>	\$2.21
TOTAL FEES AND DISBURSEMENTS:		\$5,281.78
Goods and Services Tax (R119440766)		
On Fees		\$62.63
On Disbursements		\$23.58
Harmonized Sales Tax (R119440766)		
On Fees		\$454.35
On Disbursements		\$7.86
TOTAL AMOUNT DUE:		<u>\$5,830.20</u>

E.&O.E.

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 OF SHERRY KETTLE

**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
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Lawyers for the Applicant