

TAB F



Eberspächer

87.

March 9, 2010

Export Development Canada
151 O'Connor Street
Ottawa, ON K1A 1K3

Attention: **Peter Johnston**
Loan Portfolio Manager

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

Attention: **Jonathan Rutman**

Diversified Tooling International Ltd.
483 Breezewood
Windsor, ON N8P 1H4

Attention: **Cory Ladouceur**

Re: **Receivership of Orchid International Ontario Division Inc.**
re: **Release of Tooling to Eberspaecher North America, Inc.**

Eberspaecher
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2911

Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com

Further to the ongoing correspondence and negotiation between Eberspaecher North America, Inc. ("ENA"), Export Development Canada ("EDC") and Zeifman Partners Inc. (the "Receiver"), in its capacity as court appointed receiver of Orchid International Ontario Division Inc. ("Orchid"), this Letter Agreement sets out the terms and conditions on which ENA is willing to acquire on an "as is" basis all right, title and interest of the Receiver, Orchid and Diversified Tooling International Ltd. ("DTI") in and to certain tooling consisting of dies, related parts and checking aids (the "Main Tooling") manufactured by DTI for Orchid to be used in the production of component parts for ENA (the "Component Parts"). The Main Tooling is more fully described in the Purchase Orders issued by ENA to Orchid and attached hereto as Schedule "A" (the "Purchase Orders"). The proper functioning of the Main Tooling requires the utilization of certain tangible and intangible property relating to the Main Tooling including, without limitation, steel flanges (which are to be polished but not coated), die designs and computer assisted drawings (collectively, the "Tooling Accessories" and together with the Main Tooling, the "Tooling"). The Tooling is currently in the possession of the Receiver except for certain Tooling Accessories which are currently in the possession of DTI. The Tooling is subject to a security interest in favour of EDC.

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned parties agree as follows:

Purchase Price

1. ENA shall pay to EDC the amount of US\$308,500 (the "EDC Payment") in consideration for all of the Receiver's and Orchid's right, title and interest in and to the Tooling, free and clear of all liens and encumbrances, including without limitation all liens and encumbrances in favour of the Receiver, Orchid, EDC or DTI (collectively, the "Encumbrances") which shall be paid to EDC's solicitors Chaitons LLP ("Chaitons") in trust prior to the release of the Tooling located at Orchid to ENA and which Chaitons is hereby authorized to release to EDC upon the release by the Receiver of such Tooling to ENA on the terms set out herein. If the Tooling located at Orchid is not released to ENA by 5:00pm on March 10, 2010, the EDC Payment shall promptly be returned to ENA by Chaitons.



Eberspächer

2. ENA shall pay to DTI the amount of US\$51,500 (the "DTI Payment") in consideration for all of DTI's right, title and interest in and to the Tooling Accessories, free and clear of all Encumbrances which shall be paid to Chaitons in trust prior to the release of the Tooling Accessories and which Chaitons is hereby authorized to release to DTI upon the release by DTI of such Tooling Accessories to ENA on the terms set out herein. If the Tooling Accessories are not released to ENA by March 10, 2010 at 5:00pm EST, the DTI Payment shall promptly be returned to ENA by Chaitons.

Prompt Physical Release of Tooling

3. All Tooling in the possession or control of the Receiver shall be made available for ENA to pick up at Orchid's facility located at 1240 Twinney Drive, Newmarket, Ontario (the "Facility") at or before 5:00pm EST on Wednesday, March 10, 2010, and the Tooling shall be in a condition satisfactory to ENA, in its reasonable discretion, and without limiting the generality of the foregoing the Tooling shall not, other than ordinary wear and tear, be damaged or malfunctioning. At a time mutually agreeable to ENA and the Receiver, prior to 5:00pm on Wednesday, March 10, 2010, ENA, or its designees, agents and representatives, shall be given reasonable access to the Tooling at the Facility necessary for ENA or its designees, agents and representatives to inspect and document the condition of the Tooling, including by way of photographic documentation and to confirm in writing to the Receiver and EDC whether the condition of the Tooling is reasonably satisfactory to ENA. If ENA takes possession of any Tooling, released to it by the Receiver ENA is deemed to be satisfied with the condition of all of the Tooling.

4. Any and all Tooling Accessories in the possession or control of DTI, or any of its related or affiliate companies (including, without limitation, Precision Automotive Group Limited) shall be made available for ENA to pick up at DTI's facility located at 483 Breezewood, Windsor, Ontario (the "DTI Facility") at or before 5:00pm EST on Wednesday, March 10, 2010, and the Tooling Accessories shall be in a condition satisfactory to ENA, in its reasonable discretion. At a time mutually agreeable to ENA and DTI, prior to 5:00pm on Wednesday, March 10, 2010, ENA, or its designees, agents and representatives, shall be given reasonable access to the Tooling Accessories at the DTI Facility necessary for ENA or its designees, agents and representatives to inspect and document the condition of the Tooling Accessories, including by way of photographic documentation and to confirm in writing to the Receiver and DTI whether the condition of the Tooling Accessories is reasonably satisfactory to ENA. If ENA takes possession of any of the Tooling Accessories released to it by DTI, ENA is deemed to be satisfied with the condition of all of the Tooling Accessories.

Absolute Release of Tooling

5. Effective upon receipt of the EDC Payment by EDC, (i) the Receiver hereby irrevocably releases and conveys all right, title and interest of the Receiver and Orchid in and to the Tooling to and in favour of ENA and (ii) EDC hereby absolutely and unconditionally releases any and all interest, claim and right in the Tooling of any kind whatsoever to and in favour of ENA.

6. Effective upon receipt of the DTI Payment by DTI, DTI hereby irrevocably releases and conveys all right, title and interest of DTI in and to the Tooling Accessories to and in favour of ENA.

Absolute Release of Liability

7. Effective upon (a) the receipt of the EDC Payment by EDC and (b) receipt of the Tooling in the possession of the Receiver by ENA in accordance with paragraph 3, above, EDC, the Receiver, Orchid International Inc. and ENA hereby irrevocably and forever mutually waive any claims, rights and remedies that they individually may have against each other under the Purchase Orders. For greater certainty, EDC and/or the Receiver shall not make or continue any claim or complaint or initiate or continue any proceeding arising out of or in relation to the Purchase Orders against any person that might be entitled to claim contribution, indemnity or other relief over against ENA including, without limitation, Orchid International Inc.

Eberspächer
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2912

Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com



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Approval and Vesting Order

8. If a request is made by ENA within 60 days of the date hereof and provided that EDC has received the EDC Payment and DTI has received the DTI Payment, the Receiver shall bring a motion before the Ontario Superior Court of Justice seeking an order (the "**Vesting Order**") vesting all right, title and interest in the Tooling in and to ENA, free and clear of any Encumbrances, and the Vesting Order shall be in form and substance acceptable to ENA. ENA shall pay the Receiver for its own documented professional fees and disbursements and reimburse the Receiver for the documented professional fees and disbursements of its counsel directly arising from any such motion. For the avoidance of doubt, the effectiveness of this Letter Agreement, and the conveyances and releases provided for herein shall not be dependent on the issuance of the Vesting Order and shall be effective in accordance with the terms set out herein.

Eberspächer
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2012

Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com

Miscellaneous

9. Remittance of Payment. ENA shall make the payments provided for in this Letter Agreement to EDC and DTI in accordance with the remittance instructions set out in Schedule B hereto.

10. Further Assurances. ENA, EDC, the Receiver and DTI shall from time to time, at the sole cost and expense of ENA, promptly execute and deliver, or cause to be executed and delivered, all such further documents and instruments and shall do, or cause to be done, all such further acts and things in connection with this letter agreement that any other party may require as being necessary or desirable in order to effectively carry out or better evidence or perfect the full intent and meaning of this letter agreement or any provision hereof.

11. Entire Agreement. The terms of this letter agreement constitute the entire agreement among the undersigned parties pertaining to the subject matter of this letter agreement and supersede any and all prior agreements, understanding, negotiations and discussions, whether oral or written. There are no conditions, warranties, representations or other agreements among the undersigned parties in connection with the subject matter of this letter agreement (whether oral or written, express or implied, statutory or otherwise) except as specifically set out in this letter agreement.

12. No Third Party Beneficiaries. This letter agreement shall be solely for the benefit of the undersigned parties and no other person or entity shall be a third party beneficiary hereof.

13. Governing Law. The terms of this letter agreement shall be governed by the laws of the Province of Ontario and the laws of Canada applicable therein, without regard to any applicable conflict of laws provisions, and the undersigned hereby irrevocably consent to venue and attorn to the Ontario Superior Court of Justice (Commercial List).

14. Counterparts. This letter agreement may be executed in any number of counterparts and by the undersigned in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same instrument. Delivery of an executed signature page by any of the undersigned by facsimile or "PDF" email transmission shall be effective as delivery of a manually executed copy of this letter agreement by such undersigned.

Sincerely,

EBERSPÄECHER NORTH AMERICA INC.

By: Allen Buntin

Title: Vice-President Finance

[ACKNOWLEDGEMENTS AND CONSENTS ON NEXT FOLLOWING PAGE]



Eberspächer

The terms of this letter agreement are hereby
ACKNOWLEDGED, CONSENTED AND AGREED TO
by:

EXPORT DEVELOPMENT CANADA

By: PETER JOHNSTON
Name: _____
Title: _____
By: Geoff Blech
Name: _____
Title: Senior Asset Manager

On March 9, 2010

Eberspächer
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2912

Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com

DIVERSIFIED TOOLING INTERNATIONAL LTD.

By: _____
Name: _____
Title: _____

On March __, 2010

ORCHID INTERNATIONAL INC., with respect to the
release set out in Section 7 hereof

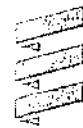
By: _____
Name: _____
Title: _____

On March __, 2010

ZEIFMAN PARTNERS INC., solely in its capacity as
court-appointed receiver of Orchid International Ontario
Division Inc., and not its personal or corporate capacity

By: _____
Name: _____
Title: _____

On March __, 2010



Eberspächer

The terms of this letter agreement are hereby
ACKNOWLEDGED, CONSENTED AND AGREED TO
by:

EXPORT DEVELOPMENT CANADA

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

On March ___, 2010

Eberspächer
North America, Inc.
25101 Highway 100
Novi, Michigan 48377-2912

Telephone: (248) 934-7010
Facsimile: (248) 499-1930
www.eberspaecher.com

DIVERSIFIED TOOLING INTERNATIONAL LTD.

By: [Signature]
Name: CORRY L. HOLLANDER
Title: PRESIDENT

On March 9, 2010

ORCHID INTERNATIONAL INC., with respect to the
release set out in Section 7 hereof

By: _____
Name: _____
Title: _____

On March ___, 2010

ZEIFMAN PARTNERS INC., solely in its capacity as
court-appointed receiver of Orchid International Ontario
Division Inc., and not its personal or corporate capacity

By: _____
Name: _____
Title: _____

On March ___, 2010



Eberspächer

The terms of this letter agreement are hereby
ACKNOWLEDGED, CONSENTED AND AGREED TO
by:

EXPORT DEVELOPMENT CANADA

By: _____
Name: _____
Title: _____

By: _____
Name: _____
Title: _____

On March __, 2010

Eberspächer
North America, Inc.
79101 Haggerty Road
Novi, Michigan 48177-2912

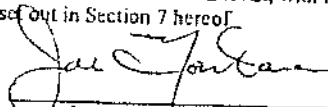
Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com

DIVERSIFIED TOOLING INTERNATIONAL LTD.

By: _____
Name: _____
Title: _____

On March __, 2010

ORCHID INTERNATIONAL INC., with respect to the
release set out in Section 7 hereof

By: 
Name: JOE FONTANA
Title: VP. ENGINEERING

On March 9, 2010

ZEIFMAN PARTNERS INC., solely in its capacity as
court-appointed receiver of Orchid International Ontario
Division Inc., and not its personal or corporate capacity

By: _____
Name: _____
Title: _____

On March __, 2010



Eberspächer

The terms of this letter agreement are hereby
ACKNOWLEDGED, CONSENTED AND AGREED TO
 by:

EXPORT DEVELOPMENT CANADA

By: _____
 Name: _____
 Title: _____

By: _____
 Name: _____
 Title: _____

On March __, 2010

Eberspächer
 North America, Inc.
 29191 Haggerty Road
 Novi, Michigan 48377-2511

Telephone: (248) 996-7510
 Facsimile: (248) 489-1510
 www.eberspaecher.com

DIVERSIFIED TOOLING INTERNATIONAL LTD.

By: _____
 Name: _____
 Title: _____

On March __, 2010

ORCHID INTERNATIONAL INC., with respect to the
 release set out in Section 7 hereof

By: _____
 Name: _____
 Title: _____

On March __, 2010

ZEIFMAN PARTNERS INC., solely in its capacity as
 court-appointed receiver of Orchid International Ontario
 Division Inc., and not its personal or corporate capacity

By: *[Signature]*
 Name: Jonathan Rutman
 Title: _____

On March 9th, 2010



Eberspächer

CHAITONS LLP, with respect to its obligations set out in
Section I hereof

By: Harvey Chaiton
Name: HARVEY CHAITON
Title: PARTNER

On March 9, 2010

Eberspächer
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2912

Telephone: (248) 594-7010
Facsimile: (248) 489-1930
www.eberspaecher.com



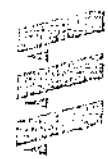
95.

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SCHEDULE A
PURCHASE ORDERS FOR TOOLING

Eberspächer
North America, Inc.
29101 Haggerty Road
Nova, Michigan 48377-2912

Telephone: (248) 994-7010
Facsimile: (248) 489-1030
www.eberspaecher.com



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1
CANADA

Your vendor number with us
5103929

Please deliver to:
ENA Brighton
Brighton
2035 Charles Orndorf Drive
BRIGHTON MI 48116

Currency USD
Terms of delivery: FOB Buyers Dock.
Terms of payment: Within 60 days Due net

Purchase order	
PO number/date	445029213 / 04/03/2009
Contact person/telephone	Lisa A. King/517.918.1423
Our fax number	(248) 994 1030
Email Address	lisa.king@eberspaecher.com

Billing Address:
Eberspaecher North America, Inc.
29101 Haggerty Road
Novi MI 48377-2913

EMMAILED
12/15/09
YAL

Delivery date: Day 07/17/2009

Invoices submitted for payment must be accompanied by completed Eberspaecher Tooling and Equipment Sign-off Sheet. The sheet must be signed by all required ENA and Supplier personnel for invoice to be deemed received

Detroit Diesel Two-Box 2V2
PPAP requirements:
Level 2 PPAP date is 6/17/2009
Level 3 PPAP date is 7/17/2009.

Send 2 pieces with PPAP level 3 documents (dimensional report) included to Sergio Marcella, Novi, MI. 150 sets upon approval to Wixom, Michigan. Must meet ENA milestone date for equipment trials.

Payment Terms:
Net 60 after Customer PPAP

12/15/09: Amended PO to include tool descriptions, new revs and tooling changes to the following line items:
#250 - Increased amount from \$27,000 to include \$3,900 for die rework. New total is \$30,900.
#290 - Increased amount from \$3,500 to include \$950 for check fixture rework. New total is \$3,750.
#300 - Increased amount from \$3,500 to include \$650 and \$250 for rework. New total is \$4,400.
#350 - Increased amount from \$3,500 to include \$650 and \$225 for rework. New total is \$4,375.

29101 Haggerty Road
Novi, MI 48377-2913
Tel: (248) 994-1030
Fax: (248) 994-1030
E-mail: info@eberspaecher.com

95 Detroit Road
Detroit, MI 48202
Tel: (313) 486-1000
Fax: (313) 486-1000
E-mail: info@eberspaecher.com

Canada
10000 10th Avenue
Calgary, Alberta T2C 1A9
Canada
Tel: (403) 243-8000
Fax: (403) 243-8000
E-mail: info@eberspaecher.com

China
Eberspaecher (China) Co., Ltd.
Room 1001, 10th Floor
Jinjiang Hotel
No. 100, Jinjiang Road
Shanghai 200001
China
Tel: (86) 21 5011 0000
Fax: (86) 21 5011 0000
E-mail: info@eberspaecher.com

29101 Haggerty Road
Novi, MI 48377-2913
Tel: (248) 994-1030
Fax: (248) 994-1030
E-mail: info@eberspaecher.com



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
2

Item	Material	Description	Order qty.	Unit	Price per unit	Net value
00110		TLG:16.08.209.21.1020C				
			1	items	30,000.00/	30,000.00
	Accounting information	Account Order	0000452000 0040029328			
	Die: Blank and Flange					
00120		TLG:16.08.209.21.1020C				
			1	items	30,000.00/	30,000.00
	Accounting information	Account Order	0000452000 0040029328			
	Die: Trim					
00130		TLG:16.08.209.21.1020C				
			1	items	27,000.00/	27,000.00
	Accounting information	Account Order	0000452000 0040029328			
	Die: Flange					
00140		TLG:16.08.209.21.1020C				
			1	items	16,000.00/	16,000.00
	Accounting information	Account Order	0000452000 0040029328			
	Die: Form					
00150		TLG:16.08.209.21.1020C				
			1	items	3,500.00/	3,500.00
	Accounting information	Account Order	0000452000 0040029328			

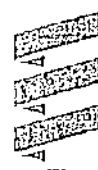
29101 Haggerty Road
Rovi, MI 48377-2013 (USA)
Telefon: (248) 594 7010
Telefax: (248) 489 1930
Internet: www.eberspaecher.com

US Federal Tax ID:
38-3543936
CAN Business Number Canada:
86137 9385 RT 0001

President:
Vice President Development
Vice President Finance

Dennis Berry
Martin Romzek
Allen Berman

Deutsche Bank Trust Corp. Americas, Inc.
Account # 00450433
Routing # 021 001 033
SWIFT Code: 3XTRUS33



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
3

Item	Material	Description Order qty.	Unit	Price per unit	Net value
00160	<i>Check Fixture</i>	TLG:16.08.209.21.1010B			
		1	items	29,000.00/	29,000.00
	Accounting information	Account 0000452000 Order 0040029328			
00170	<i>Die: Blank and Draw</i>	TLG:16.08.209.21.1010B			
		1	items	21,000.00/	21,000.00
	Accounting information	Account 0000452000 Order 0040029328			
00180	<i>Die: Restrike</i>	TLG:16.08.209.21.1010B			
		1	items	25,000.00/	25,000.00
	Accounting information	Account 0000452000 Order 0040029328			
00190	<i>Die: Trim and Pierce</i>	TLG:16.08.209.21.1010B			
		1	items	16,000.00/	16,000.00
	Accounting information	Account 0000452000 Order 0040029328			
00200	<i>Die: Flange</i>	TLG:16.08.209.21.1010B			
		1	items	3,500.00/	3,500.00
	Accounting information	Account 0000452000 Order 0040029328			

23101 Haggerty Road
Nash, MI 48377 2513 (USA)
Telefon: (248) 994 7010
Telefax: (248) 489 1930
Internet: www.eberspaecher.com

US Federal Tax ID:
38-3542936
CAN Business Number Canada:
86137 8865 RT 0001

President
Vize President Development
Vize President Finance:

Dennis Beury
Stefan Ramczyk
Allen Buehler

Deutsche Bank Trust Company Americas, NY
Account # 00458433
Routing # 021 001 033
SWIFT Code: BKTRUS33



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
4

Item	Material	Description Order qty.	Unit	Price per unit	Net value
00210	Check Fixture	TLG:16.08.209.26.1010B			
		1	Items	3,500.00/ 1	3,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00220	Check Fixture	TLG:16.08.209.22.1040C			
		1	Items	3,500.00/ 1	3,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00230	Check Fixture	TLG:16.08.209.10.1010B			
		1	Items	3,500.00/ 1	3,500.00
	Accounting Information	Account 0000452000 Order 0040029328			
00240	Check Fixture	TLG:16.08.209.10.1060B			
		1	Items	3,500.00/ 1	3,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00250	Check Fixture	TLG:16.08.209.20.0050B			
		1	Items	30,900.00/ 1	30,900.00
	Accounting information	Account 0000452000 Order 0040029328			

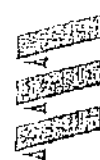
29101 Haggerty Road
Farm, MI 48377-2013 (USA)
Telefon: (248) 894 7010
Telefax: (248) 460 1030
Internet: www.eberspaecher.com

US Federal Tax ID:
38-3542936
CAN Business Number Certificate
58137 9865 RT 0001

President
Vice President Development
Vice President Finance

Dennis Berry
Marty Roedel
Ellen Sumlin

Deutsche Bank Trust Corp./Americas, Inc.
Account # 00458423
Routing # 021 001 033
SWIFT Code: BKTRUS33



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
5

Item	Material	Description	Order qty.	Unit	Price per unit	Net value
<i>Die: Blank and Draw</i>						
00260		TLG:16.08.209.20.0050B				
			1	items	22,000.00/	22,000.00
	Accounting information	Account 0000452000 Order 0040029328				
<i>Die: Trim, Pierce and Flange</i>						
00270		TLG:16.08.209.20.0050B				
			1	items	22,000.00/	22,000.00
	Accounting information	Account 0000452000 Order 0040029328				
<i>Die: Flange</i>						
00280		TLG:16.08.209.20.0050B				
			1	items	23,000.00/	23,000.00
	Accounting information	Account 0000452000 Order 0040029328				
<i>Die: 3 Station Flange</i>						
00290		TLG:16.08.209.20.0050B				
			1	items	4,450.00/	4,450.00
	Accounting information	Account 0000452000 Order 0040029328				
<i>Check Fixture</i>						
00300		TLG:16.08.209.11.1010B				
			1	items	4,400.00/	4,400.00
	Accounting information	Account 0000452000 Order 0040029328				

29101 Hoggerty Road
Nash, NJ 08377-2013 USA
Telefon: (248) 924 7110
Telefax: (248) 459 1730
Internet: www.eberspaecher.ca

US Federal Tax ID:
30-1547036
CAN Business Number Canada
86127 9865 RT 0001

President:
Vice President Operations:
Vice President Finance:

Donna Berry
Adrian Rempel
Alan Blum

Deutsche Bank Frankfurt am Main
Account # 00450433
Routing # 021 001 031
SWIFT Code: EXTBUS33



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
6

Item	Material	Description Order qty.	Unit	Price per unit	Net value
00310	<i>Check Fixture</i>	TLG:16.08.209.05.1010C			
		1	items	25,500.00/	1 25,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00320	<i>Die: Blank and Draw</i>	TLG:16.08.209.05.1010C			
		1	Items	20,500.00/	1 20,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00330	<i>Die: Trim, Pierce and Flange</i>	TLG:16.08.209.05.1010C			
		1	items	21,000.00/	1 21,000.00
	Accounting information	Account 0000452000 Order 0040029328			
00340	<i>Die: Flange</i>	TLG:16.08.209.05.1010C			
		1	items	3,500.00/	1 3,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00350	<i>Check Fixture</i>	TLG:16.08.209.10.1050B			
		1	items	4,375.00/	1 4,375.00
	Accounting information	Account 0000452000 Order 0040029328			

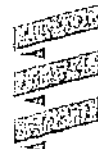
29101 Haggerty Road
Flow, MI 48777 2012 (USA)
Telephone: (248) 994 7010
Telefax: (248) 994 1930
Internet: www.eberspaecher.com

US Federal Tax ID
38-2542938
CAN Business Number Canada
80137 9885 RT 0001

President:
Vice President Develop:
Vice President Finance:

Deputy Bossy
Martin Buehler
Alex Buehler

Deutsche Bank Trust Corp Americas, NY
Account # 00458433
Routing # 021 001 033
SWIFT Code: DUTR3333



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445029213 / 04/03/2009

Seite
7

Item	Material	Description Order qty.	Unit	Price per unit	Net value
<i>Check Fixture</i>					
Total net value excl. tax			USD		396,625.00

Please use and notify (upon shipment) our customs brokers:
Norman G. Jensen, attn. Karen Johnson, Tel (734) 946 4715/ Fax (734) 9465903

This Purchase Order is subject to Eberspächer - North America Purchase Order Terms and Conditions which are either attached or accessible at Eberspächer North America FTP Site (<http://customer:customer@ftp.eberspaecher-na.com:21/>) and which are incorporated herein by reference. This Purchase Order and Eberspächer - North America Purchase Order Terms and Conditions constitute the complete and exclusive terms of the agreement between the parties regarding the sale described in this Purchase order and supercede all prior agreements and communications including those contained in any quotation.

Eberspächer North America, Inc.

John Miller
Dec 15, 2009

29101 Haggerty Road
Flow, IL 60127-2513 USA
Tel: (630) 995 1010
Fax: (630) 995 1030
Internet: www.eberspaecher.com

US Federal Tax ID
30-3542336
CAN Business Number Canada
89137 9865 RT 0001

President:
Vice President, Develop.
Vice President Finance

Dir. of Sales
Market Manager
Sales Support

Deutsche Bank Trust Corp America, Inc.
Account # 00460433
Routing # 021 001 033
SWIFT Code: BKTRUS33

Gall



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1
CANADA

Your vendor number with us:
5103929

Purchase order

PO number/date:
445031941 / 10/23/2009
Contact person/Telephone:
Lisa A. King/517.919.1423
Our fax number:
(248) 994 1030
Email Address:
lisa.king@eberspaecher.com

Please deliver to:
ENA Brighton
Brighton
2035 Charles Orndorf Drive
BRIGHTON MI 48116

Billing Address:
Eberspaecher North America, Inc.
29101 Haggerty Road
Novi MI 48377-2913

Currency: USD
Terms of delivery: FOB Buyers Dock
Terms of payment: Within 60 days Due net

Delivery date: Day 12/01/2009

Invoices submitted for payment must be accompanied by completed Eberspaecher Tooling and Equipment Sign-off Sheet. The sheet must be signed by all required ENA and Supplier personnel for invoice to be deemed received.

PPAP Requirements:

Detroit Diesel Two-Box 2HV

PPAP requirements:

Level 2 PPAP date 2HV SCR no later than 12/09/2009.
Level 2 PPAP date 2HV DPF no later than 01/04/2010.

Level 3 PPAP date 2HV SCR no later than 01/15/2009.
Level 3 PPAP date 2HV DPF no later than 01/15/2010.

Send 2 pieces with PPAP level 3 documents (dimensional report) included to Sergio Marceña, Novi, MI 150 sets upon approval to Wixom, Michigan. Must meet ENA milestone date for equipment trials.

Payment Terms:

Net 60 after ENA customer PPAP (DDC)

11.24.09 - Amended PO to add p/n 16.08.210 17 1030A total is \$13,047

11/24/09
Emailed LK

29101 Haggerty Road
Novi, MI 48377-2913
Telephone: (248) 994 1030
Telex: (248) 994 1030
Internet: www.eberspaecher.com

1000 E. Grand Ave. #6
Novi, MI 48377
1000 E. Grand Ave. #6
Novi, MI 48377-0006

1000 E. Grand Ave. #6
Novi, MI 48377-0006

1000 E. Grand Ave. #6
Novi, MI 48377-0006

1000 E. Grand Ave. #6
Novi, MI 48377-0006
1000 E. Grand Ave. #6
Novi, MI 48377-0006



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445031941 / 10/23/2009

Seite
2

Item	Material	Description Order qty.	Unit	Price per unit		Net value
00010		TLG:16.08.210.11.1010B				
		1	items	9,712.00/	1	9,712.00
	Accounting information	Account 0000452000 Order 0040029328				
	<i>Die: Pierce/Punch (interchangeable)</i>					
00020		TLG:16.08.210.11.1010B				
		1	items	500.00/	1	500.00
	Accounting information	Account 0000452000 Order 0040029328				
	<i>Check Fixture</i>					
00030		TLG:16.08.210.11.1020B				
		1	items	9,712.00/	1	9,712.00
	Accounting information	Account 0000452000 Order 0040029328				
	<i>Die: Pierce/Punch (interchangeable)</i>					
00040		TLG:16.08.210.11.1020B				
		1	items	500.00/	1	500.00
	Accounting information	Account 0000452000 Order 0040029328				
	<i>Check Fixture</i>					
00050		TLG:16.08.210.13.1010B				
		1	items	9,712.00/	1	9,712.00
	Accounting information	Account 0000452000 Order 0040029328				

29101 Haggerty Road
Novi, MI 48277-2513 (USA)
Telephone: (248) 904 7010
Telefax: (248) 469 1930
Internet: www.eberspaecher.com

US Federal Tax ID:
10-1542938
CAN Business Number Canada:
261117 9585 RT 0001

President:
Vice President: Europe
Vice President: Finance

Donna Berry
Marion Fottreck
Allyl Durkin

Deutsche Bank, Cust Comp Americas, NY
Account # 00450433
Routing # 021 091 033
SWIFT Code: DEUT333



Eberspächer

Orchid International
1240 Twinney Drive
NEWMARKET ON L3Y 5N1

PO number/date
445031941 / 10/23/2009

Seite
3

Item	Material	Description Order qty.	Unit	Price per unit	Net value
00060	<i>Die: Pierce/Punch (interchangeable)</i>	TLG:16.08.210.13.1010B			
		1	items	500.00/ 1	500.00
	Accounting information	Account 0000452000 Order 0040029328			
00070	<i>Check Fixture</i>	TLG:16.08.210.16.1020B			
		1	items	10,500.00/ 1	10,500.00
	Accounting information	Account 0000452000 Order 0040029328			
00080	<i>Die: Pierce/Punch (interchangeable)</i>	TLG:16.08.210.17.1020A			
		1	items	9,712.00/ 1	9,712.00
	Accounting information	Account 0000452000 Order 0040029328			
00090	<i>Die: Pierce/Punch (interchangeable)</i>	TLG:16.08.210.17.1020A			
		1	items	500.00/ 1	500.00
	Accounting information	Account 0000452000 Order 0040029328			
00100	<i>Check Fixture</i>	TLG:16.08.210.17.1010B			
		1	items	9,712.00/ 1	9,712.00
	Accounting information	Account 0000452000 Order 0040029328			

29101 Haggerty Road
Novi, MI 48377-2913 (USA)
Telefon: (248) 994 7010
Telefax: (248) 499 1930
Internet: www.eberspaecher.com

US Federal Tax ID:
16-35-2930
CAN Business Number Canada:
(613) 9568 AT 0001

President
Vice President: Devol
Vice President: Finance

Dennis Berry
Morris Hamrick
Allen Bunn

Deutsche Bank Trust Corp Americas, NY
Account # 00158633
Routing # 021 001 033
Swift Code: BKTRUS33



Eberspächer

Orchid International
1240 Twinnery Drive
NEWARK, NJ 07102-5001

PO number/date
44503194T / 10/23/2009

State
NJ

Item	Material	Description	Order qty.	Unit	Price per unit	Net value
00110	Die: Pierce/Punch (interchangeable)	TLG:16.08.210.17.1010B	1	items	500.00/	500.00
	Accounting information	Account 0000452000 Order 0040029328				
00120	Check Fixture	TLG:16.08.210.17.1030A	1	items	12,147.00/	12,147.00
	Accounting information	Account 0000452000 Order 0040029328				
00130	Die: Pierce/Punch (interchangeable)	TLG:16.08.210.17.1030A	1	items	900.00/	900.00
	Accounting information	Account 0000452000 Order 0040029328				
	Check Fixture					
Total net value excl. tax				USD		74,607.00

Please use and notify (upon shipment) our customs brokers:
Norman G. Jensen, attn. Karen Johnson, Tel (734) 946 4715/ Fax (734) 9465903

This Purchase Order is subject to Eberspächer - North America Purchase Order Terms and Conditions which are either attached or accessible at Eberspächer North America FTP Site (<http://customercenter.eberspaecher-na.com/21/>) and which are incorporated herein by reference. This Purchase Order and Eberspächer - North America Purchase Order Terms and Conditions constitute the complete and exclusive terms of the agreement between the parties regarding the sale described in this Purchase order and supersede all prior agreements and communications including those contained in any quotation.

Eberspächer North America, Inc.

29100 Higgins Road
Newark, NJ 07102-5001
Phone: (973) 946 4715
Fax: (973) 946 5903
Internet: <http://www.eberspaecher-na.com>

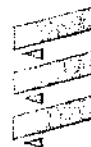
US Export Tax ID
#E-0942936
US Customs Entry
#94174655 RI 0301

Max. Weight
2000 kg
Max. Volume
2000 dm³

Country of Origin
Germany
Origin Control
None

Product Name: Turbo Compressor
Part Number: 160100103
Accessories: 160100103
Accessories: 160100103
Accessories: 160100103

[Signature]
Nov 24, 2009



Eberspächer

SCHEDULE B
PAYMENT REMITTANCE INSTRUCTIONS

Payment to Chaitons of the EDC Payment and the DTI Payment may be made by way of a firm cheque (payable to Chaitons in trust) from ENA's solicitors Blake, Cassels & Graydon LLP or by way of other immediately payable funds.

Eberspächer
North America, Inc.
29101 Haggerty Road
Novi, Michigan 48377-2912

Telephone: (248) 994-7010
Facsimile: (248) 489-1930
www.eberspaecher.com

TAB G

Orchid International Ontario Division Inc.
General Motors, LLC
First Position Loan Reconciliation

		CAD \$	US \$
1	GM First Position Loan as at December 22, 2009		6,109,091
Add:	1 Pre Receivership Vacation Pay Accrual	387,486	368,112
	2 Professional Fees		250,000
	3 Interest (as at March 31, 2010)		66,253
			<u>684,365</u>
	GM First Position Loan		6,793,456
Less:	<u>Retained Collateral</u>		
	1 Cash in Transit at Closing - US\$		709,244
	2 Cash in Transit at Closing - CAD\$	113,387	107,718
	3 Cash on Hand at 12/24/09 - US\$		6,580
	4 Cash on Hand at 12/24/09 - CAD\$	2,034	1,937
	5 Pre Receivership AR Collections - US\$		169,537
	6 Pre Receivership AR Collections - CAD\$	577,479	548,605
	7 Pre Receivership Other Collections (GST, scrap, WSI, etc.)	160,468	152,444
	8 Pre Receivership GST on Imports Paid to Livingston International	(11,842)	(11,250)
	9 Equipment Sales - US\$		10,000
	10 Equipment Sales - CAD\$	35,850	34,058
	11 Realization on Pre Receivership Inventory	727,175	690,816
	Total Retained Collateral		<u>2,419,679</u>
Less:	<u>Other Setoffs to First Position Loan</u>		
	1 Pre Receivership AR - General Motors - US\$		9,420
	2 Pre Receivership AR - General Motors - CAD\$	2,052,980	1,950,331
			<u>1,959,751</u>
	Total Other Setoffs		<u>4,379,430</u>
	Net GM First Position Loan		<u>2,414,025</u>

Note - All CAD dollars are converted to US dollars at \$1 CAD = \$0.95 US.

TAB H

109,

Orchid International Ontario Division Inc.
Statement of Receipts and Disbursements
For the Period from December 24, 2009 to April 16, 2010

	CAD\$	US\$
Cash Receipts		
Revenues from Operations	\$ 918,875	\$ 1,092,015
Sale of Assets	1,787,625	10,000
Realization of Pre-receivership A/R	577,479	75,780
Scrap Recovery	209,869	-
Goods and Service Tax Refunds	68,933	-
Miscellaneous Receipts	14,700	-
Interest	-	98
Total Receipts	3,577,480	1,177,893
Cash Disbursements		
Salaries & Wages	1,187,965	-
Outside Production Service	749,921	7,577
Direct Material Purchases	111,498	312,069
Rent	246,600	-
Utilities	127,912	-
Freight & Brokerage	65,865	463
Private Benefits	65,188	-
Repairs & Maintenance	48,200	-
WSIB Expense	30,450	-
Packaging	22,332	-
General & Administration	11,642	9,837
Insurance	1,844	14,491
Office Expense	14,341	0
Manufacturing Supplies	14,052	-
Warehouse Supplies	8,522	-
Telecommunications	6,550	-
Bank Charges	1,095	1,736
Equipment Leases	2,715	-
Receiver's Fees	232,447	-
Legal Fees	105,284	-
<u>Pre Receivership Arrears Payments</u>		
Vacation Pay	321,925	-
Salaries & Wages	270,967	-
Goods & Service Tax Paid	11,842	-
Total Disbursements	3,659,159	346,171
Net Cash Inflow/(Outflow)	(81,679)	831,722
Opening Cash Balance	2,034	6,580
Advances from General Motors	113,387	1,209,214
Tooling Launch Receipts from General Motors	450,842	963,224
Tooling Launch Disbursements	(343,438)	(680,044)
Other Tooling Receipts from General Motors	717,972	117,175
Payment to Export Development Canada	(717,972)	-
Deposit from Auctioneer	500,000	-
Transfers between US and CAD Accounts	426,338	(371,437)
	1,149,163	1,244,742
Ending Cash Balance	\$ 1,067,484	\$ 2,076,464

TAB I

ZEIFMAN PARTNERS INC.

ONTARIO
SUPERIOR COURT OF JUSTICEIN THE MATTER OF THE RECEIVERSHIP OF
ORCHID INTERNATIONAL ONTARIO DIVISION INC.
OF THE TOWN OF NEWMARKET, IN THE REGIONAL
MUNICIPALITY OF YORK, IN THE PROVINCE OF ONTARIOCLIENT #ORCHRS2
BN 89573 8201 RT0001

INTERIM BILLING

INVOICE #40906

To: Professional services rendered in respect of Court Appointed Receivership for
Orchid International Ontario Division Inc. from March 1, 2010 to March 31, 2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	12.75 hours @	\$535.00 per hour	\$ 6,821.25
J. Rutman	J.R.	153.00 hours @	\$275.00 per hour	\$ 42,075.00
M. Stojanovic	M.S.	1.50 hours @	\$145.00 per hour	\$ 217.50
R. DaSilva	R.D.	4.25 hours @	\$130.00 per hour	\$ 552.50
				<u>\$ 49,666.25</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				<u>\$ 1,541.83</u>
				\$ 51,208.08
G.S.T.				<u>\$ 2,560.40</u>
Total Balance Due				<u><u>\$ 53,768.48</u></u>

/Cont.

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

///

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/01/10	A.R.	3.75	Review various correspondence re: updated amending agreement. Review and execute Sale Amending Agreement and Supplement to First Report; forward same to L. Jackson of Heenan Blaikie. Various discussions with J. Rutman. Reviewed various email correspondence re: Motion for a Sale Approval and Vesting Order. Various email correspondence with L. Jackson re: sale closing matters. Email exchange with J. Grout re: closing matters. Email exchanges with J. Rutman re: termination of contract with ECNG Energy.
03/01/10	J.R.	12.50	Attendance at premises. Review email correspondence from A. Hernandez of Federal Mogul re: pro forma. Review email correspondence from S. Flemming re: production issues. Email exchanges with J. Iltgen re: Cameron tooling payments. Telephone and email exchanges with S. Funtig re: Precision inventory purchase. Review email correspondence from J. Tyron re: equipment interest. Review email correspondence from R. Devitt of TS Tech re: Die pickup. Review various correspondence with respect to ECNG Energy; draft letter to ECNG; email correspondence with A. Rutman and K. Kraft re: same. Telephone and email correspondence with B. Li of CB Richard Ellis. Telephone and email exchanges with P. Mahjoory re: GM receivable payment. Update and revise R&D schedule; update and revise cash flow analysis. Email exchanges with J. Iltgen re: Kenona blanket purchase order. Email exchanges with J. MacLellan and M. Stojanovic re: terminated employees. Participation in GM production meeting. Review email correspondence from S. Graff; email exchanges with L. Jackson and A. Rutman. Email exchanges with K. Yourchock of Honigman; telephone discussions with James of Alberts Spotwelder re: GM agreement. Email exchanges with L. Jackson re: court attendance. Review email correspondence from C. Burr of Blakes.
03/01/10	M.S.	0.25	Email correspondence with J. Rutman and J. MacLellan re: ongoing termination of employees and their status for claims, in any. Confirm that no claims are to be filed.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/02/10	A.R.	1.00	Email exchange with H. Chaiton re: EDC and sale of DTI tooling to ENA; email exchange with K. Kraft re: same. Review correspondence from J. Rutman re: Receiver's Certificates for Asset Group one and five. Review various correspondence re: closing matters.
03/02/10	J.R.	11.25	Attendance at court re: motion for Maple agreement approval. Email exchanges with A. Wong, N. Judd, R. DaSilva and L. Martin re: Federal Mogul wire. Discussions with B. O'Neill of ACH and email exchanges with B. Waling of ACH. Email exchanges with P. Mahjoory, N. Judd, and B. Nichols re: inventory tracking; discussions with N. Judd. Attendance at premises. Review email correspondence from S. Flemming and N. Judd re: part specs and deviations. Email exchanges with N. Judd re: Precision. Email correspondence and telephone discussions with D. Hafer re: fixture shipments. Email exchanges with R. DaSilva re: ECNG fax. Participation in GM production meeting conference call. Review email correspondence from M. Simms and K. Kraft re: closings. Telephone discussion with R. Reininger re: equipment removal. Telephone discussion and email correspondence with T. Tucker re: GM purchase orders. Email correspondence with A. Rutman re: Receiver's certificates. Review email correspondence with K. Kraft and S. Graff re: order. Review email correspondence from S. Graff. Email correspondence with K. Yourchok re: GM agreements. Telephone discussions and email correspondence with M. Simms, L. Jackson, K. Kraft and J. Frost re: closings. Update and revise R&D schedule. Discussions with J. Haba re: equipment required for Prototype parts. Meeting with employees.
03/02/10	R.D.	0.25	Banking administration.
03/03/10	A.R.	1.00	Engaged in various email correspondence with K. Kraft re: EDC and sale of DTI tooling and obtaining legal opinion. Review various correspondence from J. Rutman and L. Jackson re: Multislide #875 Repairs.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/03/10	J.R.	12.00	Attendance at premises. Meetings with Orchid management re: maintenance requirements for line #875. Meeting with Maple and Orchid personnel re: equipment removal strategy. Telephone and email correspondence with S. Flemming re: removal process. Telephone and email correspondence with P. Mahjoory re: financial issues. Telephone discussion with J. Lynn of the CRA re: trust exams. Discussions with B. Nichols re: Plastico cheque. Discussions with R. DaSilva re: Maple payments and trust accounts. Review email correspondence with J. Tryon of CSP re: tapping machine. Telephone and email correspondence with K. Kraft and L. Jackson re: Multislide breakdown. Updating and revising purchase order tracking schedule for new launches. Update and revise R&D schedule. Drafting loan reconciliations. Review and approve invoices for payment; review and execute cheques. Review vacation analysis with J. MacLellan. Review email correspondence from P. Mahjoory re: collateral realization. Email correspondence re: post receivership GM debits. Discussions and email correspondence with B. Bakker of Maple and J. Haba re: Kenona. Email correspondence with K. Bracey re: Cameron wire. Telephone discussions and email correspondence with M. Simms of Miller Thomson re: deposit. Various discussions with R. Mussen and J. Frost of Maple.
03/03/10	M.S.	0.50	Review proof of claims received re: WEPPA claims and file confirmations of receipt to Service Canada. Prepare letters to those employees terminated prior to the date of receivership and advise of amended claims filed.
03/03/10	R.D.	0.75	Banking administration.
03/04/10	A.R.	0.25	Review email correspondence from J. Rutman re: distribution to GM.
03/04/10	J.R.	10.00	Attendance at premises. Update and revise R&D. Update and revise cash collections analysis. Review current AR report. Telephone discussion with P. Goy re: distribution to GM; email correspondence with K. Kraft. Email exchanges with S. Flemming re: 875 repair purchase order; engaged in matters relating to same. Discussions with management and Maple re: Maple personnel use of Orchid equipment. Review analysis of CLI shipments to date compared to Gm

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			accounting. Review post receivership Gm payable analysis. Engaged in discussions and analysis regarding cash flow projection for tooling disbursements. Review email correspondence and Orchid International receipts analysis schedule from M. Fischer. Engaged in various discussions and meetings with J. Maclellan re: employee related issues.
03/05/10	A.R.	1.00	Review letter agreement re: sale of DTI tooling to ENA. Email exchange with J. Rutman re: reconciliation of GM loans.
03/05/10	J.R.	9.50	Attendance at premises. Update and revise R&D schedule. Update and revise loans reconciliations. Review schedule produced by Orchid International re: loans reconciliation. Email exchanges with P. Mahjoory re: cost of press repair. Telephone discussion with S. Flemming re: part no. 419 commercial issues; discussions with N. Judd. Review vacation pay analysis and associated costs. Participation in management meeting. Engaged in matters relating to staffing. Discussions with management re: ACH tooling. Discussions with R. Pendrill of Maple re: removal schedule. Telephone discussion with B. Lilleen of ECNG re: termination notice. Telephone discussion with E. Ye, former employee re: WEPP claim. Review email correspondence from H. Chaiton re: EDC and ENA. Telephone discussion with H. Chaiton of Chaitons, counsel for EDC; review various email correspondence from H. Chaiton; review letter of agreement between EDC and ENA.
03/05/10	R.D.	0.50	Banking administration.
03/07/10	A.R.	0.50	Review various correspondence from K. Kraft and H. Chaiton re: ENA/EDC/DTI letter agreement.
03/08/10	A.R.	0.50	Discussion with K. Kraft re: ENA letter agreement. Email exchanges with J. Rutman re: same.
03/08/10	J.R.	9.00	Attendance at premises. Update and revise R&D schedule. Telephone discussion and email correspondence with K. Kraft and A. Rutman re: Eberspacher. Telephone discussions with J. Lynn and A. Welburn of Enbridge. Telephone discussion with J. Fontana re: GM production call. Review email correspondence from J. Tyron re: tapping machine. Telephone discussion with B. Waling re: ACH tooling. Review email correspondence between K. Kraft and H. Chaiton re: EDC and Eberspacher. Participation in GM

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			production call. Telephone discussions with K. Kraft and J. Montagne of Eberspacher re: tool. Discussion with J. Montagne. Telephone discussion and email correspondence with J. Frost of Maple re: equipment removal. Email exchanges with P. Mahjoory and P. Goy re: various. Engaged in matters relating to bi weekly payroll. Engaged in matters relating to third receiver's certificate. Discussions with T. Murray and J. Fontana re: brass scrap. Telephone discussion with P. Mahjoory re: R&D. Review Eberspacher letter.
03/08/10	M.S.	0.25	Review additional proof of claim forms received and file confirmation of receipt to Service Canada. Update WEPPA schedule re: same. Attend to telephone call from former employee and provide update regarding her WEPPA claim.
03/08/10	R.D.	0.25	Banking administration.
03/09/10	J.R.	8.00	Attendance at Heenan Blaikie re: ENA letter. Email exchanges with K. Kraft. Telephone discussion with T. Murray re: brake press. Attendance at premises. Telephone discussion with P. Mahjoory re: various. Discussions with D. Hafer re: Cameron; email correspondence with J. Ilgen. Discussions with R. Pendrill re: National Leasing. Discussions with T. Murray re: equipment removal process. Email correspondence with K. Yourchock and Albert's Spotwelder re: agreement. Review email correspondence from S. Fleming and K Kleinhardt of GM. Review email correspondence from C. Burr of Blakes re: ENA agreement amendments. Email exchanges with J. Frost. Review email correspondence from S. Flemming re: bank status. Discussions with J. Frost and Maple HR Manager re: employee dates; discussions with H. Tang re: transition to Maple. Email exchanges with A. Rutman and K. Kraft re: EDC. Review email correspondence from J. MacLellan re: EI rate adjustment. Telephone discussion with A. Welburn of Enbridge re: ECNG contract.
03/10/10	A.R.	1.00	Email exchange with J. Rutman re: gas supply. Discussion with H. Chaiton re: ENA letter agreement; email correspondence with K. Kraft and J. Rutman re: same. Review correspondence from J. Rutman re: GM loan reconciliation.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/10/10	J.R.	10.50	Attendance at premises. Update and revise R&D schedule. Review ACH sales and receivables; email correspondence with B. Waling. Discussions with J. MacLellan and K. Vaughn re: employee transitions to Maple. Email exchanges with S. Flemming re: production and purchasing; discussions with N. Judd re: SPO purchasing. Telephone discussion and email correspondence with J. Brandenburg of Albert's re: agreement and welding equipment; email exchange with K. Yourchok. Email exchanges with K. Kraft and A. Rutman re: EDC. Email correspondence with D. Hafer re: Cameron. Email correspondence with A. Welburn of Enbridge re: gas supply. Meeting with N. Judd re: inventory analysis. Telephone discussion with P. Mahjoory re: loan reconciliations. Telephone and email correspondence with J. Montagne of ENA re: shipment related matters. Telephone discussion and email correspondence with S. Fleming re: Fontana and Hafer salaries. Review email correspondence from B. Bakker re: press repair. Discussions with R. Pendrill and N. Judd re: Cameron payment terms. Email correspondence with P. Goy and P. Mahjoory re: fees. Email correspondence with J. Fontana and J. Montagne re: ENA material. Telephone discussion with A. Rutman re: same. Review message from C. Burr of Blakes re: ENA; email exchange with H. Chaiton.
03/11/10	A.R.	0.75	Discussion with J. Rutman re: DTI tooling removal; email correspondence to H. Chaiton confirming same.
03/11/10	J.R.	9.00	Attendance at premises. Various telephone discussions and email correspondence with P. Mahjoory re: loan reconciliations, prototype parts and security positions. Update and revise R&D schedule. Discussions with B. Nichols re: payables. Review email correspondence from J. Frost; email correspondence with T. Murray re: removal of assets. Discussions with J. MacLellan and J. Frost re: employees. Telephone discussions and email correspondence with J. Montean re: tool shipments and purchase of materials. Email exchanges with K. Yourchok re: Albert Welding agreement. Telephone discussion and email correspondence with D. Madeiros of Infasco re: shipment of goods. Review and approve invoices for payment; cheque signing. Engaged in matters relating to broken exterior glass window. Engaged in matters relating to termination of employees. Drafting fourth receiver's certificate re: Maple closing. Email exchanges with P.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Mahjoory re: Dec 24 payroll allocations. Discussions with B. Nichols and email correspondence re: L&W debits to Orchid account. Conference call with Maple and GM re: Cameron and tooling expense strategy and allocation.
03/11/10	R.D.	0.50	Banking administration.
03/12/10	J.R.	5.25	Attendance at premises. Email exchange with B. Nichols re: CRA attendance. Telephone discussion with P. Mahjoory re: loans. Update and revise R&D schedule. Review post receivership analysis for General Motors; forward to P. Mahjoory. Meeting with N. Judd and B. Nichols re: inventory analysis. Draft memorandum re: sales process. Discussions with J. MacLellan re: terminated employees.
03/12/10	R.D.	0.25	Banking administration.
03/15/10	J.R.	6.50	Attendance at premises. Telephone discussion with B. Waling of ACH. Telephone and email exchanges with P. Mahjoory re: various. Review inventory usage analysis with B. Nichols. Review email correspondence from C. Raco of GM re: L&W labeling issues. Email correspondence with D. Medieros of Infasco re: shipment. Email exchanges with J. Tryon re: tapping machines. Receive and review email correspondence from C. Burr re: agreement. Review email correspondence from J. Frost re: update. Update and revise R&D schedule. Update and revise cash flow analysis. Review and approve purchase orders.
03/15/10	M.S.	0.25	Attend to administration re: Receiver's Certificate.
03/16/10	A.R.	0.50	Email correspondence with J. Rutman re: Cameron Tool Costs.
03/16/10	J.R.	2.00	Update and revise R&D analysis. Email exchanges with B. Nichols re: banking. Email exchanges with P. Mahjoory re: cash position, GM AR position and requirements for funding. Email exchanges with B. Waling re: final production and payment schedules. Email exchanges with D. Hafer and A. Wong re: Fedex invoices to International. Email correspondence and telephone calls re: Cameron costs for Maple outfit; email correspondence with A. Rutman. Telephone discussions with P. Mahjoory re: collateral waterfall.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/17/10	A.R.	0.50	Review email correspondence from D. Baty re: exit issues. Discussion with J. Rutman re: Orchid collateral. Review updated R&D report.
03/17/10	J.R.	5.75	Attendance at premises. Update and revise R&D schedule. Telephone discussion with P. Mahjoory re: GM receivables and collateral windfall. Review email correspondence from P. Goy re: same. Telephone discussion with B. Waling of ACH. Telephone discussion with R. Reininger re: auction and building. Telephone discussion with A. Rutman re: collateral. Email exchange with L. Carvalo of Anchor Danly re: wire payment. Review email correspondence from B. Wieringa of L&W re: sale of inventory. Email exchanges with S. Flemming and J. Tryon re: tapping machine and inventory. Review letter from M. Harper of Steel Technologies; email response. Telephone discussion with J. Frost re: baskets. Email exchange with D. Hafer re: Cameron tool costs.
03/17/10	M.S.	0.25	Attend to telephone calls from employees and provide clarification with respect to communication from Service Canada denying their claims under WEPPA.
03/18/10	A.R.	1.50	Conference call with J. Rutman, D. Baty and P. Mahjoory re: exit issues. Various discussions with J. Rutman. Review draft correspondence to landlord re: maintenance issues. Review email correspondence re: Receiver's responsibility of filling in Press Pits.
03/18/10	J.R.	8.00	Attendance at premises. Telephone discussion with P. Mahjoory re: collateral waterfall and operating budget. Update and revise R&D schedule. Discussions with N. Judd re: sales projection. Email exchange with J. Frost re: lift truck GST. Review weekly payables listing with B. Nichols. Meeting with B. Nichols re: accounting staff retention. Meeting with D. Deluca of the CRA re: payroll account reviews. Telephone discussion with A. Rutman re: priorities. Conference call with BBK re: priorities and auction related issues. Review Subordinated Participation Agreement. Email exchange with J. Frost re: employees. Review and approve invoices for payment; execute cheques. Telephone discussion with D. Hafer and J. Ilgen re: Cameron PPAP at toolshop/Maple. Telephone discussions with P. Mahjoory and A. Rutman re: collateral and direct material costs. Discussions with J. Frost and D. Patyl re: equipment

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			removal. Discussion with B. Nichols re: T2 return and financial information. Review email correspondence and analysis from P. Goy re: collateral.
03/18/10	R.D.	0.25	Banking administration.
03/19/10	J.R.	4.50	Attendance at premises. Engaged in matters relating to equipment removal. Update and revise R&D schedule. Email correspondence re: sale of inventory to Maple. Email exchanges with K. Yourchok of Honigman re: Cameron payments. Email exchanges with P. Mahjoory re: cash required, projected disbursements for next week. Email exchange with A. Flores of Magna Seating re: receipt of funds. Conference call with GM, Maple, and Orchid re: tooling at Cameron. Telephone discussion with B. Waling re: ACH premium and shipments.
03/19/10	R.D.	0.25	Banking administration.
03/22/10	A.R.	0.50	Email exchanges with J. Rutman re: sale of inventory to Maple.
03/22/10	J.R.	6.75	Attendance at premises. Update and revise R&D schedule. Email correspondence with B. Waling. Email correspondence with D. Frost re: receiver's certificates. Participation in GM production call. Telephone exchange with Enrique of GM re: tapping machine. Telephone and email exchanges with P. Mahjoory re: tooling analysis. Revisions to tooling analysis. Email exchange with J. Frost, J. Iltgen and D. Solmon re: inventory purchase. Email exchanges with J. Iltgen re: Big 3. Discussions with R. Holliday re: L&W fixtures. Engaged in matters relating to review of payroll submissions. Email correspondence from D. Hafer and J. Fontana re: Cameron tooling adjustments for Maple.
03/22/10	R.D.	0.25	Banking administration.
03/23/10	J.R.	7.50	Attendance at premises. Update and revise R&D schedule. Telephone discussions and email correspondence with P. Mahjoory re: collateral schedule, cost of materials percentage, Cameron costs, tooling funding and GM post receivership payables. Discussions with R. Pendrill, J. Fontana and T. Murray re: Cameron parts build out at Newmarket vs. Maple. Email exchange with B. Waling of ACH. Email correspondence with J. Iltgen and R. Pendrill

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: Cameron. Email correspondence with J. Fontana and D. Hafer re: Cameron shipment. Email correspondence with T. Tucker re: launch analysis. Review employee retention schedule with J. Maclellan. Discussions and email correspondence with B. Cuypers re: sale of fixed assets. Engaged in matters relating to Certificate #7; email correspondence with J. Frost. Discussions with R. Holliday re: staffing and gages. Telephone discussion with S. Fleming re: tapping machine. Discussions with Ward Griffiths re: retention issues. Review email correspondence from B. Bakker of Maple re: radius gages. Engaged in review of various financial information in respect to the 2009 tax return. Finalize T2 return for 2009.
03/23/10	R.D.	0.25	Banking administration.
03/24/10	J.R.	5.50	Attendance at premises. Update and revise R&D schedule. Engaged in matters relating to GM receivable analysis. Email correspondence with B. Waling of ACH. Discussions with R. Pendrill of Maple re: tooling shipping costs from Cameron to Maple. Email exchanges with P. Mahjoory re: distribution and GM post receivership receivable balance. Discussions with J. Fontana and N. Judd re: parts purchased from Cameron. Update and revise tooling launch analysis. Discussions with C. Brown re: Dortec pre payment invoice. Discussions with R. Aromba re: multislide base plates; email correspondence with J. Ittgen. Telephone discussion with D. Deluca of the CRA re: payroll account reviews. Review email correspondence from M. Death re: Maple offer on inventory; email correspondence with J. Frost and D. Solmon.
03/25/10	J.R.	3.50	Attendance at premises. Email exchanges with P. Mahjoory re: GM receivables, tooling funding and cash. Review payable listing with A. Wong. Review and approve invoices for payment; cheque signing. Email correspondence with N. Judd and D. Solmon re: L&W purchase of inventory. Telephone and email correspondence with J. Frost re: inventory purchase. Telephone discussion with B. Waling re: premium payment. Participation in GM production call. Email exchange with J. Neeb of Plastico. Email exchange with J. Tryon re: inventory purchase.
03/25/10	R.D.	0.25	Banking administration.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/26/10	J.R.	1.50	Update and revise R&D schedule. Review email correspondence from N. Judd re: L&W purchase of inventory. Email correspondence with D. Hafer re: Cameron tooling and related issues. Email correspondence with J. Iltgen and P. Mahjoory re: Cameron compression costs. Review email correspondence from P. Mahjoory re: post receivership GM receivables. Review email correspondence from J. Tryon re: purchase of tapping machine and inventory.
03/26/10	R.D.	0.25	Banking administration.
03/29/10	J.R.	4.50	Attendance at premises. Email exchange and telephone discussion with B. Waling of ACH. Update and revise R&D schedule. Telephone discussion with J. Kendall; draft letter; email correspondence with J. Kendall re: house vacancy. Email exchanges with P. Mahjoory re: R&D and vacation schedules. Review open items on inventory schedule with B. Nichols. Update and revise R&D schedule. Update and revise cash flow analysis. Engaged in meetings and discussions with N. Judd and J. Maclellan re: review of remaining responsibilities and planning for April staff retention.
03/29/10	R.D.	0.25	Banking administration.

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 JUSTICEIN THE MATTER OF THE RECEIVERSHIP OF
ORCHID INTERNATIONAL ONTARIO DIVISION INC.
OF THE TOWN OF NEWMARKET, IN THE REGIONAL
MUNICIPALITY OF YORK, IN THE PROVINCE OF ONTARIOCLIENT #ORCHRS2
BN 89573 8201 RT0001

INTERIM BILL OF COSTS

INVOICE #40856

To: Professional services rendered in respect of Court Appointed Receivership for
Orchid International Ontario Division Inc. from December 22, 2009 to December
31, 2009.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	25.25 hours @	\$535.00 per hour	\$	13,508.75
J. Karkoutlian	J.K.	24.50 hours @	\$290.00 per hour	\$	7,105.00
J. Rutman	J.R.	32.00 hours @	\$275.00 per hour	\$	8,800.00
R. DaSilva	R.D.	4.50 hours @	\$130.00 per hour	\$	585.00
				\$	29,998.75
G.S.T.				\$	1,499.94
Total Balance Due				\$	<u>31,498.69</u>

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Toronto, Ontario
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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/22/09	A.R.	2.00	Reviewed draft court materials. Various email correspondence with J. Grout. Various email correspondence with J. Sgroi re: bank account set up and lockboxes. Email correspondence and discussion with P. Goy.
12/22/09	R.D.	1.25	Set up accounts, signing authorities, cheque orders.
12/23/09	A.R.	2.75	Email exchanges with Joerg Iltgen of GM. Various email correspondence and discussions with staff. Various matters re: arrangements for attendance at premises. Review motion materials. Email correspondence to J. Grout re: indemnity letter. Email correspondence to P. Goy re: professional fees.
12/23/09	J.K.	1.00	Email to A. Rutman with respect to employee contact information. Review and prepare fee estimate schedule including email correspondence and discussion with A. Rutman on same. Email and telephone discussion with R. Tuzi of AGC Inc. with respect to changing locks to premises and timing thereof. Email correspondence with J. Fontana with respect to arranging a meeting at premises including discussion with A. Rutman on same.
12/24/09	A.R.	6.00	Attendance at premises. Meetings with management. Various email correspondence and discussions with staff. Email exchanges with P. Mahjoory of BBK re: budget and payroll. Email correspondence and discussion with S. Susser re: tooling dies ordered by Eberspaecher. Review Order. Review draft letters to customers and employees; email correspondence to J. Grout re: same. Email exchanges with H. Chaiton re: EDC.
12/24/09	J.K.	4.50	Attendance at premises. Meeting with J. Fontana of Orchid and J. Iltgen of GM with respect to status of various issues and impact of Receivership. Discussions with Landlord on same. Meeting with AGC Inc. with respect to changing locks and securitization of building.
12/26/09	J.R.	1.25	Review various email correspondence re: tooling and employees issues. Review motion materials.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/27/09	A.R.	2.00	Engaged in various email correspondence with J. Grout and L. Ellis re: employee issues, secured creditors and legal opinions. Email exchanges with B. Nichols re: payroll. Email exchanges with J. Karkoutlian re: update on various matters.
12/27/09	J.K.	1.50	Attendance at premises including discussions with J. Fontana with respect to tool moves, production plans and other issues. Email correspondence with A. Rutman on same.
12/27/09	J.R.	0.75	Review email correspondence re: employee retention and communications and meetings scheduled with management.
12/28/09	A.R.	5.00	Various email correspondence with G. McGinnis re: employees letters; review same. Various email exchanges with J. Karkoutlian. Email correspondence to B. Cuttic of First Capital re: lockbox and transfer of funds. Engaged in various email correspondence and discussion with P. Mahjoory re: rent payments, weekly operating budget for wind down, inventory, funding supplier payments and tooling summary. Discussions with B. Nichols and J. Fontana. Review email correspondence from J. Ilitgen re: critical suppliers. Conference call with J. Grout, L. Ellis and G. McGinnis.
12/28/09	J.R.	1.50	Review email correspondence from P. Mahjoory re: tooling summary. Review various email correspondence re: employee communication letter. Review email correspondence re: critical suppliers. Review email correspondence re: wind down budget.
12/29/09	A.R.	5.00	Email exchanges with J. Karkoutlian re: Form 1. Various email exchanges with B. Mutis of RBC re: ADP direct debit re: payroll. Email exchange with B. Cuttic of First Capital re: wire payment. Discussions and email exchanges with J. Rutman re: payroll and wire payment, production. Engaged in various email correspondence re: employee letters. Email exchanges with P. Mahjoory of BBK re: wire from First Capital. Review equipment appraisal.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
12/29/09	J.K.	6.00	Attendance at premises. Discussions and email correspondence with J. Rutman, A. Rutman and BBK with respect to payroll funding. Discussions with Orchid staff with respect to IT issues. Email correspondence from A. Rutman with respect to production. Email from C. Sousa with respect to pictures of the securitization of the building. Review employee letters with respect to termination and continued employment including revise same. Email to G. McGinnis on same. Telephone discussion with Q. Luong with respect to internet access. Email from J. Grout with respect to employee letters and March 31, 2009 date of final production. Email correspondence with A. Rutman and BBK and FCC with respect to receipt of funds. Discussions with J. Maclellan with respect to employee letters, employee lists and other issues.
12/29/09	J.R.	10.25	Attendance at premises. Various meetings and discussions with B. Nichols, T. Murray, and J. Maclellan re: receivership processes. Telephone discussions and email correspondence from B. Cuttic and A. Rutman re: First Capital collections and wire transfers. Various meetings and discussions with B. Nichols re: accounting issues. Conference call with B. Nichols and M. Smith of RBC re: go banking requirements. Telephone and email discussions with B. Mutis of RBC re: trust accounts, overdraft, and ADP wire issue. Telephone and email correspondence with R. Gandhi of ADP re: payroll-funding issues. Telephone and email correspondence with P. Mahjoory of BBK re: payroll funding related issues. Various discussions with J. Maclellan re: labour and information technology issues. Engaged in matters relating to employee communication letters. Review email correspondence from J. Grout, G. McGinnis and A. Rutman re: employee letters. Engaged in matters relating to drafting letters to utility, insurance broker and telephone companies re: receivership. Emails and telephone discussion with T. Murray re: production in current week.
12/29/09	R.D.	1.00	Banking administration. Prepare various letters to utility companies.
12/30/09	A.R.	1.50	Reviewed various email correspondence re: wire payments. Review various email correspondence from G. McGinnis and J. Karkoutlian re: termination of employees and Form 1.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Email exchange with J. Rutman re: suppliers. Review memorandum to employees.
12/30/09	J.K.	7.00	Attendance at premises. Discussions and email correspondence with G. McGinnis, Orchid and Zeifman staff with respect to letters to employees for notice of termination and retention. Email from J. Fontana with respect to employee letters. Telephone discussion with J. Ittgen of GM with respect to critical suppliers, staffing, production, tooling and other issues. Email to J. Ittgen enclosing copies of letters to suppliers and employees. Review and complete Form 1 from Ministry of Labour including subsequent emails to A. Rutman and G. McGinnis for approval of same. Forward copy of Form 1 to the Ministry of Labour. Preparation of Memo to employees with respect to the status of the Company including email copy of same to J. Rutman, A. Rutman and G. McGinnis for their review and comments. Review and discussions of insurance policies with J. Rutman and B. Nichols. Review insurance policies including discussions with J. Rutman on same. Discussions and email correspondence with B. Nichols and R. DaSilva with respect to formatting of creditors lists including review and approval of same. Email correspondence with R. DaSilva with respect to obtaining BIA forms for 30-day goods. Email correspondence with J. Maclellan with respect to revised employee list including reconciliation to Form 1 report.
12/30/09	J.R.	11.00	Attendance at premises. Meeting with management. Draft supplier letter. Telephone calls and discussions with critical suppliers. Telephone and email correspondence with R. Vine of Ready Rivet re: go forward. Telephone discussion with C. Armstrong of Blade Cutters re: go forward service. Telephone and email correspondence with D. Stabnau of L&W Engineering re: purchase of inventory. Email correspondence with B. Nichols, P. Mahjoory, and A. Rutman re: First Capital wires. Telephone and email correspondence with S. Eagles and P. Englebrecht of Taylor Steel re: receivership. Telephone and email correspondence with D. Lamb of Jems Coating re: receivership. Telephone discussion with L. Moregpany of Hasco Steel re: receivership. Review land lease agreement and draft rent analysis, letter to landlord. Work on Notice 245, 246. Discussions with B. Nichols on same. Draft letter to Willis re: insurance. Email correspondence with J. Humes re: same. Telephone discussions with Luby from ADP re: go forward

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			payment process. Email correspondence with M. Smith of RBC re: Orchid account issues. Telephone discussion with J. Fontana re: tooling and expenses. Draft letter to CRA re: change of business numbers.
12/30/09	R.D.	0.25	Banking administration. Prepare various letters to utility companies.
12/31/09	A.R.	1.00	Email exchanges with J. Rutman re: notice of receivership; review same. Email exchange with J. Rutman re: Livingston GST and duty. Review email correspondence from J. Rutman re: 30-day goods claims.
12/31/09	J.K.	4.50	Attendance at Plant. Tour and video of plant including preparation of memo on same. Discussion with J. Maclellan with respect to the status of letters to employees and other issues. Review and document insurance policies including sufficiency of same. Discussion with B. Nichols with respect to various issues.
12/31/09	J.R.	7.25	Attendance at premises. Engaged in matters relating to Notice 245, 246 to creditors. Telephone and email correspondence with P. Englebrecht of Taylor Steel re: 30 day claim. Review claim, email correspondence with A. Rutman. Telephone discussion with Laticia of Haskell Steel re: receivership. Telephone and email correspondence with J. Humes re: commercial and auto insurance. Email correspondence with A. Rutman re: GM and FC security. Review assignment and assumption agreement and consent agreement. Telephone and email correspondence with B. Thompson of the Ministry re: adjustment committee. Telephone and email correspondence with R. Ferrero re: Livingston GST and account due; email correspondence with A. Rutman. Draft letter to WSIB re: new account request.
12/31/09	R.D.	2.00	Prepare unsecured creditor listing for 245 Notice.

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
ORCHID INTERNATIONAL ONTARIO DIVISION INC.
OF THE TOWN OF NEWMARKET, IN THE REGIONAL
MUNICIPALITY OF YORK, IN THE PROVINCE OF ONTARIO

CLIENT #ORCHRS2
BN 89573 8201 RT0001

INTERIM BILL OF COSTS

INVOICE #40870

To: Professional services rendered in respect of Court Appointed Receivership for
Orchid International Ontario Division Inc. from January 1, 2010 to January 31,
2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	50.75 hours @	\$535.00 per hour	\$ 27,151.25
J. Rutman	J.R.	237.00 hours @	\$275.00 per hour	\$ 65,175.00
M. Stojanovic	M.S.	25.00 hours @	\$145.00 per hour	\$ 3,625.00
R. DaSilva	R.D.	8.25 hours @	\$130.00 per hour	\$ 1,072.50
				<u>\$ 97,023.75</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				<u>\$ 2,521.32</u>
				\$ 99,545.07
G.S.T.				<u>\$ 4,977.25</u>
Total Balance Due				<u><u>\$ 104,522.32</u></u>

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www.zeifman.ca

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/03/10	J.R.	1.00	Review email correspondence from D. Hafer, former employee. Review email correspondence from G. McGinnis re: memo. Review memo to employees. Review email correspondence from R. Aruna, former employee re: WEPP. Review email correspondence from J. Maclellan re: employee matters.
01/04/10	A.R.	6.50	Attendance at premises. Email exchanges with D. Baty re: production for small customers. Review correspondence from J. Grout re: change of Orchid name. Email correspondence to S. Braithwaite re: vacation owing. Discussion with S. Braithwaite re: advertising process and CIM; email correspondence to J. Rutman re: same. Email correspondence and discussions with J. Rutman re: Plastico purchase orders, ESA, information package, vacation owing and update on various other matters. Review 245 Notice.
01/04/10	J.R.	14.00	Attendance at premises. Meeting with employees re: receivership notice. Meeting with management re: various operation and employee issues. Discussions with J. Ilgen of GM re: production and supply issues. Telephone and email correspondence with J. Need of Plastico. Telephone and email correspondence with Maksteel re: go forward and 30 day goods claim. Telephone discussion with J. Lamb of Jems Coating. Telephone discussion with J. Schwartz of Magna Mechanisms. Telephone discussion with C. McKee of Inscape. Telephone discussion with T. Ford of Samuel Auto. Telephone discussion with Ready Rivet. Telephone discussion with Commercial Spring and Tool. Telephone discussion with J. Hawkins of Select Path re: employee benefits; discussion with J. MacLellan. Telephone discussion and email correspondence with L&L re: shipments to customer. Telephone discussion with P. Gandhi of Venture Steel re: secured claim; discussion with B. Nichols. Engaged in matters relating to finalizing Notice 245. Telephone discussion and email correspondence with P. Mahjoory of BBK. Telephone discussion with S. Schwartz, counsel for DTI re: 30 days goods claim on tooling. Meeting with A. Rutman and J. Fontana. Telephone and email correspondence with McKinnon Metals re: 30 day goods claim. Telephone and email correspondence with G. Goins of L&W re: PLC Program for welder. Drafting 30 day goods letters to McKinnon, Taylor and Macsteel.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/04/10	R.D.	0.75	Finalization of creditor list; preparation of mailing re: 245; affidavit of mailing and supplementary list.
01/05/10	A.R.	2.00	Email exchange with L. Ellis and J. Grout re: EDC and GM tooling. Review various email correspondence from J. Rutman re: tooling reconciliation, CIM, GM tooling and update on various matters.
01/05/10	J.R.	10.00	Attendance at premises. Review email correspondence from N. Judd of Orchid re: materials. Telephone discussion with P. Mahjoory re: GM payment terms and other financial issues. Meeting with G. Bibby and S. Gruver. Call with P. Mahjoory and J. Fontana re: tooling. Telephone discussion with M. DesLauriers of Honda Trading re: 30 day claim. Update and revise R&D schedule. Telephone discussions with R. Ferrero of Livingston re: opening of accounts. Telephone discussions with Luby of ADP re: wire coordinates. Review email correspondence from J. Grout re: tooling liens. Email correspondence with G. Zeni of Clover Tool re: sale of business. Review email correspondence from A. Nagy of L&L products re: shipments. Review of TRW paperwork with B. Nichols. Meeting with B. O'Neil of ACH re: production. Telephone discussions with J. Warner and A. Krasovic of Magna. Email exchanges with Telus re: go forward service. Meeting with J. Fontana re: retention plan.
01/06/10	A.R.	2.75	Conference call with J. Rutman, L. Ellis and J. Grout re: EDC and GM tooling. Discussion with S. Braithwaite. Email exchanges and discussion with T. Turek re: JCI. Engaged in various discussions and email correspondence with J. Rutman re: advertisement, employees, payroll, tooling summary and matters re: JCI and Plastico. Email correspondence to L. Ellis re: operating budget and equipment appraisal. Review email correspondence re: DTI 30 day goods claim.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/06/10	J.R.	14.25	Attendance at premises. Production meeting with management re: non GM customers. Telephone discussion with Wendy of Newmarket Hydro re: accounts. Telephone discussion with S. Wilson of Enbridge re: meter reading. Telephone discussion with Edwina of Torcad re: release of truck. Various email correspondence with J. Neeb of Plastico. Telephone discussions with P. Mahjoory re: Tooling, EDC, funding, etc. Meetings with J. Fontana re: tooling issues. Review of various documentation relating to tooling jobs. Telephone and email correspondence with M. Moore of TRW re: tooling move and commercial issues. Telephone and email correspondence with C. McKee of Inscape re: inventory purchase. Meetings with J. Ilgen and N. Judd re: steel purchases and supplier issues. Telephone discussion with Charlie of AAA Doors re: work order. Telephone discussions with A. Rutman re: various matters. Draft advertisement for sale of Orchid. Review 30 day claim made by DTI on various tooling. Telephone discussion with D. Lamb of Jems Coating re: truck release. Review email correspondence from Ready Rivet re: production and arrears. Telephone discussion with S. Proniuk of Multimatic. Email exchange and telephone discussion with T. Tucker of Orchid re: go forward GM communications. Draft email to L. Ellis re: Precision Group tool lien.
01/06/10	R.D.	0.25	Banking administration.
01/07/10	A.R.	6.00	Attendance at premises. Conference call re: JCI. Discussion with P. Goy. Engaged in various email correspondence and calls re: finalization of advertisement. Email correspondence with J. Rutman and J. Grout re: DTI 30 day goods claim. Email correspondence and discussions with J. Rutman, L. Ellis and J. Grout re: EDC and GM tooling. Various email correspondence and discussions with J. Rutman re: operating budget, funding request and tooling.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/07/10	J.R.	13.00	Attendance at premises. Email correspondence with B. Nichols and P. Engelbrecht of Taylor re: pre receivership debt. Email exchanges with P. Goy re: advertisement. Telephone and email exchanges with A. Rutman, L. Ellis and R. DaSilva re: advertisement. Review email correspondence re: FCC funds. Email exchange with J. Neeb re: inventory purchase commitment. Email and telephone correspondence with S. McNamara of Techform re: receivership. Various telephone and email correspondence with P. Mahjoory re: tooling, funding, production issues. Discussions with J. Fontana and N. Judd re: Precision. Telephone discussion with York Disposal re: continuity of services. Review and analyze vacation pay schedules. Telephone and email correspondence with Manny of Thompson Emergency. Conference call with JCI; email correspondence with JCI. Email correspondence with M. Morrow of TRW re: commercial issues. Email correspondence re: Inscape. Email correspondence re: sale of brake press. Meeting with A. Rutman and G. Bibby. Telephone discussions with Alba Pallet and Flint Packaging. Review correspondence with Greenshield. Meeting with A. Rutman re: various issues. Email correspondence with L. Ellis and J. Grout re: legal issues.
01/07/10	R.D.	0.50	Email correspondence and discussion with Marnie of Globe and Mail re: quote for advertisement.
01/08/10	A.R.	7.00	Engaged in various email correspondence and discussions with H. Chaiton and D. Loomis of Chaitons, J. Rutman, L. Ellis. J. Grout, D. Stevenson and S. Miller of EDC re: payment to EDC, removal of GM tooling and release of interest from EDC. Email exchanges with M. Fischer of GM and P. Goy re: GM funding.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/08/10	J.R.	11.75	Attendance at premises. Email exchanges with S. McNamara of Techform re: go forward payment. Email exchanges with T. Murray re: sale of brake press. Telephone discussion with Tri Star re: same. Review email correspondence from J. Maclellan re: pay increase, retention issues; meeting with J. Maclellan. Email correspondence and telephone discussions with P. Mahjoory re: various matters. Telephone discussions with A. Rutman re: EDC issues. Email correspondence with N. Judd and T. Vergin re: JCI inventory. Telephone discussion with JCI re: same. Meeting with T. Murray and N. Judd re: production plans. Discussion with Darryl re: retention related issues. Review email from R. McBain re: Inscape Tooling. Email exchange with J. Warner of Magna re: meeting. Telephone and email correspondence with P. Mahjoory re: tooling wire. Review and draft GM Pre receivership position; email correspondence with P. Mahjoory. Review email correspondence from M. Morrow of TRW re: wire and shipment of inventory. Engaged in various matters relating to tooling wire and EDC issues. Meeting with J. Ilgen re: tooling, production, and launches. Email correspondence with F. Ahmed of JCI re: invoices. Review email correspondence from R. Holiday re: ISO certifications and audits. Telephone discussion with Jems Coating re: cash flow issues and immediate payments. Telephone discussion with J. Fontana re: retention proposals; draft schedule. Review email correspondence from N. Judd re: Inscape analysis. Telephone discussion with T. Murray re: GM intention to remove tool on Saturday; telephone discussions with P. Mahjoory; telephone and email correspondence with L. Ellis.
01/08/10	R.D.	0.50	Banking administration.
01/09/10	J.R.	5.50	Various telephone discussions with P. Mahjoory re tool move; telephone discussions with L. Ellis; telephone discussion with J. Grout; telephone discussion with S. Flemming; telephone discussions with T. Murray; Review various email correspondence; telephone call and email with D. Hynes of EDC; telephone discussion with A. Rutman.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/10/10	J.R.	1.00	Telephone discussions with T. Murray and A. Rutman re: tooling moves. Email correspondence with J. Warner of Magna. Review email correspondence from J. Grout and A. Rutman re: tool move. Email correspondence with P. Mahjoory and A. Rutman re: retention bonuses.
01/11/10	A.R.	3.00	Email exchanges with D. Loomis of Chaitons re: payment to EDC and Release to be provided. Email exchange and discussion with J. Rutman re: collection on tooling invoices. Various email correspondence and discussions with staff re: wire payment to EDC. Engaged in various email correspondence and discussions re: release of GM tooling. Email exchange with J. Grout re: company name change. Email correspondence to J. Grout re: Employee retention bonuses. Review and execute wire payment to ADP re: payroll. Review email correspondence from J. Rutman re: draft proposal for retention bonuses for Orchid employees.
01/11/10	J.R.	12.25	Attendance at premises. Draft WEPP letters to employees. Email correspondence with A. Rutman and P. Mahjoory re: tool move. Telephone discussions with T. Murray and S. Flemming of GM re: same. Telephone discussion and email correspondence with T. Murray and Gabor of Tristar re: sale of brake press. Telephone discussions and email correspondence with various interest parties for sales process. Telephone discussion with various auctioneers. Telephone and email correspondence with C. McKee of Inscape. Telephone and email correspondence with M. Marrow and A. Howe of TRW re: tool move. Discussions with A. Rutman, T. Murray and B. Nichols re: same. Email correspondence with T. Vergin of JCI. Email correspondence with A. Nagy of L&L Products. Telephone discussions with P Mahjoory re: retention bonuses, tool move, and R&D schedule. Discussions with J. Iltgen of GM re: retention bonuses. Engaged in matters relating to payroll. Telephone discussion with Kid fuels re: go forward process. Telephone discussion with Various suppliers re: unsecured claims. Email exchange with D. Baty re: severance. Discussions with B. Nichols re: budget. Telephone discussion with J. Savard of the CRA re: accounts. Draft letter to C. Morrison of Green Shield; email correspondence. Discussions with J. Maclellan re: WEPP claims. Telephone discussion with J. Montagne of Eberspacher re: tooling.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/11/10	M.S.	0.75	Discussions with J. Rutman and S. DaSilva with respect to the WEPP claims and the information required to file same with Service Canada. Discuss the details of payments to be made to employees by the receiver and how such payments would affect the amount of claims to be filed under WEPP.
01/11/10	R.D.	0.75	Banking administration.
01/12/10	A.R.	1.75	Review email correspondence from J. Rutman re: Orchid - New Program Launches. Reviewed various email correspondence re: matters relating to Precision tooling; discussion with J. Rutman re: same. Discussion with J. Rutman re: update on various matters.
01/12/10	J.R.	14.50	Attendance at premises. Telephone and email exchanges with C. McKee of Inscope and Gabor of Trilstar. Telephone and email correspondence with interested purchasers. Telephone discussion with D. Mehta, former employee, re: bonus. Review payroll information with J. Maclellan. Telephone discussion with J. Ley and K. Moss of Magna Powertrain re: accounts. Meeting with Multimatic and GM. Meeting with Maple Stamping and GM. Meeting with Camslide re: production and accounts. Meeting with JCI re: production and accounts. Meeting with J. Fontana and R. Holiday re: certification renewals. Review email correspondence from P. Mahjoory re: GM Payables. Email correspondence with P. Shoniker of Dovbid. Review email correspondence re: TRW. Review email correspondence with D. Hynes of EDC. Review email correspondence re: Precision. Telephone discussion with L. Ellis re: same. Telephone discussion with P. Mahjoory and discussions with J. Ittgen re: same. Email correspondence re: tooling documentation. Review tooling launch purchase orders with J. Haba and J. Ittgen. Telephone discussions with Gabor of Tristar re: steel purchase. Review email correspondence with A. Howe and B. Nichols. Email correspondence with AA. Dowhaniuk of Maksteel re: 30 day claim. Review email correspondence from C. Abt of Precision re: tool and amounts outstanding. Drafting various schedules re: WEPPA claims. Email correspondence to interested parties re: confidentiality agreement.
01/12/10	R.D.	0.25	Banking administration.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/13/10	A.R.	2.00	Email exchange and discussion with P. Goy re: retention plan, tooling, EDC and sale process. Various discussions and email correspondence with J. Rutman re: GM tooling and payment to EDC, tooling issues and sale process. Email exchange with S. Miller and H. Chaiton re: GM tooling. Review various correspondence re: DCI tooling.
01/13/10	J.R.	12.50	Attendance at premises. Production meeting with T. Murray and N. Judd. Email correspondence with P. Mahjoory re: retention bonuses. Email correspondence with T. Murray re: Inscape. Various email and telephone correspondence with C. McKee of Inscape and Gabor of TriStar. Engaged in various matters relating to same. Telephone and email correspondence with M. Morrow re: open issues. Email correspondence with J. Maclellan re: Canada Savings Bonds. Email correspondence with J. Warner of Camslide re: debits and go forward. Email correspondence with P. Mahjoory re: customer premium. Engaged in various employee related matters. Meeting with AZ Manufacturing re: sale process. Discussions with J. Iltgen and M. Gentry of GM re: various matters. Discussion with R. Holliday re: quality issues with Camslide. Review email correspondence from P Goy re: various. Various email correspondence with P. Mahjoory re: tooling. Email correspondence with B. Waling of ACH re: production and accounts. Telephone discussion with M. Stojanovic re: WEPPA claims. Email correspondence with interested parties. Meeting with R. Reininger re: building. Work on three month budget for premium calculation. Email correspondence with J. Neeb and J. Iltgen re: Plastico. Telephone discussions with S. Wong and T. Haywood, former employees. Telephone discussion with Sherry of Bisco re: dies. Telephone discussion with L. Rogers of Blakes re: Eberspacher and DTI. Telephone discussions with Praxair re: delivery. Telephone discussion with C. Abt of Precision and S. Funtig, Receiver. Email correspondence with L. Ellis re: same. Meeting with D. Hafer and J. Haba re: tooling charges. Work with R. DaSilva re: EDC schedule; email correspondence with A. Rutman.
01/13/10	R.D.	0.75	Banking administration. Email correspondence and discussions with J. Rutman re: GM tooling; prepare schedule re: same.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/14/10	A.R.	2.00	Conference call with BBK re: various matters. Email exchanges and discussions with J. Rutman re: CIM, GM wire payment and JCI Customer Agreement, potential purchasers and confidentiality agreements. Review email correspondence from D. Loomis re: draft EDC Release.
01/14/10	J.R.	11.00	Attendance at premises. Review email correspondence re: inventory of Eberspacher tooling. Email correspondence with P. Mahjoory re: premium budget. Update and revise R&D schedule. Telephone discussion and email correspondence with Fay of Swish re: supply. Review email correspondence re: TS Tech tooling pickup. Telephone and email correspondence with J. Najuch of Armstrong re: production and tooling. Telephone and email correspondence with various interest parties. Telephone discussions with B. Nicholas and R. DaSilva re: TRW deposit. Conference call with BBK re: various. Telephone discussions with B. Waling of ACH re: accounts and production. Engaged in matters relating to Inscape. Telephone discussion with P. Mahjoory re: tooling documentation and payments. Discussions with D. Hafer re: same. Telephone discussion with L. Ellis re: Precision. Telephone and email correspondence with P. Holjack re: Magna Closures account. Telephone discussion with J. Warner of Camslide re: pricing. Conference call with ACH. Conference call with JCI. Discussions with J. Iltgen re: tool moves, interested parties, and sales process. Review email correspondence from F. Ahmed of JCI re: accounts and tooling.
01/14/10	M.S.	2.00	Review employee information provided with respect to filing WEPP claims. Email correspondence and telephone discussions with J. Rutman to clarify certain aspects of the payroll information provided. Engage in telephone conversation with Service Canada to discuss payments to employees made or to be made by the Receiver that exceeds the maximum allowable claim under WEPP. Amend the payroll schedule to identify those employees that will receive payment from the Receiver, over and above the maximum allowed under WEPPA.
01/14/10	R.D.	0.75	Banking administration.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/15/10	A.R.	3.00	Attendance at premises. Conference call with J. Grout, L. Ellis and J. Rutman re: outstanding matters. Review draft CIM; email correspondence to G. Bibby re: amendments to same. Email correspondence to EDC and Chaitons re: wire confirmation and removal of tooling. Review email correspondence from S. Miller re: EDC Release.
01/15/10	J.R.	10.50	Attendance at premises. Meeting with management re: staffing requirements. Email exchange with T. Murray re: Tri Star discrepancy. Email exchanges with J. Najuch of Armstrong re: inventory and tooling. Email correspondence with P. Mahjoory re: GSV tooling. Email and telephone exchanges with R. DaSilva re: GSV funds receipt and EDC payments. Email and telephone discussions with W. Vanexx and S. Potter of Eurospec re: confidentiality agreement. Telephone and email correspondence with B. Waling of ACH re: accounts, terms, premium and agreement. Discussions with R. Holliday re: Camslide and GM quality issues. Engaged in matters relating to L&W parts purchase; discussions with D. Hafer and J. Itgen. Email exchanges with P. Englebrecht and Euler Hermes re: pre receivership debt. Conference call with A. Rutman, J. Grout and L. Ellis re: various. Engaged in matters relating to confidential information memorandum; discussions with J. Fontana and A. Rutman. Telephone discussion and email correspondence with J. Warner of Camslide re: tool move; discussion with T. Murray. Email and telephone correspondence with T. Vergin and F. Ahmed of JCI re: agreement template. Revise template agreement for JCI. Email exchanges with J. Neeb of Plastico; engaged in reconciliations of account. Telephone discussions with prospective purchasers.
01/15/10	M.S.	5.00	Attend to numerous telephone calls from employees with respect to inquiries regarding the WEPP process and filing claims under same. Telephone calls to Service Canada to obtain and confirm additional information requirements with respect to filing the WEPP claims. Exchange of email with J. Rutman to obtain all necessary employee information.
01/15/10	R.D.	0.75	Various email correspondence and discussion with RBC re: transfer request and wire payment to EDC. Email correspondence and discussions with A. Rutman and J. Rutman re: same.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/17/10	J.R.	1.00	Email correspondence with F. Ahmed of JCI. Email correspondence with B. Waling of ACH. Revise customer agreement for ACH.
01/18/10	A.R.	3.50	Review amended CIM. Email correspondence to J. Grout and L. Ellis re: CIM and EDC Release; discussions with J. Grout and L. Ellis. Email correspondence and discussions with J. Rutman re: financial data, revised CIM and interested buyers. Various discussions with P. Goy. Review email correspondence from G. Bibby re: amendments to CIM.
01/18/10	J.R.	10.00	Attendance at premises. Discussions with D. Hafer re: Eberspacher tooling and DTI. Engaged in various matters relating to revising confidential information memorandum. Telephone discussions with A. Rutman re: same. Email correspondence with P. Mahjoory re: same. Telephone discussions with interested purchasers. Telephone exchange with M. Luccasi of Cameron tools. Telephone discussion with J. Warner of Magna Seating re: tool move and accounts. Discussions with R. Holliday re: quality debits. Meeting with S. Potter of Eurospec re: sale process. Telephone discussion with L. Ellis re: CIM. Meeting with T. Murray; tour of facilities. Review email correspondence re: Inscape. Discussions with J. Ilgen re: production. Email exchanges with S. Proniuk of Multimatic. Review email correspondence from L. Ellis re: CIM. Various revisions to CIM based on comments from counsel.
01/18/10	R.D.	0.25	Banking administration.
01/19/10	A.R.	3.00	Review amendments to CIM. Review various email correspondence re: fuel straps. Discussion with L. Ellis re: amended CIM. Discussion with K. Kraft re: CIM. Conference call with L. Ellis, J. Grout and J. Rutman re: amendments to CIM. Various discussions with J. Rutman. Review email correspondence re: DTI. Review amendments to JCI Agreement. Email exchanges with J. Rutman re: Magna Powertrain Tool.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/19/10	J.R.	10.00	Attendance at premises. Engaged in various matters relating to updating and revising CIM. Various email correspondence with L. Ellis and A. Rutman re: same. Email exchange with M. Smith of RBC re: account sweep. Review cash receipts analysis; email correspondence with C. Brown. Telephone and email exchanges with T. Vergin and F. Ahmed of JCI re: agreement and production issues. Conference call with ACH re: production. Telephone and email correspondence with B. Waling of ACH re: agreement. Email correspondence with J. Najuch of Armstrong and J. Fontana re: tooling issues. Email exchanges with P. Mahjoory re: Precision and DTI. Telephone and email correspondence with prospective purchasers. Email correspondence with K. Kraft of Heenan Blaikie re: CIM. Updating and revising R&D schedule. Telephone and email correspondence with F. Ahmed of JCI re: agreement.
01/20/10	A.R.	1.00	Email exchanges and discussion with J. Rutman re: DTI release of assembly fixture and math data and CIM. Review email correspondence from D. Loomis re: EDC PPSA Discharges.
01/20/10	J.R.	10.00	Attendance at premises. Telephone and email correspondence with J. Najuch of Armstrong re: tooling and inventories. Telephone discussion with S. Potter of Eurospec re: tour of equipment. Telephone and email correspondence with B. Waling of ACH re: agreement, premium and production scheduling. Telephone discussion with RBC re: fraudulent cheque. Telephone and email correspondence with B. Vojtush of Federal Mogul re: supply requirements. Various email correspondence with L. Ellis and A. Rutman re: CIM. Revisions to CIM based on GM comments. Telephone and email correspondence with T. Tucker re: program launch cost walk. Discussions and email exchanges with D. Hafer re: items at DTI. Telephone call to DTI. Telephone discussion and email correspondence with Ruth from Canada Savings Bonds re: go forward. Email exchanges with M. Randolu of the Ministry re: adjustment committee. Email exchange with S. Kline re. fuel lines. Update and revise R&D schedule. Telephone and email exchange with J. Lee of Magna Powertrain re: tooling and bank. Email exchange with P. Mahjoory re: accounting issues. Telephone and email correspondence with P. Vanscheik of Van Rob re: sale process. Discussions with J.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Iltgen and D. Solman of GM re: various. Telephone discussion with T. Tucker of Orchid re: review of tooling cost walk schedule.
01/21/10	A.R.	2.50	Attendance at premises. Discussions and meetings with management. Discussion with J. Rutman re: update on various matters.
01/21/10	J.R.	10.00	Attendance at premises. Review and approve invoice for payment. Discussions with J. Iltgen re: receiver's timing for sales process and GM cooperation. Telephone and email correspondence with B. Waling of ACH. Telephone and email correspondence with F. Ahmed of JCI. Telephone and email correspondence with J. Warner of Magna. Meeting with T. Murray re: production. Discussions with J. MacLellan re: EI programs for terminated employees. Update and revise R&D schedule. Telephone discussions and email correspondence with prospective purchasers. Email correspondence with Yvonne of Fedex re: open accounts. Discussions with J. Haba re: tooling requirements. Email exchange with D. Mehta and L. Ellis re: bonus. Email exchanges with P. Mahjoory re: tooling payments and financial issues. Review email correspondence re: Techform. Email and telephone calls with A. Nugen of L&L Products re: amounts due. Review email correspondence from S. Gruven re: additional prospective purchasers.
01/21/10	R.D.	0.25	Banking administration.
01/22/10	A.R.	0.50	Reviewed email correspondence re: asset appraisals; discussion with J. Rutman re: same.
01/22/10	J.R.	8.50	Attendance at premises. Review email correspondence from T. Murray re: Camslide inventories, dies, and tooling components; various telephone and email correspondence with J. Warner of Camslide; engaged in various matters relating to Camslide exit. Update and revising R&D schedule. Email exchanges with F. Ahmed of JCI re: customer agreement. Email correspondence with second list of interested parties received from G. Bibby re: sale of fuel strap business. Email exchanges with M. Wood, former employee. Review email correspondence from D. Hafer re: anticipated tooling payments. Email exchanges with P. Mahjoory re: tooling payments. Review email correspondence from B. Morrissey of Kenona re: tooling

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			payments. Email correspondence with B. Vojtush of Federal Mogul re: ACH sleeves. Telephone and email correspondence with L. Ellis re: DTI. Telephone discussion with C. Ladouceur of DTI re: items in DTI possession and cost for release. Telephone discussion with C. Borowski of AZ Auto re: sales process. Telephone discussion with J. Savard of the CRA re: GST and payroll accounts. Telephone and email exchanges with T. Tucker re: tooling cost walks. Discussions with T. Murray re: fixed assets schedules. Email exchange with K. Poper of Martinrea re: sales process. Telephone and email correspondence with B. Waling re: customer agreement.
01/22/10	M.S.	0.50	Attend to telephone calls from former employees with respect to WEPP claims and provide an approximate timeline for all filings and requirements to be completed.
01/24/10	J.R.	1.50	Email exchange with L. Ellis and R. Wildeboer re: Martinrea changes to confidentiality agreement. Update and revise R&D schedule. Review email correspondence from J. Ilgen re: AZ Automotive.
01/25/10	J.R.	10.50	Attendance at premises. Email correspondence with C. Borowski of AZ automotive re: sales process. Discussions with B. Nichols re: weekly sales reports. Telephone discussion with Marion of Telizon re: post receivership activity and invoicing. Review email correspondence from L. Ellis re: Martinrea CA amendments; email correspondence with K. Pope of Martinrea. Telephone discussion and email exchanges with F. Ahmed of JCI re: payment structure. Review email correspondence from J. Barton, former employee; discussion with J. MacLellan. Discussions with B. Nichols re: RBC credit card balance outstanding. Updating and revising R&D schedule. Email exchange with J. Neeb of Plastico; engaged in account reconciliations. Review email correspondence from N. Judd re: ACH production schedule. Review tooling cost walk from T. Tucker. Email exchanges and telephone discussions with P. Mahjoory re: various. Email exchange with Y. Grant of Fedex re: account. Meeting with R. Holliday re: receivership queries. Telephone discussion with H. Becker re: punch press. Telephone and email correspondence with M. Lucchese of Centracore re: payments for program launches.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/25/10	R.D.	0.25	Banking administration.
01/26/10	A.R.	1.00	Review email correspondence re: DTI 30 day goods claim. Discussion with J. Carhart. Discussion with J. Rutman re: various matters.
01/26/10	J.R.	10.00	Attendance at premises. Email correspondence with B. Nichols re: inventory usage and tracking. Meeting with B. Nichols, L. Hemington and N. Judd re: inventory tracking. Review email correspondence re: Big Three Precision. Email correspondence and telephone discussions relating to ADP wire. Email exchanges with H. Diaz of Magna Laredo. Email exchanges with P. Mahjoory and B. Nichols re: pre receivership receivables from GM. Telephone and email correspondence with Gabor of Tri Star re: equipment and account. Telephone and email correspondence with A. Morgado of Holland US re: pre receivership debt. Email correspondence with J. Briggs of JCI re: tool move. Review receivables report. Telephone discussion with H. Becker re: equipment sales. Review email correspondence re: WEPP claims. Telephone discussions and email correspondence with J. Nujach of Armstrong re: tool move. Meeting with J. Haba re: anticipated tooling payments. Telephone and email exchange with F. Ahmed of JCI re: payment. Email correspondence with J. Rebello re: tooling purchase orders and payments. Email exchanges with P. Mahjoory re: tooling payments and cash flows. Updating and revising R&D schedule. Drafting cash flows projection. Meeting with G. Bibby re: sales process. Meeting with J. Fontana re: production plan.
01/26/10	M.S.	6.00	Review updated payroll documentation provided in order to finalize the WEPP claims. Further review of said documentation in order to obtain employees' job titles and payroll numbers in order to file the claims under WEPP. File claims with Service Canada for all terminated employees. Email exchange with J. Rutman with respect to same.
01/26/10	R.D.	0.50	Banking administration.
01/27/10	A.R.	0.50	Email exchanges with staff re: wire payments. Discussion with J. Rutman re: update on various matters.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/27/10	J.R.	10.75	Attendance at premises. Telephone and email exchanges with B. Waling and R. DaSilva of ACH re: wire. Review email correspondence from J. Lee of Powertrain re: product for sale; discussions with T. Murray. Email correspondence with L. Ellis re: open issues. Email correspondence with P. Mahjoory and C. Brown re: GM Brazil payments. Telephone and email correspondence with Y. Grant of fedex re: new account. Meeting with management re: tooling cost walk. Telephone and email correspondence with F. Gehring of Woodstock Stamping re: sales process. Telephone and email correspondence with M. Stojanovic re: WEPP claims. Review email correspondence from L. Hemington re: equipment. Meeting with L. Hemington re: Telus and software licensing. Meeting with Ed of Armstrong re: tool move. Email correspondence with D. Hafer re: Cameron Tooling. Review email correspondence re: pre receivership GM account reconciliation. Discussions and email correspondence with J. Rebello re: tooling payments and purchase orders. Telephone discussion and email correspondence with G. Barr of Premier Prototype. Email correspondence with various interest purchasers re: ACH contact. Various discussions with J. Haba re: engineering issues. Updating and revising R&D schedule. Discussion with A. Rutman re: update on various matters.
01/27/10	M.S.	3.50	Telephone calls and email correspondence with J. Rutman to obtain additional confirmation regarding payroll information for the purpose of filing the WEPP claims. Several telephone calls to and from Service Canada with respect to active employees and how to correctly file their claims. Complete filing of the remaining WEPP claims with Service Canada. Scan all claims and email same to J. Rutman for review and discuss same. Attend to telephone calls from suppliers and employees and attend to their inquiries.
01/27/10	R.D.	1.00	Banking administration; email correspondence to R. Fernandes re: certified cheques.
01/28/10	A.R.	1.50	Various email correspondence and discussions with J. Rutman re: family day. Discussion with J. Grout. Email exchanges with J. Rutman re: potential purchasers. Email correspondence with J. Carhart re: submission of offers. Various email correspondence

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/28/10	J.R.	13.00	<p>Attendance at premises. Email correspondence with B. Waling re: wire and contact information for prospective purchasers. Email correspondence with M. Payen of AIPAC re: sales process. Update and revise R&D schedule. Email correspondence with H. Diaz re: Magna Seating. Review email correspondence re: GM pre receivership receivables. Telephone and email correspondence with M. Stojanovic re: WEPP claims. Drafting tooling analysis; forward same to GM and BBK. Email correspondence with B. Salisbury re: sales process. Various email correspondence with P. Mahjoory and J. Rebello re: tooling payments and purchase orders. Telephone discussions with P. Goy and A. Rutman re: same. Review updated cost walk schedule. Meeting with Orchid team re: cost walk and tooling issues. Various telephone discussions with Anchor Danly, Centracore and Premier Prototypes re: tooling payments and issues. Telephone discussion with A. Rutman re: various. Email correspondence with A. Rutman re: Family Day. Telephone discussion with G. McGinnis of Hennan Blaikie re: Family Day and WEPP related questions. Engaged in various matters and communications relating to tooling purchase orders. Review and approve various invoices for payment.</p>
01/28/10	M.S.	4.00	<p>Attend to the final details of filing the WEPP claims. Prepare letter to be provided to those employees not eligible for a claim under WEPP as a result of receipt of payment of wages and vacation pay directly from the Receiver in excess of the maximum claim allowed under WEPP. Forward letter to J. Rutman for review and discussion re: same. Attend to the mailing of WEPP material to all employees eligible for a claim.</p>
01/29/10	A.R.	1.25	<p>Various discussions with J. Rutman. Discussion with J. Loparco. Email exchange with J. Rutman re: agreement of purchase and sale from potential purchaser, potential purchasers and employee issues. Matters re: GM indemnity.</p>

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/29/10	J.R.	10.50	Attendance at premises. Email correspondence with T. Murray re: Magna production. Email correspondence with B. Waling re: ACH production. Email exchanges with P. Mahjoory re: tooling purchase orders. Review email correspondence from T. Tucker re: GM purchase order requiring invoicing. Update and revise R&D schedule. Conference call with Cameron re: payment. Meeting with General Motors and Magna Cosma re: engineering for program launches. Telephone discussions and email correspondence with Centracore, Premier and Fromnet re: wire payments and product shipments. Engaged in matters relating to wire payments and stop payment on Premier cheques. Discussions with J. Fontana re: management meetings and information sharing. Telephone discussion and email correspondence with Charles of AAA doors re: door repair. Email correspondence with JCI re: payment and tool pickup. Email correspondence with interested parties. Discussions with J. MacLellan re: employee issues.
01/29/10	M.S.	3.25	Review email correspondence from J. Rutman with respect to WEPP claims for those employees not eligible for such a claim. Engage in telephone calls with J. Rutman with respect to issues surrounding eligibility under WEPP for termination and severance pay if employees are terminated after the date of receivership. Obtain confirmation from legal counsel that WEPP claims are to be filed for all employees terminated regardless of whether they have a claim under WEPP. File WEPP claims online for those employees.
01/29/10	R.D.	0.75	Banking administration.

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

ONTARIO
SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE RECEIVERSHIP OF
ORCHID INTERNATIONAL ONTARIO DIVISION INC.
OF THE TOWN OF NEWMARKET, IN THE REGIONAL
MUNICIPALITY OF YORK, IN THE PROVINCE OF ONTARIO

CLIENT #ORCHRS2
BN 89573 8201 RT0001

INTERIM BILL OF COSTS

INVOICE #40884

To: Professional services rendered in respect of Court Appointed Receivership for
Orchid International Ontario Division Inc. from February 1, 2010 to February 28,
2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	50.00 hours @	\$535.00 per hour	\$ 26,750.00
J. Rutman	J.R.	219.50 hours @	\$275.00 per hour	\$ 60,362.50
M. Stojanovic	M.S.	14.25 hours @	\$145.00 per hour	\$ 2,066.25
R. DaSilva	R.D.	7.25 hours @	\$130.00 per hour	\$ 942.50
				<u>\$ 90,121.25</u>
Disbursements (Travel, accommodations, telephone, meals, courier, etc.)				<u>\$ 1,713.14</u>
				\$ 91,834.39
G.S.T.				<u>\$ 4,591.72</u>
Total Balance Due				<u><u>\$ 96,426.11</u></u>

/Cont.

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

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/01/10	A.R.	1.00	Engaged in various email correspondence and discussions with J. Rutman re: sale process and interested parties. Discussion with J. Carhart re: sale. Engaged in various email correspondence with D. Baty and J. Rutman re: GM indemnity.
02/01/10	J.R.	12.00	Attendance at premises. Telephone discussion with R. Bennett of Lewis Motor Sales re: payment. Telephone and email correspondence with A. Yambor of Federal Mogul re: product supply and payment terms. Telephone discussion with T. Tucker re: tooling analysis and conference call. Telephone discussion J. Frost of Cosma re: conditions of offers. Telephone discussion with Laura of Tyson Tooling Company re: purchase order authorization. Meeting at premises with The Narmco Group re: sales process. Meeting with B. Waling of ACH re: various issues. Email correspondence with L. Ellis re: Precision and open issues. Email correspondence with A. Rutman re: indemnity. Meeting with D. Hafer re: Cameron tooling jobs. Email correspondence with K. Pope of Martinrea re: access and terms. Telephone and email correspondence with various liquidators re: NMG proposals on fuel strap equipment. Telephone and email correspondence with F. Ahmed of JCI re: surcharge invoice. Telephone discussion with A. Losey of Dexter Stamping re: access. Update and revise R&D schedule. Conference call with T. Tucker and P. Mahjoory re: review of tooling cost walk and analysis. Email correspondence with L. Ellis re: Cosma communications. Email correspondence with J. Neeb of Plastico; engaged in matters relating to Plastico account. Telephone discussion with WSIB re: credit on pre receivership account. Email correspondence with G. McGinnis re: WEPP program. Telephone discussion with B. Armstrong of Green Shield; engaged in matters relating to payment.
02/01/10	R.D.	0.50	Banking administration.
02/02/10	A.R.	1.00	Email correspondence with J. Rutman re: interested parties and update on various matters. Email exchange with staff re: wire payments; execute same.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/02/10	J.R.	11.50	Attendance at premises. Telephone discussions with T. Parthenis of the WSIB re: pre and post receivership accounts. Discussions and email correspondence with J. MacLellan re: same. Review and analyze receivable reports; email exchanges with customers. Various discussions with D. Hafer and J. Haba re: tooling launch related issues. Review and approve various purchase orders. Update and revise R&D schedule and cash flows. Email exchange with P. Van Shaik of Van Rob re: confidentiality agreement and CIM. Discussions with J. Itgen of GM re: tooling and production related matters. Meeting with management re: receivership inventory analysis. Telephone discussions with C. Redfern of Deloitte and Touche re: sales process. Email exchanges with D. Lee of Danbury re: proposal. Email exchanges with GM finance of Brazil and Germany re: banking coordinates. Telephone discussion with Laura of Tyson Tool. Telephone discussions with M. Stojanovic and email correspondence with G. McGinnis re: WEPP claims. Discussions with T. Murray re: magna production. Telephone discussions and email correspondence with P. Mahjoory re: collateral and tooling. Telephone and email exchanges with Lucy of Anchor re: orders.
02/02/10	M.S.	6.00	Attend to telephone calls from numerous employees to discuss the WEPP material provided to them and to provide information with respect to the employees' part of the process and actions to be taken by them. Exchange of email with J. Rutman with respect to the updated and final figures with respect to the vacation pay owing to the employees. Prepare and file amended WEPP claims for all terminated employees. Prepare second mailing including covering letters with respect to the amended claims filed.
02/02/10	R.D.	0.50	Banking administration.
02/03/10	A.R.	0.50	Review email correspondence from G. Bibby re: sale process; forward same to K. Kraft.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/03/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedule. Telephone discussions and email correspondence with P. Mahjoory re: various financial issues. Review details of January 23rd payroll run. Discussions and email correspondence with J. MacLellan and T. Murray re: Gord and Ward employment issues. Discussions with D. Hafer re: tooling programs. Meeting with Engineering and GM re: tooling launch purchase orders and issues. Review email correspondence from C. Brown re: GM AR reconciliations. Email correspondence with T. Murray and N. Judd re: Powertrain. Discussions with Cosma staff on site re: engineering support requirements. Telephone discussion with Julie of Century 21 re: meeting. Review email correspondence from D. Hafer re: Eberspaecher. Review email correspondence from H. Becker re: offer on vertical press. Email exchanges with D. Aceto of Kidfuel re: billings. Review email correspondence from P. Mahjoory re: GM reconciliations. Review correspondence from G. Bibby re: correspondence. Review and analyze vacation tracking schedule. Discussions with J. Fontana re: Precision related events. Telephone discussion with Judy of Century 21 re: house rental and costs.
02/03/10	M.S.	1.00	Attend to telephone calls from former employees with respect to WEPP claims material received, specifically requests for assistance with completing the proof of claim form.
02/03/10	R.D.	0.25	Banking administration.
02/04/10	A.R.	3.00	Email exchanges and discussion with K. Kraft re: G. Bibby correspondence. Reviewed offers from various bidders; various email correspondence and discussion with J. Rutman re: same. Review offer from Clover Tool re: 800 TON Press. Reviewed email correspondence and discussion with J. Rutman re: employees reduction of working hours, proposals from liquidators, sales process and production.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/04/10	J.R.	10.00	Attendance at premises. Update and revise R&D schedule. Review bank build analysis; forward same to P. Mahjoory. Telephone discussion with L. Ellis re: Precision, DTI, and Mehta. Telephone discussion with D. Mehta re: WEPP and bonus. Discussions with D. Hafer and D. Cybulske re: Precision; engaged in matters relating to same. Review Maynards proposal on fuel strap assets; forward to A. Rutman. Email correspondence with M. Smith of RBC re: incoming wires. Telephone discussions and email correspondence with P. Mahjoory re: March production analysis, GM accounts, projections, etc. Email exchanges re: ACH premium invoice. Email correspondence re: Magna Seating order. Review and approve invoices for payments; review and sign cheques. Email correspondence with M. Smith and R. Fernandez of RBC re: GM Saturn payments forms. Review fuel strap offers received. Telephone and email correspondence with A. Rutman. Email correspondence with G. Bibby re: Ball Machinery. Review offer from Clover Tool; forward to A. Rutman.
02/05/10	A.R.	2.00	Discussion with K. Kraft. Engaged in various email correspondence and discussions with J. Rutman re: WEPP claims, EDC and Eberspacher, sale of assets, offers and liquidator proposals.
02/05/10	J.R.	9.50	Attendance at premises. Discussions with J. MacLellan re: EI workshop and Family Day. Telephone discussion with J. Sugar and L. Amoils of Infinity Asset Solutions re: NMG. Telephone discussion with D. Lee of Danbury re: NMG. Telephone discussion with C. Low of Asset Engineering re: NMG. Review email correspondence from L. Ellis re: DTI claim. Update and revise R&D schedule Review December 24th inventory analysis; forward to P. Mahjoory. Email correspondence re: conference call with K. Kraft. Email correspondence with T. Vergin of JCI; telephone discussion with L. Devries of JCI re: Lambda tool. Discussions with B. Nichols re: 2009 year end. Review offer from Cosma; email correspondence with A. Rutman. Email correspondence with G. Zeni of Clover re: offer on press; email correspondence with A. Rutman. Review analysis of employees required for Family Day. Email correspondence with L. Ellis and J. Ilgen re: Precision tool. Review email correspondence from D. Hafer and P. Mahjoory re: tooling funding. Participation in management meeting. Review email correspondence with G. Bibby re: Ball Machinery.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Telephone discussion with G. Bibby re: sales process. Conference call with K. Kraft and A. Rutman re: Bibby correspondence. Review email correspondence from L. Rogers re: Eberspacher. Telephone discussion and email correspondence with D. Stevenson of EDC re: Eberspacher. Telephone and email correspondence with A. Rutman re: same. Draft memorandum re: discussions with L. Rogers. Review offer from Matcor; forward to A. Rutman. Review email correspondence from Magna Seating.
02/05/10	M.S.	0.25	Attend to telephone calls from employees with inquiries regarding the WEPP material received.
02/05/10	R.D.	0.25	Banking administration.
02/07/10	J.R.	5.50	Telephone discussion and email correspondence with A. Rutman re: purchase offers and Eberspacher. Finalize memorandum re: discussions with L. Rogers and Eberspacher; forward to J. Grout and L. Ellis. Draft memorandum re: summary of purchase offers; forward to P. Goy and P. Mahjoory. Update and revise R&D schedule.
02/08/10	A.R.	3.00	Review Infinity Asset proposal; discussion with J. Rutman re: same. Draft correspondence to G. Bibby re: realization of assets, the fuel strap equipment process and liquidation of remaining equipment. Conference call with L. Ellis, J. Grout and J. Rutman re: Eberspacher correspondence. Email correspondence and discussion with P. Goy re: Magna offer. Discussion with H. Chaiton. EDC conference call. Review email correspondence from J. Rutman re: tooling payments and lien waivers. Email exchanges and discussion with J. Rutman re: offers received.
02/08/10	J.R.	13.50	Attendance at premises. Meeting with all employees re: information update. Review email correspondence from P. Goy and A. Rutman re: offers. Discussion with J. Ilgen re: offers received and employee issues. Email correspondence re: JCI premium invoicing and inventories. Email correspondence re: Magna Powertrain invoicing and inventories. Update and revise R&D schedule. Review prior week sales details. Telephone discussion with F. Ahmed of JCI re: accounts, premium, and die move. Email exchanges with B. Waling of ACH. Review draft letter to G. Bibby; forward revisions and comments to A. Rutman. Telephone

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			discussion with A. Rutman and R. DaSilva re: same. Conference call with A. Rutman, J. Grout and A. Rutman re: Eberspacher, sales process, and Bibby. Telephone discussion with D. Hafer re: estimated timing for Eberspacher PPAP. Conference call with G. Chapnick, D. Solomon, and Phil Goy re: purchase offers; email correspondence with A. Rutman. Review email correspondence from D. Stevenson of EDC re: Eberspacher. Telephone discussions with A. Rutman re: GM and EDC correspondence. Conference call with EDC, TGF, and Chaitons re: Eberspacher. Telephone discussion with D. Hafer re: electronics information ownership and PPAP budget. Meeting with afternoon shift employees re: receivership update. Drafting pre receivership receivable analysis. Telephone and email correspondence with L. Devries re: JCI move. Draft cash collections analysis. Telephone discussion with A. Rutman re: Cosma offer; email correspondence with L. Ellis.
02/08/10	M.S.	0.50	Attend to telephone calls from employees with respect to filing their claims under WEPP.
02/08/10	R.D.	0.75	Banking administration.
02/09/10	A.R.	3.00	Conference call with GM. Review correspondence from G. Bibby; review and amend draft correspondence to G. Bibby; email correspondence to J. Rutman re: same. Discussion with H. Chaiton re: EDC. Review draft Asset Purchase Agreement. Review letter to purchasers re: rejection of offers; email correspondence with J. Rutman re: same. Review Orchid lease agreement. Review email correspondence from J. Rutman re: Eberspacher PPAP Books. Various email exchanges with J. Rutman re: sale process.
02/09/10	J.R.	12.25	Attendance at premises. Update and revise R&D schedule. Telephone and email exchange with B. Waling re: Jems Coating and sales process. Discussions with J. Iltgen re: sales process and asset listing. Telephone discussion with P. Mahjoory and B. Nichols re: tooling funding process. Telephone discussion with D. Hafer re: Eberspacher. Email exchanges with D. Stevenson of EDC re: Eberspacher. Email exchange with L. Ellis re: tool lien waivers. Work on cash collections schedule. Discussions with B. Nichols re: tooling re: accounting processes required to facilitate GM funding for tooling. Discussions with J. Fontana re:

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			production issues. Telephone discussion with P. Mahjoory re: tooling purchase orders. Participate in GM production meeting. Telephone discussions with J. Hagy and M. Schenk of Decker re: surcharge on product. Discussions with N. Judd re: Jems Coating. Email correspondence with D. Soloman of GM re: sales process. Meeting with R. Holliday and G. Allen re: Eberspacher; email correspondence with D. Stevenson. Review email correspondence from G. Bibby; email from A. Rutman. Review draft agreement of purchase and sale form L. Ellis. Review GST return for January. Conference call with General Motors. Draft letter to G. Bibby; forward to A. Rutman and K. Kraft for comments. Draft letter to purchasers; forward to A. Rutman and K. Kraft for comments.
02/09/10	M.S.	2.00	Continue to attend to telephone inquiries from numerous employees with respect to the WEPP claim filings and proof of claim forms. Receive completed proof of claim forms, review same and file report to Service Canada with respect to those proof of claims received.
02/10/10	A.R.	3.00	Review amended agreement of purchase and sale; email exchanges with J. Rutman re: same. Email exchanges with J. Grout and L. Ellis re: draft agreement. Email correspondence to bidders re: rejection of offers. Discussion with A. Lee. Email correspondence to G. Bibby re: sale process. Review Danbury proposal.
02/10/10	J.R.	9.00	Attendance at premises. Telephone discussions with R. Butts and B. Waling of ACH re: production related issues. Telephone discussion with D. Hagy and M. Schenk of Decker re: premium required. Discussions with J. MacLellan re: ADP vacation payroll error; engaged in matters relating to same. Discussion with J. Iltgen re: Jems and Decker. Telephone and email correspondence with P. Mahjoory re: tooling issues. Update and revise R&D schedule. Discussions with J. Haba and J. Fontana re: tooling PO cancellations and work order alignment. Telephone discussion with T. Reyes of Ogilvy Renault, counsel for Reinmark Holdings re: receivership update; email correspondence with A. Rutman. Finalize memorandum re: Precision; email correspondence with L. Ellis and J. Iltgen. Review email correspondence form J. Prince of GM and C. Brown re: new payment details and requirements. Review email correspondence form D. Hafer

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: Cameron. Review email correspondence re: Magna Seating and Closures. Email correspondence with A. Rutman and H. Chaiton re: Eberspacher. Telephone discussion with C. Landouceur re: Eberspacher. Discussion with S. Flemming re: operational issues.
02/10/10	M.S.	0.50	Continue to attend to telephone calls from former employees with respect to their WEPP claims. Send updates to Service Canada with respect to proof of claims received.
02/11/10	A.R.	5.00	Attendance at premises. Review and amend memorandum re: retention; email correspondence to J. Rutman re: same. Meeting with GM team re: retention bonuses. Various discussions and meetings with J. Rutman and P. Goy. Meetings with management. Email correspondence with interested parties. Email correspondence with J. Grout and L. Ellis re: interested parties and offers. Review email correspondence from H. Chaiton re: EDC and DTI tooling. Various email exchanges with J. Carhart re: Magna offer. Review retention bonus schedule.
02/11/10	J.R.	11.00	Attendance at premises. Update and revise R&D schedule. Various discussions with P. Goy. Meeting with P. Goy and A. Rutman. Meeting with GM and BBK re: retention bonuses. Telephone discussion with P. Sturman of TS Tech re: claim. Telephone discussion with B. Waling of ACH re: production issues. Email exchanges with P. Mahjoory re: tooling payments. Engaged in matters relating to Decker order. Emails and discussions with B. Nichols re: January scrap. Email correspondence and discussions with staff re: Hascall steel and Cameron. Telephone discussion with P. Mahjoory re: tooling payments to the receiver. Meeting with R. Reiningger re: sales process. Discussions with J. MacLellan re: ADP refunds and payroll reconciliation. Email exchange with R. Ireland of Guelph Tool re: sales process. Review email correspondence with H. Chaiton and C. Ladouceur re: DTI and Eberspacher. Email exchange with L. Ellis re: Precision. Draft memorandum re: employee retention communication.
02/11/10	M.S.	0.75	Attend to further telephone calls from former employees regarding their WEPPA claims. Receive completed proof of claims from employees and file confirmation re: same to Service Canada. Attend to telephone call from Service Canada to confirm information filed for an employee.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/11/10	R.D.	0.25	Banking administration.
02/12/10	A.R.	4.00	Discussions with interested parties. Various email correspondence with J. Rutman, J. Grout and L. Ellis re: offers received. Discussion with Shannon Miller of EDC. Email exchange with J. Rutman and K. Kraft re: offers received and sale approval. Email memorandum to GM, BBK and counsel re: offers re: sale of fuel strap assets. Email correspondence with J. Grout and L. Ellis re: Maple offer and removal of assets. Email exchanges with P. Goy re: memorandum setting out the Receiver's strategy for communicating with employees re: sale.
02/12/10	J.R.	9.25	Attendance at premises. Review email correspondence from J. Ilgen re: Jems Coating. Finalize memorandum re: employee strategy; forward to P. Goy; review email correspondence from P. Goy and A. Rutman. Update and revise R&D schedule. Various email correspondence with P. Goy, G. Chapnick, A. Rutman and J. Rebello re: Reininger request to meet with GM. Email exchange with F. Ahmed of JCI re: payment. Email correspondence with J. Najuch re: inventory purchase. Telephone discussion with D. Hafer re: Cameron Tool payments. Email exchanges with D. Ponzo of Package re: 30 day goods claim. Telephone discussion and email correspondence with P. Mahjoory re: tooling funding for Cameron. Email correspondence with T. Tucker re: cancelled purchase orders; discussions with J. Haba. Review revised fuel strap offers. Telephone and email exchanges with M. Schenk of Decker re: wire and release of product. Drafting memorandum re: summary and analysis of offers. Review email correspondence with K. Kraft re: motion for approval of offer. Telephone and email correspondence with K. Bracey of Cameron Tool re: wire.
02/12/10	R.D.	1.00	Banking administration. Compare additional items on Magna offer to equipment appraisal; discussion with J. Rutman re: same.
02/13/10	J.R.	2.25	Update and revise R&D schedule and cash flow; Draft post receivership GM receivable position; email correspondence with P. Mahjoory.

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<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/14/10	J.R.	1.50	Conference call with K. Kraft and A. Rutman re: fuel strap offers, conditions and motion. Review various correspondence. Email correspondence with L. Ellis re: lien waiver.
02/15/10	A.R.	1.50	Engaged in various email correspondence with P. Goy re: acceptance of Magna offer and matters relating to same. Engaged in various email correspondence with P. Goy re: Revised Retention Schedule. Various email correspondence to J. Rutman re: EDC matters. Email correspondence and discussion with J. Rutman re: Release of Eberspaecher Tooling. Review draft letter to employees re: stay bonus; email correspondence to J. Rutman re: same.
02/15/10	J.R.	2.25	Email exchanges with P. Mahjoory re: R&D schedule. Email exchanges with P. Goy and A. Rutman re: retention and sales process. Draft retention bonus letter; forward to G. McGinnis. Telephone discussions with A. Rutman re: same.
02/16/10	A.R.	4.00	GM conference call. Conference call with J. Carhart and A. Lee re: Maple offer. Email exchange with K. Kraft re: PPSA searches. Email exchange with J. Rutman re: Matcor deposit. Email exchange with J. Rutman re: offers from prospective purchasers to be forwarded to G. Bibby. Email correspondence to K. Kraft re: Court Approved inspection and equipment removal process. Email exchanges with P. Goy re: Maple agreement. Discussion with L. Ellis. Email correspondence to J. Sgroi and D. Baty re: amended Maple offer; discussion with J. Rutman re: same. Review correspondence re: revised retention list.
02/16/10	J.R.	15.50	Attendance at premises. Telephone discussion with A. Rutman re: sales process and retention issue. Discussion with J. Iltgen re: sales process and retention issues. Discussions with J. MacLellan and ADP re: refunds and reconciliation of accounts. Participation in conference call with General Motors re: sales process. Discussion with J. Fournier and T. Murray re: security issues. Telephone discussion with P. Mahjoory re: GM receivables and R&D issues. Participation in conference call with Magna and Miller Thompson re: agreement conditions. Telephone and email correspondence with J. Sgroi re: lien waiver. Telephone discussion with K. Bracey of Cameron re: lien waiver. Email exchange with J. Neeb of Plastico re: deposit. Review email correspondence from P. Goy re: retention;

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			email correspondence with G. McGinnis. Telephone discussions and email correspondence with Rubens of ADP re: refund reconciliations. Telephone and email correspondence with J. Najuch re: inventory purchase. Review email correspondence from J. Lee of Magna Powertrain re: inventory and tool purchase. Review email correspondence from M. Simms re: revisions to agreement. Review Subordinated Participation Agreement and Motion Materials. Telephone and email correspondence with F. Ahmed of JCI re: exit from facility. Email exchanges with P. Mahjoory re: collections analysis. Telephone discussion with S. Bradshaw of ACH re: production issues; discussions with B. O'Neil and N. Judd. Review email correspondence re: Magna Closure re: inventory purchase. Telephone discussions with K. Smith of The Pic Group re: receivership. Email exchange with G. Bibby. Telephone discussions with A. Rutman re: various. Email exchange with L. Mangiapane of Hascall re: orders. Telephone discussion with P. Mahjoory re: cash collections, Bibby, sales process and retention issues. Drafting receiver's first report to the court; forward to A. Rutman.
02/17/10	A.R.	3.00	Review various correspondence re: collection analysis; email exchange with J. Rutman re: same. Email exchanges with K. Kraft and J. Rutman re: disclosure of purchase price of equipment to Reininger. Email exchanges with J. Rutman re: employee stay bonus letters. Email correspondence with J. Rutman re: letter agreement among Cameron, the Receiver and GM relating to the tooling progress payments to Cameron. Review and amend first report to court. Review various correspondence re: final employee retention list.
02/17/10	J.R.	9.00	Attendance at premises. Review email correspondence re: Magna CMP. Meeting with T. Wenner of Orchid International. Meeting with D. Soloman of GM re: retention, production, and sales process. Review various email correspondence re: DEF bracket tooling update. Various email correspondence with J. Sgroi of Honigman re: lien waiver. Email exchanges with J. Gallagar and P. Goy re: EI and CPP application on retention bonus. Email exchanges with L. Mangiapane re: accounts and release of shipment. Email exchanges with B. Vojtushj of Federal Mogul re: wire. Email exchanges with P. Mahjoory re: collections analysis. Telephone discussion with M. Ongena of Matcor

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			re: return of deposit. Email exchange with P. Hoffman re: 800 ton press. Telephone call with S. Bradshaw of ACH re: production issues. Meeting with J. MacLellan re: retention letters. Telephone discussions with A. Rutman re: Court Report; forward to K. Kraft. Telephone discussion with ADP re: refunds. Meeting with employees re: sale of fuel strap assets. Email correspondence and discussions with B. Nichols re: inventory tracker. Email correspondence with T. Tucker re: cancelled purchase orders. Telephone discussion with R. Reininger re: sale of fuel strap assets. Meeting with afternoon employees re: sales process. Review email correspondence re: Federal Mogul.
02/17/10	M.S.	0.50	Review proof of claim forms received from employees with respect to their WEPP claims and file confirmations of receipt with Service Canada.
02/17/10	R.D.	0.25	Banking administration.
02/18/10	A.R.	3.00	Email exchanges with J. Rutman re: sale of tapping machine. Review email correspondence from J. Rutman re: net minimum guarantee proposals re: fixed assets. Review sale approval and vesting order. Email exchange with J. Rutman re: employee letter. Attendance at Heenan Blaikie re: execution of first report.
02/18/10	J.R.	11.00	Attendance at premises. Email exchanges with A. Rutman re: retention letter. Email exchanges with A. Rutman re: tapping press. Revisions to Receiver's report based on comments from K. Kraft. Telephone discussion with K. Kraft re: same. Email correspondence and discussions with J. MacLellan re: retention letter. Discussions and email correspondence with R. Holliday re: Big Three. Telephone discussions and email correspondence with A. Ibbero and L. Martin of Federal Mogul re: sleeves production and payments. Discussions with S. Bradford and B. O'Neil of ACH re: same. Engaged in various matters relating to receiver's report. Email exchanges with P. Goy re: various. Email exchanges with J. Sgroi re: revisions to waiver agreement. Review email correspondence re: motion. Update and revise R&D schedule. Update and revise cash collections analysis; email exchange with P. Mahjoory re: same. Meetings and discussions with various Maple Stamping personnel. Review revised asset listing; forward email correspondence to liquidators re: proposals. Update and revise purchase order analysis for tooling launches.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			Engaged in correspondence with suppliers re: payments. Review and approve invoices for payment; execute cheques. Engaged in matters relating to issuance of receiver's certificates. Email exchanges with P. Mahjoory re: tooling matters. Telephone and email exchanges with Armstrong re: inventory purchase. Email exchange with M. Ongena of Matcor re: deposit. Telephone discussion with M. McIntosh of Maynards re: proposal.
02/18/10	M.S.	0.50	Attend to telephone calls from former employees re: proof of claim forms and WEPP claims. Review completed proof of claim forms and file confirmations of receipt to Service Canada.
02/18/10	R.D.	1.00	Banking administration.
02/19/10	A.R.	2.50	Discussion with J. Rutman. Discussion with D. Baty. Review and execute Receiver's Certificates; forward same to BBK. Engaged in various email correspondence with J. Carhart, counsel and J. Rutman re: Magna offer and motion materials. Reviewed various correspondence re: Cameron agreement.
02/19/10	J.R.	12.00	Attendance at premises. Update and revise R&D schedule. Update and revise cash collections analysis; email exchange with P. Mahjoory re: same. Telephone and email correspondence with L. Martin of Federal Mogul re: sleeves. Telephone and email correspondence with B. O'Neill of ACH re: Federal Mogul. Telephone discussion with J. Tyron of CHP re: tapping press and inventory purchase. Discussions with R. Aromba re: stay bonus and Tyson tool. Telephone discussions with J. Lizewski re: inspection. Email exchanges with J. Sgroi re: Cameron; review and execution of agreement. Email correspondence with J. Jackson re: service list. Telephone discussions with A. Rutman re: updates. Email correspondence with F. Ahmed of JCI re: wire confirmation and shipment. Discussions with J. Haba re: stay bonus and tooling launches. Email correspondence with L. Ellis re: Precision. Telephone discussion with R. Reininger re: sales process. Meeting with J. Frost and Maple HR manager re: transition of business. Email correspondence with L. Carvalho of Anchor re: proforma. Review email correspondence form Magna Powertrain. Email correspondence with management re: equipment owned by Window Motion. Engaged in

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
			various matters relating to brokerage matters on steel in transit to Cameron.
02/19/10	R.D.	0.50	Banking administration.
02/22/10	A.R.	1.50	Email correspondence to GM re: Maple sale and removal of fuel strap assets. Call with K. Kraft re: email correspondence to GM; discussions with J. Rutman re: same. Review Motion for Sale Approval and Vesting Order. Various email correspondence re: service list. Conference call with Miller Thomson and Heenan re: Magna closing. Reviewed various email correspondence re: Precision Tool agreement.
02/22/10	J.R.	10.00	Attendance at premises. Review revised asset listing from J. Fontana; revisions accordingly. Review email correspondence from T. Murray re: hours worked for Ward and Gord. Review email correspondence re: Magna Closures equipment. Telephone call to B. Price re: equipment. Email exchanges with D. Hafer re: shipments to and from Cameron. Email exchange with L. Jackson re: service list. Email exchange with L. Ellis re: Precision amount. Email exchanges with L. Martin of Federal Mogul re: sleeves. Review email correspondence from J. Haba re: tooling purchase orders to be placed. Telephone and email correspondence with P. Shoniker of Dovbid re: inspection date. Review email correspondence from D. Baty re: Precision. Conference call with Maple Stamping. Conference call with A. Rutman and K. Kraft. Email exchange with P. Goy re: various. Discussions with J. Fontana re: EDC and Eberspacher. Email exchanges with B. O'Neill of ACH re: production. Email exchange with K. Bracey of Cameron re: wire. Telephone and email correspondence with M. MacIntosh of Maynards and B. Lyle of Hilco re: attendance. Review email correspondence from JCI re: missing parts. Various discussions with S. Flemming and J. Iltgen. Email and telephone discussions with P. Mahjoory re: payroll and funding. Participation in GM production meeting. Discussions with J. Maclellan re: payroll related matters. Telephone discussion with A. Rutman re: GM correspondence.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/22/10	M.S.	1.00	Attend to telephone call from former employee with respect to termination and severance pay and confirm that he is not eligible for same as the date of his termination was after the date of receivership. Telephone call to Orchid HR department to confirm date of termination on the employee's record of employment. Further telephone call to employee to discuss status of his WEPP claim and eligible wages. Review all proof of claims received at Orchid and file confirmation of receipt with Service Canada. Prepare schedule of all proof of claim forms received.
02/22/10	R.D.	0.25	Banking administration.
02/23/10	A.R.	2.00	Conference call with GM re: sale approval. Email exchanges with R. DaSilva re: transfer and wire payments. Review various email correspondence from J. Rutman and P. Goy re: production; discussion with J. Rutman re: same. Review email correspondence from J. Rutman re: EDC/ Eberspacher issue. Review correspondence re: Precision escrow agreement.
02/23/10	J.R.	10.00	Attendance at premises. Email exchanges and discussions with T. Murray re: Magna equipment; telephone discussion with B. June of Magna Closures re: same. Revise and update R&D schedule. Telephone discussion with J. Fontana re: international counsel request discussion with receiver. Telephone discussion with K. Kraft re: EDC and International. Email correspondence and discussions with N. Judd re: GM service parts. Telephone discussions with L. Ellis re: Precision. Participation in GM production meeting. Discussions with J. Frost of Maple re: revised exit strategy. Meeting with S. Flemming and J. Iltgen re: production requirements and equipment removal timing. Review letter from T. Reyes re: Reinrichmar. Telephone discussion with A. Rutman re: Precision. Email exchanges with G. Bibby re: meeting. Email exchanges with P. Mahjoory re: various. Draft letter with J. Clayton of the Cooperators; email exchange with same. Various discussions and email correspondence with J. Maclellan re: WSIB. Conference call with GM. Email exchange with P. Goy re: production. Telephone discussion with D. Hafer re: Cameron. Review email correspondence from K. Kraft re: Orchid International and Eberspacher.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/23/10	M.S.	0.25	Attend to proof of claim forms from employees re: WEPP claims.
02/23/10	R.D.	0.50	Banking administration.
02/24/10	J.R.	11.00	Attendance at premises. Update and revise R&D schedule. Discussions with T. Murray re: extended production hours. Review email correspondence from J. MacLellan re: vacation pay analysis. Email exchanges with J. Sgroi and P. Mahjoory re: tooling funding and agreements. Telephone discussion with J. Frost of Maple re: agreement. Review email correspondence from L. Ellis and J. Carhart re: agreement amendments. Email exchanges with K. Bracey and A. Wong re: Cameron payment. Email correspondence with G. Muller of Asset Sales. Email exchanges with A. Moscovitz of Platinum Assets; D. Lee of Infinity and J. Johnston of Century Services. Email correspondence with J. Iltgen re: GM spot buy purchase orders; discussions with N. Judd. Discussion with M. McIntosh of Maynards. Update and revise tooling purchase order analysis. Email exchange with B. Waling of ACH re: payments; discussion with B. O'Neill. Participation in GM production meeting. Telephone discussion with P. Mahjoory re: tooling payment.
02/24/10	R.D.	0.25	Banking administration.
02/25/10	A.R.	4.00	Attendance at premises. Meeting with G. Bibby and J. Rutman. Discussions with J. Rutman re: various matters. Engaged in various email correspondence re: Precision Group tooling removal. Email correspondence with J. Rutman and K. Kraft re: equipment disassembly. Review draft amending agreement; engaged in various email correspondence re: same. Review and amend draft supplementary report; email correspondence to K. Kraft re: same.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/25/10	J.R.	13.50	Attendance at premises. Update and revise R&D schedule. Discussions and email with T. Murray re: Magna Seating production. Review email correspondence from S. Flemming re: SPO parts. Email correspondence with M. Lucchese of Centracore re: wire and shipment of parts. Review email correspondence from K. Kraft, A. Rutman, and M. Simms re: amendment to agreement, vesting order, and supplementary report. Email exchange with A. Wong re: National Leasing. Email correspondence with T. Murray re: auctioneer appointments. Email exchanges with L. Carrillo of Magna re: wire payments. Email correspondence with P. Mahjoory re: tooling funding, GM accounts. Review AR reports. Meeting with G. Bibby. Email correspondence and telephone discussion with P. Hoffman re: 800 Ton Press. Telephone discussion with L. Ellis re: Precision. Telephone discussion with D. Soloman re: removal of equipment. Participation in GM production meeting. Email exchanges with B. Waling re: payments and premium accounting. Review email correspondence from L. Ellis and A. D'Alessandro of Miller Canfield re: Precision. Various telephone discussions and email correspondence with C. Apt, S. Funtig and S. Flemming re: Precision. Email exchanges with K. Yourchock re: lien waivers for Cameron and Albert's. Email exchange with B. Price of Magna Closures re: equipment removal. Review vacation tracker schedule with J. Maclellan. Update and revise tooling launch schedule.
02/25/10	R.D.	0.25	Banking administration.
02/26/10	A.R.	3.00	Discussion with P. Goy and various email correspondence re: tooling removal from Precision Group. Review various email correspondence re: motion and employee issues. Review draft amending agreement. Meeting at Heenan Blaikie re: execution of Supplementary Report. Engaged in various email correspondence re: equipment disassembly. Email exchange with R. DaSilva re: Precision Group wire transfer.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/26/10	J.R.	7.50	Email correspondence with A. Rutman and L. Ellis re: Precision inventory. Review email correspondence from K. Kraft and A. Rutman re: Maple equipment additions. Telephone discussion with T. Murray re: same. Email exchange with S. Flemming re: Precision inventory. Email correspondence to K. Kraft and A. Rutman re: Maple equipment additions. Email correspondence and telephone discussion with P. Mahjoory re: R&D and cash requirements. Telephone discussion with D. Solman re: equipment disassembly and removal timeframes. Email correspondence with K. Kraft, A. Rutman, and D. Solman re: same. Update and revise R&D schedule. Telephone and email correspondence with D. Frost re: equipment additions and adjustment to closing. Telephone calls to S. Funtig re: Precision wire coordinates. Review various email correspondence between M. Stojanovic and J. MacLellan re: WEPP. Email exchange with J. MacLellan re: weekend premiums. Email correspondence with S. Funtig re: Precision payment. Email correspondence with K. Yourchock and B. Price of Cameron re: GM agreement. Telephone discussion with J. Sugar of Infinity. Telephone discussion with J. Fontana re: Precision. Review email correspondence from J. Haba re: tooling blanket purchase orders. Email exchange with B. Waling re: premium payment. Telephone discussion with L. Jackson and A. Rutman re: amended Maple agreement.
02/26/10	M.S.	1.00	Review email correspondence received from Orchid with respect to several employees terminated prior to the date of the receivership. Review individual employee's payroll records and determine which employees are eligible for a claim under WEPPA for termination and severance pay. Email correspondence to Orchid staff to confirm termination dates for 7 additional employees in order to determine these employees' eligibility for a claim under WEPPA. File amended WEPPA claims for those employees terminated prior to the date of the receivership.
02/26/10	R.D.	0.75	Banking administration.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
02/28/10	J.R.	0.50	Conference call with G. McGinnis and L. Jackson, and A. Rutman re: employment issues in amended agreement.

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
ORCHID INTERNATIONAL ONTARIO DIVISION INC.
OF THE TOWN OF NEWMARKET, IN THE REGIONAL
MUNICIPALITY OF YORK, IN THE PROVINCE OF ONTARIO

CLIENT #ORCHLIQ2
BN 89573 8201 RT0001

INTERIM BILLING

INVOICE #40907

To: Professional services rendered in respect of Court Appointed Receivership for
Orchid International Ontario Division Inc. with respect to the Liquidation from
March 1, 2010 to March 31, 2010.

Time Charges and Expenses:

A. Rutman, Partner	A.R.	17.75 hours @	\$535.00 per hour	\$	9,496.25
J. Rutman	J.R.	34.25 hours @	\$275.00 per hour	\$	9,418.75
				\$	18,915.00
G.S.T.				\$	945.75
Total Balance Due				\$	<u>19,860.75</u>

/Cont.

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

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/03/10	J.R.	1.00	Telephone discussions and email correspondence with various liquidators.
03/04/10	A.R.	0.75	Review auction proposals from Maynards, Hilco and Infinity Assets; email exchanges with J. Rutman re: same.
03/04/10	J.R.	2.00	Review liquidation proposals; telephone discussions with various auctioneers. Draft summary of proposals. Email correspondence with A. Rutman.
03/05/10	J.R.	2.50	Telephone discussion with G. Shoniker re: NMG. Various telephone and email correspondence with auctioneers. Review offer received; finalize summary and analysis; forward to A. Rutman for review.
03/07/10	A.R.	0.50	Review various liquidator proposals. Review summary and analysis of same prepared by J. Rutman.
03/08/10	J.R.	0.75	Email correspondence with G. Bibby re: liquidation proposals. Telephone discussions with liquidators re: resubmission of increased offers.
03/09/10	J.R.	0.25	Telephone discussion with J. Lizewski of Corp Assets.
03/10/10	A.R.	0.50	Email correspondence and discussion with J. Rutman re: liquidator proposals.
03/10/10	J.R.	1.00	Review revised offer from AAE; email correspondence with A. Rutman. Review revised proposals from liquidators; draft analysis; forward to A. Rutman.
03/11/10	A.R.	0.75	Reviewed various documentation re: liquidator proposals; email exchanges with J. Rutman re: same.
03/11/10	J.R.	3.00	Various telephone discussions with liquidators re: final revisions to offers. Email exchange with G. Bibby re: liquidation. Telephone discussion with A. Rutman re: revised liquidation proposals. Follow up calls with liquidators re: occupancy periods. Revise analysis for occupancy costs.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/12/10	A.R.	2.50	Discussion with D. Baty re: liquidator proposals. Engaged in various email correspondence and discussions with J. Rutman re: liquidator proposals. Conference call with G. Bibby and J. Rutman re: sale process; review email correspondence from G. Bibby re: same.
03/12/10	J.R.	2.75	Telephone discussions with A. Rutman re: conference call with G. Bibby and liquidator analysis. Telephone discussion with G. Bibby. Conference call with A. Rutman and G. Bibby. Review email correspondence from G. Bibby. Telephone discussion with A. Rutman; draft correspondence email to G. Bibby. Telephone and email correspondence with K. Kraft. Telephone discussion and email correspondence with P. Mahjoory re: liquidators.
03/15/10	A.R.	2.00	Various email correspondence and discussions with J. Rutman re: email correspondence to liquidators re: final proposal.
03/15/10	J.R.	0.50	Telephone discussions with J. Lizewski. Telephone discussions with G. Shoniker. Telephone discussions with M. McIntosh. Telephone discussions with A. Rutman re: liquidators.
03/16/10	A.R.	1.00	Email exchanges with J. Rutman re: amended liquidator proposals; review memorandum and analysis re: same. Email exchange with K. Kraft re: status of liquidator proposals.
03/17/10	A.R.	1.00	Email exchange with K. Kraft re: liquidator proposals. Engaged in various email correspondence re: liquidator proposals. Email exchange with J. Rutman re: email correspondence from G. Bibby re: request for update on status of auction bid process.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/17/10	J.R.	2.50	Telephone discussions with G. Shoniker of Asset Engineering re: proposal. Telephone discussions with D. Fox of Go Industry re: proposal and recent Canadian auctions. Telephone discussions with J. Lizewski and R. Haas re: proposal. Review materials received from Go Industry re: auctions. Finalize memorandum re: auction proposals and analysis; forward to General Motors. Review email correspondence from G. Bibby; email exchange with A. Rutman. Review email correspondence from K. Kraft and A. Rutman re: S. Graff correspondence.
03/18/10	A.R.	0.25	Various email exchanges with J. Rutman re: Auction Services Agreement.
03/18/10	J.R.	0.50	Engaged in matters relating to auction services agreement template; email exchanges with A. Rutman.
03/19/10	A.R.	1.00	Email exchanges with J. Rutman re: correspondence to successful liquidator. Email exchanges with K. Kraft in relation to email correspondence received from S. Graff re: sales process, selection of liquidator and response to G. Bibby re: same.
03/19/10	J.R.	1.00	Telephone discussion with D. Fox re: GoIndustry proposal; email and discussions with A. Rutman. Review email correspondence from K. Kraft and A. Rutman re: S. Graffe correspondence.
03/22/10	A.R.	1.00	Email exchange with J. Rutman re: correspondence to liquidator as successful bidder. Review amendments to auction services agreement. Conference call with K. Kraft and J. Rutman re: communication with G. Bibby.
03/22/10	J.R.	1.50	Email exchange with L. Ellis and D. Nunes. Review and revise draft auction services agreement. Telephone discussion with D. Nunes re: same. Email exchange with A. Rutman re: auctioneer correspondence. Email correspondence to D. Fox re: successful bidder. Review email correspondence from D. Fox. Conference call with K. Kraft and A. Rutman re: Liquidation and G. Bibby. Telephone discussion with J. Lizewski.
03/23/10	A.R.	1.00	Email exchanges with J. Rutman re: liquidator and Auction Services Agreement. Various discussions with J. Rutman.

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ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/23/10	J.R.	1.00	Email exchange with B. Sheahan, counsel to GoIndustry re: agreement. Telephone and email correspondence with A. Rutman re: GoIndustry and auction services agreement.
03/24/10	A.R.	1.50	Review amendments to Auction Services Agreement; email exchanges with L. Ellis and J. Rutman re: liquidator and Auction Services Agreement. Discussion with J. Rutman.
03/24/10	J.R.	1.50	Review email correspondence from B. Sheahan of GoIndustry re: agreement. Review GoIndustry changes to auction services agreement. Telephone call and email correspondence with D. Fox and G. Shoniker. Email correspondence and telephone discussion with A. Rutman.
03/25/10	A.R.	2.50	Conference call with liquidator and J. Rutman. Conference call with L. Ellis and J. Rutman. Various email correspondence and discussions with J. Rutman re: values of racking. Reviewed email correspondence from Corporate Assets re: proposal; discussion with J. Rutman re: same. Email exchange with D. Fox re: amendments to Auction Services Agreement. Various email correspondence and discussions with J. Rutman re: asset listing attached to Auction Services Agreement.
03/25/10	J.R.	3.50	Review revisions to auction agreement. Email correspondence with A. Rutman re: summary of changes to agreement. Email exchanges with D. Fox re: conference call. Conference call with D. Fox, P. Shoniker, G. Shoniker, and A. Rutman. Telephone discussion with D. Fox re: Trust account. Finalize asset schedules for agreement. Telephone discussion with G. Shoniker re: asset lists. Email exchanges with D. Fox re: unsold assets. Telephone discussions and email correspondence with A. Rutman. Review email correspondence from A. Robinson of Corporate Assets. Conference call with L. Ellis re: auction agreement. Telephone discussion with D. Fox re: added and deleted items. Various email correspondence with A. Rutman re: same.
03/26/10	A.R.	1.50	Various discussion with J. Rutman re: asset listing. Review correspondence from J. Rutman re: revised asset listing. Conference call with D. Fox. Conference call with P. Goy.

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
03/26/10	J.R.	4.50	Engaged in matters relating to checking and revising asset listing. Attendance at premises. Telephone discussions with G. Shoniker and D. Fox re: asset listing. Inspect and inventory asset listing; revise asset listing as required.
03/29/10	J.R.	3.25	Telephone discussion with K. Kraft re: asset listing. Telephone discussion with G. Shoniker re: asset listing and inspection. Continuation of inspection of assets; revisions to asset listing.
03/31/10	J.R.	1.25	Review asset schedule from D. McGillvary. Engaged in matters relating to revising asset schedule. Email exchange with A. Rutman.

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

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APPENDIX A

Orchid International Ontario Division Inc.
Summary of Receiver's Fees

Invoice	Billing Period	Fees \$	Disbursements \$	GST \$	Total \$
Production					
40856	December 22 to 31, 2009	29,998.75	-	1,499.94	31,498.69
40870	January 1 to 31, 2010	97,023.75	2,521.32	4,977.25	104,522.32
40884	February 1 to 28, 2010	90,121.25	331.20	4,522.62	94,975.07
40906	March 1 to 31, 2010	49,666.25	1,541.83	2,560.40	53,768.48
		266,810.00	4,394.35	13,560.22	284,764.57
Liquidation					
40907	March 1 to 31, 2010	18,915.00	-	945.75	19,860.75
		285,725.00	4,394.35	14,505.97	304,625.32