

TAB 3

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

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

**AFFIDAVIT OF ALLAN A. RUTMAN
(Affirmed April 20, 2010)**

I, **Allan A. Rutman**, of the City of Vaughan, in the province of Ontario, **SOLEMNLY AFFIRM AND SAY:**

1. I am President of Zeifman Partners Inc., and as such have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Pursuant to the Order of the Honourable Mr. Justice Morawetz dated December 24, 2009 (the "**Receivership Order**"), Zeifman Partners Inc. was appointed the interim receiver and receiver and manager (the "**Receiver**") of all the assets, property and undertaking (the "**Assets**") of Orchid International Ontario Division Inc. ("**Orchid**") pursuant to Section 101

of the *Courts of Justice Act* (Ontario) and section 47(1) of the *Bankruptcy and Insolvency Act* (Canada).

3. The total amount of professional fees being claimed for work performed by the Receiver for the period December 22, 2009, to March 31, 2010, inclusive (the "**Fee Period**"), is CAD \$285,785.00 plus disbursements of CAD \$4,394.25 plus Goods and Service Tax of CAD \$14,505.97, totalling CAD \$304,625.32. Attached hereto as **Exhibit "A"** to this Affidavit are copies of all bill of costs rendered by the Receiver on a periodic basis during the Fee Period, inclusive of details of the individuals involved in the administration of the Orchid estate and the hours and applicable rates claimed. Attached hereto as **Exhibit "B"** to this Affidavit is a summary of the bill of costs.

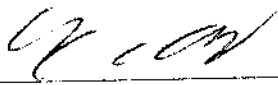
4. Attached as Exhibit "A" to the Affidavit of Kenneth D. Kraft, affirmed April 19, 2010, in support of the within motion are copies of the accounts rendered by Heenan Blaikie LLP ("**Heenan**"), independent counsel to the Receiver, for the period December 28, 2009, to March 31, 2010. The Receiver has reviewed the Heenan accounts and is satisfied that this information accurately reflects the services provided by counsel in this matter and the fees and disbursements claimed by them.

5. Attached as Exhibit "A" to the Affidavit of Larry Ellis, sworn April 19, 2010, in support of the within motion are copies of the accounts rendered by ThorntonGroutFinnigan LLP ("**TGF**"), counsel to the Receiver, for the period December 26, 2009, to March 31, 2010. The Receiver has reviewed the TGF accounts and is satisfied that this information accurately reflects the services provided by counsel in this matter and the fees and disbursements claimed by them.

6. Heenan and TGF rendered services throughout these proceedings in a manner consistent with instructions from the Receiver.

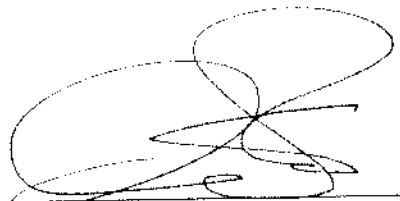
7. I verily believe that the fees and disbursements of the Receiver and its legal counsel, Heenan and TGF, were fair and reasonable in the circumstances.

AFFIRMED BEFORE ME at the City
of Toronto, on April 20, 2010.



A Commissioner, etc.

KENNETH YAMA



Allan A. Rutman

177.

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 #ORCHRSH2
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

This is Exhibit "A" referred to in the
affidavit of Allen A. Rutman
affirmed sworn before me, this 20th
day of APRIL 2010


A COMMISSIONER FOR TAKING AFFIDAVITS

ZEIFMAN PARTNERS INC. ^{178.}

<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

181.

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. Itgen. 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. Yourchock. 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. Yourchock 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.

<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: Dorteck pre payment invoice. Discussions with R. Aromba re: multislide base plates; email correspondence with J. Iltgen. 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.

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 #ORCHRSH2
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
				\$	<u>29,998.75</u>
G.S.T.				\$	<u>1,499.94</u>
Total Balance Due				\$	<u><u>31,498.69</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>
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. Itgen 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. Iltgen of GM with respect to critical suppliers, staffing, production, tooling and other issues. Email to J. Iltgen 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 Haskall 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.

N:\Trustee\CLIENTS\Creditor\Billing\Invoice 40850 - Dec 09.doc

195.

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>

/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>
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. Iltgen 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: D'E 30 day goods claim.

ZEIFMAN PARTNERS INC.

<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. Iltgen 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.

ZEIFMAN PARTNERS INC.

<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.

200.

ZEIFMAN PARTNERS INC.

<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. Iltgen 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.

281

ZEIFMAN PARTNERS INC.

<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.

ZEIFMAN PARTNERS INC.

<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 Inscap and Gabor of Tristar. 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. Itgen re: same. Email correspondence re: tooling documentation. Review tooling launch purchase orders with J. Haba and J. Itgen. 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.

ZEIFMAN PARTNERS INC.

<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.

204.

ZEIFMAN PARTNERS INC.

<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.

ZEIFMAN PARTNERS INC.

<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. Vanexe 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. Ilgen. 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.

ZEIFMAN PARTNERS INC.

<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. Iltgen 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.

207.

ZEIFMAN PARTNERS INC.

<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.

ZEIFMAN PARTNERS INC.

<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

ZEIFMAN PARTNERS INC. 209.

<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. Iltgen 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.

2/10.

ZEIFMAN PARTNERS INC.

<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.

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

ZEIFMAN PARTNERS INC.

<u>Date</u>	<u>Staff</u>	<u>Time</u>	<u>Detail</u>
01/28/10	J.R.	13.00	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 Danty, 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.
01/28/10	M.S.	4.00	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.
01/29/10	A.R.	1.25	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.

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.

N:\Finance\CLIENTS\Orchard Buildings\Invoice 41810-January 1010.doc

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 #ORCHRSH2
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.

215.

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.

ZEIFMAN PARTNERS INC.

<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. Iltgen 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.

2/7.

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.

ZEIFMAN PARTNERS INC.

<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. Cybulskie 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. Iltgen 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

ZEIFMAN PARTNERS INC.

<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. Soloman, 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

222.

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. Reininger 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. Landouceur 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. Iltgen 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.

ZEIFMAN PARTNERS INC.

<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. Ilgen 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. Solomon 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

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. Ibbro 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.

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.

233.

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.

N:\Trainers\CLIENTS\Credat Billing\Invoice 40854-February 2010.doc

234.

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.

237.

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.

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.

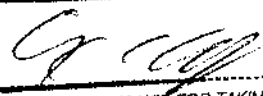
And to generally all other communications, correspondence, attendances, and preparation not particularly described above.

N:\Trusts\CLIENTS\Orsted\Billing\Liquidation\Invoice 10907-Liquidation-March 2010.doc

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
		<u>266,810.00</u>	<u>4,394.35</u>	<u>13,560.22</u>	<u>284,764.57</u>
Liquidation					
40907	March 1 to 31, 2010	18,915.00	-	945.75	19,860.75
		<u>285,725.00</u>	<u>4,394.35</u>	<u>14,505.97</u>	<u>304,625.32</u>

This is Exhibit "B" referred to in the
 affidavit of ALLAN A. RYMAN
 sworn before me, this 20th
 day of APRIL 2010


 A COMMISSIONER FOR TAKING AFFIDAVITS

General Motors Corporation
Applicant
and
Orchid International Ontario Division Inc.
Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**AFFIDAVIT OF ALLAN RUTMAN
(affirmed April 20, 2010)**

Heenan Blaikie LLP
Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4

Kenneth D. Kraft LSUC#: 31919P
Lara Jackson LSUC#: 41858M
Tel: (416) 643-6822 - 643-6852
Fax: (416) 360-8425

Lawyers for Zeifman Partners Inc. as Court-Appointed Interim-Receiver and Receiver and Manager of Orchid International Ontario Division Inc.

TAB 4

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

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

**AFFIDAVIT OF KENNETH D. KRAFT
(Affirmed April 19, 2010)**

I, **Kenneth D. Kraft**, of the City of Toronto, in the Province of Ontario, **SOLEMNL**
AFFIRM AND SAY:

1. I am a partner with Heenan Blaikie LLP ("**Heenan Blaikie**"), and as such have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Pursuant to the Order of the Honourable Mr. Justice Morawetz dated December 24, 2009 (the "**Receivership Order**"), Zeifman Partners Inc. was appointed the interim receiver and receiver and manager (the "**Receiver**") of all the assets, property and undertaking (the "**Assets**") of Orchid International Ontario Division Inc. ("**Orchid**") pursuant to Section 101 of the *Courts of Justice Act* (Ontario) and Section 47(1) of the *Bankruptcy and Insolvency Act* (Canada).

3. Since the date of the Receivership Order, Heenan Blaikie has been doing legal work as independent counsel to the Receiver. The total amount of professional fees being claimed for work performed by Heenan Blaikie for the Receiver during the period December 22, 2009 to March 31, 2010 inclusive (the "Fee Period") is CAD \$42,293.00 plus disbursements of CAD \$1,111.79 plus Goods and Service Tax of CAD \$2,162.07, totalling CAD \$45,566.82. Attached hereto as **Exhibit "A"** to this Affidavit are true copies of all invoices rendered by Heenan Blaikie on a periodic basis during the Fee Period, inclusive of details of the individuals involved in the administration of the Orchid estate and the hours and applicable rates claimed.

4. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.

5. Attached hereto as Exhibit "C" is a scheduling summarizing the Respective years of call and billing rates of each of the solicitors/law clerks at Heenan Blaikie who acted for the Receiver.

6. To the best of my knowledge, the rates charged by Heenan Blaikie though out the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

7. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by Heenan Blaikie for services rendered in relation to similar proceedings.

AFFIRMED BEFORE ME at the City of Toronto, in the Province of Ontario on April 19, 2010.

A Commissioner, etc.

DOUG GILBERT

Kenneth D. Kraft

Kenneth D. Kraft

Heenan Blaikie LLP

Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2H4
T: 416 360.6336
F: 416 360.8425

LAWYERS

N^o 629566

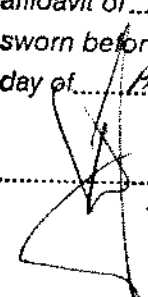
Page 1

February 17, 2010

PRIVATE & CONFIDENTIAL

Zeifman Partners Inc.
1 Toronto Street
Suite 910, P.O. Box 28
Toronto, ON
M5C 2V6

Attention: Mr. Allan Rutman

This is Exhibit "A" referred to in the
affidavit of K. O. KRAFT
sworn before me, this 19th
day of April 2010

A COMMISSIONER FOR TAKING AFFIDAVITS

FOR PROFESSIONAL SERVICES RENDERED for the period ending January 31, 2010

File: 036775-0008 RECEIVERSHIP OF Orchid International Ontario Division Inc.

		Init.	Hours
December 28, 2009	Review of receivership order and related documents and participating in conference call with A. Rutman, J. Grout and L. Ellis and preparation of letters to employees.	GM	3.30
December 29, 2009	Reviewing further revisions to letters and making and sending back.	GM	0.60
December 30, 2009	Review of Form 1 and covering letter and ensuring that current form is being used and checking content and replying.	GM	0.40
December 30, 2009	Conferring with J. Karkoutlian RE Form 1 and related matters.	GM	0.30
December 30, 2009	Review of memo to employees.	GM	0.30
January 4, 2010	J. Grout letter regarding name change request	KKR	0.10
January 10, 2010	A. Rutman email on goodwill associated with name	KKR	0.10
January 19, 2010	Voicemail from and telephone calls with A. Rutman to discuss review of confidential information memorandum; Review draft confidential information memorandum and related email exchanges with A. Rutman and J. Rutman	KKR	1.00
January 29, 2010	Receive instructions from G. McGinnis re WEPP research; Research eligibility for and calculation of WEPP claims; Telephone call to Service Canada Call Centre; Discuss issues with G. McGinnis	SJG	1.80

FEES

- Gallagher, S. Jodi	(1.80 hours @ \$ 330.00)	\$ 594.00
- Kraft, Kenneth David	(1.20 hours @ \$ 750.00)	\$ 900.00
- McGinnis, Greg	(4.90 hours @ \$ 415.00)	\$ 2,033.50
		<hr/>
		\$ 3,527.50

SUB-TOTAL

\$ 3,527.50

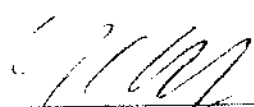
GST (5%)

\$ 176.38

AMOUNT DUE

\$ 3,703.88

HEENAN BLAIKIE LLP



Kenneth David Kraft

TERM: Payment due upon receipt in accordance with section 33 of the *Solicitors Act*. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charge or disbursements calculated from a date that is one month after this statement is delivered.

We have made every effort to include fees and disbursements incurred on your behalf for the current billing period. In the event additional fees or disbursements are subsequently incurred and/or recorded, a subsequent account will be forwarded.

246.

Heenan Blaikie LLP

LAWYERS

N^o 632768

Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4
T: 416 360.6336
F: 416 360 8425

Page 1

March 9, 2010

PRIVATE & CONFIDENTIAL

Zeifman Partners Inc.
1 Toronto Street
Suite 910, P.O. Box 28
Toronto, ON
M5C 2V6

Attention: Mr. Allan Rutman

FOR PROFESSIONAL SERVICES RENDERED for the period ending February 28, 2010

File: 036775-0008 RECEIVERSHIP OF Orchid International Ontario Division Inc.

		<u>Init.</u>	<u>Hours</u>
January 28, 2010	Conferring with J. Rutman re WEPP issues	GM	0.30
February 1, 2010	Email exchanges with J. Rutman and G. McGinnis re the impact of post-receivership termination on scope WEPP claims	SJG	0.30
February 1, 2010	Exchanging emails-mails with J. Rutman re WEPP issues	GM	0.40
February 2, 2010	Telephone call and email exchanges with J. Rutman and G. McGinnis re WEPP interpretation and caselaw; Review legislation, regulations and cases re same; Draft responses to J. Rutman and G. McGinnis	SJG	1.80
February 3, 2010	A. Rutman email and began reviewing comments from G. Bibby raising concerns	KKR	0.30
February 4, 2010	A. Rutman email exchanges on discussing response to G. Bibby	KKR	0.20
February 5, 2010	Review G. Bibby letter; Telephone call with A. Rutman and J. Rutman to discuss proposed response	KKR	0.50
February 8, 2010	Review draft response to G. Bibby and email comments to A. Rutman and J. Rutman; Telephone call with S. Graff on concerns	KKR	0.40
February 9, 2010	Review G. Bibby email and draft response letters to him and to prospective purchaser inviting them to resubmit better offers	KKR	0.50
February 10, 2010	Email and voicemail from and telephone call with T. Reyes to review situation, status of offers and potential for any recoveries for junior secured creditors	KKR	0.30
February 12, 2010	A. Rutman email exchange around court approval needed to proceed with sale of fuel strap business	KKR	0.10

Reference / File: 036775-0008

GST N^o 864865936

Initials: KKR

FILE

February 13, 2010	Email exchange and review offers and analysis Zeifman prepared	KKR	0.50
February 14, 2010	Conference call with A. Rutman and J. Rutman to discuss offers received for fuel strap business and potential issues with accepting either offer and next steps; Email to G. McGinnis to discuss employee issues with higher offer	KKR	0.90
February 16, 2010	G. McGinnis email and discuss with him termination and severance issues; Telephone call with A. Rutman to discuss GM issues; Conference call with A. Rutman, A. Lee, J. Carhart, M. Sims and J. Rutman to discuss comments on offer from Cosma for fuel strap business; Review Lease; M. Sims email with agreement and revisions; Telephone call with her to discuss changes; Review final draft and related email exchanges with A. Rutman and J. Rutman; Telephone call with A. Rutman on Cosma access request and timing; Emails exchanged with signed agreement; Start considering materials needed for court approval; Emails exchanged with A. Rutman on PPSA search and with L. Ellis on service list	KKR	2.40
February 16, 2010	Research and draft response re withholdings treatment and vacation pay issue re stay bonuses; Email exchanges with G. McGinnis and client re same	SJG	1.70
February 16, 2010	Review of stay bonus letter and making revisions and conferring with K. Kraft	GM	0.60
February 17, 2010	Obtained a Profile Report for Orchid International Ontario Division Inc.; Ordered a certified PPSA for Orchid International Ontario Division Inc., R. Reiningger & Son Limited, and Orchid Automated Group Inc. as per K. Kraft's request	BG	0.50
February 17, 2010	Email to L. Jackson on court approval motion; Telephone call with her to discuss issues; Telephone call with A. Rutman on report and motion issues; Email exchanges on Reiningger request and voicemail for M. Sims on whether any need for purchase price to remain confidential; L. Ellis email exchanges on service list	KKR	4.70
February 17, 2010	Finalize and send email to client re stay bonuses	SJG	0.10
February 17, 2010	Review of correspondence re stay bonus issues and responding to J. Rutman	GM	0.20
February 17, 2010	Review receivership order; Review draft First Report of the Receiver; Email comments on draft report to K. Kraft; Draft Sale Approval and Vesting Order	LJ	1.40

February 18, 2010	Email exchanges on employee letter; Work on finalizing First Report and numerous related telephone calls and email exchanges with J. Rutman and A. Rutman; Review schedules and meet with A. Rutman to revise and finalize First Report; M. Sims voicemail and emails on service list; Draft approval and vesting order and sale agreement issues; Numerous voicemails and telephone calls with A. Rutman, J. Carhart and M. Sims to discuss what parts of sale agreement, if any, are to be redacted; Discuss Motion Record issues with L. Jackson; Deal with court date and Commercial List Office	KKR	6.30
February 18, 2010	Revise Order; Draft Notice of Motion; Various emails to and from M. Sims; Office conference with K. Kraft regarding purchaser's request to redact portions of Sale Agreement; Prepare motion record; Review PPSA search results	LJ	1.70
February 19, 2010	Work on finalizing Motion Record for court approval of Maple transaction and related discussions with L. Jackson; J. Carhart emails on purchase price redaction	KKR	0.40
February 19, 2010	Revise and finalize Order and Notice of Motion; Telephone call with A. Rutman re GM request to redact purchase price; Review and revise Schedule "C" to Order to include correct PPSA registrations; Finalize and serve Motion Record	LJ	1.50
February 22, 2010	Office conference with K. Kraft; Emails from M. Sims and to A. Rutman, S. Graff re service on Orchid International; Letter to unrepresented parties re serving factum by email	LJ	0.30
February 22, 2010	Voicemail from and telephone call with T. Reyes on limitation period issues and Receiver's consent; M. Sims email on serving Orchid parent; Discuss with L. Jackson letter to service list and preparing factum; Email to A. Rutman and J. Rutman on posting Motion Record to Zeifman's website; Review M. Sims revision to draft order; M. Sims voicemail and A. Rutman email exchange on closing issues; Conference call with A. Lee, J. Carhart, M. Sims, A. Rutman and J. Rutman to discuss operational concerns raised by GM and potential need to amend agreements; Follow up conference call with A. Rutman and J. Rutman to discuss issues and to update GM; Update L. Jackson; Discuss M. Sims request to notify Orchid's U.S. parent of motion	KKR	2.10
February 23, 2010	Emails from and to S. Graff re acceptance of service; Email to M. Sims	LJ	0.10

February 23, 2010	L. Jackson follow up on service of Orchid U.S. claim and Eberspaecher; Letter from T. Reyes and email to A. Rutman and J. Rutman on consent requested for Reinrichmar and reply to T. Reyes to provide consent; Telephone call with H. Simmons and email from him and to A. Rutman and J. Rutman on assignment of claim related to Eberspaecher purchase order	KKR	0.70
February 24, 2010	Review email from L. Ellis re removal of assets and changes to sale process; Emails from and to Venture Steel Inc.; Office conference with K. Kraft re supplementary motion record; Review draft supplemental report	LJ	0.50
February 24, 2010	Telephone call with A. Rutman and related email exchanges with L. Ellis and J. Carhart on proposed revisions to agreement to accommodate GM production concerns; Email from J. Rutman and to H. Simmons to confirm consent for Orchid parent company to pursue issues related to Eberspaecher purchase order; M. Sims voicemail and email on amending agreement; Telephone call with her to discuss amendments; Discuss supplementary Motion Record with L. Jackson; Update email to A. Rutman and J. Rutman; J. Rutman email on landlord issues; Start preparing supplementary report and email draft to A. Rutman and J. Rutman	KKR	2.10
February 25, 2010	Review A. Rutman's comments and revise draft supplement to First Report; Email exchanges on timing to deliver motion materials with supplementary report; Work on revisions to approval and vesting order; L. Ellis email exchanges; Review revision to sale agreement and email comments to A. Rutman and J. Rutman; J. Carhart and M. Sims emails on agreement and schedules; Email exchanges with H. Chaiton and A. Rutman to confirm ENA equipment not included in Maple sale; Telephone call with A. Rutman on changes to schedules; L. Ellis email on amending agreement; Follow up with L. Jackson on finalizing supplementary Motion Record; J. Rutman and A. Rutman email exchanges on proceeding with equipment disassembly ahead of court approval; Telephone call with A. Rutman to discuss agreement comments and email to M. Sims with comment on employee termination; Discuss factum with L. Jackson; Exchanges with M. Sims, A. Rutman and J. Rutman on revisions to schedules in agreement and whether additional equipment validly included; J. Rutman email exchanges on purchase price allocation	KKR	3.10

February 25, 2010	Review various emails relating to Amending Agreement and motion	LJ	0.40
February 26, 2010	Continued discussions around finalizing sale agreement related to both equipment and employees and on Motion Record; Discussions around Maple request to start disassembling equipment and consider follow up on moving closing date up	KKR	1.00
February 26, 2010	Office meeting with L. Jackson regarding Purchase Agreement; Telephone calls with L. Jackson regarding same	MM	1.00
February 26, 2010	Various emails and telephone calls regarding amending agreement and necessity for s.18(f); Meeting with A. Rutman to discuss issue; Prepare supplementary motion record; Draft factum	LJ	2.70
February 27, 2010	Review emails around employee clause in amending agreement	KKR	0.30
February 28, 2010	Telephone call with G. McGinnis to discuss Maple insistence on keeping s.18(f) in Agreement; Conference call with A. Rutman, J. Rutman and G. McGinnis to discuss issue; Emails from and to M. Sims re required amendment to s.18(f); Review revised agreement; Email to A. Rutman	LJ	0.80
February 28, 2010	Review emails around proposed revision to employee termination clause in sale agreement	KKR	0.30

FEES

- Gallagher, S. Jodi	(3.90 hours @ \$ 330.00)	\$ 1,287.00
- Jackson, Lara	(9.40 hours @ \$ 450.00)	\$ 4,230.00
- Kraft, Kenneth David	(27.10 hours @ \$ 750.00)	\$ 20,325.00
- MacGillivray, Michelle	(1.00 hours @ \$ 330.00)	\$ 330.00
- McGinnis, Greg	(1.50 hours @ \$ 415.00)	\$ 622.50
- Law clerk(s)	(0.50 hours @ \$ 175.00)	\$ 87.50
		\$ 26,882.00

DISBURSEMENTS (TAXABLE)

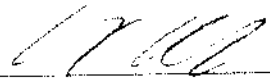
- Fax	\$ 6.00	
- Photocopies	\$ 450.30	
- Profile Report	\$ 18.00	
		\$ 474.30

DISBURSEMENTS (NON TAXABLE)

- Filing fees	\$ 127.00	
		\$ 127.00

SUB-TOTAL	\$ 27,483.30
GST (5%)	\$ 1,367.82
AMOUNT DUE	\$ 28,851.12

HEENAN BLAIKIE LLP



 Kenneth David Kraft

TERM: Payment due upon receipt in accordance with section 33 of the *Solicitors Act*. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charge or disbursements calculated from a date that is one month after this statement is delivered

We have made every effort to include fees and disbursements incurred on your behalf for the current billing period. In the event additional fees or disbursements are subsequently incurred and/or recorded, a subsequent account will be forwarded.

252.

Heenan Blaikie LLP

Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4
T. 416 360.6336
F. 416 360 8425

LAWYERS

N^o 635761

Page 1

March 15, 2010

PRIVATE & CONFIDENTIAL

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

Attention: Mr. Allan Rutman

FOR PROFESSIONAL SERVICES RENDERED for the period ending February 28, 2010

File: 036775-0008 RECEIVERSHIP OF Orchid International Ontario Division Inc.

		Init.	Hours
February 27, 2010	Review of e mails RE termination and conferring with I. Jackson and conferring with a. Rutman and J. Rutman.	GM	1.00
FEES			
- McGinnis, Greg	(1.00 hours @ \$ 415.00)		\$ 415.00
DISBURSEMENTS (TAXABLE)			
- Court Agent		\$ 30.00	\$ 30.00
DISBURSEMENTS (NON TAXABLE)			
- PPSA Search		\$ 37.50	\$ 37.50
SUB-TOTAL			\$ 482.50
GST (5%)			\$ 22.25
AMOUNT DUE			\$ 504.75

Reference / File: 036775-0008

GST N^o 864865936

Initials: GM

PAYABLE UPON RECEIPT

HEENAN BLAIKIE LLP

Greg McGinnis

TERM: Payment due upon receipt in accordance with section 33 of the *Solicitors Act*. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charge or disbursements calculated from a date that is one month after this statement is delivered

We have made every effort to include fees and disbursements incurred on your behalf for the current billing period. In the event additional fees or disbursements are subsequently incurred and/or recorded, a subsequent account will be forwarded

254.

Heenan Blaikie LLP

LAWYERS

N^o 637975

Page 1

April 13, 2010

Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4
T: 416 360.6336
F: 416 360.8425

PRIVATE & CONFIDENTIAL

Zeifman Partners Inc.
1 Toronto Street
Suite 910, P.O. Box 28
Toronto, ON
M5C 2V6

Attention: Mr. Allan Rutman

FOR PROFESSIONAL SERVICES RENDERED for the period ending March 31, 2010

File: 036775-0008 RECEIVERSHIP OF Orchid International Ontario Division Inc.

		Init.	Hours
March 1, 2010	Research for L. Jackson re retrieving case from Quicklaw	LR	0.10
March 1, 2010	Review and consider issue of retroactive termination of ECNG Energy contract; Emails regarding issues ahead of tomorrow's attendance and discuss with J. Rutman need to attend; S. Graff email; Review Factum	KKR	1.00
March 1, 2010	Finalize, serve and file supplementary motion record and factum; Emails from and to S. Graff re scope of approval of Receiver's activities; Emails to and from J. Rutman re this issue; Emails from and to C. Burr re addition to service list and confirming his receipt of motion materials; Emails to and from K. Kraft	LJ	1.40
March 2, 2010	Final preparation for and attend before Justice Karakatsanis to obtain Sale Approval and Vesting Order for Maple's purchase of fuel strap assets; Telephone call with S. Graff and email exchanges to confirm approval order does not impact on issues his client may want to raise; M. Sims and J. Rutman email exchanges on closing for first two asset groups and delivery of Receiver's Certificates; Telephone call with J. Rutman to discuss necessary amendments to Receiver's Certificates to deal with equipment Receiver needs to retain; A. Rutman email exchanges on EDC request	KKR	4.10

Reference / File: 036775-0008

GST N^o 864865936

Initials: KKR

FILE

March 2, 2010	Various emails and telephone calls regarding amending agreement and necessity for s.18(f); Meeting with A. Rutman to discuss issue; Prepare supplementary motion record; Draft factum	LJ	2.70
March 3, 2010	A. Rutman email exchanges on EDC transaction; Email from and telephone call with J. Rutman on repair obligations related to Multislide; L. Jackson email on repair	KKR	0.40
March 3, 2010	Email from J. Rutman regarding damaged equipment; Review Sale Agreement and Amending Agreement; Email to J. Rutman	LJ	0.20
March 4, 2010	J. Rutman email exchange on GM distribution request and consider issue	KKR	0.30
March 6, 2010	J. Rutman voicemail and H. Chaiton email exchanges on issues related to proposed ENA/EDC/DTI settlement agreement; Review draft letter	KKR	0.40
March 7, 2010	J. Rutman and H. Chaiton emails on proposed ENA/EDC/DTI settlement	KKR	0.40
March 8, 2010	Telephone call with J. Rutman to discuss EDC/ENA/DTI settlement; L. Rogers email exchanges and telephone call with him on outstanding ENA receivable; Voicemail for J. Grout on legal opinion; Email exchange on providing G. Bibby with liquidation proposals; Telephone call with J. Rutman on arranging for J. Minteau access to inspect DTI tooling; Review revised letter agreement; L. Rogers email to confirm payment of invoice; J. Rutman email on next Receiver's Certificate	KKR	1.40
March 9, 2010	Email exchanges on finalizing letter agreement and arranging for execution; Follow up email with revised draft; A. Rutman and J. Rutman email exchanges on costs of dealing with DTI tooling; J. Rutman letter with Receiver's Certificate #3 on Maple transaction	KKR	0.60
March 10, 2010	H. Chaiton and A. Rutman email and voicemail exchanges; Telephone call with A. Rutman on finalizing EDC/DTI/ENA arrangements and clearance to forward signed agreement; H. Chaiton email to confirm receipt of funds	KKR	0.40
March 12, 2010	Telephone calls with J. Rutman to discuss Orchid International's position on auction process and to deal with follow up on getting liquidators to submit new, revised offers; Review draft response	KKR	0.50
March 14, 2010	J. Rutman email with next Receiver's certificates for Maple transactions	KKR	0.10
March 15, 2010	S. Graff email exchanges and telephone call with him to discuss liquidation proposals; C. Burr email with fully executed ENA/EDC/DTI settlement letter	KKR	0.30

March 16, 2010	S. Graff email exchanges on liquidation proposal status; J. Rutman emails	KKR	0.30
March 17, 2010	Review orders and email to J. Rutman that order needed for distribution to GM; A. Rutman and S. Graff emails on status of any discussions with liquidators	KKR	0.50
March 18, 2010	Email exchanges with J. Rutman; Discuss with J. Salmas need to fill in pits or if can leave building with pits drained and secured	KKR	0.40
March 19, 2010	S. Graff and A. Rutman email exchanges on process related to selecting auctioneer	KKR	0.30
March 22, 2010	S. Graff email on status and conference call with A. Rutman and J. Rutman to discuss liquidation proposals; Telephone call with S. Graff to discuss issues and timing for any potential motion to approve sales auction agreement	KKR	0.60
March 26, 2010	J. Rutman email exchanges	KKR	0.30
March 29, 2010	Telephone call with J. Rutman on auction process issues; Letter to service list enclosing Receiver's Certificates numbered 1 - 7	KKR	0.40

FEES

- Jackson, Lara	(4.30 hours @ \$ 450.00)	\$ 1,935.00
- Kraft, Kenneth David	(12.70 hours @ \$ 750.00)	\$ 9,525.00
- Law clerk(s)	(0.10 hours @ \$ 85.00)	\$ 8.50
		\$ 11,468.50

DISBURSEMENTS (TAXABLE)

- Court Agent	\$ 40.00
- Delivery	\$ 32.39
- Photocopies	\$ 300.60
- Stationery - Binding	\$ 70.00
	\$ 442.99

SUB-TOTAL

\$ 11,911.49

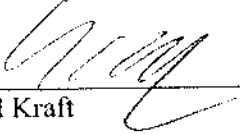
GST (5%)

\$ 595.58

AMOUNT DUE

\$ 12,507.07

HEENAN BLAIKIE LLP


Kenneth David Kraft

TERM: Payment due upon receipt in accordance with section 33 of the *Solicitors Act*. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charge or disbursements calculated from a date that is one month after this statement is delivered.

We have made every effort to include fees and disbursements incurred on your behalf for the current billing period. In the event additional fees or disbursements are subsequently incurred and/or recorded, a subsequent account will be forwarded.

Calculation of Average Hourly Billing Rates of
Heenan Blaikie LLP
for the period December 28, 2009 to March 31, 2009

Invoice Number	Fees	Disbursements	GST	Hours	Average Rate	Total
629566	\$3,527.50	n/a	\$176.38	7.90	\$446.52	\$3,703.88
632768	\$26,882.00	\$601.30	\$1,367.82	43.40	\$619.40	\$28,851.12
635761	\$415.00	\$67.50	\$22.25	1.0	\$415.00	\$504.75
637975	\$11,468.50	\$442.99	\$595.58	17.10	\$670.68	\$12,507.07

HBdocs - 8312427v1

This is Exhibit B' referred to in the
 affidavit of KON KRAFT
 sworn before me, this 18th
 day of APRIL 2010

A COMMISSIONER FOR TAKING AFFIDAVITS

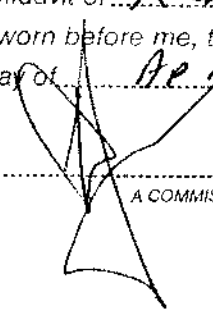
Billing Rates of Heenan Blaikie LLP

for the period December 28, 2009 to March 31, 2009

	Rate	Year of Call
Ken Kraft	\$750.00	1991
Greg McGinnis	\$415.00	1996
Lara Jackson	\$450.00	1999
Jodi S. Gallagher	\$330.00	2004
Michelle MacGillivray	\$330.00	2005
Bernadett Gernuska	\$175.00	Law Clerk
Laura Richmond	\$85.00	Law Clerk

HBdocs - 8312495v1

This is Exhibit C referred to in the
 affidavit of KEN KRAFT
 sworn before me, this 19th
 day of APRIL 2010


 A COMMISSIONER FOR TAKING AFFIDAVITS

General Motors Corporation Applicant and Orchid International Ontario Division Inc. Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**AFFIDAVIT OF KENNETH D. KRAFT
(affirmed April 19, 2010)**

Heenan Blaikie LLP
Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4

Kenneth D. Kraft LSUC#: 31919P
Lara Jackson LSUC#: 41858M
Tel: (416) 643-6822 - 643-6852
Fax: (416) 360-8425

Lawyers for Zeifman Partners Inc. as Court-
Appointed Interim-Receiver and Receiver and
Manager of Orchid International Ontario
Division Inc.

TAB 5

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

B E T W E E N:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

**AFFIDAVIT OF LARRY ELLIS
(Sworn April 19, 2010)**

I, **LARRY ELLIS**, of the City of Ajax, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a barrister and solicitor qualified to practice law in the Province of Ontario and an associate with ThorntonGroutFinnigan LLP ("TGF"), counsel to Zeifman Partners Inc. in its capacity as the receiver (the "Receiver") of Orchid International Ontario Division Inc. (the "Company") and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit "A" are true copies of the invoices forwarded to the Receiver by TGF for fees and disbursements incurred by TGF in the course of the receivership of the Company between December 26, 2009 and March 31, 2010.

3. Attached hereto as Exhibit "B" is a schedule summarizing each invoice in Exhibit "A", the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.

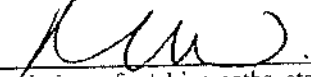
4. Attached hereto as Exhibit "C" is a schedule summarizing the respective years of call and billing rates of each of the solicitors at TGF who acted for the Receiver.

5. To the best of my knowledge, the rates charged by TGF throughout the course of these proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.


6. The hourly billing rates outlined in Exhibit "C" to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

7. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver's counsel.

SWORN BEFORE ME
at the City of Toronto, in the
Province of Ontario this 19th
day of April, 2010.



A commissioner for taking oaths, etc.

)
)
)
)
)


Larry Ellis

EXHIBIT "A"

263.

Court File No.

09-8522-00CL

ONTARIO SUPERIOR COURT OF JUSTICE Commercial List

BETWEEN:

GENERAL MOTORS CORPORATION

and

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

FIRST BILL OF COSTS OF THE SOLICITORS TO THE COURT APPOINTED RECEIVER

For the period ending December 31, 2009

Dec-26-09	Emails regarding tooling removal, EDC liens and accounting issues; emails regarding employee issues;	0.60	JHG
	Calls with A. Rutman; email to labour counsel; voicemail for labour counsel;	0.40	LE
Dec-27-09	Emails regarding employee issues;	0.20	JHG
	Review emails from A. Rutman; call with labour counsel; call with team to discuss documentation required to terminate employees; review draft letters;	0.70	LE
Dec-28-09	Review draft letters to employees and customers; conference call with client and labour counsel; memo and email to counsel regarding requested corporate name change;	1.00	JHG
Dec-29-09	Review emails from team regarding termination of employees; review final letters;	0.60	LE
Dec-31-09	Researching availability of corporate name change to insolvent corporation, s. 171 of the OBCA and relevant case law; discussing same with J. Bookman; corresponding with J. Grout and other lawyers regarding same;	1.40	AS

264.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James H. Grout	1.80	\$720.00	1,296.00
Larry Ellis	1.70	\$360.00	612.00
Alana Shepherd (Student)	1.40	\$180.00	252.00
TOTAL FEE HEREIN			\$2,160.00
GST on Fees			<u>\$108.00</u>
Total Fees and GST			\$2,268.00
OUR ACCOUNT HEREIN			\$2,268.00

GST No. 87042 1039RT

Matter No. 1135-005
Invoice No. 22304
Date: Jan 18/10

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

SECOND BILL OF COSTS OF THE SOLICITORS TO THE
COURT APPOINTED RECEIVER AND MANAGER

For the period ending January 31, 2010

Jan-03-10	Review and respond to email correspondence from J. Grout; review correspondence from P. Goy	0.20	LE
Jan-04-10	Discussions with L. Ellis regarding EDC security; conference call with GM team;	1.00	JHG
	Call with GM team to discuss outstanding issues, including the EDC security position issue; call with H. Chaiton; review security and loan documents; review priorities agreement; call with J. Grout to discuss going forward plan; review PPSA search; email to D. Baty; review letter to A. Rutman regarding change of business name;	3.10	LE
Jan-05-10	Discussions with client and US counsel regarding tooling issues; email regarding lien rights; met with ???; emails regarding payment to EDC for tooling; prepare and attend or GM team conference call;	2.00	JHG
	Review loan agreement between Orchid and EDC; call with J. Grout; emails with team regarding EDC security; emails to H. Chaiton; exchange multiple emails with A. Rutman; review email from H. Simmons;	2.40	LE
	Conduct PPSA search;	0.10	AF
	Researching availability of non-possessory liens other than under the Repair and Storage Liens Act of Ontario; reviewing tooling contract to determine when title passes from the manufacturer for J. Grout; discussing same with K. Ferreira; researching provisions of Sale of Goods Act of Ontario that protect unpaid sellers, and provisions on when property passes upon the sale of ascertained goods; discussing	1.10	AS

	same with J. Grout; researching priority of unpaid seller's lien in Sale of Goods Act under the Personal Property Security Act; corresponding with J. Grout regarding same;		
Jan-06-10	Review EDC security tooling, lien and sale process issues; conference call with GM team;	1.40	JHG
	Exchange emails with J. Grout; review Notice and Statement of the Receiver; exchange emails with A. Rutman regarding outstanding issues; voicemail for A. Rutman; call with A. Rutman to discuss outstanding issues; call with GM team to discuss outstanding issues, including sale process; call with A. Rutman to provide update; review draft advertisement; exchange emails with J. Rutman; call with J. Grout to discuss sales process;	2.90	LE
Jan-07-10	Review sale process advertisement; conference call with GM team;	1.20	JHG
Jan-08-10	Discussions with clients and GM and emails with EDC's counsel regarding tooling issues; conference call with GM team regarding sale process are tooling issues;	1.80	JHG
Jan-09-10	Emails with US counsel, GM and client regarding removal of tooling and payment of EDC liens; discussions with BBK, client and L. Ellis;	1.00	JHG
Jan-10-10	Emails regarding stay onuses and tooling removal;	0.60	JHG
Jan-11-10	Emails regarding payment of EDC liens;	0.20	JHG
Jan-12-10	conference call with GM team and emails regarding tooling payables and lien claims;	0.80	JHG
Jan-13-10	Emails regarding tooling payables and EDC liens and disputes with tool vendors;	0.60	JHG
	Discuss with L. Ellis, review Assignment and Assumption Agreement, prepare assignments of PPSA registrations from FCC to General Motors;	0.50	AF
Jan-14-10	Submit assignments of PPSA registrations and review confirmations;	0.20	AF
Jan-15-10	Conference call with Receiver and L. Ellis;	0.60	JHG
Jan-17-10	Review CIM and emails to clients regarding sale process and contents of CIM;	1.00	JHG
Jan-18-10	Emails with clients; met with L. Ellis and conference call with Receiver to revise CIM; discussions with D. Baty;	2.60	JHG
Jan-19-10	Emails and discussions with clients and customers regarding CIM; met with L. Ellis; conference call with GM team;	2.20	JHG
Jan-20-10	Emails regarding CIM;	0.20	JHG
Jan-21-10	Conference call with GM team;	0.40	JHG
Jan-22-10	Emails regarding sale process and EDC liens;	0.40	JHG

Jan-26-10	Prepare and attend on GM team conference call;	0.60	JHG
Jan-27-10	Met with L. Ellis regarding tooling dispute;	0.20	JHG
Jan-28-10	Draft indemnity and email to GM; discussions with client;	0.40	JHG
	Review email regarding status of sale process and qualified bidders;	0.20	JHG

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James H. Grout	19.40	\$720.00	13,968.00
Larry Ellis	8.60	\$360.00	3,096.00
Annette Fournier (LawClerk)	0.80	\$202.50	162.00
Alana Shepherd (Student)	1.10	\$180.00	198.00

TOTAL FEE HEREIN	\$17,424.00
GST on Fees	<u>\$871.20</u>

Total Fees and GST	\$18,295.20
---------------------------	--------------------

Disbursements:

Facsimiles	\$0.50
Photocopies	\$61.25
Telephone	\$3.10

Total Taxable Disbursements	\$64.85
GST on Disbursements	\$3.24

Total Non-Taxable Disbursements	<u>\$0.00</u>
--	----------------------

Total Disbursements and GST	<u>\$68.09</u>
------------------------------------	-----------------------

Total Fees, Disbursements & GST	\$18,363.29
--	--------------------

OUR ACCOUNT HEREIN	\$18,363.29
---------------------------	--------------------

The undersigned hereby certifies that it has examined the above interim bill of costs, that the services therein described have been duly authorized and rendered and the charges in our opinion are fair and reasonable. The receipts to date of this Estate after payment of secured creditors' claims amount to approximately \$

We hereby waive notice of the time and place of the taxation of this bill.

268.

ZEIFMAN PARTNERS INC.

Per: Allan Rutman

Taxed and allowed at \$ this day of February, 2010

GST No. 87042 1039RT

Matter No. 1135-005

Invoice No. 22387

Date: Feb 16/10

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

THIRD BILL OF COSTS OF THE SOLICITORS TO THE COURT
APPOINTED RECEIVER AND MANAGER

For the period ending February 28, 2010

Jan-07-10	Call with A. Rutman to discuss revisions to the advertisement; call with A. Rutman to discuss timing for confidentiality agreement and asset purchase agreement; review comments from team on the advertisement; review Precision Group Information package; discuss content of materials with team; review Diversified Tooling demand letter and supporting documentation; call with the Receiver to discuss content; review emails from team regarding outstanding issues;	4.50	LE
Jan-08-10	Calls with A. Rutman to discuss various outstanding issues related to tooling to be moved over the weekend; calls with BBK team to discuss strategy to move tooling; calls with H. Chaiton regarding requirements to move tooling; review updated PPSA search; begin review of EDC security documentation; exchange correspondence with A. Rutman regarding form of release; review tooling reconciliation; call with H. Chaiton to discuss tooling reconciliation and to discuss documents necessary to paper payout of EDC debt and retire security; call to discuss status of wire payment; call with J. Rutman to provide update; review emails from team;	6.20	LE
Jan-09-10	Calls with J. Grout regarding tooling removal; calls with P. Mahjoory to discuss tooling removal; calls with A. Rutman and J. Rutman to discuss tooling removal; calls with H. Chaiton to discuss EDC's requests for payment and the documents necessary to allow the tooling to move; call with G. Benchetrit to discuss background of file; emails to team to provide updates; meeting with J. Grout to provide update of EDC's position; continue review of EDC security;	5.90	LE

Jan-10-10	Review email from A. Rutman regarding KERP plan; meeting with J. Grout to discuss the KERP plan; review emails regarding sale of the Orchid business name; review numerous emails regarding movement of certain tooling;	1.10	LE
Jan-11-10	Review emails from A. Rutman; review draft release document regarding EDC's security; meeting with J. Grout to discuss draft documents; review call agenda; review emails from P. Goy; review executed release document;	0.90	LE
Jan-12-10	Finalize review of EDC security; meeting with J. Grout to discuss security; calls with J. Rutman to discuss issues related to the Precision tooling; call with J. Rutman to receive update regarding the sales process and CIM; exchange correspondence with team regarding the DCI tooling issue;	2.70	LE
Jan-13-10	Exchange emails with C. Burr regarding parties to the Service List; review documents related to additional tooling removal from Orchid; call with J. Rutman to discuss update on the Precision tooling issue and the DTI issue; left voicemail from J. Leslie;	1.20	LE
Jan-14-10	Review correspondence from the Receiver regarding conference call; review Cosma's mark up of the non-disclosure agreement; exchange multiple emails with C. Burr; review email from J. Rutman setting out the agenda;	1.90	LE
Jan-15-10	Call with A. Rutman, J. Grout and J. Rutman to discuss outstanding issues; call to J. Leslie to discuss Precision tool; review suggested revisions to the confidentiality agreement; call with J. Carhart to discuss his comments; meeting with J. Grout to provide update on the confidentiality agreement issues with Cosma; review email from J. Rutman regarding the CIM; review draft of CIM;	3.00	LE
Jan-16-10	Finalize review of CIM;	0.70	LE
Jan-17-10	Review emails from A. Rutman and J. Grout;	0.20	LE
Jan-18-10	Review variations of mark-ups to the template confidentiality agreement and provide comments on each version; review memorandum from J. Carhart regarding the Cosma's confidentiality agreement; meeting with J. Grout to discuss outstanding issues on file; email to D. Baty and M. Fischer to discuss Cosma issue; review latest version of the CIM; meeting with J. Grout to discuss the CIM and the Cosma issue; call with A. Rutman to discuss the Cosma issue; call with J. Rutman to review the CIM and TGF's comments; exchange emails with J. Leslie regarding the Precision tooling; review EDC documents;	6.20	LE
Jan-19-10	Exchange emails with J. Rutman and A. Rutman regarding call; call with J. Rutman and A. Rutman to discuss CIM; call with J. Grout to provide update; review CIM and comment; call with A. Rutman to provide update; call with J. Rutman to walk him through comments;	4.70	LE

	call with J. Leslie to discuss Precision issue; review research related to the Sale of Goods Act; emails to J. Leslie; review emails from D. Baty; review and revise CIM; call with A. Rutman to provide update of CIM; email to J. Rutman to describe process to finalize the CIM; further comments on the CIM;		
	Receive and review Verification Statements, letter to debtor;	0.30	AF
Jan-20-10	Review comments from P. Goy on the CIM; review comments from GM "sales" on the CIM; calls with J. Rutman to discuss suggested revisions; review suggested revisions from D. Baty; incorporate all suggested revisions; email to all parties to request final comments; meeting with J. Grout to discuss final form of CIM; circulate final CIM to J. Rutman and call to discuss all suggested revisions; call with J. Rutman to discuss his counsel's suggested revisions; exchange emails with M. Fischer; exchange emails with P. Goy; review J. Carhart's NDA memo; email to D. Baty to request instructions; calls with J. Carhart to discuss terms of NDA;	6.10	LE
Jan-21-10	Call with team to discuss outstanding issues; email from J. Rutman regarding Orchid issues, including the payment of bonuses;	1.70	LE
Jan-22-10	Review documentation on DTI issues; review case law on DTI issues; call with J. Rutman to discuss DTI analysis; call with S. Swartz to discuss his clients position and next steps for proceeding; call with J. Leslie to discuss Precision issue and determine solution;	2.70	LE
Jan-24-10	Review email from J. Rutman regarding a markup of the Confidentiality Agreement; review Confidentiality Agreement;	0.50	LE
Jan-25-10	Exchange multiple emails with J. Leslie; call with J. Leslie regarding timing to determine resolution; review case law research on relevance of "acceptance" with respect to delivery under the sale of goods act; finalize comments on confidentiality agreement and call client to discuss recommended revisions; review correspondence from K. Pope regarding the confidentiality agreement;	0.00	LE
Jan-26-10	Call with J. Rutman to discuss the Precision issues; review spreadsheet provided by J. Rutman regarding Eberslacher purchase orders; review email from P. Goy; research regarding Sale of Goods Act; review S. Swartz's position on the Section 81.1 claim; meeting with J. Grout to discuss position;	2.70	LE
Jan-27-10	Calls with J. Leslie to discuss solution to outstanding issues; call with J. Grout to discuss solution; call with A. Rutman to receive instructions;	2.20	LE
Jan-28-10	Exchange multiple emails with J. Carhart regarding sales process; call with J. Leslie to discuss memorandum of law and fact; review memorandum;	1.30	LE
Jan-29-10	Meeting with A. Shepherd to discuss research on title issues;	0.20	LE

Feb-01-10	Emails regarding sale process and GM indemnity;	0.20	JHG
Feb-02-10	Met with L. Ellis;	0.40	JHG
	Review email from M. Sims and respond; review email from P. Goy; attend call with GM team to discuss outstanding issues; call with J. Rutman to discuss the bonus owing to D. Mheta; review contract; meeting with J. Razaqpur to discuss research; exchange multiple emails with J. Rutman; call with J. Rutman to discuss Precision issue, DTI issue and Mheta issue;	3.70	LE
	Meeting with L. Ellis regarding research assignment; call with client; research;	6.80	JR
Feb-03-10	Review S. Swartz's correspondence and attachments; cross reference S. Swartz's tooling chart with the Eberspacher purchase orders; call with S. Swartz to discuss his correspondence regarding Precisions section 81.1 claim; call with J. Rutman to provide update; call with J. Grout to provide update; calls with J. Leslie to discuss title issues; calls with A. Rutman to provide updates and receive instructions;	3.10	LE
Feb-04-10	Call with J. Rutman to discuss outstanding issues, including the bonus issue, the DTI issue and the Precision issue; call with GM team; draft letter to J. Leslie;	2.20	LE
Feb-05-10	Exchange email with J. Rutman; continue draft of letter agreement to J. Leslie; review correspondence from J. Rutman and correspondence from L. Rogers; call with J. Rutman;	1.90	LE
Feb-07-10	Review Blakes correspondence and consider response;	0.40	LE
Feb-08-10	Correspondence regarding tooling disputes; conference call with clients and L. Ellis; conference call with clients, L. Ellis, EDC and counsel regarding tooling disputes; review correspondence from Bibby regarding sale process;	2.20	JHG
	Review Blakes correspondence; meeting with J. Grout to discuss Blakes correspondence; email client to consider strategy; call with A. Rutman, J. Rutman and J. Grout to discuss strategy; review G. Bibby correspondence; call with EDC team and Receiver to discuss plan of action for proceeding; call with A. Lee and J. Carhart to discuss recent correspondence; exchange emails with team regarding sale process;	3.80	LE
Feb-09-10	Review offers and memo from Receiver;	1.40	JHG
	Review multiple emails from J. Rutman; review emails from EDC team; exchange emails with A. Rutman; exchange emails with J. Carhart; draft asset purchase agreement; calls with J. Leslie to discuss the Precision tool; further emails from the EDC team; call with P. Goy regarding the sale process; call with the GM team and the Receiver to discuss the offers received; call with J. Grout to discuss strategy;	5.50	LE
Feb-10-10	Revise sale agreement;	1.00	JHG

	Call with J. Carhart and A. Lee to discuss their clarification offer; meeting with J. Grout to discuss the APA; emails to J. Grout; emails to D. Baty; calls with J. Leslie regarding letter agreement; exchange multiple emails with J. Rutman; review Precision memorandum;	1.40	LE
Feb-11-10	Review emails from A. Rutman; review emails from J. Carhart; with J. Leslie and his associate to discuss status of letter and purchase of inventory; review correspondence from Receiver; call with J. Carhart;	1.70	LE
Feb-12-10	Review offers; discussions with and emails with client;	1.40	JHG
	Call with A. Rutman to discuss sales process and outstanding issues; review emails from J. Rutman regarding lien waiver agreement; call with GM team to discuss offers; Magna offer and provide comments; review Matcor offer and provide comments; meeting with J. Grout to discuss offers; emails to A. Rutman regarding offers; begin summary of lease agreement; review memorandum of A. Rutman regarding offers of purchase and sale;	2.10	LE
Feb-13-10	Review lease agreement to determine tooling removal provisions; review Receiver's sale memorandum; emails regarding status;	1.20	LE
Feb-14-10	Emails regarding negotiations to sell fuel strap assets and lease terms;	0.20	JHG
	Exchange correspondence with J. Grout regarding lease agreement; exchange correspondence with J. Rutman regarding lien waiver agreement;	0.40	LE
Feb-15-10	Review email from J. Rutman and respond; review J. Grout's comments on the asset purchase agreement; call with J. Grout to discuss update; review email from P. Goy;	1.10	LE
Feb-16-10	Speak to L. Ellis regarding review of lease and sale agreement for provisions governing payment for damage to leased premises; revise lease agreement and speak to L. Ellis regarding same; attend conference call with L. Ellis and A. Rutman to discuss same;	1.70	DN
	Exchange emails with J. Rutman; call with J. Rutman to discuss waiver of lien rights agreement; draft waiver of lien rights agreement; review emails from P. Goy; review emails from team regarding GM call; discussion with D. Baty and J. Sgroi regarding waiver of lien rights agreement; call with D. Baty and J. Sgroi to discuss lien waiver agreement; review Reiningger lease agreement; review asset purchase agreement and determine status of lease provisions regarding tooling removal; meeting with D. Nunes to discuss the lease agreement and removal terms; call with A. Rutman to discuss removal terms under the lease and timing for Court hearing; exchange emails with K. Craft; review revised asset purchase agreement and provide comment;	2.90	LE
Feb-17-10	Exchange emails with K. Craft; exchange emails with A. Rutman; review emails from P. Goy and J. Rutman regarding retention schedules; exchange emails with K. Craft regarding service list;	0.60	LE

Feb-18-10	Review emails from team regarding call and next steps; call with J. Leslie to discuss status of letter agreement; email update to team;	0.70	LF
Feb-19-10	Review agreement regarding release of tooling by Precision;	0.20	JHG
	Email to J. Leslie; calls with A. D'Allesandro to discuss settlement of letter agreement; review draft letter agreement and provide to client; exchange emails with P. Goy regarding the Precision Tooling; review emails from J. Carhart regarding procedure for approval and vesting order; calls with L. Jackson to discuss approval of sale and court process; review draft notice of motion;	3.20	LE
Feb-20-10	Review Court materials for approval and vesting motion;	0.50	LE
Feb-21-10	Exchange correspondence with J. Rutman;	0.20	LE
Feb-22-10	Exchange emails with D. Baty regarding Precision letter agreement; meeting with J. Grout to discuss Precision letter agreement; make revisions to Precision letter agreement; email to A. D'Allesandro regarding letter agreement; review email from P. Goy;	1.10	LE
Feb-23-10	Review budget and emails regarding tooling issues and sale to Magna; review Precision Tool settlement;	1.00	JHG
	Exchange email with A. D'Allesandro regarding tooling removal; call to discuss letter agreement; revise letter agreement and circulate back to counsel; call with GM team to discuss next steps on Orchid; review operating budget and cash flow statement; review Court materials and the asset purchase agreement; review PPSA's of Orchid;	2.90	LE
Feb-24-10	Emails regarding second secured creditors claims against guarantors and amendments to sale agreement;	0.80	JHG
	Exchanged emails with J. Carhart and K. Kraft with respect to the timing issue and the use of a Receiver's certificate; review emails with respect to revised materials; exchanged emails with A. D' Alejandro regarding letter agreement and regarding "as is where is" for tooling located at Precision; call with J. Grout to discuss status of file; exchange emails with M. Sims;	1.70	LE
Feb-25-10	Emails regarding amendments to sale agreement and settlement with Precision;	0.60	JHG
	Call with J. Rutman to discuss moving forward with Precision and strategy; emails with K. Kraft and M. Sims; exchange email with J. Grout regarding landlord issues; email to GM team regarding moving Precision tooling; call with P. Goy to discuss moving the Precision tool; call with J. Rutman; call with A. D'Allesandro to discuss moving the Precision tooling; call to discuss movement of the inventory; email to GM, the Receiver and counsel to Precision to set out process for movement of tooling and inventory; review responding emails; review email from J. Rutman regarding certified funds for inventory and respond; review responding email from team; review emails from M.	5.50	LE

Sims, J. Carhart and K. Kraft regarding revised agreement and updated Court materials; review revised agreement and Court materials; comment on revised agreement and Court materials; exchange emails with J. Sgroi regarding PPSA searches;

	Conduct PPSA searches;	0.10	AF
Feb-26-10	Review request from second secured creditor to commence proceedings against Orchid and guarantors; review inter creditor agreement; emails regarding amendments to sale agreement and closing and occupation agreements; emails regarding tooling and inventory removal from Precision;	2.20	JHG
	Finalize review of revised documents; exchange multiple emails with A. Rutman regarding delivery of inventory from Precision to GM; review email from J. Rutman; review emails from M. Sims; review amending agreement and comment; meeting with J. Grout to discuss status of issues; review correspondence to D. Baty; calls with A. Rutman, P. Goy and J. Carhart regarding the Receiver's effort to dismantle multi-slide tool prior to approval of sale;	3.30	LE
Feb-27-10	Review supplementary materials for Court hearing;	0.50	LE

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James H. Grout	11.60	\$720.00	8,352.00
Danny Nunes	1.70	\$270.00	459.00
Larry Ellis	108.20	\$360.00	38,952.00
Annette Fournier (Law Clerk)	0.40	\$202.50	81.00
Jesse Razaqpur	6.80	\$180.00	1,224.00

TOTAL FEE HEREIN \$49,068.00
GST on Fees \$2,453.40

Total Fees and GST \$51,521.40

Disbursements:

Couriers	\$6.00
Fee for searches/registrations	\$12.00
Photocopies	\$0.50
Telephone #	\$41.97
Disbursements for searches/registrations *	\$8.00

Total Taxable Disbursements \$60.47
GST on Disbursements \$2.87

276.

Total Non-Taxable Disbursements	<u>\$8.00</u>
Total Disbursements and GST	<u>\$71.34</u>
Total Fees, Disbursements & GST	\$51,592.74
OUR ACCOUNT HEREIN	\$51,592.74

The undersigned hereby certifies that it has examined the above interim bill of costs, that the services therein described have been duly authorized and rendered and the charges in our opinion are fair and reasonable. The receipts to date of this Estate after payment of secured creditors' claims amount to approximately \$

We hereby waive notice of the time and place of the taxation of this bill.

ZEIFMAN PARTNERS INC.

Per: Allan Rutman

Taxed and allowed at \$ this day of March, 2010.

GST No. S7042 1039RT

Matter No. 1135-005
Invoice No. 22443
Date: Mar 05/10

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

FOURTH BILL OF COSTS OF THE SOLICITORS TO THE
COURT APPOINTED RECEIVER AND MANAGER

For the period ending March 31, 2010

Mar-01-10	Review motion materials and prepare for sale approval motion;	2.20	JHG
Mar-02-10	Prepare and attend in Court on sale approval motion; email to clients; prepare and attend conference call with GM team;	3.20	JHG
Mar-09-10	Review budget and offers from liquidators; call with GM team;	0.60	JHG
Mar-16-10	Prepare and attend on GM team call and emails regarding receivership;	0.60	JHG
Mar-17-10	Review memo from Receiver regarding auction proposals and emails with clients;	0.60	JHG
Mar-18-10	Prepare and attend on GM team call; review collateral analysis;	0.60	JHG
Mar-19-10	Speak to L. Ellis regarding review of draft auction services agreement; review correspondence from L. Ellis attaching draft auction services agreement;	0.30	DN
Mar-21-10	Finish reviewing draft auction services agreement and revise same; send correspondence to L. Ellis regarding same, attaching revised document for review and discussion;	0.90	DN
Mar-22-10	Review correspondence from L. Ellis and J. Rutman regarding auction services agreement; discuss revisions to same with L. Ellis; correspondence to and from J. Rutman regarding same, attaching revised auction services agreement for review and consideration; speak to J. Rutman regarding same;	0.90	DN
Mar-23-10	Attend on GM team conference call and emails;	0.40	JHG

279.

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
James H. Grout	8.20	\$720.00	5,904.00
Danny Nunes	2.10	\$270.00	567.00
TOTAL FEE HEREIN			\$6,471.00
GST on Fees			<u>\$323.55</u>
Total Fees and GST			\$6,794.55
<u>Disbursements:</u>			
Computer Research			\$77.62
Couriers			\$4.50
Facsimiles			\$0.25
Total Taxable Disbursements			\$82.37
GST on Disbursements			\$4.12
Total Non-Taxable Disbursements			<u>\$0.00</u>
Total Disbursements and GST			<u>\$86.49</u>
Total Fees, Disbursements & GST			\$6,881.04
OUR ACCOUNT HEREIN			\$6,881.04

The undersigned hereby certifies that it has examined the above interim bill of costs, that the services therein described have been duly authorized and rendered and the charges in our opinion are fair and reasonable. The receipts to date of this Estate after payment of secured creditors' claims amount to approximately \$

We hereby waive notice of the time and place of the taxation of this bill.

ZEIFMAN PARTNERS INC.

Per: Allan Rutman

Taxed and allowed at \$ this day of , 2001.

GST No. 87012 1039RT
 Matter No. 1135-005
 Invoice No. 22612
 Date: Apr 15/10

Tenure: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

280.

EXHIBIT "B"

Calculation of Average Hourly Billing Rates of
ThorntonGroutFinnigan LLP
for the period December 26, 2009 to March 31, 2010

Invoice No.	Fees	Disbursements	GST	Hours	Average Rate	Total
22304	\$ 2,160.00	n/a	\$ 108.00	4.9	440.82	\$ 2,268.00
22387	17,424.00	64.85	874.44	29.9	582.74	18,363.29
22443	49,068.00	68.47	2,456.27	128.7	381.26	51,592.74
22612	6,471.00	82.37	327.67	10.3	628.25	6,881.04
TOTALS	\$75,123.00	\$215.69	\$3,766.38	173.8	\$432.24	\$79,105.07

EXHIBIT "C"

Billing Rates of ThorntonGroutFinnigan LLP

For the period December 26, 2009 to March 31, 2010

	<u>Rate</u>	<u>Year of Call</u>
James H. Grout	\$720.00	1983
Larry Ellis	\$360.00	2004
Danny Nunes	\$270.00	2007
Annette Fournier	\$202.50	Law Clerk
Alana Shepherd,	\$180.00	Articling Student
Jesse Razaqpur	\$180.00	Articling Student

GENERAL MOTORS CORPORATION
Applicant

and

ORCHID INTERNATIONAL ONTARIO DIVISION INC.
Respondent

Court File No.: 09-8522-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)
Proceeding commenced in Toronto

AFFIDAVIT OF LARRY ELLIS
(Sworn April 19, 2010)

ThorntonGroutFinnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Canadian Pacific Tower
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

James H. Grout
Law Society No.: 22741H 1B
Tel: (416) 304-1616
Fax: (416) 304-1313

Lawyers for the Applicant

282.

TAB 6

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE 22nd DAY
JUSTICE) OF APRIL, 2010

BETWEEN:

GENERAL MOTORS CORPORATION

Applicant

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Respondent

ORDER

THIS MOTION, made by Zeifman Partners Inc. in its capacity as the Court-appointed interim receiver and receiver and manager (the "Receiver") of the undertaking, property and assets of Orchid International Ontario Division Inc. (the "Debtor") for orders

1. Validating service of this Notice of Motion, and the Motion Record herein, and dispensing with any further or other service, such that the motion is properly returnable before the Court;
2. Approving the Receiver's entering into an auction services agreement (the "Auction Services Agreement") with GoIndustry DoveBid Canada Ltd., GoIndustry USA, Inc., and Asset Engineering Corporation (collectively, the "Auctioneer");

3. Temporarily sealing certain parts of the Auction Services Agreement;
4. Authorizing and directing the Receiver to distribute to General Motors LLC ("GM"), US\$1,739,735, representing net sale proceeds from the fuel strap assets ("Fuel Strap Assets") to Orchid Maple Stamping, a division of Cosma International Group of Magna International Inc. ("Maple");
5. Approving the fees and disbursements of the Receiver through to March 31, 2010;
6. Approving the fees and disbursements of the Receiver's counsel, both Heenan Blaikie LLP and ThorntonGroutFinnigan LLP, through to March 31, 2010; and
7. Approving the Receiver's conduct and activities to date

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

ON READING the Second Report of the Receiver, dated April 19, 2010 (the "Report"), the Affidavit of Allan A. Rutman, affirmed April 20, 2010, the Affidavit of Kenneth D. Kraft, affirmed April 19, 2010, and the Affidavit of Larry Ellis, sworn April 19, 2010, and on hearing the submissions of counsel for the Receiver, counsel for GM, counsel for and no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Ingrid Rowe sworn April 20, 2010:

1. **THIS COURT ORDERS AND DECLARES** that the time for service of the Notice of Motion be and it is hereby abridged such that the Motion is properly returnable today, and, further, that service on all parties is hereby validated.

2. **THIS COURT ORDERS AND DECLARES** that the Auction Services Agreement is hereby approved, and that the execution of the Auction Services Agreement by the Receiver is hereby authorized and approved, *nunc pro tunc*, and the Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the transactions (the "Transaction") pursuant to the Auction Services Agreement.

3. **THIS COURT ORDERS THAT** the unredacted version of the Second Report shall remain sealed, for a period commencing with the date of this Order until the earlier of: (i) the date that the Receiver files an affidavit with this Court to confirm that the Transaction has concluded; and (ii) December 31, 2010.

4. **THIS COURT ORDER THAT** the Receiver is hereby authorized and directed to distribute to GM, US\$1,739,735, representing net sale proceeds from the Fuel Strap Assets previously sold to Maple.

5. **THIS COURT ORDER THAT** the fees and disbursements of the Receiver through to March 31, 2010, as set out in the Affidavit of Allan A. Rutman and contained in the Receiver's Motion Record are hereby approved.

6. **THIS COURT ORDERS THAT** the fees and disbursements of the Receiver's counsel, both Heenan Blaikie LLP and ThorntonGroutFinnigan LLP, through to March 31, 2010, as set out in the affidavits of Kenneth Kraft and Larry Ellis, respectively, and contained in the Receiver's Motion Record are hereby approved.

7. **THIS COURT ORDERS** that the conduct of the Receiver as set out in the Second Report be and it is hereby ratified and approved.

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

General Motors Corporation Applicant and Orchid International Ontario Division Inc. Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

ORDER

Heenan Blaikie LLP
Bay Adelaide Centre
333 Bay Street, Suite 2900
P.O. Box 2900
Toronto, Ontario M5H 2T4

Kenneth D. Kraft LSUC#: 31919P
Lara Jackson LSUC#: 41858M
Tel: (416) 643-6822 - 643-6852
Fax: (416) 360-8425

Lawyers for Zeifman Partners Inc. as Court-
Appointed Interim-Receiver and Receiver and
Manager of Orchid International Ontario
Division Inc.

GENERAL MOTORS CORPORATION

- and -

ORCHID INTERNATIONAL ONTARIO DIVISION INC.

Applicant

Respondent

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

Proceeding commenced at Toronto

MOTION RECORD
(returnable April 22, 2010)

HEENAN BLAIKIE LLP
2900 Bay Adelaide Centre
333 Bay Street
Toronto, Ontario
M5H 2T4

Kenneth D. Kraft, LSUC #31919P
Lara Jackson LSUC#: 41858M
Tel: (416) 643-6822 - 643-6852
Fax: 416.360.8425
Email: kkraft@heenan.ca / ljackson@heenan.ca

Lawyers for Zeifman Partners Inc.