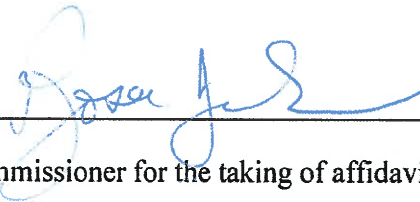


EXHIBIT B

This is Exhibit "B" to the Affidavit of
Allan A. Rutman sworn on February 15, 2018



A Commissioner for the taking of affidavits, etc.

**Rosa DaSilva, a Commissioner, etc.,
Province of Ontario, for Zeifman Partners Inc.
Expires October 25, 2019.**

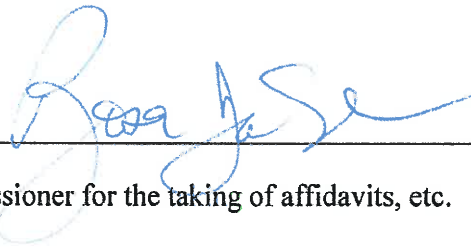
Kobian Canada Inc. and Thinkmax Technologies Inc.
Summary of Receiver's Fees
August 10, 2016 to February 14, 2018

Exhibit B

<u>Period</u>	<u>Fees</u>	<u>Disbursements</u>	<u>HST</u>	<u>Total</u>
August 10 - 31, 2016	\$ 80,852.50	\$ 1,208.68	\$ 10,667.95	\$ 92,729.13
September 1 - 30, 2016	59,618.75	840.68	7,859.73	68,319.16
October 1 - 31, 2016	37,008.00	640.45	4,894.30	42,542.75
November 1 - 30, 2016	31,969.50	324.00	4,198.16	36,491.66
December 1 - 31, 2016	17,606.50	9.71	2,290.11	19,906.32
January 1 - 31, 2017	20,272.50	413.81	2,689.22	23,375.53
February 1 - 28, 2017	13,009.50	388.59	1,741.75	15,139.84
March 1 - 31, 2017	8,367.25	15.13	1,089.71	9,472.09
April 1 - 30, 2017	3,109.75	11.13	405.71	3,526.59
May 1 - 31, 2017	3,054.25	0.82	397.16	3,452.23
June 1 - 30, 2017	3,840.00	1.64	499.41	4,341.05
July 1 - 31, 2017	1,007.50	1.64	131.19	1,140.33
August 1 - 31, 2017	3,761.25	9.83	490.24	4,261.32
September 1 - 30, 2017	10,643.75	32.04	1,387.85	12,063.64
October 1 - 31, 2017	4,692.50	1.64	610.24	5,304.38
November 1 - 30, 2017	3,836.25	3.28	499.14	4,338.67
December 1 - 31, 2017	4,006.25	1.64	521.03	4,528.92
January 1, 2018 - February 14, 2018	13,621.25	1.66	1,770.98	15,393.89
	<u>\$ 320,277.25</u>	<u>\$ 3,906.37</u>	<u>\$ 42,143.88</u>	<u>\$ 366,327.50</u>

EXHIBIT C

This is Exhibit "C" to the Affidavit of
Allan A. Rutman sworn on February 15, 2018



A Commissioner for the taking of affidavits, etc.

**Rosa DaSilva, a Commissioner, etc.
Province of Ontario, for Zeifman Partners Inc.
Expires October 25, 2019.**

**Kobian Canada Inc. and Thinkmax Technologies Inc.
Receiver's Personnel Summary
For the Period August 10, 2016 to February 14, 2018**

Exhibit C

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
A. Rutman	24.75	\$ 625.00	\$ 15,468.75
A. Rutman	243.50	\$ 600.00	\$ 146,100.00
N. Jung	2.50	\$ 430.00	\$ 1,075.00
R. Konovalov	33.75	\$ 250.00	\$ 8,437.50
R. Konovalov	179.35	\$ 225.00	\$ 40,353.75
R. Konovalov	204	\$ 200.00	\$ 40,800.00
B. Rutman	15.25	\$ 200.00	\$ 3,050.00
J. Schincariol	98.00	\$ 192.00	\$ 18,816.00
J. Schincariol	167.00	\$ 185.00	\$ 30,895.00
R. DaSilva	60.50	\$ 190.00	\$ 11,495.00
R. DaSilva	18.25	\$ 185.00	\$ 3,376.25
A. Palmer	1.75	\$ 200.00	\$ 350.00
A. Palmer	0.25	\$ 175.00	\$ 43.75
D. Graham	0.25	\$ 65.00	\$ 16.25
Total	<u>1,049.10</u>		<u>\$ 320,277.25</u>
Average Hourly Rate		<u>\$ 305.29</u>	

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: **CV-16-11479-00CL**

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

Proceedings commenced at **Toronto**

AFFIDAVIT OF ALLAN A. RUTMAN

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto, Ontario M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Email: gmoffat@tgf.ca

Rachel Bengino (LSUC# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver

APPENDIX F

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

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

**AFFIDAVIT OF GRANT B. MOFFAT
(Sworn February 16, 2018)**

I, **GRANT B. MOFFAT**, of the City of Toronto, 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 I am a partner with Thornton Grout Finnigan LLP (“**TGF**”), lawyers for Zeifman Partners Inc., in its capacity as court-appointed receiver and manager (the “**Receiver**”) of Kobian Canada Inc. and Thinkmax Technologies Inc. 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 issued to the Receiver by TGF for fees and disbursements incurred by TGF through the course of these proceedings between August 10, 2016 and February 14, 2018.

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 16th day of
February, 2018.



A Commissioner for Taking Affidavits

**Gloria Kalkounis, a Commissioner, etc.,
City of Toronto, for ThorntonGroutFinnigan LLP,
Barristers and Solicitors.
Expires August 27, 2019.**



GRANT B. MOFFAT

EXHIBIT A

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending August 31, 2016

Aug-10-16	Prepare for and attend receivership application; emails in respect of server;	2.60	LMW
	Emails in respect of actions taken by the principals; emails in respect of employees; review and revise letter to L. Ellis;	0.50	LMW
	Attend Court for application to appoint Receiver; file Endorsement and signed Order with Court; review email correspondence regarding Receiver's activities and actions of principal; draft letter to L. Ellis regarding same; draft letter to DJP's bank regarding accounts maintained;	3.80	RB
Aug-12-16	Emails in respect of Datatech and sale of licensed product;	0.30	LMW
	Emails in respect of Datatech issues; telephone call from A. Rutman in respect of retention of employees; review and revise letter regarding DJP;	0.80	LMW
	Emails in respect of letter regarding DJP;	0.20	LMW
	Review terms of DJP Debenture to determine whether Bank can request DJP's bank statements with other financial institutions; draft email to L. Williams regarding same; amend letter regarding same;	0.50	RB
Aug-14-16	Review and revise draft letter to employees regarding termination and review and revise draft letter to non-terminated employees; Compare with prior version circulated from Receiver and send to L. Williams for review;	1.20	RB

Aug-15-16	Emails in respect of letter in respect of DJP accounts; further revise letter and circulate same; review and revise letters in respect of terminated employees;	0.70	LMW
	Telephone call with S. de Lorenzi; finalize letter in respect of DJP; emails in respect of same;	0.40	LMW
	Discuss revised employee letters with L. Williams; review and revise letter to DBS Bank Ltd;	0.50	RB
Aug-16-16	Emails with D. Ullmann in respect of Datatech;	0.10	LMW
	Telephone call with S. de Lorenzi in respect of status of receivership;	0.20	LMW
	Emails in respect of DJP;	0.10	LMW
	Review Westcoast demand;	0.10	LMW
Aug-17-16	Emails in respect of position of Westcoast;	0.20	LMW
Aug-18-16	Review correspondence regarding removal of computer; correspondence with R. Jaipargas;	0.20	GBM
	Emails with R. Jaipargas in respect of Pitney Bowes;	0.20	LMW
	Telephone call with S. de Lorenzi; telephone call with A. Rutman in respect of status of issues including Pitney Bowes; briefly review Pitney Bowes agreement; telephone call from and to D. Ullmann in respect of termination of IP license;	1.10	LMW
	Emails with R. Jaipargas;	0.10	LMW
	Draft letter to Kobian USA's bank regarding obtaining account funds and information;	0.70	RB
Aug-19-16	Telephone call from and to R. Jaipargas; telephone call from and to D. Ullmann;	0.10	LMW
	Telephone call from R. Jaipargas in respect of Pitney Bowes; telephone call with A. Rutman in respect of same; telephone call from D. Ullmann in respect of Datatech; emails in respect of Pitney Bowes; further call with R. Jaipargas and A. Rutman;	1.70	LMW
	Draft letter to L. Ellis in respect of interference with the Receiver;	0.40	LMW
Aug-20-16	Review correspondence from Pitney Bowes counsel; review application record;	0.20	GBM
Aug-22-16	Meeting with L. Williams regarding status of receivership; telephone call with S. de Lorenzi regarding same;	0.60	GBM

	Telephone call with A. Rutman regarding Pitney Bowes agreement; telephone call with Pitney Bowes and counsel; telephone call with A. Rutman regarding same; review appointment order regarding same;	1.70	GBM
	Discuss status with G. Moffat; emails in respect of Pitney Bowes; telephone call from and to R. Jaipargas; emails from A. Rutman in respect of Pitney Bowes; review statements from employees; conference call with Receiver in respect of Pitney Bowes contract; conference call with Pitney Bowes; revise letter to L. Ellis and circulate same;	2.80	LMW
Aug-23-16	Review correspondence from A. Rutman regarding Pitney Bowes; review correspondence with Pitney Bowes;	0.40	GBM
	Telephone call with S. de Lorenzi regarding licence agreement;	0.30	GBM
	Review correspondence from R. Jaipargas; telephone call with A. Rutman regarding Pitney Bowes agreement; telephone call with R. Jaipargas;	1.00	GBM
	Review email in respect of Pitney Bowes contract;	0.10	LMW
	Amend Receivership Order to include Thinkmax; review email from C. Kapp at ATEN Technology;	0.30	RB
Aug-24-16	Telephone call with S. de Lorenzi regarding Datatech licence;	0.30	GBM
	Conference call with Pitney Bowes and counsel; telephone call with A. Rutman regarding same;	2.20	GBM
Aug-25-16	Consider request by Pitney Bowes to permit purchase of licenced goods; review Datatech acknowledgement regarding same; review Pitney Bowes agreement regarding licence provisions; correspondence with R. Jaipargas;	1.60	GBM
	Telephone call with S. de Lorenzi regarding status of Datatech licence agreement;	0.30	GBM
	Telephone call with R. Jaipargas;	0.20	GBM
	Telephone call with D. Ullman regarding termination of Datatech licence; telephone call with A. Rutman regarding same;	0.80	GBM
	Review email from C. Kapp regarding ATEN Technology and email L. Williams and G. Moffat regarding same; follow-up email to L. Williams regarding letters to various banks where Kobian USA holds accounts;	0.60	RB
Aug-26-16	Review correspondence from R. Jaipargas regarding termination of Pitney Bowes agreement; correspondence with A. Rutman regarding same; correspondence with R. Jaipargas regarding same;	0.50	GBM
Aug-29-16	Review summary of intercompany advances; review appointment order regarding same;	0.30	GBM

	Review correspondence regarding licence agreement;	0.20	GBM
	Review correspondence from Datatech counsel; correspondence with A. Rutman regarding same; review acknowledgment;	0.50	GBM
	Letter from counsel to Datatech; emails in respect of same;	0.30	LMW
	Discuss issuance of amended Order with M. Magni; review issued amended Order and send same to A. Rutman; review letter from counsel to Datatech regarding license agreement and email correspondence regarding same;	1.20	RB
	Attend at Court to obtain issued Order;	1.00	JER
Aug-30-16	Review caselaw regarding liability under licence agreements; review correspondence from D. Ullman; review licence agreement regarding same; review spreadsheet of amounts owing by Datatech; meeting with R. Bengino regarding motion to approve sale of inventory;	3.10	GBM
	Telephone call with S. de Lorenzi for background regarding allegations contained in Datatech letter;	0.40	GBM
	Telephone call with A. Rutman regarding reconciliation of Datatech debts;	0.30	GBM
	Review letter from counsel to Datatech regarding license agreement and comments regarding same from the Receiver; call with C. Kapp from ATEN Technology and email correspondence with Receiver regarding same; discuss license agreement issue with G. Moffat and conduct research regarding Receiver's ability to sell licensed products;	5.30	RB
Aug-31-16	Review correspondence regarding payment demand by supplier; correspondence with A. Rutman regarding Amex cards;	0.40	GBM
	Correspondence to Datatech counsel; review offers to finance, licence agreement and acknowledgment regarding same; review invoices with supplier claiming priority; correspondence with A. Rutman regarding same;	1.80	GBM
	Telephone call with A. Rutman regarding terms of sale of goods to Westcoast;	0.30	GBM
	Review invoices, shipping documentation and correspondence with supplier and shipper; telephone call with A. Rutman regarding same; draft correspondence to shipper regarding preservation of goods and delivery of same; review correspondence with supplier regarding same;	1.80	GBM
	Correspondence with A. Rutman regarding inventory; correspondence with D. Ullman regarding same;	0.20	GBM
	Discussions with G. Moffat regarding adoption of executory license	4.00	RB

agreement and liability for obligations thereunder; discuss same and research requirements with M. Aleksic; conduct research and review case law regarding same; review memorandum provided by M. Aleksic regarding same;

Research regarding adopting executory contract;

6.70

MA

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	19.60	15,190.00
Leanne M. Williams	13.00	8,450.00
Rachel Bengino	18.10	5,430.00
Justin Rosen	1.00	250.00
Matt Aleksic (student)	6.70	1,675.00

TOTAL FEE HEREIN

\$30,995.00

HST on Fees

\$4,029.35

Total Fees and HST

\$35,024.35

OUR ACCOUNT HEREIN

\$35,024.35

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 1135-009
 Invoice No. 30753
 Date: Sep 26/16

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (L.SUC# 32380L)
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the
matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending September 30, 2016

Sep-01-16	Revise correspondence to Jet Logistics and Emdoor; correspondence with A. Rutman regarding same;	0.30	GBM
	Correspondence with R. Bengino regarding creditor claim; revise correspondence to D. Ullman regarding Datatech claim; review 2015 amending agreement regarding same; review correspondence with Company regarding same;	1.70	GBM
	Review memo regarding adoption of executory contracts;	0.40	GBM
	Review offer to purchase inventory; correspondence with A. Rutman regarding same;	0.40	GBM
	Review and revise memorandum regarding Receiver's adoption of executory contract; research regarding same;	1.90	RB
	Research regarding adopting executory contract;	3.60	MA
Sep-02-16	Review correspondence from A. Rutman regarding licence agreement; review same; review revised calculation of intercompany indebtedness; revise correspondence from D. Ullman; correspondence with Receiver regarding same;	2.10	GBM

	Review correspondence from Receiver regarding additional journal entries regarding Datatech debt; review summary of same; correspondence with R. Konovalov regarding same; telephone call with R. Konovalov regarding same; revise letter to Datatech counsel regarding same; telephone call with A. Rutman; further revisions to letter to Datatech counsel; correspondence with D. Ullman;	2.40	GBM
Sep-04-16	Review caselaw regarding sale of licenced goods;	1.50	GBM
Sep-05-16	Review Datatech licence agreement; consider assignment of same; consider impact on inventory sales; review caselaw regarding assignment of licence agreements;	2.50	GBM
	Review correspondence with supplier regarding unpaid claim; review correspondence with importer regarding same;	0.20	GBM
	Draft correspondence regarding assignment of IP rights;	1.20	GBM
Sep-06-16	Review correspondence regarding inventory sale; review lien regarding same; review correspondence with unpaid suppliers regarding lien rights; review invoices regarding transfer of title;	1.60	GBM
	Review correspondence from potential purchaser; review correspondence from Receiver regarding inventory on hand; review activities of Receiver for report;	0.90	GBM
	Telephone call with A. Rutman;	0.20	GBM
	E-mail correspondence with creditor regarding information about receivership; e-mail correspondence with interested purchaser; discuss upcoming motion and required court materials with G. Moffat; discuss research requirements with M. Aleksic with respect to forced assignment of contract;	1.10	RB
	Research regarding forced assignment of a contract; discuss research with R. Bengino;	2.80	MA
Sep-07-16	Telephone call with A. Rutman regarding collection of Westcoast receivables; review invoices regarding same;	0.80	GBM
	Review correspondence from D. Ullman;	0.20	GBM
	Review invoices for West Coast sale;	0.30	GBM
	Respond to e-mails from various creditors of Kobian; discuss research regarding law of set off and forced assignment of contracts with M. Aleksic; review memorandum regarding same by M. Aleksic; draft First Report of the Receiver;	3.40	RB
	Research regarding adopting executory contract;	3.40	MA

Sep-08-16	Correspondence with A. Rutman regarding inventory sale; review invoices; review documentation for inventory sale;	1.00	GBM
	Meeting with R. Bengino regarding Singapore counsel; review draft correspondence to Westcoast; telephone call with A. Rutman regarding same; draft correspondence to Westcoast;	2.40	GBM
	Telephone call with D. Ullman regarding sale of inventory;	0.20	GBM
	Review memo regarding assignment of contracts;	0.40	GBM
	Draft Receiver's Report; Discuss status of Report and sale of inventory to Westcoast with G. Moffat; e-mail potential counsel in Singapore and send names for conflict check; draft Order;	5.20	RB
Sep-09-16	Telephone call with S. de Lorenzi regarding realization status;	0.30	GBM
	Review correspondence with Westcoast;	0.20	GBM
	Consider realization options for Singapore assets;	0.30	GBM
	Review summary of Singapore business;	0.40	GBM
	Draft First Report and Approval and Vesting Order;	2.10	RB
	Research regarding forced assignment of a contract;	2.10	MA
Sep-12-16	Revise First Report to Court; review correspondence regarding Westcoast; review correspondence regarding inventory sale;	2.40	GBM
	Telephone call with solicitor for Tobii; review summary of payment terms; review correspondence from A. Rutman regarding same;	0.40	GBM
	E-mail correspondence with Singapore counsel;	0.10	RB
Sep-13-16	Discuss file with G. Moffat and current need for Singapore counsel;	0.20	RB
	forward inquiry from the Xerox to the Receiver; request and receive service contract; forward same to Receiver;		
Sep-14-16	Review correspondence from Tobii counsel; review memo from Receiver regarding inventory sale; review correspondence regarding termination of licence agreement;	1.20	GBM
	Review Design and Manufacturing Agreement among Kobian and Tobii and e-mails from the Receiver regarding same; draft summary of same and send to G. Moffat; discuss termination of agreement with G. Moffat;	2.10	RB
Sep-15-16	Meeting with R. Bengino regarding inventory sale; review correspondence from A. Rutman regarding same; revise First Report to	2.40	GBM

	Court;		
	Review memos on inventory sales; review appraisal; revise report;	1.10	GBM
	Telephone call with A. Rutman regarding Westcoast receivable;	0.20	GBM
	Discuss scheduling court time with each of G. Moffat and A. Rutman; review memorandum regarding sale of inventory to Home Hardware provided by A. Rutman;	1.00	RB
Sep-16-16	Revise First Report;	1.10	GBM
	Telephone call with A. Rutman regarding First Report;	0.30	GBM
	Review inventory listing; correspondence with D. Ullman regarding same;	0.60	GBM
	Review draft receiver's first report;	0.90	RB
Sep-17-16	Revise First Report; review receipts and disbursements statement; review inventory list;	0.70	GBM
	Revise correspondence from Datatech counsel;	0.40	GBM
	Correspondence with A. Rutman regarding Walmart sale; revise letter to Datatech counsel;	0.20	GBM
	Correspondence to Datatech solicitor regarding royalty arrangement; revise First Report regarding same; review Master License Agreement regarding same;	1.20	GBM
Sep-18-16	Correspondence with A. Rutman regarding inventory sale; review License Agreement; revise correspondence to Datatech counsel; correspondence with A. Rutman regarding same;	0.90	GBM
	Revise First Report; correspondence with A. Rutman regarding same;	0.70	GBM
	Review purchase orders;	0.30	GBM
	Review correspondence regarding accounts receivable collection;	0.20	GBM
Sep-19-16	Review correspondence regarding inventory sale; review purchase order;	0.40	GBM
	Review letter from G. Moffat to D. Ullman regarding sale of inventory; call and e-mail correspondence with customer regarding defective products;	0.40	RB
	Discuss upcoming motion and materials with respect thereto with G. Moffat; revise draft sale approval order; draft notice of motion;	2.70	RB
Sep-20-16	Meeting with R. Bengino regarding sale approval motion; review	0.30	GBM

	correspondence regarding inventory sale status;		
	Telephone call with S. de Lorenzi regarding status of motion for inventory sale;	0.20	GBM
	Telephone call with Datatech counsel; review correspondence from Receiver regarding inventory sale;	0.30	GBM
Sep-21-16	Review correspondence from customer regarding property claim; review invoice terms and proof of payment;	0.50	GBM
	Correspondence to Datatech counsel; correspondence with Receiver regarding list of inventory to be sold;	0.20	GBM
	Review inventory list; correspondence with D. Ullman; review draft report regarding same;	0.60	GBM
	Correspondence with Receiver regarding location of tablet inventory;	0.20	GBM
	Telephone call with A. Rutman regarding Westcoast sale; review correspondence regarding same;	0.40	GBM
	Review correspondence regarding Westcoast sale;	0.30	GBM
	Discuss status of customer claim with G. Moffat; review customer documents; Discuss court time availability with M. Magni and discuss same with G. Moffat; review memorandum regarding claim by customer provided by Receiver; review Tobii draft termination letter drafted by Tobii's counsel; e-mail comments regarding same to G. Moffat;	2.40	RB
Sep-22-16	Telephone call with S. de Lorenzi regarding status of receivership;	0.20	GBM
	Review memo from Receiver and supporting documentation for completed order located in China; review correspondence with Receiver regarding same; telephone call with R. Konovalov; review correspondence regarding Westcoast;	1.10	GBM
	Draft e-mail to Receiver regarding Tobii draft termination letter; review documentation provided by Receiver with respect to products located in China and e-mail Receiver regarding same; call with Receiver regarding same; discuss same with G. Moffat;	1.10	RB
Sep-23-16	Review inventory list;	0.20	GBM
	Correspondence with Receiver regarding inventory sales; correspondence with D. Ullman regarding same; review report regarding same;	0.40	GBM
	Review correspondence regarding Tobii termination; review correspondence regarding Westcoast sales;	0.40	GBM
	Review and revise draft correspondence to Rumie counsel; review	1.10	GBM

	correspondence from Receiver regarding inventory sale; correspondence with Receiver regarding same;		
	Draft letter to L. Coodin; review e-mail from Receiver regarding outstanding amounts owing from Tobii; amend Tobii termination letter;	1.30	RB
Sep-24-16	Review documents in support of Westcoast sales; review correspondence with Datatech;	0.80	GBM
	Review correspondence regarding customer claim to inventory; amend termination letter with respect to Tobii and send to G. Moffat for review; send same to Receiver;	0.60	RB
	E-mails with respect to comments on draft Tobii letter;	0.20	RB
Sep-25-16	Review correspondence from freight forwarder regarding Westcoast shipments; review memo from Receiver regarding outstanding fees; review correspondence with Jet Global; consider remedies available to obtain release of goods;	1.10	GBM
	Review correspondence regarding Walmart sale;	0.20	GBM
Sep-26-16	Correspondence with A. Rutman regarding remedies available to release Westcoast shipment; review correspondence with Jet Global regarding same;	0.40	GBM
	Telephone call with A. Rutman regarding Westcoast order;	0.20	GBM
	Review bills of lading and supporting invoices for Westcoast order; letter to Jet Global regarding same;	1.20	GBM
	Telephone call with A. Rutman regarding IPRADO inventory;	0.20	GBM
	Revise letter to counsel for customer seeking delivery of order; review draft Tobii letter and amend same; send revised version to counsel for Tobii for review; discussions with G. Moffat regarding draft letters and scheduling court time;	1.20	RB
Sep-27-16	Review correspondence regarding Jet Logistics; correspondence with A. Rutman regarding same;	0.20	GBM
	Telephone call with A. Rutman regarding motion to compel release of goods by Embassy Freight;	0.30	GBM
	Revise First Report; correspondence with Receiver regarding same; review purchase orders;	1.10	GBM
	Revise draft order and notice of motion; telephone call with Receiver regarding Walmart sale; revise report regarding same; meeting with R. Bengino regarding Westcoast motion;	1.40	GBM

	Review correspondence with Jet Global;	0.20	GBM
	Revise sale approval order; telephone call with D. Ullman;	0.20	GBM
	Discussions with G. Kalkounis regarding scheduling court time; discuss factum for motion with G. Moffat; discuss issue with respect to inventory located in UK with G. Moffat; draft letter to Singapore counsel with respect to same; revise draft Sale Approval Order;	1.70	RB
Sep-28-16	Review correspondence regarding Jet Global refusal to release Westcoast goods; review confidential appendices to First Report; prepare summary of same; meeting with R. Bengino regarding inventory sales;	0.80	GBM
	Revise notice of motion and order; meeting with R. Bengino regarding same;	0.30	GBM
	Review correspondence from Jet Global; telephone call with A. Rutman regarding same;	0.40	GBM
	Review correspondence regarding terms of bills of lading;	0.30	GBM
	Call and leave voice message with Singapore counsel; review e-mail from Receiver regarding Jet Global and review invoices and bills of lading with respect to same; call with L. Coodin; discuss same with G. Moffat; review, revise and finalize motion materials; serve motion record; draft factum; call with Singapore counsel to discuss Westcoast matter;	6.90	RB
Sep-29-16	Review correspondence with Jet Global; review correspondence with Receiver regarding same; review bills of lading;	0.50	GBM
	E-mail correspondence with Singapore counsel and UK counsel; swear affidavit of service and review motion materials; review memorandum regarding Westcoast issue; call with Receiver to discuss requirement for demand letters; draft factum and conduct research for factum;	5.30	RB
	File documents with commercial court;	1.30	JER
Sep-30-16	Review and revise factum;	1.40	GBM
	Review correspondence regarding refund by supplier; review bills of lading regarding same; review inventory list;	0.50	GBM
	Review appraisal regarding value of remaining assets;	0.20	GBM
	Review correspondence from Receiver regarding state of account with Datatech; review license agreement;	0.40	GBM
	Review correspondence regarding unpaid supplier;	0.20	GBM
	Review e-mail correspondence regarding Westcoast issue; review and finalize factum; arrange for UK counsel and send names for conflict	1.00	RB

search;

Instructions from G. Moffat and edits to factum;

0.60 RGM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	55.50	43,012.50
Rachel Bengino	42.80	12,840.00
Roxana Manea (Law Clerk)	0.60	105.00
Justin Rosen	1.30	325.00
Matt Aleksic (student)	11.90	2,975.00

TOTAL FEE HEREIN

\$59,257.50

HST on Fees

\$7,703.48

Total Fees and HST

\$66,960.98

Disbursements:

Computer Research	\$301.37
Photocopies	\$374.50
Photocopies - Colour	\$13.80
Telephone	\$5.18
Re: Filing Motion Record*	\$127.00
ACL re PreLitigation	\$95.00

Total Taxable Disbursements

\$789.85

HST on Disbursements

\$102.68

Total Non-Taxable Disbursements

\$127.00

Total Disbursements and HST

\$1,019.53

OUR ACCOUNT HEREIN

\$67,980.51

ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
 Invoice No. 30783
 Date: Oct 11/16

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

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

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in
the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending October 31, 2016

Oct-01-16	Call with UK Counsel and Receiver to discuss Westcoast goods; provide UK Counsel with all documents with respect to Westcoast issue;	1.10	RB
Oct-02-16	Correspondence with UK counsel regarding Westcoast shipment; review correspondence from Receiver regarding same;	0.30	GBM
	Call with UK Counsel regarding Westcoast issue; review draft letters from UK Counsel to each of Westcoast and Embassy Freight; numerous e-mails with respect to same;	1.90	RB
Oct-03-16	Review correspondence from UK counsel regarding Westcoast motion; correspondence with Receiver regarding same;	0.40	GBM
	Review correspondence regarding Westcoast motion and position of Jet Global; review correspondence regarding Best Buy;	0.40	GBM
	Review factum for sale approval motion;	0.20	GBM
	Review correspondence with Jet Global insurer; correspondence with Receiver regarding same; review bills of lading regarding allegation that certain bills of lading are false;	1.00	GBM
	E-mail correspondence with UK counsel; review numerous e-mails with respect to same;	0.30	RB

Oct-04-16	Review correspondence with insurer regarding Westcoast shipments; review supporting documentation; review terms of carriage; conference call with Receiver and UK counsel;	2.00	GBM
	Review caselaw regarding adoption of executory contracts;	0.40	GBM
	Review numerous e-mails with respect to Westcoast issue;	0.20	RB
Oct-05-16	Telephone call with A. Rutman regarding UK application; meeting with R. Bengino regarding same; review correspondence from Roman Konovalov regarding same;	0.80	GBM
	Review correspondence Jet Global; attend conference call with UK counsel and Receiver; meeting with R. Bengino regarding same;	1.20	GBM
	Review correspondence regarding DJP receivables; review security regarding same; review correspondence with Singapore counsel regarding proceedings in Singapore;	1.10	GBM
	Review motion materials in preparation for sale approval motion; attend motion; file Order; discuss same and provide update to S. de Lorenzi; serve Order and Endorsement of Justice Penny;	2.50	RB
	Calls with Receiver regarding Westcoast issues; call with UK counsel regarding same; review Willkie Farr engagement letter; call with UK Counsel and Receiver to discuss next steps; review finalized Tobii termination agreement and forward same to Receiver for execution; review draft letters from UK Counsel to Chinese manufacturers;	3.40	RB
Oct-06-16	Review correspondence with UK counsel and manufacturers; review correspondence with Westcoast; review correspondence with UK counsel regarding application for release of goods; review correspondence with Embassy regarding same; telephone call with A. Rutman regarding same; conference call with UK counsel and Receiver;	2.20	GBM
	Review correspondence from Datatech counsel; consider right of set-off by Trustee; correspondence with A. Rutman regarding same;	0.60	GBM
	Numerous e-mails among Receiver, TGF and UK Counsel with respect to Westcoast inventory; e-mails with respect to computer located at premises; review bill of lading documents; discuss Westcoast inventory issue with G. Moffat; conference call with UK Counsel and Receiver to discuss same;	2.20	RB
Oct-07-16	Review correspondence with manufacturer and UK counsel regarding status of shipment;	0.20	GBM
	Telephone call with A. Rutman regarding Westcoast order;	0.20	GBM
	Review summary of related party transactions;	0.30	GBM

	Review numerous e-mails with respect to Westcoast issue; review demand e-mails from Receiver to various customers;	1.50	RB
	Call with L. Coodin regarding Rumie and discuss same with G. Moffat;	0.30	RB
Oct-08-16	Correspondence with A. Rutman regarding Datatech license; review amending agreement;	0.60	GBM
	E-mail correspondence with respect to Datatech;	0.10	RB
Oct-09-16	E-mail correspondence with respect to scheduling call;	0.10	RB
Oct-10-16	Correspondence with A. Rutman regarding payment of Westcoast sale proceeds into trust; attend conference call with UK counsel;	1.10	GBM
	Call with UK counsel and Receiver to discuss status of Westcoast issue and next steps; receive detailed e-mail from A. Roy with respect to same and conversation with Embassy;	1.00	RB
Oct-11-16	Review correspondence from UK counsel regarding Embassy indemnity;	0.20	GBM
	Review caselaw regarding assignment of contracts;	0.30	GBM
	Telephone call with A. Rutman (2x) regarding amounts owed to manufacturers; review summary of amounts owed to manufacturers; consider terms of Westcoast settlement; review correspondence with UK counsel regarding same; correspondence to UK counsel regarding settlement parameters;	2.80	GBM
	Telephone call with UK counsel regarding settlement proposal;	0.20	GBM
	Review e-mail from UK counsel outlining conversation with Embassy Freight Services; review and respond to e-mails from M. Aleksic regarding research issues; read e-mail outlining settlement offer from G. Moffat;	0.30	RB
	Research regarding forced assignment of a contract;	4.10	MA
Oct-12-16	Review correspondence with UK counsel, Embassy and Westcoast regarding settlement terms; telephone call with R. Konovalov regarding same;	0.90	GBM
	Telephone call with R. Konovalov regarding discussion with Emdoor;	0.20	GBM
	Telephone call with UK counsel regarding terms of settlement;	0.20	GBM
	Several telephone calls with R. Konovalov and UK counsel regarding Westcoast settlement; review correspondence with Emdoor, UK counsel and Embassy regarding same;	1.20	GBM
	Correspondence with UK counsel with escrow terms for Westcoast	0.40	GBM

	settlement;		
	Review caselaw regarding assignment of IP;	0.40	GBM
	Telephone call with creditor regarding return of tablet;	0.20	GBM
	Numerous e-mails with respect to Westcoast settlement discussions;	0.30	RB
Oct-13-16	Review correspondence with Westcoast, Emdoor, Jet Global and Embassy Freight regarding release of goods; review draft settlement agreement; revise same; correspondence with UK counsel regarding required revisions; review correspondence with Westcoast regarding set-off calculation; correspondence with UK counsel regarding same;	2.20	GBM
	Review memo regarding Receiver's set-off rights; telephone call with R. Bengino regarding same;	0.50	GBM
	Telephone call with D. Ullman regarding status of license agreement;	0.30	GBM
	Numerous e-mails with respect to Westcoast inventory; review settlement agreement; numerous e-mails with respect to outstanding indebtedness owed to Kobian by various customers;	0.70	RB
	Review memorandum provided by M. Aleksic with respect to set-off and assignment; review memorandum provided by the Receiver outlining related party indebtedness due to Kobian;	0.70	RB
Oct-14-16	Review correspondence with UK counsel regarding finalization of settlement;	0.20	GBM
	Review correspondence regarding Datatech licence; review revisions to licence; consider breaches as alleged by Datatech;	0.80	GBM
	Review e-mail correspondence with Receiver and Sears Canada Inc.; discuss same and letter required with Receiver; draft letter to Sears Canada Inc. with respect to same; discuss comments on Sears letter with G. Moffat; discuss upcoming Datatech motion with G. Moffat;	1.40	RB
Oct-15-16	Consider issues to be addressed in Second Report;	0.30	GBM
	Review Datatech amending agreement;	0.20	GBM
	Review correspondence regarding status of licence;	0.20	GBM
Oct-17-16	Telephone call with R. Konovalov regarding further payment to Embassy Freight; review settlement agreement and correspondence with UK counsel regarding same;	0.40	GBM
	Review correspondence from Datatech counsel regarding termination of licence agreement; review memo regarding same; consider remedies available to Receiver;	1.30	GBM

	Review letter from D. Ullman with respect to Datatech License Agreement;	0.30	RB
Oct-19-16	Review correspondence from UK counsel regarding Jingwah goods; review correspondence from Receiver regarding same;	0.30	GBM
	Review correspondence regarding removal of records;	0.20	GBM
	Meeting with Datatech counsel; review affidavits from Kobian staff; meeting with R. Bengino regarding Datatech termination;	1.20	GBM
	Discuss letter from D. Ullman with G. Moffat;	0.20	RB
Oct-20-16	Telephone call with A. Rutman regarding Datatech licence and inventory sale;	0.40	GBM
	Review correspondence from D. Ullman regarding same; review correspondence between Datatech and Kobian regarding termination rights; review amendment to licence agreement; review summary of amounts owing for unpaid royalties; telephone call with D. Ullman regarding same;	1.80	GBM
	Review memo from receiver regarding intercompany balances; telephone call with R. Konovalov regarding same; telephone call with A. Rutman regarding same;	2.30	GBM
	Telephone call with A. Rutman;	0.30	GBM
	Telephone call with R. Konovalov regarding ownership of trademarks;	0.20	GBM
	Review and revise tax assessment appeal retainer;	0.20	GBM
	Review e-mails from Receiver with respect to accounts receivable; review letters provided by D. Ullman and attachments thereto and terms of License agreement and language in Order; numerous discussions regarding same with G. Moffat; call with Receiver to discuss amounts owing from Datatech to Receiver; phone conversation with Receiver to discuss MSR agreement and required letters; review draft MSR agreement and provide comments regarding same; finalize and send letter to Sears; draft letter to M. Khan and send to G. Moffat for review;	3.60	RB
Oct-21-16	Review MPEG agreements;	0.20	GBM
	Review letters from D. Ullman to G. Moffat; read Licence Amending Agreement; revise draft letter to accountant and send to G. Moffat for review; discuss MPEG agreements with G. Moffat and review same; revise and finalize letter to former accountant;	2.30	RB
Oct-22-16	Review correspondence from D. Ullman; correspondence to D. Ullman confirming adjournment of motion; correspondence with A. Rutman	0.20	GBM

	regarding same;		
Oct-23-16	Review MPEG license agreements and determine obligations of Datatech thereunder; draft e-mail with respect to same and send to G. Moffat; review e-mail from Receiver with respect to response from prior accountant and respond to same;	0.90	RB
Oct-24-16	Review correspondence with R. Bengino regarding MPEG agreement; review correspondence from accountant; review summary of Datatech payments;	0.40	GBM
	Review Walmart sale approval order; telephone call with A. Rutman regarding further sale to Walmart; telephone call with R. Konovalov regarding Datatech journal entries;	0.60	GBM
	Correspondence with D. Ullman regarding adjourning motion date; review summary of intercompany payments;	0.30	GBM
	Review spreadsheet summarizing Datatech receivable; review financial statements;	0.50	GBM
	Review support for Datatech receivables;	0.30	GBM
	Telephone call with R. Konovalov regarding Datatech receivables;	0.40	GBM
	Revise summary of Datatech receivables;	0.30	GBM
	Correspondence with D. Ullman;	0.10	GBM
	Send e-mail to D. Ullman with respect to releasing Court time; Review Datatech receivables prepared by Receiver; Review MPEG Licence Agreement and side letter with respect thereto; Draft e-mail to G. Moffat with respect to same; Draft letter to M. Khan with respect to providing requested documents to Receiver;	1.90	RB
	Instructions from R. Bengino regarding time to be released on October 31 and email to Commercial List regarding same;	0.10	RM
Oct-25-16	Review correspondence with accountant; review correspondence with R. Konovalov regarding intercompany claims;	0.30	GBM
	Review summary of Walmart offer; review liquidation value report; telephone call with R. Konovalov regarding same; review appointment order regarding court approval;	0.90	GBM
	Discuss rescheduling motion with R. Manea; Draft letter to Justice Penny requesting adjournment of same;	0.40	RB
	Various emails from and to the Commercial List and discussions with R. Bengino regarding time to be released and request from Commercial List clerk for counsel to attend and speak to the	0.50	RM

	adjournment or explanatory letter to Justice Penny regarding time release;		
Oct-26-16	Review emails from Commercial List (x2) regarding Justice Penny's response to letter requesting adjournment and available dates for hearing in November and forward same to R. Bengino;	0.10	RM
Oct-27-16	Review correspondence from Datatech counsel; telephone call with A. Rutman; correspondence with D. Ullman;	0.40	GBM
	Telephone call with A. Rutman and R. Konovalov regarding sale of remaining inventory and claims by suppliers;	0.40	GBM
Oct-28-16	Correspondence with D. Ullman; correspondence with R. Konovalov; telephone call with R. Konovalov regarding Datatech meeting;	0.40	GBM
	Correspondence with A. Rutman regarding Singapore assets;	0.20	GBM
Oct-31-16	Discuss Datatech meeting with G. Moffat; call with Receiver to discuss same; review letter from D. Ullman with respect to same;	0.40	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	39.20	30,380.00
Rachel Bengino	28.00	8,340.00
Roxana Manea (Law Clerk)	0.70	122.50
Matt Aleksic (student)	4.10	1,025.00

TOTAL FEE HEREIN	\$39,867.50
HST on Fees	<u>\$5,182.78</u>

Total Fees and HST **\$45,050.28**

Disbursements:

Computer Research	\$1,015.62
Couriers	\$437.30
Photocopies	\$6.15
Photocopies - Colour	\$0.30
Stationery/Supplies	\$2.78
Transportation	\$39.21
Conference Calls	\$47.56

Conference Calls	\$12.18
Total Taxable Disbursements	\$1,561.10
HST on Disbursements	\$202.94

Total Non-Taxable Disbursements **\$0.00**

Total Disbursements and HST **\$1,764.04**

Total Fees, Disbursements & HST **\$46,814.32**

OUR ACCOUNT HEREIN **\$46,814.32**

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 1135-009
Invoice No. 30890
Date: Nov 21/16

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
Applicant(s)

NATIONAL BANK OF CANADA

and
KOBLAN CANADA INC. AND THINKMAX TECHNOLOGIES
INC.

Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the
matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending November 30, 2016

Nov-01-16	Review Receiver's analysis of Datatech debt; meeting with A. Rutman and R. Konovalov; meeting with Datatech and counsel; review list of deliverables from meeting;	2.30	GBM
	Confirm and schedule meeting with Receiver and Datatech; review materials in preparation for meeting with Datatech; pre-meeting with Receiver; meeting with Receiver and Datatech; draft follow up e-mail with respect to meeting; review e-mail correspondence among Receiver and Frys;	4.30	RB
Nov-02-16	Review correspondence from Receiver regarding DJP; review list of deliverables from Datatech;	0.30	GBM
	Telephone call with A. Rutman regarding Westcoast;	0.20	GBM
	Review correspondence regarding DJP; telephone call with R. Konovalov; meeting with R. Bengino regarding MPEG LA; review MPEG LA agreement; review and revise correspondence to accountants;	1.20	GBM
	E-mail correspondence with D. Ullman; draft letter to former accountant and finalize same; draft letter to MPEG LA and review same; call with M. Khan to discuss letter and working papers;	1.90	RB

Nov-03-16	Review correspondence regarding Westcoast settlement; review DJP security;	0.40	GBM
	Revise draft letter to MPEG LA and send same to client for review; finalize and send letter; call with Receiver to discuss same; send follow up e-mail to Sears; draft and send e-mail to Best Buy with respect to reconciliation of accounts;	0.90	RB
Nov-07-16	Review Embassy settlement agreement; review correspondence with Jet Global regarding same;	0.40	GBM
	Review memo on Westcoast settlement;	0.40	GBM
	Call from Receiver to discuss status update; e-mail G. Moffat with respect to Westcoast memorandum;	0.20	RB
Nov-08-16	Telephone call with A. Rutman regarding intercompany advances;	0.20	GBM
	Review draft memorandum with respect to Westcoast; review updated Datatech analysis and discuss same with R. Konovalov;	1.60	RB
Nov-09-16	Review correspondence from Datatech counsel; correspondence with Receiver regarding same; review reconciliation of intercompany amounts; consider MPEG LA account;	1.00	GBM
	Review and revise draft memorandum regarding Westcoast;	1.60	RB
Nov-10-16	Correspondence with A. Rutman; review and revise memo regarding inventory sales;	0.50	GBM
	Review correspondence regarding DJP; review DJP security;	0.40	GBM
	Review MPEG LA agreements;	0.20	GBM
	Review Receiver's warranty calculation;	0.20	GBM
	Review report from Receiver on accounting record review; review same;	0.90	GBM
	Review correspondence Datatech counsel; review correspondence from Receiver regarding same; review reconciliation of Datatech receivables; meeting with R. Bengino regarding same; review MPEG LA agreements; review October 27 correspondence from Datatech counsel; draft letter to Datatech counsel;	2.50	GBM
	Call with Receiver to discuss unsigned agreements located on premises; discuss draft Westcoast memorandum with G. Moffat; review and revise draft Westcoast memorandum incorporating further comments from G. Moffat; review e-mail from Receiver summarizing unsigned MPEG agreements found on site; review letter from D. Ullman and discuss same with G. Moffat;	1.90	RB

Nov-11-16	Review intercompany account support;	0.50	GBM
	Revise letter to Datatech counsel;	0.60	GBM
	Review Receiver's draft report;	0.80	GBM
	Review correspondence with Receiver regarding DJP;	0.20	GBM
	Telephone call with R. Konovalov (2x) regarding MPEG LA;	0.20	GBM
	Telephone call with R. Konovalov regarding letter to Datatech;	0.20	GBM
	Revise letter to Datatech counsel;	0.20	GBM
	Review draft letter to D. Ullman; discuss same with G. Moffat; call with Roman Konovalov to discuss same; finalize letter and send same to D. Ullman; review and revise draft executive summary of Westcoast memorandum;	2.40	RB
Nov-14-16	Review and revise Receiver's report; telephone call with R. Bengino (2x) regarding same;	1.20	GBM
	Discuss draft Westcoast executive summary with G. Moffat and revise same; discuss same with R. Konovalov and review various Westcoast invoices; revise draft executive summary and send to G. Moffat for review; call with G. Moffat to discuss same; call with A. Rutman to discuss same;	2.80	RB
Nov-15-16	E-mail and brief call with R. Konovalov to discuss draft Westcoast memorandum; review letter provided by MSR Customs to the Receiver and discuss same with the Receiver; call with Receiver to discuss same, small claims court proceeding as against Sears Canada, and follow up letter to the accountant; draft e-mail to G. Moffat with respect to same;	0.60	RB
Nov-16-16	Review correspondence with Sears; telephone call with A. Rutman;	0.30	GBM
	Call with R. Konovalov with respect to MSR agreement; call with T. Hardy with respect to same; review and revise MSR authorization letter agreement;	0.70	RB
Nov-17-16	Review and revise MSR appointment letter; meeting with R. Bengino regarding same;	0.20	GBM
	Call with R. Konovalov; send follow up e-mail to G. Moffat; review e-mail from Best Buy and discuss same with R. Konovalov; send e-mail to G. Moffat with respect to same;	0.70	RB
Nov-18-16	Review correspondence regarding Best Buy claim;	0.20	GBM
Nov-21-16	Telephone call with R. Konovalov; revise MSR engagement letter;	0.40	GBM

Nov-23-16	Telephone call with R. Konovalov regarding MSR engagement;	0.20	GBM
Nov-25-16	Review document preservation notice and Rules regarding document preservation obligations of non-parties; discussion with G. Moffat;	0.70	DEP
	Review correspondence from solicitor for unpaid creditor regarding litigation hold; meeting with D. Palter regarding same;	0.30	GBM
Nov-28-16	Review Order appointing Receiver; consider obligations of Receiver regarding preservation of documents; discussion with G. Moffat; draft letter to R. Hine; related email to A. Rutman;	2.00	DEP
Nov-29-16	Email from A. Rutman; finalize letter to R. Hine;	0.30	DEP
	Email and related correspondence from S. de Lorenzi regarding document preservation notice delivered to National; email to G. Moffat regarding proposed response;	0.50	DEP

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Grant B. Moffat	16.60	12,865.00	
Deborah E. Palter	3.50	2,187.50	
Rachel Bengino	19.60	5,880.00	
TOTAL FEE HEREIN		\$20,932.50	
HST on Fees		\$2,721.23	
Total Fees and HST			\$23,653.73
<u>Disbursements:</u>			
Telephone		\$16.68	
Total Taxable Disbursements		\$16.68	
HST on Disbursements		\$2.17	
Total Non-Taxable Disbursements		\$0.00	
Total Disbursements and HST			\$18.85
Total Fees, Disbursements & HST			\$23,672.58
OUR ACCOUNT HEREIN			<u>\$23,672.58</u>

ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E.
HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
Invoice No. 30974
Date: Dec 14/16

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
Applicant(s) and Respondent(s)
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
INC.

Court File No.: **CV-16-11479-00CL**

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending December 31, 2016

Dec-01-16	Discuss status of Datatech issue and license with G. Moffat; review license agreement to determine rights of Receiver;	1.60	RB
Dec-02-16	Review correspondence from Datatech counsel; review correspondence from Receiver regarding same;	0.40	GBM
	E-mails in respect of Xerox copier;	0.20	LMW
Dec-05-16	Review pleadings from Skycap v. Data Tech and related email correspondence from R. Hine regarding document preservation notice sent to Receiver; related email to A. Rutman;	2.00	DEP
	Review correspondence from Datatech counsel; review correspondence from Receiver regarding same; review MPEG LA correspondence and underlying agreements regarding inconsistencies in correspondence;	2.20	GBM
	Discussions with D. Palter in respect of third party document protection;	0.20	LMW
Dec-06-16	Review Skycap pleadings; review correspondence with Receiver regarding document preservation protocol;	0.40	GBM
	Review Datatech licence, termination notice; review caselaw regarding assignment of licence agreements; meeting with M. Aleksic regarding same; review Receiver's report on Walmart transaction;	2.60	GBM

	Brief call with R. Konovalov to discuss draft letter to accountant;	0.10	RB
Dec-07-16	Exchange emails with R. Hine;	0.20	DEP
	Correspondence to Datatech counsel;	1.20	GBM
	Correspondence with A. Rutman; revise letter to Datatech; review correspondence from Best Buy; review outstanding receivables; review remaining inventory; review correspondence from R. Konovalos regarding books and records; review correspondence to former accountant;	1.30	GBM
	Draft and revise letter to M. Khan with respect to delivery of requested documentation;	0.90	RB
Dec-08-16	Telephone call with A. Rutman; review sale terms;	0.30	GBM
	Draft Report outline;	2.40	GBM
	Telephone call with A. Rutman regarding potential inventory sale;	0.20	GBM
Dec-09-16	Meeting with R. Bengino regarding Datatech licence agreement;	0.20	GBM
	Memo regarding marketing steps by Receiver and remaining issues in estate;	2.10	GBM
	Review terms of master license agreement and amendment and letter from D. Ullman and receivership order to consider effect of termination; discuss same with G. Moffat;	1.30	RB
Dec-11-16	Draft outline of Receiver's report; review correspondence with account debtor; review correspondence regarding returns and potential refund;	2.40	GBM
Dec-12-16	Revise letter to Datatech; correspondence with A. Rutman; review correspondence with Best Buy; review set-offs claimed by Best Buy; review first report regarding inventory sales; review form of potential sale to Walmart; review liquidation analysis;	3.80	GBM
Dec-13-16	Review value of remaining inventory; review appraisal regarding same; consider rescheduling of termination motion;	0.60	GBM
	Telephone call with A. Rutman regarding inventory sales and remaining issues to complete estate; review report regarding same;	1.10	GBM
	Review letter sent from D. Ullman dated December 1, 2016 and terms of Master License Agreement and amendment; review draft correspondence to Licensor; review e-mail from M. Khan and forward same to client;	1.90	RB
	Research regarding termination rights of assigned contracts;	3.20	MA

Dec-14-16	Review memo regarding assignment of agreements; meeting with M. Aleksic;	0.60	GBM
	Call with R. Konovalov to discuss e-mail from M. Khan;	0.10	RB
Dec-15-16	Review correspondence regarding inventory sale;	0.20	GBM
Dec-16-16	Return call from L. Coodin and leave voice mail message;	0.10	RB
Dec-18-16	Review security opinion;	0.20	GBM
Dec-19-16	Review security opinion provided by Gardner Roberts;	0.70	RB
Dec-20-16	Review inventory analysis from R. Konovalov; telephone call with R. Konovalov regarding same;	0.40	GBM
	Telephone call with A. Rutman regarding inventory sale;	0.20	GBM
	Correspondence to A. Rutman regarding remaining issues in estate and analysis of same;	2.10	GBM
	Telephone call with D. Ullman;	0.30	GBM
	Call with L. Coodin to discuss status of Rumie product; call with A. Rutman to discuss same; call and leave voice message for L. Coodin confirming that Receiver is not selling Rumie product in possession of Chinese manufacturer; review original security to search for acknowledgment agreement from RCAP leasing; discuss security opinion received from J. Wigley with G. Moffat; discuss response from M. Khan with G. Moffat regarding production of working papers; discuss same with M. Aleksic; e-mail Receiver to determine	1.50	RB
	whether RCAP Leasing and Xerox equipment remains in possession of Receiver; call J. Wigley regarding security opinion;		
Dec-22-16	Correspondence with a. Rutman regarding Datatech agreement; review correspondence with R. Konovalov regarding inventory sale;	0.60	GBM
Dec-23-16	Review correspondence from D. Ullman; telephone call with D. Ullman regarding same; correspondence with A. Rutman regarding same;	0.90	GBM
	E-mail correspondence with R. Kononarov with respect to letter to Sears Canada; review and consider memorandum provided by M. Aleksic with respect to accountant obligations to provide Receiver with working papers of debtor company; draft e-mail to G. Moffat outlining same; read and consider letter from Datatech counsel received today;	1.40	RB
Dec-26-16	Review correspondence from Datatech counsel; draft correspondence to Datatech counsel; correspondence to A. Rutman regarding Datatech accounting issues;	4.50	GBM

Dec-28-16	Review correspondence from D. Ullman; telephone call with A. Rutman regarding Datatech licence agreement;	1.00	GBM
	Research regarding accountant's request for reimbursement of legal fees;	2.30	MA
Dec-29-16	Telephone call with A. Rutman regarding motion for advice and directions; review sale approval order regarding terms of latest Walmart sale;	0.90	GBM
	Research regarding receiver's obligation to pay the accountant's legal fees;	2.40	MA
Dec-31-16	Memo regarding collection of accounts receivable;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Deborah E. Palter	2.20	1,375.00
Grant B. Moffat	33.50	25,962.50
Leanne M. Williams	0.40	260.00
Rachel Bengino	9.60	2,880.00
Matt Aleksic (student)	7.90	1,975.00
TOTAL FEE HEREIN		\$32,452.50
HST on Fees		<u>\$4,218.83</u>

Total Fees and HST **\$36,671.33**

Disbursements:

Photocopies	\$1.00
Computer Research	\$190.99
Total Taxable Disbursements	\$191.99
HST on Disbursements	\$24.96
Total Non-Taxable Disbursements	<u>\$0.00</u>

Total Disbursements and HST **\$216.95**
Total Fees, Disbursements & HST **\$36,888.28**

OUR ACCOUNT HEREIN **\$36,888.28**

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 1135-009
Invoice No. 31106
Date: Jan 23/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA Applicant(s)
and
KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES Respondent(s)
INC.

Court File No.: **CV-16-11479-00CL**

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoффat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending January 31, 2017

Jan-03-17	Telephone call with A. Rutman regarding next court attendance;	0.30	GBM
	Review letter from D. Ullman dated December 23, 2016 and attachments thereto; draft letter to Sears Canada Inc. requesting payment of outstanding amount and information regarding alleged settlement;	0.90	RB
	Research regarding receiver's obligation to pay accountant's legal fees;	0.60	MA
Jan-04-17	Revise draft letter to Sears Canada Inc. and forward to Receiver for review; finalize and send letter; phone conversation with R. Konovalov to discuss funds owing from customer;	0.70	RB
Jan-05-17	Review correspondence with customer; correspondence with Datatech counsel;	0.30	GBM
Jan-06-17	Review and consider documents and agreement between Kobian and D&H Distributing Group; call with R. Konovalov to discuss same; call with R. Konovalov to discuss bounce back on e-mails to Sears Canada Inc., forward e-mail to another contact at Sears Canada Inc.;	1.20	RB
	Research regarding receiver's obligation to pay accountant's legal fees;	3.50	MA
Jan-09-17	Telephone call with Datatech counsel regarding termination of licence agreement; telephone call with A. Rutman;	0.30	GBM

Jan-10-17	Review correspondence regarding outstanding wage claim; correspondence with A. Rutman;	0.20	GBM
	Review e-mail correspondence amongst Receiver and D&H Distribution and review executed agreement; call with R. Konovalov to discuss;	0.50	RB
Jan-11-17	Telephone call with D. Ullman regarding termination of licence agreement; consider status of domain name; review prior report regarding same;	0.40	GBM
	Review correspondence from Datatech counsel; correspondence with A. Rutman regarding same;	0.30	GBM
	Call with R. Konovalov to discuss undelivered e-mails to Sears Canada Inc. and payment from D&H Distribution;	0.50	RB
Jan-12-17	Several telephone calls with R. Konovalov regarding Ministry of Labour claim; correspondence with L. Ellis regarding same; telephone call with R. Konovalov regarding proposed settlement with Datatech; telephone call with A. Rutman;	1.70	GBM
	Telephone call with D. Ullman regarding settlement proposal;	0.20	GBM
	Review and execute letter to Sears Canada Inc.; discuss booking Court time and drafting Report with G. Moffat; schedule Court time;	0.30	RB
Jan-13-17	Telephone call with D. Ullman regarding settlement terms; review same;	0.20	GBM
Jan-14-17	Review correspondence regarding WEPPA claim; correspondence with A. Rutman regarding same;	0.20	GBM
Jan-15-17	Review Datatech settlement proposal; review sale approval order and inventory sale terms; review royalties payable on 2016 inventory sales; draft settlement terms; correspondence with A. Rutman regarding same;	1.30	GBM
	Review correspondence with Best Buy;	0.20	GBM
	Follow up with G. Moffat regarding scheduling motion date;	0.10	RB
Jan-16-17	Telephone call with A. Rutman; telephone call with R. Konovalov (2x) regarding Walmart sale; revise correspondence to Datatech counsel;	0.60	GBM
	Review and revise D&H settlement agreement;	0.30	GBM
	Schedule motion date; Amend D&H Distribution Settlement Agreement; draft Second Report of the Receiver; call with R. Konovalov to discuss D&H agreement and Walmart purchase order; review comment from G. Moffat on agreement;	3.50	RB
Jan-17-17	Telephone call with D. Ullman; review D&H release;	0.20	GBM
	Draft Second report of the Receiver;	1.60	RB

Jan-18-17	Review correspondence from A. Rutman regarding bankruptcy; consider timing of distribution motion;	0.20	GBM
	Call with R. Konovalov to discuss Walmart purchase order approval and D&H Distribution settlement agreement; draft second report of the Receiver;	2.10	RB
Jan-19-17	Draft Sale Approval Order; review memorandum on Accountant's obligations to provide documents to the Receiver and basis for request that Receiver pay legal fees; draft letter to Yale and Partners;	2.00	RB
Jan-20-17	Review and revise Second Report; review correspondence with Datatech counsel regarding same; review final Walmart sale terms; review correspondence with customers regarding outstanding accounts receivable; review correspondence regarding collection of Westcoast account receivable; telephone call with A. Rutman regarding sale of inventory; telephone call with R. Konovalov regarding collection of accounts receivable;	3.80	GBM
	Review revised draft report and circulate to client; call with R. Konovow with respect to same; review e-mail to accountant;	0.80	RB
Jan-22-17	Amend draft Sale Approval Order;	0.50	RB
Jan-23-17	Review revisions to report; review and revise notice of motion and draft order; telephone call with R. Bengino regarding same; correspondence with A. Rutman regarding same;	1.60	GBM
	Telephone call with D. Ullman regarding sale approval motion; telephone call with R. Bengino regarding same;	0.40	GBM
	Draft Notice of Motion; call with G. Moffat to discuss service of materials; review further changes to draft Report; review and revise draft Report, Notice of Motion and Order; call with R. Konovalov to discuss amendments to Report; finalize and review compiled motion record; review e-mail from D. Ullman and discuss same with G. Moffat and with A. Rutman; amend materials;	4.30	RB
Jan-24-17	Voicemail message from R. Hine and related email to G. Moffat regarding production of documents by Receiver;	0.30	DEP
	Revise motion record and review same; serve motion record;	0.90	RB
Jan-25-17	Telephone call with A. Rutman regarding sale of residual inventory;	0.20	GBM
	Receive and forward e-mail from L. Coodin with respect to Rumie inventory; correspondence to L. Coodin;	0.20	RB
Jan-26-17	Meeting with G. Moffat regarding call with R. Hine and status of litigation;	0.40	DEP

	Meeting with R. Bengino regarding sale approval motion; meeting with D. Palter regarding document discovery request;	0.40	GBM
	E-mail G. Moffat with respect to sale approval motion; discuss same with G. Moffat; e-mail D. Ullman with respect to same and provide instruction to M. Magni to e-mail Court; e-mail correspondence with client with respect to court attendance tomorrow; review order being sought in tomorrow's motion and compile materials;	0.90	RB
Jan-27-17	Prepare for and attend motion approving sale order; file order;	2.60	RB
Jan-31-17	Telephone call with A. Rutman regarding payment to Datatech and sale of inventory; meeting with MA; correspondence with D. Ullman regarding royalty payment; telephone call with D. Ullman regarding sale of inventory;	0.60	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Deborah E. Palter	0.70	455.00	
Grant B. Moffat	13.90	11,120.00	
Rachel Bengino	23.60	8,260.00	
Matt Aleksic (student)	4.10	1,127.50	
TOTAL FEE HEREIN		\$20,962.50	
HST on Fees		<u>\$2,725.13</u>	
Total Fees and HST			\$23,687.63

Disbursements:

Couriers	\$9.24	
Photocopies	\$208.50	
Photocopies - Colour	\$21.30	
Registered Mail	\$10.00	
Motion Record*	\$160.00	
Total Taxable Disbursements	\$249.04	
HST on Disbursements	\$32.38	
Total Non-Taxable Disbursements	<u>\$160.00</u>	
Total Disbursements and HST		<u>\$441.42</u>
Total Fees, Disbursements & HST		\$24,129.05

OUR ACCOUNT HEREIN **\$24,129.05**

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 1135-009
Invoice No. 31178
Date: Feb 22/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)

Court File No.: CV-16-11479-00CL

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

Proceedings commenced at **Toronto**

**SIXTH BILL OF COSTS OF THE SOLICITORS TO THE
COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending February 28, 2017

Feb-01-17	Correspondence with D. Ullman regarding email server; correspondence with A. Rutman regarding same; telephone call with R. Konovalov regarding website;	0.60	GBM
	Call with R. Konovalov to discuss sale of remaining inventory;	0.10	RB
Feb-02-17	Review correspondence from R. Konovalov regarding sale of inventory; review correspondence from A. Rutman regarding wages claim; correspondence with L. Ellis regarding same;	0.60	GBM
Feb-03-17	Review correspondence from Receiver regarding outstanding receivables; review updated statement of receipts and disbursements;	0.40	GBM
Feb-06-17	Telephone call with R. Konovalov regarding inventory sale;	0.20	GBM
Feb-07-17	Telephone call with D. Ullman; correspondence with R. Konovalov;	0.40	GBM
	Call with R. Konovalov; send e-mail to Sears Canada Inc.;	0.10	RB
Feb-08-17	Telephone call with A. Rutman regarding bankruptcy;	0.30	GBM
	Correspondence regarding customer claim; correspondence to Datatech counsel regarding website; review initial order regarding trustee;	1.00	GBM

	Review e-mail from Sears Canada Inc.;	0.40	RB
Feb-09-17	Telephone call with R. Konovalov regarding server access;	0.20	GBM
	Review correspondence regarding website access; correspondence with D. Ullman regarding same; review summary of remaining receivables; review summary of realization activities;	1.20	GBM
Feb-10-17	Telephone call with R. Konovalov regarding access to website;	0.20	GBM
Feb-13-17	Amend draft D&H settlement agreement;	0.20	RB
Feb-14-17	Telephone call with A. Rutman;	0.20	GBM
	Telephone call with J. Wigley regarding bankruptcy;	0.20	GBM
	Call with R. Konovalov to discuss statement of claim with respect to Sears Canada Inc.; review and revise draft small claims court documents;	0.80	RB
Feb-15-17	Call with R. Konovalov to discuss D&H agreement and claim; discuss small claims action with G. Moffat; call and leave voice message for T. Jensen; call and leave voice message for M. Schwab;	0.50	RB
Feb-16-17	Review correspondence from R. Konovalov regarding release of interest in domain; correspondence with D. Ullman;	0.20	GBM
Feb-18-17	Receive e-mail from M. Schwab with respect to D&H settlement agreement;	0.10	RB
Feb-20-17	Receive and review executed D&H settlement agreement; e-mail correspondence with R. Konovalov with respect to same;	0.20	RB
Feb-21-17	E-mail correspondence with R. Konovalov with respect to Sears claim; review executed D&H Agreement; send e-mail to A. Harris; discuss bankruptcy order with G. Moffat;	0.40	RB
Feb-22-17	Telephone call with A. Rutman;	0.20	GBM
	Correspondence with R. Konovalov regarding access to website; review correspondence regarding Sears claim;	0.40	GBM
Feb-23-17	Correspondence with Datatech counsel; review correspondence regarding accounts receivable collection;	0.20	GBM
	Review and revise Sears claim;	0.50	GBM
	Receive and review e-mail from T. Jensen and discuss same with R. Konovalov; call and leave voice message for T. Jensen; draft responding e-mail and send to T. Jensen; review steps to file small claims court action; send draft plaintiff's claim to G. Moffat for review;	0.80	RB

Feb-24-17	Revise draft Plaintiff's claim against Sears Canada Inc.; call with R. Konovalov to discuss same;	0.80	RB
Feb-27-17	Review and revise Sears claim; review accounts receivable listing;	0.40	GBM
Feb-28-17	Review update report on asset realization;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	7.80	6,240.00
Rachel Bengino	4.40	1,540.00

TOTAL FEE HEREIN	\$7,780.00
HST on Fees	<u>\$1,011.40</u>

Total Fees and HST **\$8,791.40**

Disbursements:

Computer Research	\$81.09
Stationery/Supplies	\$21.28
Couriers (Nov 25, 2016 Invoice)	\$162.86
Couriers (Dec 30, 2016 Invoice)	\$13.30
Couriers (Jan 27, 2017 Invoice)	\$216.03

Total Taxable Disbursements	\$494.56
HST on Disbursements	\$64.29

Total Non-Taxable Disbursements **\$0.00**

Total Disbursements and HST **\$558.85**
Total Fees, Disbursements & HST **\$9,350.25**

OUR ACCOUNT HEREIN **\$9,350.25**

ThorntonGroutFinnigan LLP

Per: 
 Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 1135-009
 Invoice No. 31218
 Date: Mar 06/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

**SEVENTH BILL OF COSTS OF THE SOLICITORS TO
THE COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Applicant

Respondents

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

For the period ending March 31, 2017

Mar-01-17	Telephone call with customer regarding claim for tablet returned prior to receivership; review correspondence regarding same;	0.40	GBM
Mar-06-17	Review e-mail and attachments from T. Jensen; call with R. Konovalov to discuss same;	0.20	RB
Mar-14-17	Meeting with D. Palter regarding obligations of Receiver in connection with a document preservation notice; conduct research on the issue;	4.70	DM
Mar-15-17	Conduct and finalize research on the Receiver's obligation under document preservation notice;	4.60	DM
Mar-27-17	Review notice of assessment; call with R. Konovalov with respect to same; e-mail G. Moffat with respect to same;	0.70	RB
Mar-29-17	Review correspondence regarding CRA set-off;	0.20	GBM
	E-mail from A. Rutman regarding distribution motion; e-mail G. Moffat with respect to same;	0.10	RB
Mar-30-17	E-mail correspondence regarding distribution motion; instructions regarding same to M. Magni;	0.30	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	0.60	480.00
Denisa Mertiri	9.30	3,255.00
Rachel Bengino	1.30	455.00
TOTAL FEE HEREIN		\$4,190.00
HST on Fees		<u>\$544.70</u>

Total Fees and HST **\$4,734.70**

Disbursements:

Photocopies	\$173.50
Photocopies - Colour	\$19.20
Telephone	\$0.91
Transportation	\$6.64

Total Taxable Disbursements **\$200.25**
HST on Disbursements **\$26.03**

Total Non-Taxable Disbursements **\$0.00**

Total Disbursements and HST **\$226.28**

Total Fees, Disbursements & HST **\$4,960.98**

OUR ACCOUNT HEREIN **\$4,960.98**

ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
 Invoice No. 31286
 Date: Apr 10/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) INC. Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

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

**IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the
matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended**

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

**NINTH BILL OF COSTS OF THE SOLICITORS
TO THE COURT APPOINTED RECEIVER AND MANAGER**

For the period ending April 30, 2017

Apr-03-17	Discussions with M. Magni with respect to court time; discuss distribution motion with G. Moffat; draft third report of the Receiver;	1.70	RB
Apr-05-17	Draft third report of the Receiver; send e-mail to D. Ullman with respect to motion for interim distribution;	1.50	RB
Apr-06-17	Draft Third Report of the Receiver; draft Interim Distribution Order; instructions to M. Magni with respect to fee affidavit;	1.40	RB
Apr-07-17	E-mail from D. Ullman; instructions to M. Magni with respect to court time;	0.20	RB
Apr-10-17	Meeting with R. Bengino; review and revise draft report and order;	1.00	GBM
	E-mails with respect to interim distribution motion; review draft fee affidavit; amend draft report and order; discussion with G. Moffat;	2.10	RB
Apr-11-17	Revise motion materials for distribution;	0.30	GBM
	Review and revise draft materials; draft notice of motion; discuss same with G. Moffat; review compiled motion record; serve motion record;	3.50	RB
Apr-17-17	Review correspondence from D. Ullman regarding distribution motion; meeting with R. Bengino regarding same;	0.30	GBM

	Review claims against related parties;	0.30	GBM
	Review and consider e-mail from D. Ullman; discuss same with G. Moffat; send e-mail to clients; call with R. Konovolov to discuss same; call and leave message for D. Ullman; e-mails with D. Ullman; call with D. Ullman; instructions to M. Magni with respect to adjournment;	1.70	RB
Apr-18-17	Discussions with M. Magni with respect to adjournment; attend court to adjourn tomorrow's motion; e-mail endorsement to clients;	1.30	RB
Apr-25-17	Telephone call with J. Wigley regarding first creditors meeting;	0.20	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	2.10	1,680.00
Rachel Bengino	13.40	4,690.00

TOTAL FEE HEREIN	\$6,370.00	
HST on Fees	<u>\$828.10</u>	
Total Fees and HST		\$7,198.10

Disbursements:

Computer Research	\$985.62
Photocopies	\$1,340.50
Photocopies - Colour	\$9.00
Motion Record*	\$160.00

Total Taxable Disbursements	\$2,335.12
HST on Disbursements	\$303.57

Total Non-Taxable Disbursements	<u>\$160.00</u>
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Total Disbursements and HST	<u>\$2,798.69</u>
Total Fees, Disbursements & HST	<u>\$9,996.79</u>

OUR ACCOUNT HEREIN	<u>\$9,996.79</u>
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ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
 Invoice No. 31386
 Date: May 15/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA Applicant(s)
and **KOBAN CANADA INC. AND THINKMAX TECHNOLOGIES** Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

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

Proceedings commenced at **Toronto**

**NINTH BILL OF COSTS OF THE SOLICITORS TO THE
COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

- and -

Applicant

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending May 31, 2017

May-04-17	Telephone call with D. Ullman;	0.20	GBM
	Call with G. Moffat to discuss related party demands; draft and send e-mail to R. Konovalov with respect to same; call with R. Konovalov with respect to same;	0.50	RB
May-09-17	Review e-mails and attachments from R. Konovalov; call with R. Konovalov to discuss same;	0.60	RB
May-16-17	Telephone call with D. Ullman; review correspondence from R. Konovalov regarding intercompany claims;	0.20	GBM
	Review reconciliation documents and draft summary of same; call with R. Konovalov to discuss same;	1.50	RB
May-17-17	Review intercompany indebtedness and documents from Receiver; call with R. Konovalov to discuss same; draft letter and review schedules outlining same;	2.30	RB
May-18-17	Review documentation supporting intercompany claims; meeting with R. Bengino regarding same; revise summary of same;	0.90	GBM
	Discuss related party indebtedness with G. Moffat; review documents; call with A. Rutman to discuss same; draft e-mail and send to D. Ullman;	2.00	RB

May-24-17	Email to A. Rutman regarding amounts owing to Kobian from related party;	0.20	RB
May-26-17	Call with R. Konovalov; Review documents; Receive and review e-mail from D. Ullman; Discussions with G. Moffat; draft e-mail to D. Ullman with respect to amounts owing from related party to Kobian;	1.00	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	1.30	1,040.00
Rachel Bengino	8.10	2,835.00

TOTAL FEE HEREIN	\$3,875.00
HST on Fees	<u>\$503.75</u>

Total Fees and HST	\$4,378.75
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Disbursements:

Couriers	\$132.23
Photocopies	\$27.50

Total Taxable Disbursements	\$159.73
HST on Disbursements	\$20.76

Total Non-Taxable Disbursements	<u>\$0.00</u>
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Total Disbursements and HST	<u>\$180.49</u>
Total Fees, Disbursements & HST	\$4,559.24

OUR ACCOUNT HEREIN	<u>\$4,559.24</u>
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ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 1135-009
 Invoice No. 31484
 Date: Jun 14/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) INC. Respondent(s)

Court File No.: **CV-16-11479-00CL**

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

Proceedings commenced at **Toronto**

**TENTH BILL OF COSTS OF THE SOLICITORS TO
THE COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending (fill in the period)

Jun-02-17	Telephone call with A. Rutman and R. Konovalov regarding Westcoast claim;	0.40	GBM
	E-mails with respect to scheduling call; review Westcoast distribution agreement and consider indemnification claims; discussion with G. Moffat with respect to same; attend conference call with Receiver to discuss same; draft response to Westcoast; receive insurance policy;	1.80	RB
	Receive and respond to email from R. Bengino regarding corporate search;	0.10	BJB
Jun-05-17	Discussions with B. Brinkman with respect to registered charity; discuss same with G. Moffat; e-mail R. Konovalov and A. Rutman with respect to same;	0.40	RB
	Conduct searches regarding charity; various emails to R. Bengino setting out findings; office conference with R. Bengino regarding same;	0.50	BJB
Jun-06-17	Review and consider e-mail from E. Garvey; call with R. Konovalov;	0.50	RB
Jun-07-17	Discussion with R. Manea; review documents; e-mails with J. Neifeld with respect to UCC registration;	0.60	RB

Jun-08-17	Discussions with R. Manea with respect to UCC registration;	0.10	RB
Jun-12-17	Attend meeting with D. Ullman; review documents in support of Datatech claim;	1.80	GBM
	Prepare for and attend meeting at D. Ullman's office with G. Moffat; discussions with G. Moffat with respect to same; call with A. Rutman with respect to same; send follow up e-mail with list of undertakings to D. Ullman;	2.90	RB
Jun-13-17	Review e-mails from client;	0.20	RB
Jun-14-17	Review and consider e-mails from the Receiver with respect to DJP Holdings;	0.30	RB
Jun-15-17	Call with R. Konovalov with respect to DJP Holdings;	0.30	RB
	Receive, review and respond to email from R. Bengino regarding Corporate Profile Reports for entities;	0.10	BJB
Jun-16-17	Run Corporate Searches for 2508400 Ontario Inc. and 2534249 Ontario Inc. and forward same to R. Bengino;	0.20	BJB
Jun-19-17	Review corporate searches of numbered companies; discuss same with G. Moffat; send e-mail to R. Konovalov with respect to same;	0.50	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	2.20	1,760.00
Rachel Bengino	7.60	2,660.00
Bobbie-Jo Brinkman (Law C)	0.90	157.50

TOTAL FEE HEREIN	\$4,577.50	
HST on Fees	<u>\$595.08</u>	
Total Fees and HST		\$5,172.58

Disbursements:

Fee for searches/registrations	\$24.00
Disbursements for searches/registrations*	\$16.00
Conference Calls	\$17.11
Conference Calls	\$41.05
Total Taxable Disbursements	\$82.16
HST on Disbursements	\$10.68

Total Non-Taxable Disbursements	<u>\$16.00</u>	
Total Disbursements and HST		<u>\$108.84</u>
Total Fees, Disbursements & HST		\$5,281.42

OUR ACCOUNT HEREIN		<u>\$5,281.42</u>
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ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
Invoice No. 31564
Date: Jul 10/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

NATIONAL BANK OF CANADA
Applicant(s)

and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.**
Respondent(s)

Court File No.: CV-16-11479-00CL

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

Proceedings commenced at **Toronto**

**ELEVENTH BILL OF COSTS OF THE SOLICITORS TO
THE COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents


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

For the period ending July 31, 2017

Jul-13-17	Discussions with each of A. Rutman and G. Moffat regarding pending information requests;	0.20	RB
Jul-14-17	Send follow up e-mail to D. Ullman;	0.10	RB
Jul-17-17	E-mail D. Ullman with respect to scheduling meeting;	0.10	RB
Jul-21-17	E-mails with D. Ullman; review notes from prior meeting; e-mail client advising of meeting;	0.90	RB
Jul-24-17	Review materials from last meeting in preparation for meeting with D. Ullman; attend meeting at Blaney offices; draft summary of meeting and send to clients;	3.00	RB
Jul-25-17	E-mail from A. Rutman;	0.10	RB
Jul-26-17	Review draft engagement letter from Allen & Overy LLP;	0.20	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Rachel Bengino	4.60	1,610.00	
		\$1,610.00	
TOTAL FEE HEREIN			
HST on Fees		<u>\$209.30</u>	
Total Fees and HST			\$1,819.30
OUR ACCOUNT HEREIN			<u>\$1,819.30</u>

ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
 Invoice No. 31633
 Date: Aug 03/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) INC. Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# **32380L**)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending August 31, 2017

Aug-01-17	Review and send e-mail to G. Moffat; discuss with G. Moffat;	0.20	RB
Aug-02-17	Review memorandum provided by R. Konovalov;	0.30	RB
Aug-03-17	Telephone call with A. Rutman and R. Konovalov; review correspondence from R. Bengino regarding DJP;	0.50	GBM
	Attend conference call with client with respect to related party receivables; review memorandum by R. Konovalov;	0.50	RB
Aug-10-17	Review documents received regarding related party claims; review correspondence from R. Konovalov regarding same; telephone call with A. Rutman and R. Konovalov regarding same;	0.70	GBM
	Review materials in preparation for call; discuss same and required memorandum with G. Moffat; attend call with client to discuss same; draft memorandum summarizing related party indebtedness;	3.10	RB
Aug-11-17	Draft memorandum and compile schedules with respect to current state of related party indebtedness;	1.60	RB
Aug-22-17	Discussion regarding examinations;	0.30	DEP
	Review memo regarding related party transactions; meeting with R. Bengino regarding same; meeting with D. Palter regarding evidentiary issues with related party claim;	1.40	GBM

Compile and review draft memorandum and provide to G. Moffat for review; discussion with G. Moffat with respect to same; e-mail with R. Konovalov; revise draft memorandum and send to G. Moffat for review; 1.70 RB

Aug-23-17 Instructions to J. Hardy regarding evidentiary issues; 0.30 DEP

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Deborah E. Palter	0.60	390.00
Grant B. Moffat	2.60	2,080.00
Rachel Bengino	7.40	2,590.00

TOTAL FEE HEREIN **\$5,060.00**
HST on Fees **\$657.80**

Total Fees and HST **\$5,717.80**

Disbursements:

Photocopies \$4.25

Total Taxable Disbursements **\$4.25**

HST on Disbursements **\$0.55**

Total Non-Taxable Disbursements **\$0.00**

Total Disbursements and HST **\$4.80**

Total Fees, Disbursements & HST **\$5,722.60**

OUR ACCOUNT HEREIN **\$5,722.60**

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 1135-009
 Invoice No. 31737
 Date: Sep 21/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended

NATIONAL BANK OF CANADA

Applicant(s)

**KOBAN CANADA INC. AND THINKMAX TECHNOLOGIES
INC.**

Respondent(s)

Court File No.: **CV-16-11479-00CL**

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

Proceedings commenced at **Toronto**

**THIRTEENTH BILL OF COSTS OF THE SOLICITORS
TO THE COURT APPOINTED RECEIVER AND
MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending (fill in the period)

Aug-26-17	Review updated R&D statement; conference call with Receiver and J. Wigley;	0.50	GBM
Sep-06-17	Review law regarding evidence on examination and exchange related emails;	1.00	DEP
Sep-07-17	Telephone call with A. Rutman and R. Konovalov;	0.40	GBM
	Review past correspondence with accountant; attend conference call with G. Moffat and client to discuss same and accountant's working papers; review Westcoast settlement agreement and documentation and draft e-mail to L. Ellis with respect to same;	1.90	RB
Sep-09-17	Review correspondence regarding Westcoast;	0.20	GBM
Sep-10-17	Review documentation supporting related party claims; revise memo;	1.60	GBM
Sep-11-17	Meeting with R. Bengino regarding Westcoast settlement;	0.20	GBM
	Call with R. Konovalov; review Westcoast documents; discuss same with G. Moffat; call with L. Ellis; send e-mail to R. Konovalov requesting documents between Westcoast and either DJP or Kobian;	1.70	RB

Sep-12-17	Meeting with R. Bengino regarding intercompany claims;	0.50	GBM
	Discussion with G. Moffat with respect to DJP and Westcoast; discussion with G. Moffat with respect to memorandum discussing related party indebtedness; call with R. Konovalov to discuss intercompany indebtedness; revise draft memorandum and send to G. Moffat for review;	2.00	RB
	Discuss letter delivered by L. Ellis with G. Moffat;	0.20	RB
Sep-13-17	Review and revise memo regarding related party claims;	0.20	GBM
	Send draft memorandum outlining related party indebtedness to Zeifman for review; review Westcoast Distribution Agreement;	1.00	RB
Sep-14-17	Attend call with R. Konovalov and A. Rutman;	1.20	RB
Sep-15-17	Review comments from A. Rutman on draft memo and amend same;	1.00	RB
	Forward email from L. Ellis to Receiver; respond to L. Ellis;	0.50	RB
Sep-18-17	Meeting with R. Bengino regarding Kobian USA; review correspondence regarding same;	0.30	GBM
	Discussion with G. Moffat with respect to revised memorandum outlining related party indebtedness; call with R. Konovalov and A. Rutman;	1.00	RB
	Review and consider letter from L. Ellis and draft response to same and review documents from Receiver with respect to same; discuss same with G. Moffat;	1.60	RB
Sep-19-17	Review and revise correspondence to Kobian USA counsel; meeting with R. Bengino regarding same; review invoices regarding same; telephone call with A. Rutman regarding same;	1.80	GBM
	Review draft Best Buy Canada settlement agreement;	0.80	RB
	Draft letter to L. Ellis; review documents from R. Konovalov with respect to Kobian USA customers; discuss same with G. Moffat; discussions with client with respect to same; revise draft letter to L. Ellis;	5.00	RB
Sep-20-17	Review e-mail from L. Ellis; call with each of G. Moffat and A. Rutman with respect to same; call with J. Wigley; E-mails with L. Ellis with respect to scheduling call;	1.40	RB
Sep-21-17	Call with L. Ellis to discuss information requests; e-mail clients with respect to same; calls with R. Konovalov with respect to same;	0.90	RB
Sep-22-17	Review and revise Best Buy release;	0.30	GBM

Sep-25-17	Meeting with R. Bengino regarding settlement of receivable;	0.20	GBM
	Discussion with G. Moffat with respect to Best Buy settlement agreement; call with A. Rutman; revise Best Buy settlement agreement and send same to R. Konovalov; E-mails with respect to scheduling call with J. Wigley;	1.30	RB
Sep-26-17	Review Settlement Agreement; call with clients and J. Wigley; compile and send relevant documents to J. Wigley;	1.00	RB
Sep-29-17	Review and consider responses from Best Buy with respect to settlement agreement and respond to same;	0.20	RB
Oct-02-17	E-mail correspondence with respect to Best Buy settlement agreement; call with counsel to Best Buy to discuss same;	1.00	RB
Oct-03-17	Review revised settlement agreement;	0.20	GBM
	E-mails with respect to revised settlement agreement and discuss same with R. Konovalov; respond to Best Buy with respect to same;	0.40	RB
Oct-05-17	Follow up with Best Buy with respect to execution of agreement;	0.40	RB
Oct-19-17	Telephone call with A. Rutman;	0.20	GBM
	Discussion with G. Moffat with respect to related party claims;	0.20	RB
Oct-26-17	Telephone call with J. Wigley;	0.20	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Deborah E. Palter	1.00	650.00	
Grant B. Moffat	6.80	5,440.00	
Rachel Bengino	24.70	8,645.00	
TOTAL FEE HEREIN		\$14,735.00	
HST on Fees		<u>\$1,915.55</u>	
Total Fees and HST			\$16,650.55

Disbursements:

Photocopies	\$2.00
Photocopies - Colour	\$3.00
Conference Calls	\$23.20

Total Taxable Disbursements	\$28.20	
HST on Disbursements	\$3.67	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$31.87</u>
Total Fees, Disbursements & HST		\$16,682.42

OUR ACCOUNT HEREIN **\$16,682.42**

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
Invoice No. 31885
Date: Nov 20/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
Applicant(s)

NATIONAL BANK OF CANADA

and
KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES
INC.

Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending November 30, 2017

Nov-07-17	Telephone call with A. Rutman;	0.20	GBM
Nov-08-17	Draft settlement agreement;	0.80	GBM
Nov-09-17	Draft settlement agreement;	3.20	GBM
	Telephone call with L. Ellis regarding settlement terms;	0.30	GBM
	Review email from R. Konovalov with respect to inventory; call with R. Konovalov with respect to same; email G. Moffat with respect to same; Review draft Settlement Agreement and provide comments on same to G. Moffat;	1.20	RB
Nov-10-17	Meetings with G. Moffat regarding settlement documents; review file regarding outstanding litigation against Datatech and consider issues related to settlement;	1.50	DEP
Nov-13-17	Review and consider email from G. Moffat with respect to TMTI and email R. Konovalov with respect to same;	0.20	RB
Nov-17-17	Telephone call with L. Ellis regarding settlement agreement;	0.40	GBM
	Revise settlement agreement; correspondence with A. Rutman regarding same;	0.20	GBM

	Discussion with G. Moffat with respect to settlement and discharge order;	0.10	RB
Nov-20-17	Telephone call with A. Rutman regarding settlement agreement;	0.20	GBM
	Draft correspondence to Emdoor; review settlement agreement;	0.30	GBM
	Review settlement agreement and draft Discharge and Distribution Order; email A. Rutman with respect to same; send same to G. Moffat for review;	1.80	RB
Nov-21-17	Correspondence with A. Rutman regarding Westcoast settlement; revise settlement agreement; draft discharge order; correspondence with L. Ellis regarding settlement agreement;	1.60	GBM
	Review email from A. Rutman outlining discharge activities;	0.10	RB
Nov-23-17	Email with A. Rutman with respect to fee affidavit;	0.10	RB
Nov-24-17	Telephone call with L. Ellis; telephone call with A. Rutman; telephone call with R. Konovalov regarding books and records;	0.60	GBM
Nov-27-17	Review correspondence from L. Ellis; consider request for documents; telephone call with R. Konovalov regarding same; correspondence with A. Rutman;	0.40	GBM
Nov-28-17	Telephone call with R. Konovalov;	0.20	GBM
	Telephone call with A. Rutman regarding settlement agreement;	0.20	GBM
Nov-30-17	Review correspondence from L. Ellis regarding documents requested; review correspondence from R. Konovalov regarding same; telephone call with L. Ellis;	0.20	GBM
	Draft correspondence to Receiver regarding books and records;	0.40	GBM
	Telephone call with A. Rutman regarding finalizing estate;	0.40	GBM
	Telephone call with R. Konovalov regarding same;	0.30	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Deborah E. Palter	1.50	975.00
Grant B. Moffat	9.90	7,920.00
Rachel Bengino	3.50	1,225.00

TOTAL FEE HEREIN	\$10,120.00
HST on Fees	<u>\$1,315.60</u>

Total Fees and HST	\$11,435.60
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OUR ACCOUNT HEREIN	<u>\$11,435.60</u>
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ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009

Invoice No. 31937

Date: Dec 11/17

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

**FIFTEENTH BILL OF COSTS OF THE SOLICITORS TO
THE COURT APPOINTED RECEIVER AND MANAGER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P. O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending December 31, 2017

Dec-01-17	Revise correspondence regarding records retention; revise settlement agreement; correspondence with A. Rutman regarding same;	1.30	GBM
	Review correspondence with A. Rutman; correspondence with A. Rutman regarding settlement agreement;	0.40	GBM
Dec-04-17	Review sealing orders;	0.20	GBM
	Telephone call with A. Rutman and R. Konovalov;	0.30	GBM
Dec-05-17	Telephone call with L. Ellis; correspondence with A. Rutman regarding settlement;	0.50	GBM
Dec-14-17	Correspondence with L. Ellis regarding tax filings; review correspondence from A. Rutman regarding same;	0.20	GBM
Dec-15-17	Review settlement correspondence; correspondence to L. Ellis; revise settlement agreement; correspondence with A. Rutman regarding same;	0.50	GBM
Dec-18-17	Telephone call with L. Ellis; revise settlement agreement; correspondence with S. de Lorenzi regarding same;	0.40	GBM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Grant B. Moffat	3.80	3,040.00	
TOTAL FEE HEREIN		\$3,040.00	
HST on Fees		<u>\$395.20</u>	
Total Fees and HST			\$3,435.20
 <u>Disbursements:</u>			
Photocopies - Colour		\$0.30	
Total Taxable Disbursements		\$0.30	
HST on Disbursements		\$0.04	
Total Non-Taxable Disbursements		<u>\$0.00</u>	
Total Disbursements and HST			<u>\$0.34</u>
Total Fees, Disbursements & HST			\$3,435.54
OUR ACCOUNT HEREIN			<u>\$3,435.54</u>

ThorntonGroutFinnigan LLP

Per:  Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
 Invoice No. 32032
 Date: Jan 15/18

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA Applicant(s)
and
KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

B E T W E E N:

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

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

For the period ending February 14, 2018

Jan-12-18	Correspondence with A. Rutman regarding settlement;	0.20	GBM
	Telephone call with A. Rutman;	0.20	GBM
Jan-15-18	Telephone call with S. de Lorenzi; revise discharge order; correspondence with A. Rutman regarding same; correspondence with A. Rutman;	2.20	GBM
Jan-23-18	Telephone call with A. Rutman; review draft order; correspondence from L. Ellis;	0.40	GBM
	Revise minutes of settlement;	0.30	GBM
	Telephone call with A. Rutman;	0.20	GBM
	Telephone call with L. Ellis; review schedule of deliverables;	0.20	GBM
Jan-24-18	Revise settlement agreement; correspondence with A. Rutman regarding same; correspondence with L. Ellis regarding same;	0.40	GBM
Jan-29-18	Review correspondence regarding settlement agreement; correspondence with A. Rutman regarding same; correspondence with L. Ellis;	1.10	GBM

Jan-30-18	Review correspondence to Emdoor; correspondence with L. Ellis regarding same; review correspondence regarding settlement agreement;	0.20	GBM
Jan-31-18	Correspondence with L. Ellis regarding closing; correspondence with Receiver regarding same; review settlement agreement; telephone call with R. Bengino;	0.70	GBM
	Discuss settlement agreement with G. Moffat; email L. Ellis with respect to same; call with R. Konovalov with respect to same;	0.30	RB
Feb-01-18	Review correspondence regarding settlement agreement;	0.30	GBM
	Email S. Massie with respect to delivery of documents required pursuant to Settlement Agreement; preparation of documents for delivery; review of letter outlining items being hand delivered; email client with respect to same;	1.10	RB
Feb-02-18	Emails with respect to delivery of documents to Cassels Brock;	0.20	RB
Feb-06-18	Consider final report;	0.20	GBM
	Emails with respect to court availability;	0.40	RB
Feb-09-18	Emails R. Konovalov with respect to settlement;	0.10	RB
Feb-10-18	Review 1st, 2nd and 3rd Reports; review settlement agreement; draft 4th Report; review appointment order;	4.20	GBM
Feb-11-18	Revise 4th Report; review prior R&D statement;	1.80	GBM
Feb-12-18	Revise 4th Report; correspondence with A. Rutman regarding same; review correspondence regarding deliverables under settlement agreement;	0.70	GBM
	Review and consider document request and draft email to G. Moffat with respect to same; emails with respect to draft report;	0.20	RB

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Grant B. Moffat	13.30	10,972.50
Rachel Bengino	2.30	1,035.00
TOTAL FEE HEREIN		\$12,007.50
HST on Fees		<u>\$1,560.98</u>

Total Fees and HST **\$13,568.48**

Disbursements:

Photocopies - Colour \$3.60

Total Taxable Disbursements \$3.60

HST on Disbursements \$0.47

Total Non-Taxable Disbursements \$0.00


Total Disbursements and HST \$4.07

Total Fees, Disbursements & HST \$13,572.55

Estimated fees to completion of estate \$7,500.00

OUR ACCOUNT HEREIN \$21,072.55

ThorntonGroutFinnigan LLP



Per: Grant B. Moffat

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 1135-009
Invoice No. 32128
Date: Feb 15/18

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.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
Applicant(s)

NATIONAL BANK OF CANADA

and
KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES
INC.
Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

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

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
Toronto-Dominion Centre
Toronto, Ontario
M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Email: gmoffat@tgf.ca
Tel: 416-304-0599
Fax: 416-304-1313

Lawyers for the Receiver.

EXHIBIT B

EXHIBIT "B"

Calculation of Average Hourly Billing Rates of
Thornton Grout Finnigan LLP
for the period August 10, 2016 to February 14, 2018

Invoice No.	Fees	Disbursements	HST	Hours	Average Rate	Total
30753 (1 st Bill of Costs)	\$30,995.00	\$0.00	\$4,029.35	58.40	\$530.74	\$35,024.35
30783 (2 nd Bill of Costs)	\$59,257.50	\$916.85	\$7,806.16	112.10	\$528.61	\$67,980.51
30890 (3 rd Bill of Costs)	\$39,867.50	\$1,561.10	\$5,385.72	72.00	\$553.72	\$46,814.32
30974 (4 th Bill of Costs)	\$20,932.50	\$16.68	\$2,723.40	39.70	\$527.27	\$23,672.58
31106 (5 th Bill of Costs)	\$32,452.50	\$191.99	\$4,243.79	53.60	\$605.45	\$36,888.28
31178 (6 th Bill of Costs)	\$20,962.50	\$409.04	\$2,757.51	42.30	\$495.60	\$24,129.05
31218 (7 th Bill of Costs)	\$7,780.00	\$494.56	\$1,075.69	12.20	\$637.70	\$9,350.25
31286 (8 th Bill of Costs)	\$4,190.00	\$200.25	\$570.73	11.20	\$374.10	\$4,960.98
31386 (9 th Bill of Costs)	\$6,370.00	\$2,495.12	\$1,131.67	15.50	\$411.00	\$9,996.79
31484 (10 th Bill of Costs)	\$3,875.00	\$159.73	\$524.51	9.40	\$412.00	\$4,559.24

31564 (11 th Bill of Costs)	\$4,577.50	\$98.16	\$605.76	10.70	\$428.00	\$5,281.42
31633 (12 th Bill of Costs)	\$1,610.00	\$0.00	\$209.30	4.60	\$350.00	\$1,819.30
31737 (13 th Bill of Costs)	\$5,060.00	\$4.25	\$658.35	10.60	\$477.00	\$5,722.60
31885 (14 th Bill of Costs)	\$14,735.00	\$28.20	\$1,919.22	32.50	\$453.40	\$16,682.42
31937 (15 th Bill of Costs)	\$10,120.00	\$0.00	\$1,315.60	14.90	\$679.20	\$11,435.60
32032 (16 th Bill of Costs)	\$3,040.00	\$0.30	\$395.24	3.80	\$800.00	\$3,435.54
32128 (17 th Bill of Costs)	\$12,007.50	\$3.60	\$1,561.45	15.60	\$769.70	\$21,072.55
Estimated Fees to Completion	\$6,637.17		\$862.83			\$7,500.00
TOTALS:	\$284,469.67	\$6,579.83	\$37,776.28	519.10		<u>\$328,825.78</u>

EXHIBIT C

EXHIBIT "C"

Billing Rates of Thornton Grout Finnigan LLP

For the period August 10, 2016 to December 31, 2016

	<u>Rate</u>	<u>Year of Call</u>
Grant B. Moffat	\$750	1991
Leanne M. Williams	\$650	1997
Deborah E. Palter	\$625	1996
Rachel A. Bengino	\$300	2015
Denisa Mertiri	\$350	2014
Justin Rosen	\$250	Articling Student
Matt Aleksic	\$250	Articling Student
Roxana Manea	\$250	Law Clerk
Bobbie-Jo Brinkman	\$250	Law Clerk

For the period January 1, 2017 to December 31, 2017

	<u>Rate</u>	<u>Year of Call</u>
Grant B. Moffat	\$800	1991
Deborah E. Palter	\$650	1996
Rachel A. Bengino	\$350	2015
Bobbie-Jo Brinkman	\$250	Law Clerk

For the period January 1, 2018 to February 14, 2018

	<u>Rate</u>	<u>Year of Call</u>
Grant B. Moffat	\$825	1991
Rachel A. Bengino	\$450	2015

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: **CV-16-11479-00CL**

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at **Toronto**

AFFIDAVIT OF GRANT B. MOFFAT

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
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Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Email: gmoffat@tgf.ca

Rachel Bengino (LSUC# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver

APPENDIX G

Court File No. CV-16-11479-00CL

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

**IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990,
c. C.43, as amended, and in the matter of Section 248(1) of the *Bankruptcy
and Insolvency Act*, R.S.C. 1985, c. B-3, as amended**

NATIONAL BANK OF CANADA

Applicant

-and-

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

**FEE AFFIDAVIT OF JONATHAN WIGLEY,
SWORN FEBRUARY 15, 2018**

**I, JONATHAN WIGLEY, of the City of Toronto, in the Province of Ontario, MAKE OATH
AND SAY:**

1. I am a lawyer with the law firm of Gardiner Roberts LLP and have knowledge of the matters hereinafter deposed.
2. Attached hereto as *Exhibit "A"* to this affidavit are true copies of the accounts rendered by Gardiner Roberts LLP to Zeifman Partners Inc. in its capacity as the Court-appointed Receiver and Manager, without security, of all of the assets, undertakings and properties of Kobian Canada Inc. and Thinkmax Technologies Inc., for the period from November 22, 2016 to December 31, 2017, setting out the time spent, at the applicable rates as specified in the Initial Order together with details and dates of the work performed. The total inclusive of fees and disbursements, excluding HST therein is \$7,758.85. With HST, the amount is \$8,767.51.

3. The work performed is detailed in the reports filed by the Receiver and Manager in this matter. The amount of time spent in connection with the accounts for review as reflected in these invoices was 15.8 hours.

4. With respect to the accounts and with reference thereto, those persons involved in the file and their year of call is as follows:

Jonathan Wigley	Partner	1980
Wilbert Stewart	Clerk	

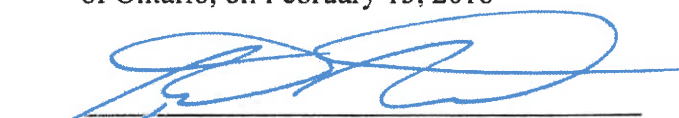
5. Gardiner Roberts LLP has not received, nor hopes, nor expects to receive, nor has been promised any remuneration or consideration other than the amounts claimed herein.

SWORN BEFORE ME at the
City of Toronto, in the Province
of Ontario, on February 15, 2018

)
)
)



JONATHAN WIGLEY



A Commissioner for Taking Oaths

Jonathan Nehmetallah

RCP-E 4D (July 1, 2007)

EXHIBIT A



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

December 31, 2016
Bill # 284856
GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

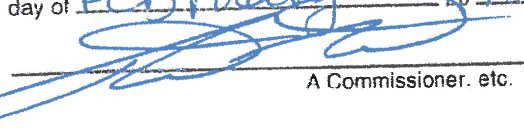
DATE	TIMEKEEPER	HOURS	DESCRIPTION
22-Nov-16	WS	1.40	Conduct corporate pre-search; obtain corporation profile report in respect of corporate and PPSA search per J. Wigley re Kobian Canada Inc. and Thinkmax Technologies Inc.
01-Dec-16	JHW	1.60	Consider searches and letter draft.
01-Dec-16	WS	1.70	Conduct corporate pre-searches and conducting due diligence searches including execution and bankruptcy/insolvency searches therewith per J. Wigley re Kobian Canada Inc. and Thinkmax Technologies Inc.
16-Dec-16	JHW	1.00	Review security and finalize opinion; email to A. Rutman.

TO OUR FEE:	\$2,097.00
Less Courtesy Discount:	-\$597.00
TO OUR REDUCED FEE:	\$1,500.00

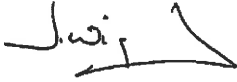
DISBURSEMENTS - TAXABLE

Form 1	13.00
Printing	2.00
Searches- Miscellaneous	266.60
TOTAL DISBURSEMENTS	\$281.60
TOTAL HST ON FEES	\$195.00
TOTAL HST ON DISBURSEMENTS	\$36.61
TOTAL FEES, DISBURSEMENTS AND GST/HST:	\$2,013.21

GARDINER ROBERTS LLP
Bay Adelaide Centre - East Tower
22 Adelaide Street West, Suite 3600
Toronto, Ontario M5H 4E3
Tel: 416.865.6600 Fax: 416.865.6636 www.grtlp.com

This is Exhibit "A" referred to in the
affidavit of Jonathan Wigley
sworn before me, this 15th
day of February 20 18

A Commissioner, etc.

**THIS IS OUR ACCOUNT HEREIN
GARDINER ROBERTS LLP**



Per: Jonathan Wigley
E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	2.60	580.00
WS	Wilbert Stewart	3.10	190.00



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

February 28, 2017
Bill # 286833
GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
08-Feb-17	JHW	0.60	Telephone call with A. Rutman; consider issue of consenting to bankruptcy.
14-Feb-17	JHW	0.20	Telephone call with G. Moffat re Kobian bankruptcy; discussion with A. Rutman.

TO OUR FEE:	\$472.00
TOTAL HST ON FEES	\$61.36
TOTAL FEES, DISBURSEMENTS AND GST/HST:	<u>\$533.36</u>

THIS IS OUR ACCOUNT HEREIN

GARDINER ROBERTS LLP

Per: Jonathan Wigley
E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	0.80	590.00

GARDINER ROBERTS LLP
Bay Adelaide Centre - East Tower
22 Adelaide Street West, Suite 3600
Toronto, Ontario M5H 4E3
Tel: 416.865.6600 Fax: 416.865.6636 www.grllp.com



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

September 30, 2017
 Bill # 291728
 GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
25-Apr-17	JHW	0.20	Telephone call with G. Moffat regarding Kobian.
15-May-17	JHW	0.10	Email exchange with A. Rutman.
30-Jun-17	JHW	0.10	Email to A. Rutman.
26-Sep-17	JHW	1.60	Telephone call with group and receipt of documentation; brief review; telephone call to L. Ellis and left message; email to group.
27-Sep-17	JHW	3.70	Telephone call with L. Ellis and with A. Rutman; meeting with A. Rutman to review; review of documentation regarding collection of allegedly DJP and Kobian US A/R.

TO OUR FEE: **\$3,363.00**

DISBURSEMENTS - TAXABLE

Printing 0.75

TOTAL DISBURSEMENTS **\$0.75**

TOTAL HST ON FEES \$437.19

TOTAL HST ON DISBURSEMENTS \$0.10

TOTAL FEES, DISBURSEMENTS AND GST/HST: **\$3,801.04**

THIS IS OUR ACCOUNT HEREIN

GARDINER ROBERTS LLP

Per: Jonathan Wigley
 E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

GARDINER ROBERTS LLP
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 22 Adelaide Street West, Suite 3600
 Toronto, Ontario M5H 4E3
 Tel: 416.865.6600 Fax: 416.865.6636 www.grlp.com

JHW

TIMEKEEPER
Jonathan Wigley

HOURS
5.70

RATE
590.00



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

October 31, 2017
Bill # 292518
GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
04-Oct-17	JHW	3.00	Consider various materials with respect to the demands of Mr. Ellis; email from Mr. Ellis; draft response letter; email to A. Rutman.
30-Oct-17	JHW	0.10	Email to and from R. Konovalov re materials.

TO OUR FEE: **\$1,829.00**

DISBURSEMENTS - TAXABLE

Printing 17.50

TOTAL DISBURSEMENTS **\$17.50**

TOTAL HST ON FEES \$237.77

TOTAL HST ON DISBURSEMENTS \$2.28

TOTAL FEES, DISBURSEMENTS AND GST/HST: **\$2,086.55**

THIS IS OUR ACCOUNT HEREIN

GARDINER ROBERTS LLP

Per: Jonathan Wigley
E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	3.10	590.00

GARDINER ROBERTS LLP
Bay Adelaide Centre - East Tower
22 Adelaide Street West, Suite 3600
Toronto, Ontario M5H 4E3
Tel: 416.865.6600 Fax: 416.865.6636 www.grlp.com



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

November 30, 2017
 Bill # 293343
 GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
20-Nov-17	JHW	0.40	Review G. Moffat's minutes of settlement re Kobian and comment.

TO OUR FEE:	\$236.00
TOTAL HST ON FEES	\$30.68
TOTAL FEES, DISBURSEMENTS AND GST/HST:	<u>\$266.68</u>

**THIS IS OUR ACCOUNT HEREIN
 GARDINER ROBERTS LLP**

Per: Jonathan Wigley
 E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	0.40	590.00

GARDINER ROBERTS LLP
 Bay Adelaide Centre - East Tower
 22 Adelaide Street West, Suite 3600
 Toronto, Ontario M5H 4E3
 Tel: 416.865.8600 Fax: 416.865.6636 www.grllp.com



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

January 31, 2018
Bill # 295354
GST/HST #R119424976

Attention: Mr. Allan Rutman

Re: Kobian Canada Inc.

FILE ZEPI-108271/JHW

STATEMENT OF ACCOUNT

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services but not specifically enumerated herein:

DATE	TIMEKEEPER	HOURS	DESCRIPTION
04-Dec-17	JHW	0.10	Email re releases and settlement; documentation delivery and original preservation.

TO OUR FEE:	\$59.00
TOTAL HST ON FEES	\$7.67
TOTAL FEES, DISBURSEMENTS AND GST/HST:	<u>\$66.67</u>

THIS IS OUR ACCOUNT HEREIN

GARDINER ROBERTS LLP

Per: Jonathan Wigley
E. & O.E.

This account is due on delivery. In accordance with Section 33 of the Solicitors Act, unpaid fees, charges or disbursements are subject to interest at the rate of 0.00% per annum, calculated from the date that is one month after this account is delivered.

	TIMEKEEPER	HOURS	RATE
JHW	Jonathan Wigley	0.10	590.00

GARDINER ROBERTS LLP
Bay Adelaide Centre - East Tower
22 Adelaide Street West, Suite 3600
Toronto, Ontario M5H 4E3
Tel: 416.865.6600 Fax: 416.865.6636 www.grllp.com

National Bank of Canada
Applicant

- and - Kobian Canada Inc. and Thinkmax Technologies Inc.
Respondents

Court File No. CV-16-11479-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**PROCEEDING COMMENCED AT
TORONTO**

**FEE AFFIDAVIT OF JONATHAN WIGLEY
SWORN FEBRUARY 15, 2018**

GARDINER ROBERTS LLP

Lawyers
Bay Adelaide Centre – East Tower
22 Adelaide Street West, Suite 3600
Toronto ON M5H 4E3

Jonathan H. Wigley (20120P)
jwigley@grllp.com
Tel: (416) 865-6655

Tel: (416) 865-6600
Fax: (416) 865-6636

Lawyers for Zeifman Partners Inc., the Court-Appointed
Receiver and Manager, without security, of all of the assets,
undertakings and properties of Kobian Canada Inc. and
Thinkmax Technologies Inc.

RCP-E 4C (July 1, 2007)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES**
Applicant(s) Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

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

Proceedings commenced at **Toronto**

**FOURTH REPORT TO THE COURT
OF ZEIFMAN PARTNERS INC., AS
RECEIVER**

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto, Ontario M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Email: gmoffat@tgf.ca

Rachel Bengino (LSUC# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver

TAB 3

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE) FRIDAY, THE 23rd
)
JUSTICE) DAY OF FEBRUARY, 2018
)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

FINAL DISTRIBUTION AND DISCHARGE ORDER

THIS MOTION, made by Zeifman Partners Inc. (“**Zeifman**”) in its capacity as the Court-appointed receiver and manager (the “**Receiver**”) of the assets, properties and undertakings, of Kobian Canada Inc. (“**Kobian**”) and Thinkmax Technologies Inc. (“**Thinkmax**” and together with Kobian, the “**Debtors**”) for an order:

- (a) abridging, if necessary, the time for service of the Receiver’s Motion Record and dispensing with further service thereof;
- (b) approving the Receiver’s fourth report to the Court dated February 16, 2018 (the “**Final Report**”) and approving the activities and conduct of the Receiver described therein;

- (c) approving the professional fees and disbursements of the Receiver and its legal counsel for the period from August 10, 2016 to February 15, 2018;
- (d) approving the Receiver's statement of receipts and disbursements for the period August 10, 2016 to February 15, 2018;
- (e) approving a distribution to National Bank of Canada (the "**Bank**") of the remaining funds held by the Receiver and authorizing and directing the Receiver to assign to the Bank all remaining assets and any further receipts in connection with the within estate;
- (f) approving the unsealing of Confidential Appendices 1, 2 and 3 to the Receiver's first report to the Court dated September 28, 2016 (the "**First Report**") and Confidential Appendix 1 to the Receiver's second report to the Court dated January 23, 2017 (the "**Second Report**");
- (g) discharging Zeifman as Receiver; and
- (h) releasing and discharging Zeifman from any liability in connection with the discharge of its duties as Receiver and barring all claims against Zeifman in connection with the within estate upon its discharge as Receiver,

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

ON READING the Final Report, the affidavit of Allan Rutman sworn February 15, 2018 (the "**Rutman Affidavit**"), the affidavit of Grant Moffat sworn February 16, 2018 (the "**Moffat Affidavit**") and the affidavit of Jonathan Wigley sworn February 15, 2018 (the "**Wigley Affidavit**"), and on hearing the submissions of counsel for the Receiver, no one else appearing

for any other person on the service list, although properly served as appears from the affidavit of Rachel Bengino sworn February 16, 2018, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion is hereby abridged, if necessary, and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF RECEIVER'S ACTIVITIES AND FEES

2. **THIS COURT ORDERS** that the Final Report and the Receiver's activities, decisions and conduct set out in the Final Report are hereby authorized and approved.

3. **THIS COURT ORDERS** that the Receiver's Statement of Receipts and Disbursements (the "**Final R&D**") for the period August 10, 2016 to February 15, 2018 be and it is hereby approved.

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from August 10, 2016 to February 15, 2018 (including estimated fees to completion of the estate herein) as set out in the Final Report and the Rutman Affidavit are hereby approved and the Receiver is authorized and directed to pay all such fees and disbursements.

5. **THIS COURT ORDERS** that the fees and disbursements of the Receiver's counsel, Thornton Grout Finnigan LLP, for services rendered during the period from August 10, 2016 to February 15, 2018 (including estimated fees to the completion of the estate herein) as set out in the Moffat Affidavit are hereby approved and the Receiver is authorized and directed to pay all such fees and disbursements.

6. **THIS COURT ORDERS** that the fees and disbursements of the Receiver's counsel, Gardiner Roberts LLP, for services rendered during the period from August 10, 2016 to February 15, 2018 as set out in the Final Report and the Wigley Affidavit are hereby approved and the Receiver is authorized and directed to pay all such fees and disbursements.

DISTRIBUTIONS TO NATIONAL BANK OF CANADA

7. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to distribute to the Bank CAD\$3,400,000 and USD\$238,376, as well as all funds remaining in the Receiver's possession after payment of the disbursements identified in the Final R&D in partial repayment of the Bank's secured claim against the Debtors.

8. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to assign to the Bank any future receipts in connection with the estates herein in partial repayment of the Bank's secured claim against the Debtors in an amount up to but not exceeding the Debtors' indebtedness to the Bank.

UNSEALING OF SEALED MATERIALS

9. **THIS COURT ORDERS** that Confidential Appendices 1, 2 and 3 to the First Report, which were sealed from the public record pursuant to the Order of the Court dated October 5, 2016 and Confidential Appendix 1 to the Second Report, which was sealed from the public record pursuant to the Order of the Court dated January 27, 2017, be unsealed and shall form part of the public record.

DISCHARGE AND RELEASE OF RECEIVER

10. **THIS COURT ORDERS** that upon payment of the amounts set out in paragraphs 4, 5, 6, 7 and 8 hereof and upon the Receiver filing a certificate in the form of Schedule "A" attached hereto (the "**Receiver's Discharge Certificate**") certifying that it has completed the other activities described in the Final Report, the Receiver shall be discharged as Receiver of the assets, property and undertakings of the Debtors, provided, however, that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Zeifman in its capacity as Receiver.

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

12. **THIS COURT ORDERS** that this order shall be binding upon Zeifman in its capacity as trustee in bankruptcy of Kobian (the "**Trustee**").

13. **THIS COURT ORDERS** that, upon filing of the Receiver's Discharge Certificate, the Receiver is hereby deemed to have transferred the care, custody and control of the Debtors' books and records in the possession of the Receiver to the Trustee.

14. **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.

Schedule "A" – Form of Receiver's Discharge Certificate

Court File No.: CV-16-11479-00CL

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

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

NATIONAL BANK OF CANADA

Applicant

- and -

KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.

Respondents

RECEIVER'S DISCHARGE CERTIFICATE

RECITALS

1. Pursuant to an application by National Bank of Canada under section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated August 10, 2016, Zeifman Partners Inc. was appointed as Receiver and Manager of the assets, undertakings and properties of Kobian Canada Inc. and Thinkmax Technologies Inc. (together, the "**Debtors**").
2. Pursuant to an Order of the Court dated [February 23, 2018] (the "**Discharge Order**"), Zeifman Partners Inc. was to be discharged as Receiver to be effective upon the filing by the Receiver with the Court of a certificate confirming that all matters to be attended to in connection with the receivership have been completed to the satisfaction of the Receiver.

THE RECEIVER CERTIFIES the following:

- A. All matters to be attended to in connection with the receivership of the Debtors have been completed to the satisfaction of the Receiver.
- B. The Receiver has made the payments outlined in paragraphs 4, 5, 6, 7 and 8 of the Discharge Order.
- C. This Certificate was filed by the Receiver with the Court on the ____ day of ____ at ____.

ZEIFMAN PARTNERS INC.
solely in its capacity as Receiver and
Manager of Kobian Canada Inc. and
Thinkmax Technologies Inc. and not
in its personal or corporate capacity.

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA Applicant(s)
and **KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES** Respondent(s)
INC.

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

FINAL DISTRIBUTION AND DISCHARGE ORDER

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto, Ontario M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Email: gmoffat@tgf.ca

Rachel Bengino (LSUC# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended
NATIONAL BANK OF CANADA and KOBIAN CANADA INC. AND THINKMAX TECHNOLOGIES INC.
Applicant(s) Respondent(s)

Court File No.: CV-16-11479-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Toronto

MOTION RECORD
Returnable February 23, 2018

Thornton Grout Finnigan LLP
Barristers and Solicitors
Suite 3200, P.O. Box 329
100 Wellington Street West
Toronto, Ontario M5K 1K7

Grant B. Moffat (LSUC# 32380L)
Tel: 416-304-0599
Email: gmoffat@tgf.ca

Rachel Bengino (LSUC# 68348V)
Tel: 416-304-1153
Email: rbengino@tgf.ca

Lawyers for the Receiver