

Exhibit O

Udayan Pandya
Plaintiff

v.

Courtney Wallis Simpson et al.
Defendants

Oct. 3/08

Plaintiff's need the motion record
the Accusers fees & disbursements
are hereby approved for the period
Aug. 1, 2006 to June 30, 2007
as set out herein in the sum of
\$12,536.00 for fees & 3,827.05
for disbursements including accounting fees

Plaintiff's

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings
Act, 1992*

Proceeding commenced at Toronto

MOTION RECORD
(Motion Returnable in Writing)

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

M. Joanne MacMillan
LSUC Reg. No. 43529J
Tel: 416-777-4629
Fax: 416-863-1716

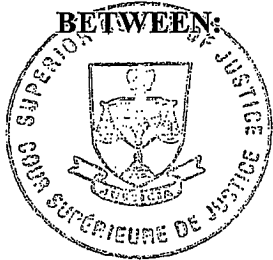
Solicitors for the receiver

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

THE HONOURABLE)
JUSTICE CAMPBELL)

FRIDAY, THE 3RD DAY
OF OCTOBER, 2008



BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the matter of the *Class Proceedings Act, 1992*

ORDER

THIS MOTION, made in writing by the receiver for an Order approving interim fees, disbursements and GST of the receiver and counsel to the receiver was heard this day.

ON READING the materials filed,

1. **THIS COURT ORDERS** that the interim fees in the amount of \$12,536.00, disbursements in the amount of \$31,827.05 and GST in the amount of \$927.45 are approved and are to be paid to the receiver Michael J. Quilling, as a first charge on the receivership estate.

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

OCT 31 2008

PER/PAR: *N*

Udayan Pandya
Plaintiff

v.

Courtney Wallis Simpson et al.
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings*
Act, 1992

Proceeding commenced at Toronto

ORDER

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

Lincoln Caylor / David Rainsberry
LSUC No. 37030L / 49890Q
Tel: (416) 777-6121 / 6236
Fax: (416) 863-1716

Solicitors for the receiver

Exhibit P

Courtney Walls Simpson et al
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings*
Act, 1992

Proceeding commenced at Toronto

SUPPLEMENTAL MOTION RECORD
(Motion Returnable in Writing)

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

David J.N. Rainsberry
LSUC No. 49890Q
Tel: 416-777-6236
Fax: 416-863-1716

Solicitors for the receiver

Geoffrey Paulina
Plaintiff

05-3/08

*See motion record of this date
updating Receiver's fees July 1, 2007 to
Mar. 31, 2008 & Counsel fees
Aug. 2006 to Mar. 31, 2008*

Ph Simpson

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

THE HONOURABLE)
JUSTICE CAMPBELL)

FRIDAY, THE 3RD DAY
OF OCTOBER, 2008

BETWEEN



UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the matter of the *Class Proceedings Act, 1992*

ORDER

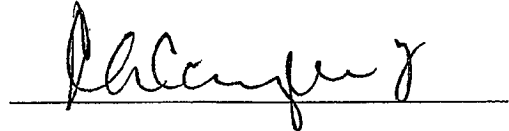
THIS MOTION, made in writing by the receiver for an Order approving interim fees, disbursements and GST of the receiver and counsel to the receiver was heard this day.

ON READING the materials filed,

1. **THIS COURT ORDERS** that the interim fees in the amount of \$11,400.00, disbursements in the amount of \$2,905.85 and GST in the amount of \$570.00 are approved and are to be paid to the receiver Michael J. Quilling, as a first charge on the receivership estate.

2. **THIS COURT ORDERS** that the interim fees, disbursements and GST in the amount of \$353,162.50 are approved and are to be paid to counsel to the receiver as a first charge on the receivership estate.

3. This order replaces the endorsement of Justice Campbell dated June 16, 2008.

A handwritten signature in cursive script, appearing to read "R. Campbell", is written over a horizontal line.

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

OCT 31 2008

PER/PAR: TV

Udayan Pandya
Plaintiff

v.

Courtney Wallis Simpson et al.
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings*
Act, 1992

Proceeding commenced at Toronto

ORDER

BENNETT JONES LLP
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Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

Lincoln Caylor / David Rainsberry
LSUC No. 37030L / 49890Q
Tel: (416) 777-6121 / 6236
Fax: (416) 863-1716

Solicitors for the receiver

Exhibit Q

Udayan Pandya
Plaintiff

Oct. 3/08

Courtney Wallis Simpson et al.
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the Class Proceedings
Act, 1992
Proceeding commenced at Toronto

MOTION RECORD
(Motion in Writing)

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

David J.N. Rainsbery
LSUC No. 49890Q
Tel: 416-777-6236
Fax: 416-863-1716

Solicitors for the receiver

This motion is for approval of fees of both the Receiver & of Counsel for the period from Apr. 1/2008 to June 15/08. Although reserved there are no comments from Counsel for parties on the Receiver's cost.
With some hesitation I am prepared to approve the fees & disbursements as set out herein.
My hesitation comes in part from a concern that in terms of the cost this does not appear to be progress commensurate with the cost.
I would expect a Receiver's report before any further request for approval.

Al Campbell



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

THE HONOURABLE
JUSTICE CAMPBELL

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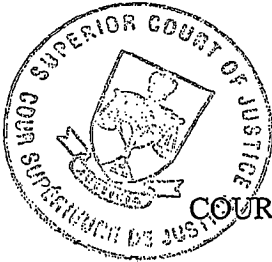
FRIDAY, THE 3RD DAY
OF OCTOBER, 2008

BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-



COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the matter of the *Class Proceedings Act, 1992*

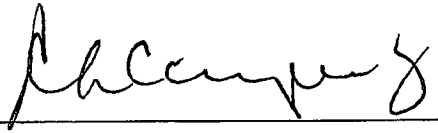
ORDER

THIS MOTION, made in writing by the receiver for an Order approving interim fees, disbursements and GST of the receiver and counsel to the receiver was heard this day.

ON READING the materials filed,

1. **THIS COURT ORDERS** that the interim fees in the amount of \$3,520.00, disbursements in the amount of \$333.01 and GST in the amount of \$176.00 are approved and are to be paid to the receiver Michael J. Quilling, as a first charge on the receivership estate.

2. **THIS COURT ORDERS** that the interim fees, disbursements and GST in the amount of \$68,667.81 are approved and are to be paid to counsel to the receiver as a first charge on the receivership estate.



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

OCT 31 2008

PER/PAR: 

Udayan Pandya
Plaintiff

v.

Courtney Wallis Simpson et al.
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings*
Act, 1992

Proceeding commenced at Toronto

ORDER

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

Lincoln Caylor / David Rainsberry
LSUC No. 37030L / 49890Q
Tel: (416) 777-6121 / 6236
Fax: (416) 863-1716

Solicitors for the receiver

Exhibit R



QUILLING • SELANDER • CUMMISKEY • LOWNDS

Federal ID #75-2459334

Michael J. Quilling, Receiver for

Page: 1
07/31/2008

Client No: 911-0140M
Invoice No: 63130

RE: Simpson and York Realty

ITEMIZED SERVICES BILL

| | | | Hours | |
|------------|-----|---|-------|--------|
| 07/03/2008 | MJQ | Telephone conference with Courtney Simpson regarding case issues. | 0.20 | 80.00 |
| 07/22/2008 | MJQ | Review and execute receiver's report. | 0.20 | 80.00 |
| | | For Current Services Rendered | 0.40 | 160.00 |

Recapitulation

| <u>Timekeeper</u> | <u>Hours</u> | <u>Hourly Rate</u> | <u>Total</u> |
|---------------------|--------------|--------------------|--------------|
| Michael J. Quilling | 0.40 | \$400.00 | \$160.00 |

| | |
|--------------------------------|-----------------|
| Long-Distance Telephone | 103.44 |
| Express Mail Service | 75.01 |
| Total Expenses Thru 07/31/2008 | 178.45 |
| Total Current Work | 338.45 |
| Balance Due | <u>\$338.45</u> |

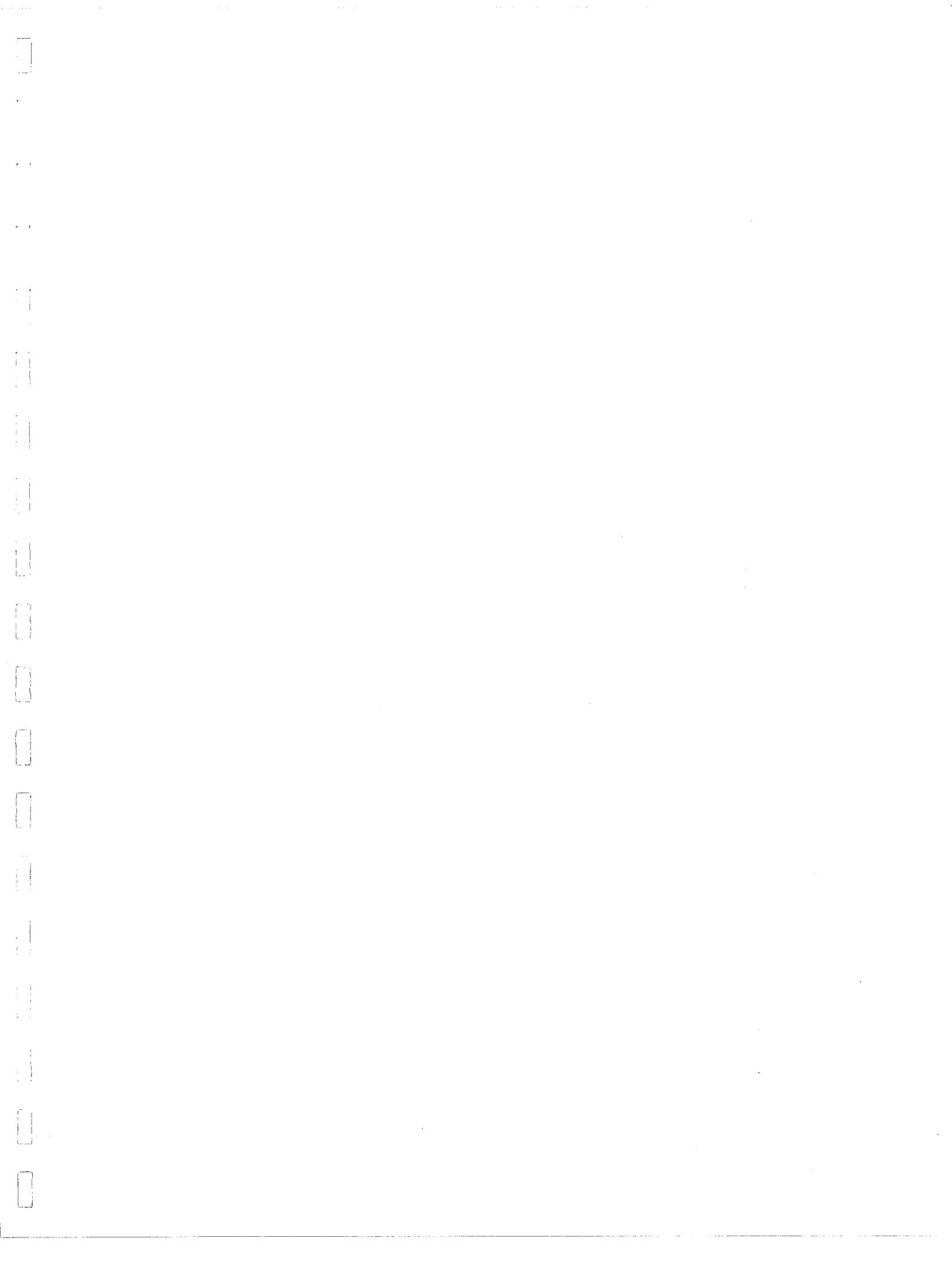
NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT

Bryan Tower 2001 Bryan St., Suite 1800 Dallas, TX 75201

ph. 214.871.2100 fx. 214.871.2111 www.qsclpc.com

A PROFESSIONAL CORPORATION

ATTORNEYS AND COUNSELORS





QUILLING • SELANDER • CUMMISKEY • LOWNDS

Federal ID #75-2459334

Michael J. Quilling, Receiver for

Page: 1
08/31/2008

Client No: 911-0140M
Invoice No: 65644

RE: Simpson and York Realty

ITEMIZED SERVICES BILL

| | | | Hours | |
|------------|-----|--|-------------|---------------|
| 08/13/2008 | MJQ | Telephone conference with Courtney Simpson regarding case status. | 0.20 | 80.00 |
| 08/19/2008 | MJQ | Telephone conference with Courtney Simpson regarding case issues. | 0.30 | 120.00 |
| 08/20/2008 | MJQ | Telephone conference with Courtney Simpson regarding outstanding claims. | 0.30 | 120.00 |
| 08/28/2008 | MJQ | Review and approve receiver's report regarding Dianor settlement. | <u>0.30</u> | <u>120.00</u> |
| | | For Current Services Rendered | 1.10 | 440.00 |

Recapitulation

| <u>Timekeeper</u> | <u>Hours</u> | <u>Hourly Rate</u> | <u>Total</u> |
|---------------------|--------------|--------------------|--------------|
| Michael J. Quilling | 1.10 | \$400.00 | \$440.00 |

| | |
|--------------------------------|---------------------|
| Long-Distance Telephone | 59.15 |
| Photocopies | <u>1.80</u> |
| Total Expenses Thru 08/31/2008 | 60.95 |
| Total Current Work | 500.95 |
| Balance Due | <u>\$500.95</u> |

NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT

Bryan Tower 2001 Bryan St., Suite 1800 Dallas, TX 75201

ph. 214.871.2100 fx. 214.871.2111 www.qsclpc.com

A P R O F E S S I O N A L C O R P O R A T I O N

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QUILLING • SELANDER • CUMMISKEY • LOWNDS

Federal ID #75-2459334

Michael J. Quilling, Receiver for

Page: 1
09/30/2008

Client No: 911-0140M
Invoice No: 66677

RE: Simpson and York Realty

ITEMIZED SERVICES BILL

| | | | Hours | |
|------------|-----|--|-------|--------|
| 09/04/2008 | MJQ | Telephone conference with Courtney Simpson regarding case issues. | 0.20 | 80.00 |
| | BR | Numerous correspondence with Canadian counsel regarding progress of case, examine recent pleadings, and update website to include investor bulletin (.6) | 0.60 | 120.00 |
| 09/09/2008 | BR | Correspondence answering investor inquiries (.2) | 0.20 | 40.00 |
| 09/11/2008 | MJQ | Telephone conference with Courtney Simpson regarding case issues. | 0.20 | 80.00 |
| | | For Current Services Rendered | 1.20 | 320.00 |

Recapitulation

| <u>Timekeeper</u> | <u>Hours</u> | <u>Hourly Rate</u> | <u>Total</u> |
|---------------------|--------------|--------------------|--------------|
| Michael J. Quilling | 0.40 | \$400.00 | \$160.00 |
| Brent Rodine | 0.80 | 200.00 | 160.00 |

| | |
|--------------------------------|-----------------|
| Long-Distance Telephone | 198.97 |
| Express Mail Service | 27.99 |
| Total Expenses Thru 09/30/2008 | 226.96 |
| Total Current Work | 546.96 |
| Balance Due | <u>\$546.96</u> |

NOTE: PLEASE REFERENCE THE CLIENT MATTER NO. WITH PAYMENT

Bryan Tower 2001 Bryan St., Suite 1800 Dallas, TX 75201

ph. 214.871.2100 fx. 214.871.2111 www.qscipc.com

A PROFESSIONAL CORPORATION

ATTORNEYS AND COUNSELORS





QUILLING · SELANDER · CUMMISKEY · LOWNDS

Federal ID #75-2459334

Michael J. Quilling, Receiver for

Page: 1
10/31/2008
Client No: 911-0140M
Invoice No: 67809

RE: Simpson and York Realty

ITEMIZED SERVICES BILL

| | | | Hours | |
|------------|-----|---|-------|----------|
| 10/01/2008 | MJQ | Telephone conference with Courtney Simpson regarding outstanding claims. | 0.20 | 80.00 |
| 10/03/2008 | MJQ | Telephone conference with Courtney Simpson's Toronto counsel regarding recoveries to date. | 0.20 | 80.00 |
| 10/09/2008 | MJQ | Review of opinion regarding RECO case and telephone conference with Linc Caylor regarding same (.5); telephone conference with Courtney Simpson regarding same (.4); review and revise letter to RECO claimants (.3). | 1.20 | 480.00 |
| 10/10/2008 | MJQ | Telephone conference with Courtney Simpson regarding RECO decision. | 0.20 | 80.00 |
| 10/15/2008 | BR | Update website to reflect investor update and recent pleadings (.4) | 0.40 | 80.00 |
| 10/17/2008 | MJQ | Finalize and forward letter to RECO claimants to Linc Caylor. | 0.20 | 80.00 |
| | BR | Correspondence with local counsel regarding possibility of appeal from judgment and update website to reflect same (.4) | 0.40 | 80.00 |
| 10/27/2008 | MJQ | Telephone conference with Courtney Simpson regarding issues relating to case. | 0.20 | 80.00 |
| | | For Current Services Rendered | 3.00 | 1,040.00 |

Recapitulation

| <u>Timekeeper</u> | <u>Hours</u> | <u>Hourly Rate</u> | <u>Total</u> |
|---------------------|--------------|--------------------|--------------|
| Michael J. Quilling | 2.20 | \$400.00 | \$880.00 |
| Brent Rodine | 0.80 | 200.00 | 160.00 |

| | |
|--------------------------------|-------------------|
| Long-Distance Telephone | 1.64 |
| Total Expenses Thru 10/31/2008 | 1.64 |
| Total Current Work | 1,041.64 |
| Balance Due | <u>\$1,041.64</u> |

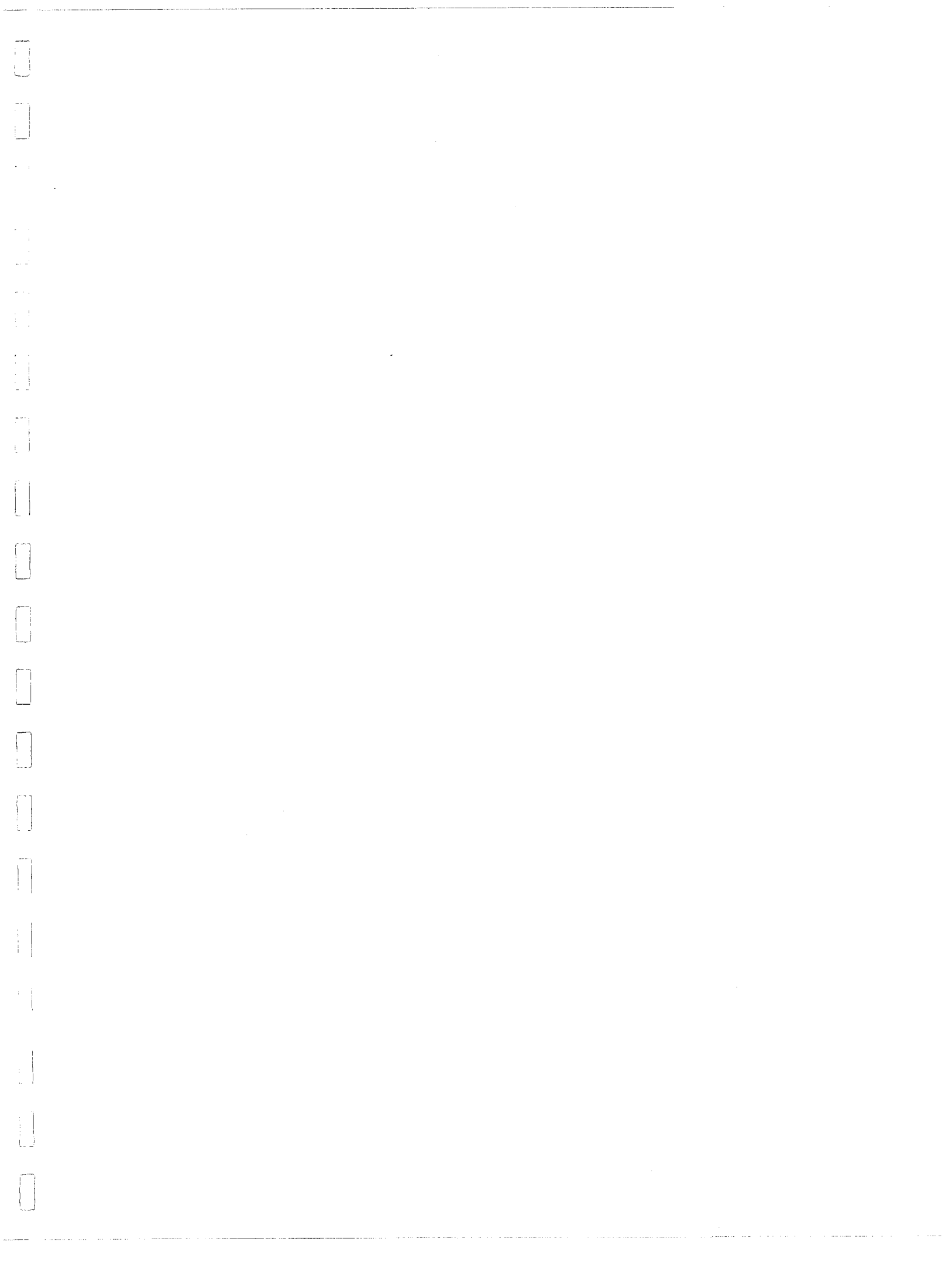
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A P R O F E S S I O N A L C O R P O R A T I O N

A T T O R N E Y S A N D C O U N S E L O R S



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

BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the Matter of the *Class Proceedings Act, 1992*

BILLING

**FEES AND DISBURSEMENTS FOR PROFESSIONAL SERVICES rendered acting as
Court-Appointed Receiver pursuant to the Order of the Honourable Justice Ground issued
July 1, 2008 to October 31, 2008 as follows:**

| | |
|---------------------------------------|-------------|
| Fees (per attached accounts) | \$ 1,960.00 |
| Disbursements (per attached accounts) | \$ 468.00 |
| GST | \$ 98.00 |
| | <hr/> |
| Total | \$ 2,526.00 |

Exhibit S

SUMMARY OF TIME AND FEES

July 1, 2008 to October 31, 2008

| Name | Experience | Total Hours | Rate Per Hour | Billing |
|---------------|---------------------------|--------------------|----------------------|-------------------|
| M.J. Quilling | Called to the bar in 1982 | 4.1 | \$400.00 | \$1,640.00 |
| B. Rodine | Called to the bar in 2004 | 1.6 | \$200.00 | \$320.00 |
| Total | | | | \$1,960.00 |

SUMMARY OF DISBURSEMENTS

July 1, 2008 to October 31, 2008

| Expenses | |
|-----------------|-----------------|
| Long Distance | \$363.20 |
| Photocopies | \$1.80 |
| Express Mail | \$103.00 |
| Total | \$468.00 |

Tab 3

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

BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the Matter of the *Class Proceedings Act, 1992*

AFFIDAVIT OF LINCOLN CAYLOR

I, Lincoln Caylor, of the City of Toronto, in the Province of Ontario, **MAKE OATH
AND SAY AS FOLLOWS:**

1. I am a partner with the law firm Bennett Jones LLP solicitors for the receiver herein, and as such have knowledge of the matters hereinafter deposed to. Where I make statements in the context of this affidavit which are not within my personal knowledge, I have identified the source of that information and belief, all of which information I have deposed to I verily believe.

Udayan Pandya
Plaintiff

v.

Courtney Wallis Simpson et al.
Defendants

Court File No.: 05-CL-6159

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

In the matter of the *Class Proceedings*
Act, 1992

Proceeding commenced at Toronto

AFFIDAVIT OF LINCOLN CAYLOR

BENNETT JONES LLP
One First Canadian Place
Suite 3400, P.O. Box 130
Toronto, Ontario
M5X 1A4

Lincoln Caylor / David J.N. Rainsberry
LSUC Nos. 37030L / 49890Q
Tel: 416-777-6121 / 6236
Fax: 416-863-1716

Solicitors for the receiver

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

BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the Matter of the *Class Proceedings Act, 1992*

**SUMMARY OF COUNSEL FEES
(June 16, 2008 to October 31, 2008)**

Interim Summary 5

| Individual | Fee Items | Time | Rate |
|------------|---|-------|----------|
| L. Caylor | <i>June 16, 2008 to October 31, 2008 – Dianor Shares</i> Review written report and conference with D. Rainsberry; Review materials regarding Dianor share issue. | 2.30 | \$625.00 |
| | <i>June 16, 2008 to October 31, 2008 – RECO/Lloyd's</i> Review final settlement of agreed facts; Review written argument, revise, comments to D. Rainsberry; Review all materials and prepare for hearing; Prepare and attendance at hearing; Review reasons; Call with M. Quilling; Call to client regarding reasons. | 12.80 | \$625.00 |
| M. Cole | <i>July 30, 2008 to August 18, 2008 – RECO/Lloyd's</i> Editing factum for August 25 hearing; Research to note-up and ensure currency of case law in factum; Assisting with preparation of Book of Authorities. | 11.00 | \$185.00 |

| Individual | Fee Items | Time | Rate |
|---------------|--|-------|----------|
| S. Libin | <p><i>September 9, 2008 to September 21, 2008 – Receivership</i></p> <p>Meeting with D. Rainsberry regarding priority of distribution to fraud victims; Preparing research memorandum on distribution of property in a fraud context; Finalizing memorandum regarding distribution of funds to fraud victims.</p> | 4.10 | \$185.00 |
| D. Rainsberry | <p><i>June 16, 2008 to October 31, 2008 – Receivership</i></p> <p>Letter from G. Govedaris; Email from G. Cohen; Emails to and from L. Caylor; Telephone calls and emails to and from victims; Telephone call from victim regarding personal tax return; Follow up regarding costs application; Telephone call from Laurie of Pahapil & Associates regarding earlier telephone call from R. Tapley; Draft memo to file; Email regarding victim; Review and revise fees material; Voicemails; Email regarding receiver fees; Draft reporting letter to receiver; Telephone call to T. Maniaci regarding status of receivership; Draft investor update; Email update regarding website; Finalize fees material; Preliminary review of distribution memo; Email regarding distribution memo; Review and revise memo regarding distribution; Related law; Preparation for attendance before Justice Campbell; Review various endorsements of Campbell J.; Voicemail from A. Gold's office regarding estate; Emails from J. Ewen regarding fees; Memo to Commercial List; Letter to Campbell J.; Review orders regarding costs.</p> | 26.50 | \$425.00 |
| | <p><i>June 16, 2008 to October 31, 2008 – Dianor</i></p> <p>Letter to Commercial List regarding hearing; Letters and emails to and from opposing counsel; Review precedent motion material; Check stock price; Review release; Book of Authorities; Emails to and from L. Caylor; Amend Notice of Motion; Release; Receiver's report; Email regarding RBC approval of order terms; Finalize settlement materials; Telephone call to G. Tamura; Emails to and from receiver; Consider freeze order; Revise and Finalize settlement material; Search regarding precedent orders; Review consent order; Review order and previous correspondence; Revise consent order; Draft email to opposing counsel and to G. Tamura; Follow up with RBC regarding terms of order; Voicemail from G. Tamura; Telephone call from G. Tamura; Various emails regarding release; Finalize Dianor material; Prepare and attend before Justice Campbell regarding settlement; Coordinate order entry; Draft letter regarding settlement; Letter from opposing counsel regarding transfer of shares.</p> | 34.00 | \$425.00 |

| Individual | Fee Items | Time | Rate |
|------------|---|------|----------|
| | <p><i>June 16, 2008 to October 31, 2008 – RECO/Lloyd's</i></p> <p>Telephone call with opposing counsel regarding Agreed Statement of Facts; Discuss revisions; Implement revisions; Emails to and from opposing counsel; Emails to and from L. Caylor; Prepare update regarding changes to Agreed Statement of Facts; Coordinate completion of Application Record; Finalize Application Record; Canvass dates for hearing; Review draft Factum; Revise Factum; Compare with Agreed Statement of Facts; Instruct regarding Application Record; Book of Authorities; Service letter; Preliminary review of Book of Authorities; Scheduling of Application Hearing; Serve Application Record; Coordinate scheduling of hearing; Letter from G. Govedaris; Conference regarding brief and exhibits; Finalize factum; Instructions regarding revisions, footnotes and book of authorities; Finalize book of authorities; Instructions regarding citations; Telephone calls with L. Caylor; Correct citations; Consult service rules; Redraft overview; Facts of Factum; Integrate argument regarding single occurrence; Met with L. Caylor; Met with student; Emails regarding filing of application materials; Review opposing counsel's Factum; Email to L. Caylor regarding hearing/points of consideration in argument; Review Book of Authorities; Prepare costs outline; Receivership assets summary; Correspondence with mortgage scheme counsel; Prepare for hearing; Research definition of Moneys; Research American jurisprudence; Note up case law; Prepare and attend at Commercial List for Application Hearing; Review decision of Lederman J.; Review email of G. Cohen; Email from C. Simpson; Research regarding insurance policy costs; Research regarding Insurance Act; Interest; Email to A. Peltomaa; Finalize Costs Outline.</p> | 73.1 | \$425.00 |

General Receivership Activities

Primary Tasks: Contacting victims, communicating with clients, the receiver, class members and counsel to certain class members, research with respect to distribution, preparing reports for the court.

Summary of Time and Fees (Interim Summary 5)

| Individual | Title | Rate | Total Time | Total Fees |
|-----------------------|----------------|----------|------------|--------------------|
| D. Rainsberry | Associate | \$425.00 | 26.00 | \$11,050.00 |
| S. Libin | Student-at-Law | \$185.00 | 4.10 | \$758.50 |
| TOTALS | | | | \$11,808.50 |
| Reduced by 15% | | | | \$10,037.23 |

Dianor Shares

Primary Tasks: Communicating with the receiver and opposing counsel, preparing and finalizing settlement documents, preparing reports for the court, arranging for the transfer of shares and completion of settlement obligations.

Summary of Time and Fees (Interim Summary 5)

| Individual | Title | Rate | Total Time | Total Fees |
|-----------------------|--------------|-------------|-------------------|--------------------|
| L. Caylor | Partner | \$625.00 | 2.30 | \$1,437.50 |
| D. Rainsberry | Associate | \$425.00 | 35.1 | \$14,917.50 |
| TOTALS | | | | \$16,355.00 |
| Reduced by 15% | | | | \$13,901.75 |

RECO/Lloyd's

Primary Tasks: Communicating with the receiver and opposing counsel, conducting research, attending the Application hearing, reporting on the outcome of the Application hearing, preparing costs submissions.

Summary of Time and Fees (Interim Summary 5)

| Individual | Title | Rate | Total Time | Total Fees |
|-----------------------|----------------|-------------|-------------------|--------------------|
| L. Caylor | Partner | \$625.00 | 12.80 | \$8,000.00 |
| M. Cole | Student-at-Law | \$185.00 | 11.00 | \$2,035.00 |
| D. Rainsberry | Associate | \$425.00 | 72.50 | \$30,812.50 |
| TOTALS | | | | \$40,847.50 |
| Reduced by 15% | | | | \$34,720.38 |

TOTALS

| Individual | Title | Rate | Total Time | Total Fees |
|---------------------------|----------------|-------------|-------------------|--------------------|
| L. Caylor | Partner | \$625.00 | 14.40 | \$9,437.50 |
| M. Cole | Student-at-Law | \$185.00 | 11.00 | \$2,035.00 |
| S. Libin | Student-at-Law | \$185.00 | 4.10 | \$758.50 |
| D. Rainsberry | Associate | \$425.00 | 133.60 | \$56,780.00 |
| TOTALS | | | | \$69,011.00 |
| Reduced by 15% | | | | \$58,659.35 |

Tab 5

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

BETWEEN:

UDAYAN PANDYA

Plaintiff

-and-

COURTNEY WALLIS SIMPSON, YORK REGION
REALTY INC., WALLIS, SIMPSON & ASSOCIATES,
COURTNEY WALLIS SIMPSON c.o.b. as YORK MANAGEMENT GROUP
and as CAMCO DEVELOPMENTS and as YORK GROUP

Defendants

In the Matter of the *Class Proceedings Act, 1992*

**SUMMARY OF DISBURSEMENTS
OF BENNETT JONES LLP
(June 16, 2008 to October 31, 2008)**

Receivership (Invoice No. 772248):

| Disbursement | Taxable Amount |
|-----------------------------|-----------------------|
| Long Distance Phone Charges | \$0.12 |
| Fax Charges | \$42.00 |
| Photocopy Charges | \$35.75 |
| Courthouse Charges* | \$127.00 |
| Process Servers | \$74.00 |
| Pre-Tax Total | \$278.87 |
| 5% GST | \$7.59 |
| Non-Taxable or Tax Included | \$127.00 |
| TOTAL | \$286.46 |

*Non-taxable or tax included

Receivership (Invoice No. 779801):

| Disbursement | Taxable Amount |
|-----------------------------|-----------------------|
| Library Computer Search | \$17.50 |
| Long Distance Phone Charges | \$0.06 |
| Photocopy Charges | \$113.00 |
| Process Servers | \$74.00 |
| Pre-Tax Total | \$204.56 |
| 5% GST | \$10.23 |
| TOTAL | \$214.79 |

Dianor Shares (Invoice No. 773249):

| Disbursement | Taxable Amount |
|---------------------|-----------------------|
| Fax Charges | \$4.00 |
| Photocopy Charges | \$2.75 |
| Pre-Tax Total | \$6.75 |
| 5% GST | \$0.34 |
| TOTAL | \$7.09 |

Dianor Shares (Invoice No. 779774):

| Disbursement | Taxable Amount |
|---------------------|-----------------------|
| Photocopy Charges | \$41.50 |
| Courier Charges | \$13.18 |
| Process Servers | \$69.00 |
| Court Filing Fee* | \$127.00 |
| Pre-Tax Total | \$250.68 |
| 5% GST | \$6.18 |
| TOTAL | \$256.86 |

*GST Exempt

RECO/Lloyd's (Invoice No. 773250):

| Disbursement | Taxable Amount |
|---------------------|-----------------------|
| Photocopy Charges | \$560.75 |
| Courier Charges | \$34.86 |
| Pre-Tax Total | \$595.61 |
| 5% GST | \$29.78 |
| TOTAL | \$625.39 |

RECO/Lloyd's (Invoice No. 779775):

| Disbursement | Taxable Amount |
|-----------------------------|-----------------------|
| Library Computer Search | \$698.52 |
| Long Distance Phone Charges | \$0.48 |
| Photocopy Charges | \$72.75 |
| Process Servers | \$47.00 |
| Pre-Tax Total | \$818.75 |
| 5% GST | \$40.94 |
| TOTAL | \$859.69 |

SUMMARY OF BENNETT JONES LLP DISBURSEMENTS:

| Category | Amount (including G.S.T.) |
|------------------------------------|----------------------------------|
| Receivership (Invoice No. 772248) | \$286.46 |
| Receivership (Invoice No. 779801) | \$214.79 |
| Dianor Shares (Invoice No. 773249) | \$7.09 |
| Dianor Shares (Invoice No. 779774) | \$256.86 |
| RECO/Lloyd's (Invoice No. 773250) | \$625.39 |
| RECO/Lloyd's (Invoice No. 779775) | \$859.69 |
| TOTAL | \$2,250.28 |

WSLegal\056445\00001\4872276v1

Tab 6

Bennett Jones LLP

Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00002

UDAYAN PANDYA
Re: SIMPSON- RECEIVERSHIP/JDP/DJNR

Date: 16/09/08
Invoice: 773248

| Date | Lawyer | Professional Services | Hours |
|----------|--------|--|-------|
| 02/06/08 | DJNR | Letter from G. Govedaris; Email from G. Cohen; Email to L. Caylor | 0.50 |
| 17/06/08 | DJNR | Telephone call from victim; Telephone call from victim regarding personal tax return | 1.10 |
| 27/06/08 | DJNR | Telephone call from victim; Email from L. Caylor | 0.50 |
| 03/07/08 | DJNR | Follow up regarding costs application | 0.20 |
| 04/07/08 | DJNR | Telephone call from victim | 0.20 |
| 07/07/08 | DJNR | Telephone call from Laurie of Pahapil & Associates regarding earlier telephone call from R. Tapley; Draft memo to file | 0.90 |
| 07/07/08 | DJNR | Email regarding victim | 0.10 |
| 08/07/08 | DJNR | Review Fees motion material | 0.80 |
| 09/07/08 | DJNR | Review and revise fees material | 1.30 |
| 10/07/08 | DJNR | Telephone call from victim regarding status; Voicemails | 0.30 |
| 11/07/08 | DJNR | Telephone call from victim; Instruct regarding call back | 0.20 |
| 14/07/08 | DJNR | Review fees material; Telephone call from victim | 0.40 |
| 21/07/08 | DJNR | Telephone call from victim; Follow up | 1.00 |
| 22/07/08 | DJNR | Email regarding receiver fees | 0.10 |
| 23/07/08 | DJNR | Review, finalize and serve fees material | 1.10 |
| 28/07/08 | DJNR | Telephone call from victim | 0.10 |
| 11/08/08 | DJNR | Voicemail from victim | 0.10 |
| 15/08/08 | DJNR | Email regarding victim call | 0.10 |
| 18/08/08 | DJNR | Telephone call from victim | 0.40 |
| 20/08/08 | DJNR | Telephone call from victims | 0.60 |
| 21/08/08 | DJNR | Telephone call from victim | 0.30 |
| 25/08/08 | DJNR | Draft reporting letter | 1.10 |

Statement of Account TERMS: Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 3.3% per annum on outstanding invoices after 30 days. G.S.T.: R119346757

We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.ca or contact our Privacy Officer by writing to our offices in Calgary, Edmonton or Toronto.

| Date | Lawyer | Professional Services | Hours |
|-------------|--------|--|-------------|
| 26/08/08 | DJNR | Draft reporting letter to receiver; Email from victim; Victim update; Telephone call to victim | 2.10 |
| 27/08/08 | DJNR | Telephone call from victim | 0.20 |
| 28/08/08 | DJNR | Telephone call to T. Maniaci regarding status of receivership; Voicemail | 0.40 |
| 02/09/08 | DJNR | Telephone call from victim | 0.20 |
| 03/09/08 | DJNR | Telephone call to victim; Draft investor update | 1.60 |
| Total Hours | | | 15.90 |
| Total Fees | | | \$ 6,757.50 |

Other Charges

| | |
|------------------------------|--------------------|
| Long Distance Phone Charges | 0.12 |
| Fax Charges | 42.00 |
| Photocopy Charges | 35.75 |
| Total Other Charges | \$ 77.87 |
| Total Fees and Other Charges | <u>\$ 6,835.37</u> |

Disbursements

| | |
|---------------------|----------|
| Process Servers | 74.00 |
| Total Disbursements | \$ 74.00 |

Disbursements Incurred As Your Agent (Nontaxable)

| | |
|--|--------------------|
| Government Filing Fee | 127.00 |
| Total Disbursements Incurred As Your Agent | \$ 127.00 |
| GST | \$ 345.47 |
| TOTAL DUE | <u>\$ 7,381.84</u> |

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|-----------|-------|--------|----------|
| D. J. N. Rainsberry | Associate | 15.90 | 425.00 | 6,757.50 |

BENNETT JONES LLP

PER _____



Bennett Jones LLP

Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00002

UDAYAN PANDYA
Re: SIMPSON- RECEIVERSHIP/JDP/DJNR

Date: 05/11/08
Invoice: 779801

| Date | Lawyer | Professional Services | Hours |
|-------------|--------|--|-------------|
| 04/09/08 | DJNR | Email update regarding website; Review | 0.30 |
| 09/09/08 | SNL | Meeting with D. Rainsberry regarding priority of distribution to fraud victims | 0.20 |
| 11/09/08 | SNL | Preparing research memorandum on distribution of property in a fraud context | 1.10 |
| 16/09/08 | DJNR | Finalize fees material | 0.80 |
| 17/09/08 | SNL | Finalizing memorandum regarding distribution of funds to fraud victims | 2.40 |
| 18/09/08 | DJNR | Preliminary review of distribution memo | 0.70 |
| 19/09/08 | DJNR | Review student memo regarding distribution, related research; Email comments | 1.40 |
| 20/09/08 | DJNR | Email regarding distribution memo | 0.20 |
| 21/09/08 | SNL | Revising fund distribution memorandum | 0.40 |
| 22/09/08 | DJNR | Review and revise memo regarding distribution; Related law; Various telephone calls from victims | 1.60 |
| 01/10/08 | DJNR | Preparation for attendance before Justice Campbell | 1.10 |
| 03/10/08 | DJNR | Review various endorsements of Campbell J.; Voicemail from A. Gold's office regarding estate; Emails from J. Ewen regarding fees; Email to L. Caylor | 1.80 |
| 30/10/08 | DJNR | Memo to Commercial List; Letter to Campbell J. | 1.80 |
| 31/10/08 | DJNR | Review orders regarding costs | 0.40 |
| Total Hours | | | 14.20 |
| Total Fees | | | \$ 5,051.00 |

Other Charges

| | |
|-----------------------------|--------|
| Library Computer Search | 17.50 |
| Long Distance Phone Charges | 0.06 |
| Photocopy Charges | 113.00 |

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UDAYAN PANDYA
 05/11/08
 Page 2

Client: 056445.00002
 Invoice No.: 779801

| | | |
|------------------------------|----|-----------------|
| Total Other Charges | \$ | 130.56 |
| Total Fees and Other Charges | \$ | <u>5,181.56</u> |

Disbursements

| | | |
|---------------------|----|-----------------|
| Process Servers | | 74.00 |
| Total Disbursements | \$ | 74.00 |
| GST | \$ | 262.78 |
| TOTAL DUE | \$ | <u>5,518.34</u> |

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|-----------|-------|--------|----------|
| D. J. N. Rainsberry | Associate | 10.10 | 425.00 | 4,292.50 |
| S. N. Libin | Student | 4.10 | 185.00 | 758.50 |

BENNETT JONES LLP

PER _____



Bennett Jones LLP

Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00003

UDAYAN PANDYA
Re: SIMPSON- DIANOR SHARES/JDP/DJNR

Date: 16/09/08
Invoice: 773249

| Date | Lawyer | Professional Services | Hours |
|----------|--------|---|-------|
| 16/06/08 | DJNR | Letter to Commercial List regarding hearing | 0.50 |
| 26/06/08 | DJNR | Review letter from opposing counsel; Review precedent motion material | 0.60 |
| 27/06/08 | DJNR | Letter from opposing counsel | 0.30 |
| 04/07/08 | DJNR | Letter to opposing counsel; Check stock price | 0.30 |
| 21/07/08 | DJNR | Review release; Book of Authorities | 1.40 |
| 28/07/08 | DJNR | Email from C. Alexiou | 0.10 |
| 30/07/08 | DJNR | Email from C. Alexiou; Email to L. Caylor | 0.20 |
| 07/08/08 | DJNR | Draft letter to C. Alexiou; Prepare form of release | 0.90 |
| 12/08/08 | DJNR | Amend Notice of Motion; Release; Receiver's report | 2.50 |
| 15/08/08 | LC | Review written report and conference with D. Rainsberry | 2.10 |
| 15/08/08 | DJNR | Revise Receiver's Report regarding settlement | 1.40 |
| 18/08/08 | DJNR | Email to C. Alexiou regarding settlement motion; Revise Receiver's Report; Notice of Motion | 1.80 |
| 19/08/08 | DJNR | Email regarding RBC approval of order terms | 0.10 |
| 20/08/08 | DJNR | Finalize settlement materials; Release; Email to L. Caylor | 2.90 |
| 21/08/08 | DJNR | Letter from opposing counsel; Email to L. Caylor | 0.60 |
| 25/08/08 | DJNR | Revise and Finalize settlement material; Draft letter to opposing counsel; Email to L. Caylor | 1.10 |
| 26/08/08 | LC | Review materials regarding Dianor share issue | 0.20 |
| 26/08/08 | DJNR | Telephone call to G. Tamura; Review release | 0.70 |
| 27/08/08 | DJNR | Telephone call from opposing counsel; Telephone call to opposing counsel; Revise Notice of Motion; Met with L. Caylor | 1.80 |
| 28/08/08 | DJNR | Revise release; Telephone call to C. Alexiou; Met with L. Caylor; Email to receiver; Email from receiver | 2.30 |

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UDAYAN PANDYA
 16/09/08
 Page 2

Client: 056445.00003
 Invoice No.: 773249

| Date | Lawyer | Professional Services | Hours |
|----------|--------|--|-------|
| 02/09/08 | DJNR | Review Notice of Motion; Consider freeze order | 0.90 |
| 03/09/08 | DJNR | Met with L. Caylor regarding form of motion | 0.50 |

Total Hours 23.20

Total Fees \$ 10,320.00

Other Charges

| | |
|-------------------|------|
| Fax Charges | 4.00 |
| Photocopy Charges | 2.75 |

Total Other Charges \$ 6.75

Total Fees and Other Charges \$ 10,326.75

GST \$ 516.34

TOTAL DUE \$ 10,843.09

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|-----------|-------|--------|----------|
| L. Caylor | Partner | 2.30 | 625.00 | 1,437.50 |
| D. J. N. Rainsberry | Associate | 20.90 | 425.00 | 8,882.50 |

BENNETT JONES LLP

PER _____



Bennett Jones LLP

Bennett Jones LLP
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P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00003

UDAYAN PANDYA
Re: SIMPSON- DIANOR SHARES/JDP/DJNR

Date: 05/11/08
Invoice: 779774

| Date | Lawyer | Professional Services | Hours |
|----------|--------|--|-------|
| 04/09/08 | DJNR | Search regarding precedent orders | 0.70 |
| 07/09/08 | DJNR | Review consent order | 0.50 |
| 12/09/08 | DJNR | Email to L. Caylor | 0.20 |
| 15/09/08 | DJNR | Review order and previous correspondence | 0.60 |
| 16/09/08 | DJNR | Revise consent order; Draft email to opposing counsel and to G. Tamura; Review and revise motion record | 2.90 |
| 19/09/08 | DJNR | Follow up with RBC regarding terms of order | 0.40 |
| 22/09/08 | DJNR | Voicemail from G. Tamura; Telephone call from G. Tamura; Email to opposing counsel | 1.40 |
| 24/09/08 | DJNR | Various emails regarding release; Email from G. Tamura regarding order; Various revisions | 1.20 |
| 30/09/08 | DJNR | Finalize Dianor material; Serve; Email to L. Caylor | 0.70 |
| 02/10/08 | DJNR | Prepare and attend before Justice Campbell regarding settlement; Coordinate order entry; Email to opposing counsel; Met with L. Caylor | 3.60 |
| 27/10/08 | DJNR | Review correspondence of opposing counsel; Draft letter regarding settlement | 1.00 |
| 30/10/08 | DJNR | Letter from opposing counsel regarding transfer of shares | 0.30 |
| 31/10/08 | DJNR | Email to RBC regarding settlement and transfer of shares | 0.70 |

Total Hours 14.20

Total Fees \$ 6,035.00

Other Charges

Photocopy Charges 41.50

Total Other Charges \$ 41.50

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Total Fees and Other Charges \$ 6,076.50

Disbursements

| | |
|---------------------|----------|
| Courier Charges | 13.18 |
| Process Servers | 69.00 |
| Total Disbursements | \$ 82.18 |

Disbursements Incurred As Your Agent (Nontaxable)

| | |
|--|-----------|
| Government Filing Fee | 127.00 |
| Total Disbursements Incurred As Your Agent | \$ 127.00 |
| GST | \$ 307.93 |

TOTAL DUE \$ 6,593.61

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|-----------|-------|--------|----------|
| D. J. N. Rainsberry | Associate | 14.20 | 425.00 | 6,035.00 |

BENNETT JONES LLP

PER _____

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Bennett Jones LLP

Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00006

UDAYAN PANDYA
Re: SIMPSON- RECO/LLOYDS/JDP/DJNR

Date: 16/09/08
Invoice: 773250

| Date | Lawyer | Professional Services | Hours |
|-------------|---------------|---|--------------|
| 16/06/08 | DJNR | Telephone call with opposing counsel regarding Agreed Statement of Facts; Discuss revisions; Implement revisions; Email to opposing counsel; Email to L. Caylor; Emails from opposing counsel | 2.10 |
| 17/06/08 | DJNR | Prepare update regarding changes to Agreed Statement of Facts | 0.40 |
| 17/06/08 | LC | Review final settlement of agreed facts | 0.30 |
| 19/06/08 | DJNR | Coordinate completion of Application Record; Review draft Factum | 0.80 |
| 20/06/08 | DJNR | Revise Factum; Compare with Agreed Statement of Facts | 2.00 |
| 23/06/08 | DJNR | Instruct regarding Application Record; Book of Authorities | 0.40 |
| 24/06/08 | DJNR | Review draft Application Record | 0.60 |
| 25/06/08 | DJNR | Instruct regarding Application Record; Service letter; Revise Factum | 1.10 |
| 26/06/08 | DJNR | Finalize Application Record; Canvass dates for hearing | 0.50 |
| 27/06/08 | DJNR | Preliminary review of Book of Authorities | 0.70 |
| 03/07/08 | DJNR | Scheduling of Application Hearing | 0.30 |
| 04/07/08 | DJNR | Letter to opposing counsel; Serve Application Record | 0.60 |
| 08/07/08 | DJNR | Coordinate scheduling of hearing | 0.40 |
| 16/07/08 | DJNR | Letter from G. Govedaris | 0.20 |
| 28/07/08 | DJNR | Email from L. Caylor; Preliminary drafting of factum | 2.00 |
| 29/07/08 | DJNR | Draft factum; Review agreed statement of facts; Conference regarding brief and exhibits | 6.70 |
| 30/07/08 | MAC | Editing factum for August 25 hearing | 5.20 |
| 30/07/08 | DJNR | Finalize factum; Instructions regarding revisions, footnotes and book of authorities | 2.50 |
| 31/07/08 | DJNR | Review factum; Finalize book of authorities; Instructions regarding citations; Telephone call with L. Caylor | 5.80 |
| 31/07/08 | MAC | Editing factum for August 25 hearing | 3.60 |

Statement of Account TERMS: Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 3.3% per annum on outstanding invoices after 30 days. G.S.T.: R119346757
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| Date | Lawyer | Professional Services | Hours |
|----------|--------|--|-------|
| 01/08/08 | DJNR | Review draft Factum; Correct citations | 1.10 |
| 06/08/08 | DJNR | Mark up Brief of Authorities | 0.70 |
| 07/08/08 | LC | Review written argument, revise, comments to D. Rainsberry | 0.80 |
| 08/08/08 | DJNR | Revise/format Factum; Consult service rules | 1.40 |
| 12/08/08 | DJNR | Redraft overview; Facts of Factum | 2.20 |
| 13/08/08 | DJNR | Revise Factum; Integrate argument regarding single occurrence; Email to L. Caylor regarding claim total amount | 4.00 |
| 13/08/08 | MAC | Research to note-up and ensure currency of case law in factum | 1.30 |
| 14/08/08 | DJNR | Revise Factum; Met with L. Caylor | 0.90 |
| 15/08/08 | DJNR | Met with L. Caylor; Revise Factum; Emails regarding Book of Authorities | 4.10 |
| 18/08/08 | DJNR | Review/revise Factum; Adjust citations; Draft Book of Authorities; Revise; Draft service letter; Serve Factum; Emails to L. Caylor; Met with student | 5.80 |
| 18/08/08 | MAC | Assisting with preparation of Book of Authorities | 0.90 |
| 19/08/08 | DJNR | Emails regarding filing of application materials | 0.10 |
| 20/08/08 | DJNR | Review opposing counsel's Factum; Email to L. Caylor regarding hearing/points of consideration in argument; Review Book of Authorities | 3.50 |
| 21/08/08 | DJNR | Email to L. Caylor regarding Hearing points of consideration | 0.40 |
| 22/08/08 | DJNR | Prepare costs outline; Receivership assets summary; Correspondence of mortgage scheme counsel; Emails to L. Caylor; Review factum of opposing counsel; Prepare for hearing | 3.40 |
| 24/08/08 | DJNR | Research definition of Moneys; Research American jurisprudence; Note up case law; Email to L. Caylor | 3.20 |
| 24/08/08 | LC | Review all materials and prepare for hearing | 7.50 |
| 25/08/08 | LC | Prepare and attendance at hearing | 3.50 |
| 25/08/08 | DJNR | Prepare and attend at Commercial List for Application Hearing | 3.80 |

Total Hours 84.80

Total Fees \$ 35,820.00

Other Charges

Photocopy Charges 560.75

Total Other Charges \$ 560.75

Total Fees and Other Charges \$ 36,380.75

Disbursements

| | | | | |
|-----------------|---------------------|-----------|--|-------------------------|
| Courier Charges | | | | 34.86 |
| | Total Disbursements | \$ | | 34.86 |
| | GST | \$ | | 1,820.78 |
| | TOTAL DUE | \$ | | <u>38,236.39</u> |

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|--------------|--------------|-------------|---------------|
| L. Caylor | Partner | 12.10 | 625.00 | 7,562.50 |
| D. J. N. Rainsberry | Associate | 61.70 | 425.00 | 26,222.50 |
| M. A. Cole | Student | 11.00 | 185.00 | 2,035.00 |

BENNETT JONES LLP

PER _____



Bennett Jones LLP

Bennett Jones LLP
Suite 3400, 1 First Canadian Place
P.O. Box 130
Toronto, Ontario M5X 1A4
(416) 863-1200

UDAYAN PANDYA
4822 DERRYDOWN DRIVE
MISSISSAUGA, ON L5M 7M7

Our File Number: 056445.00006

UDAYAN PANDYA
Re: SIMPSON- RECO/LLOYDS/JDP/DJNR

Date: 05/11/08
Invoice: 779775

| Date | Lawyer | Professional Services | Hours |
|------------------------------|--------|---|--------------------|
| 09/10/08 | LC | Review reasons, call with M. Quilling | 0.50 |
| 10/10/08 | LC | Call to client regarding reasons | 0.20 |
| 27/10/08 | DJNR | Review decision of Lederman J.; Met with L. Caylor; Review email of G. Cohen | 1.70 |
| 28/10/08 | DJNR | Email from C. Simpson; Email from L. Caylor; Research regarding insurance policy costs | 1.90 |
| 29/10/08 | DJNR | Research regarding Insurance Act; Interest; Review correspondence of G. Cohen; Review Notice of Application | 2.10 |
| 30/10/08 | DJNR | Met with L. Caylor; Research regarding interest and costs; Email to A. Peltomaa | 2.10 |
| 31/10/08 | DJNR | Review research regarding interest; Met with L. Caylor; Finalize Costs Outline | 3.00 |
| Total Hours | | | 11.50 |
| Total Fees | | | \$ 5,027.50 |
| Other Charges | | | |
| Library Computer Search | | | 698.52 |
| Long Distance Phone Charges | | | 0.48 |
| Photocopy Charges | | | 72.75 |
| Total Other Charges | | | \$ 771.75 |
| Total Fees and Other Charges | | | <u>\$ 5,799.25</u> |

Disbursements

Process Servers 47.00

Statement of Account TERMS: Due upon receipt. Bennett Jones LLP reserves the right to charge interest at a rate not greater than 3.3% per annum on outstanding invoices after 30 days. G.S.T.: R119346757
We collect, use and disclose information pursuant to our Privacy Policies. For further information visit our website at www.bennettjones.ca or contact our Privacy Officer by writing to our offices in Calgary, Edmonton or Toronto.



UDAYAN PANDYA
05/11/08
Page 2

Client: 056445.00006
Invoice No.: 779775

| | | |
|---------------------|-----------|------------------------|
| Total Disbursements | \$ | 47.00 |
| GST | \$ | 292.32 |
| TOTAL DUE | \$ | <u>6,138.57</u> |

| Lawyer | Title | Hours | Rate | Amount |
|---------------------|-----------|-------|--------|----------|
| L. Caylor | Partner | 0.70 | 625.00 | 437.50 |
| D. J. N. Rainsberry | Associate | 10.80 | 425.00 | 4,590.00 |

BENNETT JONES LLP

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