

Clerk's stamp:



Court File Number Q.B. No. 721 of 2012

Court COURT OF QUEEN'S BENCH OF SASKATCHEWAN

Judicial Centre SASKATOON

Plaintiff THE TORONTO-DOMINION BANK

Defendants 101142701 SASKATCHEWAN LTD. AND CAVA
SECRETA WINES AND SPIRITS LIMITED

Document FIFTH REPORT OF PRICEWATERHOUSECOOPERS
INC. in its capacity as Receiver of 101142701 Saskatchewan
Ltd. and Cava Secreta Wines and Spirits Ltd. dated January
30, 2013

Address for Service and
Contact Information of
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INTRODUCTION

1. This report (the “Fifth Report”) is filed by PricewaterhouseCoopers Inc. (“PwC”), in its capacity as receiver (the “Receiver”) of all of the assets, undertakings and properties of 101142701 Saskatchewan Ltd. (“101”) and Cava Secreta Wines and Spirits Ltd. (“Secreta”), (collectively “Cava” or the “Companies”).
2. The Receiver was appointed by an Order granted by the Court of Queen’s Bench of Saskatchewan (the “Court”) on May 8, 2012 (“Interim Receivership Order”) which Order was amended and restated by a further Order of the Court of Queen’s Bench of Saskatchewan dated June 14, 2012 appointing PwC as Receiver (“Receivership Order”).
3. In preparing this Fifth Report, the Receiver has relied upon unaudited financial information, the Companies’ records and information obtained from the Companies. Other than conducting a physical count of the inventories found at the Cava locations, the Receiver has not performed an audit, review or other verification of such information. The Receiver does not express an opinion on the financial information contained herein.
4. It is recommended that this report be read in conjunction with the Receiver’s prior reports which are posted on our website at www.pwc.com/carcavasecretawines. Capitalized words in this Fifth Report not otherwise defined carry the same meaning as in the first four reports.
5. The purpose of this report is to provide the Court and interested parties with:
 - (i) an update on the activities of the Receiver;
 - (ii) the information relied on in recommending approval of the sale of various contracts held by 101 (“Wine Contracts”) to 1725452 Alberta Ltd., (“Purchaser”), and Cellar Master Enterprises Inc. (“CMEI”) and REN Holdings Ltd. (“REN”), (collectively the “Claimants”);
 - (iii) the reasons why the Receiver is requesting advice from the Court on whether it should assign 101 into bankruptcy;
 - (iv) details of the Receiver’s accounts and those of its counsel which the Receiver seeks to have approved.

ACTIVITIES OF THE RECEIVER

6. The Receiver continues to secure the remaining assets of the Companies.
7. The Receiver made an application for the sale of Wine Inventory, the Wholesale Inventory and the Fixed Assets owned by the Companies to Saskatoon Brewery

Ltd. (“SBL”) which was approved by this Honourable Court on July 13, 2012. The transaction closed on July 20, 2012.

8. The Receiver arranged for the sale of certain wine inventory to SBL that was prepaid and stored at the Saskatchewan Liquor and Gaming Authority (“SLGA”) warehouse in the amount of \$44,639.60. The transaction closed on August 2, 2012.
9. A Company vehicle was sold for \$500.

CLAIMS PROCESS

10. As previously advised to this Honourable Court, the Receiver received 62 Proofs of Claim under the Claims Process.
11. Parties whose claims were approved took possession of their personal property on June 19 and 20, 2012 and all such personal property has now been removed.
12. Those parties who filed Notices of Motion disagreeing with the Receiver’s response were:
 - (i) REN – claim against wine futures (“REN Wine Futures Claim”).
 - (ii) CMEI – one claim against wine in inventory (“CMEI Wine Inventory Claim”) and one claim against wine futures (“CMEI Wine Futures Claim”).
 - (iii) Cameron Rizos – claim against personal property, wine in inventory and wine futures.
 - (iv) John Thronberg and Christie Kurtz – claim against wine pursuant to a Wine of the Month Club membership.
13. The Court adjourned the Appeals to allow the interested parties an opportunity to mediate these disputes.
14. The Appeals of REN and CMEI will be resolved as terms of the sale of the Wine Contracts to the Purchaser if that sale is approved.
15. The Appeals of John Thronberg and Christie Kurtz, and Cameron Rizos are outstanding. The Receiver will ask the Court to set a date to hear these appeals and will not seek an order distributing the proceeds of the sale of the Wine Contracts if it is approved until those appeals have been determined or, if a distribution is sought, will hold back sufficient funds to protect these claimants.

WINE CONTRACTS

16. We have retained counsel in France to assist with securing the Wine Contracts. On June 15, 2012, all parties in France who had Wine Contracts (“French

Vendors") with the Companies were served with a copy of the Interim Receivership Order and advised that the Receiver was aware that business had been transacted between them and the Companies. They were also advised that the Receiver may be looking to complete those transactions where possible and that they take no further action without discussion with the Receiver. In addition, French counsel requested that the French Vendors provide copies of all documentation (purchase order, invoices and terms and conditions of sale etc) related to the business that had been transacted with the Companies, as well as identifying prior purchase orders for which delivery has been completed.

17. On January 18, 2013, the Receiver was advised by our counsel in France that some of the vendors have grown impatient with the process and had started to sell some of the unpaid wines.
18. The French counsel has been in contact with all but one of the vendors, who have all agreed to not sell any wines until February 4, 2013, the date of the application to approve the proposed transaction.

Outstanding Payables

19. The Receiver has compared the Wine Contracts documentation located in the Companies premises and on Company computers with the Wine Contracts documentation proved by the French Vendors. In total the Receiver has determined that 101 holds Wine Contracts having a total purchase price of approximately €2.864 million. It appears that €1.787 million has been paid by 101 against that total purchase price leaving an unpaid balance of €1.076 million (\$1.322 million CDN at \$1.30 exchange rate).

Offer to Purchase

20. As a result of the mediation process amongst TD, CMEI and REN, the Receiver received an expression of interest from the Claimants (or "Purchaser") to purchase the Wine Contracts.
21. The expression of interest was subsequently converted into an Asset Purchase Agreement ("APA") between the Receiver and 1725452 Alberta Ltd. (the "Purchaser") a company incorporated and nominated by the Claimants to be the purchaser of the Wine Contracts. The material terms of the APA are:
 - (i) The total consideration to be paid by the Purchaser is \$2.572 million (plus applicable taxes) and is comprised of:
 - Assumption of any unpaid amounts related to the Wine Contracts ("Unpaid Amounts") which includes any amounts owing to the French Vendors pursuant to the Wine Contracts which are deemed by the terms of the APA to be \$1.322 million; and

- Payment of the sum of \$1.250 million to the Receiver.
- (ii) The Wine Contracts are purchased “as it where is” and the Purchaser and Claimants will execute an Assumption Agreement in conjunction with the APA to assume the Unpaid Amounts;
- (iii) CMEI will obtain an order of the Court allowing its Appeal of the Receiver’s disallowance of CMEI Wine Inventory Claim which has an estimated value of \$136,000;
- (iv) CMEI will provide an executed Notice of Disallowance whereby CMEI abandons its appeal of the Receiver’s disallowance of CMEI’s Wine Futures Claim; and
- (v) REN will provide an executed Notice of Disallowance whereby REN abandons its appeal of the Receiver’s disallowance of REN’s Wine Futures Claim.

A copy of the APA is attached as ‘Schedule A’. All schedules to the APA have been included with the copy of the APA filed with the court but, because of their volume, have not been included in the copy of the APA served on the parties on the Service List. Any party wishing to obtain copies of the schedules to the APA can do so by contacting Receiver’s counsel or by going to www.pwc.com/car-cavasecretawines.

22. The Receiver is advised that fundamental terms contained in the APA were reviewed by Gayle MacDonald, 1186792 Alberta Ltd., Robert and Marjorie Blacklock, Robert and Nadine Johnson, Bradley Birney and Sharon Scott, 652708 Saskatchewan Ltd. and Wayne Brownlee all of who have registered claims as secured creditors against the assets of 101 and that all have agreed along with the TD Bank to support the application for the approval of the sale detailed in the APA.
23. The Receiver is advised that arrangements have been made between the Purchaser and the Claimants and some of those claiming security interests in 101’s assets to secure their agreement to support the approval of the APA but is unaware of the terms of those arrangements.

Valuation

24. The Receiver required an appraisal of the Wine Contracts to allow it to assess the reasonableness of the price in the APA and the TD agreed to fund the appraisal directly (in a previous court application the TD requested the Court direct the Receiver to not incur further costs with regard to the wine futures).
25. The Receiver, through its counsel in France, engaged the services of an appraiser in France to assess the value of the Wine Contracts as sold in the normal course

and in a rapid sale (i.e 60 days); The appraiser recommended by the French counsel was Timothee Bouffard, a court approved appraiser and expert at the court of Bordeaux (the “Appraiser”).

26. It is the view of the Appraiser that if the wine futures were to be marketed on a rapid sale basis the estimated value would be approximately \$2.629 million.
27. The Receiver has executed the APA, which is subject to court approval for the following reasons:
 - (i) The offer is 98% of the appraised rapid sale value of \$2.629 million. or 93% of the appraised rapid sale value if allowance is made for the allowance of CMEI’s Wine Inventory Claim which is valued at \$136,000;
 - (ii) The agreement would reduce the need for potentially costly and time consuming litigation to determine Claimants’ Appeals;
 - (iii) It eliminates the costs and risks associated with the French Vendors honouring the Wine Contracts, bottling and delivering the wine or the wine spoiling or losing its value between now and concluding another sales process whether for the Wine Contracts or as bottled wine;
 - (iv) The Receiver would not be required to seek Court approval for the future handling of the Wine Contracts or bottled wine, nor arrange for funding the costs to deliver to and store the wine in Saskatchewan or any other location that may be determined appropriate; and
 - (v) The proposed sale has the support of most creditors claiming security interests in the assets of 101.

PROFESSIONAL FEES

28. Pursuant to the Interim Receivership Order and the Receivership Order, the Receiver has provided services and incurred disbursements in the amounts of \$150,195.52 and \$142,449.16 respectively (both excluding Provincial Sales Tax (“PST”) and Goods and Service Tax (“GST”) during the period from May 8, 2012 to January 24, 2013 (the “Period”). Attached hereto and marked as **Schedule "B"** is a summary of all invoices rendered by the Interim Receiver and the Receiver on a periodic basis during the Period (the “Accounts”).
29. True copies of the Accounts, which include a fair and accurate description of the services provided along with the hours and applicable rates claimed (which are (the standard rates and charges for this type of engagement) by the Receiver, are attached as **Schedule "C"** hereto.

30. The Receiver has in this report and previous reports described its conduct and details of the activities undertaken and services provided by the Receiver in connection with the administration of the receivership proceedings.
31. The total amount of professional fees and disbursements being claimed for work performed by the Interim Receiver and the Receiver is \$292,644.68 (excluding PST and GST).
32. The Receiver requests that this Honourable Court approve its Accounts for the Period, in the total amount of \$292,644.68 (excluding PST and GST) for services rendered and recorded during the Period.
33. WMCZ Lawyers has acted as independent legal counsel to the Receiver and rendered services throughout these proceedings in a manner consistent with the instructions of the Receiver. The Receiver has reviewed the invoices rendered by WMCZ Lawyers during the Period and finds them reasonable. Attached hereto as **Schedule "D"** is a summary of the accounts for legal fees and disbursements of WMCZ Lawyer to December 31, 2012 ("WMCZ Accounts").
34. True copies of the WMCZ Accounts, which include a fair and accurate description of the services provided along with the hours and applicable rates (which are at its standard rates and charges for this type of engagement) claimed by WMCZ are attached hereto as **Schedule "E"**.
35. The Receiver requests that this Honourable Court approve the WMCZ Accounts for the Period, in the total amount of \$159,457.59 (excluding PST and GST).
36. Fasken Martineau has acted as independent legal counsel in France to the Receiver and rendered services throughout these proceedings in a manner consistent with the instructions of the Receiver. The Receiver has reviewed the invoices rendered by Fasken Martineau during the Period and finds them reasonable. Attached hereto as **Schedule "F"** is a summary of the legal fees and disbursements of Fasken Martineau to October 31, 2012 ("Fasken Accounts").
37. True copies of the Fasken Accounts, which include a fair and accurate description of the services provided along with the hours and applicable rates (which are at its standard rates and charges for this type of engagement) claimed by Fasken Martineau are attached hereto as **Schedule "G"**.
38. The Receiver requests that this Honourable Court approve the accounts of Fasken Martineau for the Period, in the total amount of \$22,713.90 (excluding PST and GST) for services rendered and recorded during the Period.
39. To the best of our knowledge, the rates charged by the Interim Receiver and the Receiver, WMCZ Lawyers and Fasken Martineau are comparable to the rates

charged for the provision of similar services by other large accounting and legal firms in the relevant markets.

Statement of Receipts and Disbursements

40. A Statement of Receipts and Disbursements covering the period from May 8, 2012 to January 29, 2013, is attached as **Schedule “H”**. This statement reflects receipts of \$643,565.56 and disbursements of \$499,476.53 and the balance available to the Receiver is \$144,089.03.

OTHER MATTERS

Bankruptcy of 101142701 Saskatchewan Ltd. (“101”)

41. The Receiver has been requested by the TD Bank to act on its powers provided in the June 14th Amended and Restated Receivership Order:

“(u) to assign the Debtor or either of them into bankruptcy”

and assign 101 into bankruptcy.

42. It is not known if this action would be opposed by a creditor of 101 and, if so, what the nature of that opposition would be. As this action may prejudice one or more of the creditors, the Receiver is notifying creditors on the Service List of this request and is asking for direction from the Court.

Remaining Assets

43. The only remaining assets, of which the Receiver is aware, are the Wine Contracts, other wine contracts between 101 and vendors in North America and 44 cases of wine currently stored at SLGA’s warehouse.

44. The Receiver is requesting the approval of the sale of the Wine Contracts to the Purchaser.

45. The Receiver will continue to investigate the value of and outstanding amounts in relation to the North American wine futures. With the information the Receiver has to date, it is unknown if there is any economic value in these contracts to the estate.

46. The Receiver is completing its understanding of the matters surrounding the wines stored at SLGA and has entered into discussions to conclude a sale of these wines for an amount immaterial to the estate.

RECEIVER'S REQUESTS AND RECOMMENDATIONS

47. The Receiver requests the following:

- (i) Approval of the Receiver's activities to January 30, 2013;
- (ii) Approval of the sale of the Wine Contracts to the Purchasers in the form of the attached Asset Purchase Agreement and the issuance of a vesting order;
- (iii) Direction on the assignment of 101 into bankruptcy;
- (iv) Approval of the Interim Receiver and Receiver's Accounts and those of its counsel;

Respectfully submitted,

PriceWaterhouseCoopers Inc.

PRICEWATERHOUSECOOPERS INC.
in its capacity as Receiver of
101142701 Saskatchewan Ltd. and
Cava Secreta Wines and Spirits Ltd.

SCHEDULE A

TO THE FIFTH REPORT OF

THE RECEIVER

ASSET PURCHASE AGREEMENT

THIS AGREEMENT is made effective the 30th day of January, 2013.

AMONG:

PRICEWATERHOUSECOOPERS INC. in its capacity as Receiver of all of the assets, undertakings and properties of **101142701 SASKATCHEWAN LTD.** also carrying on business as Cava Wines and Spirits (the "**Debtor**") and not in its personal capacity (the "**Receiver**")

OF THE FIRST PART

AND:

1725452 ALBERTA LTD., a corporation incorporated under the laws of the Province of Alberta (the "**Purchaser**")

OF THE SECOND PART

AND:

CELLAR MASTER ENTERPRISES INC., a corporation incorporated under the laws of the Province of **Alberta** ("**CMEI**") and **REN HOLDINGS LTD.**, a corporation incorporated under the laws of the Province of Saskatchewan ("**REN**" and, collectively with CMEI, the "**Claimants**")

OF THE THIRD PART

WHEREAS the Debtor contracted with various vendors in France which vendors are more particularly defined herein as "**French Vendors**" to purchase certain wine for delivery at a future date, which contracts are more particularly defined herein as "**Wine Contracts**";

AND WHEREAS the Debtor remains indebted to some of the French Vendors for all or a portion of the purchase price owed to the French Vendors pursuant to the Wine Contracts which obligations are more particularly defined herein as "**Unpaid Amounts**";

AND WHEREAS by an order of the Honourable Madam Justice A.R. Rothery of the Court of Queen's Bench for Saskatchewan (the "**Court**") dated May 8, 2012 as amended and restated June 14, 2012, PricewaterhouseCoopers Inc. was appointed receiver of the property, assets and undertaking of the Debtor and Cava Secreta Wines and Spirits Limited and, subject to approval by the Court, has authority to sell the Wine Contracts;

AND WHEREAS the Claimants have asserted claims to the Wine Contracts but in conjunction with various creditors alleging security interests in the assets of the Debtor have agreed pursuant to the terms of an agreement more particularly defined herein as the “Non-Binding Term Sheet” and, subject to the terms of this agreement, to purchase the Wine Contracts and withdraw those claims which are more particularly defined herein as the “**CMEI Wine Futures Claim**” and the “**REN Wine Futures Claim**”;

AND WHEREAS the Claimants have incorporated and nominated the Purchaser for the purpose of being the purchaser of the Wine Contracts pursuant to this agreement;

AND WHEREAS, the Receiver desires to sell, transfer and assign to the Purchaser, and the Purchaser desires to purchase and assume from the Receiver the Debtor’s right, title and interest in the Wine Contracts and assume all obligations to pay the French Vendors the Unpaid Amounts and any other amount which may be payable pursuant to the Wine Contracts, upon and subject to the terms and conditions hereinafter set forth;

NOW, THEREFORE, THIS AGREEMENT WITNESSES THAT, in consideration of the respective covenants, agreements, representations, warranties and indemnities of the parties herein contained and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by each party, the parties agree as follows:

ARTICLE I – INTERPRETATION

I.I Defined Terms

For the purposes of this Agreement, unless the context otherwise requires, the following terms shall have the respective meanings specified or referred to below and grammatical variations of such terms shall have corresponding meanings:

- (a) **“Agreement”** means this Asset Purchase Agreement, including the Schedules hereto, and all amendments made in writing by the parties hereto; “herein”, “hereof”, “hereto” and similar expressions mean and refer to this Agreement and not to any particular article, section, subsection or Schedule;
- (b) **“Appeal Order”** means an order by the Court allowing in its entirety the appeal by CMEI of the Receiver’s disallowance of the CMEI Wine Inventory Claim;
- (c) **“Approval and Vesting Order”** means an order to be granted by the Court approving the transactions contemplated by this Agreement and which vests in the Purchaser, the Debtor’s legal and beneficial right title and interests in the Wine Contracts free and clear of and from any Encumbrance;
- (d) **“Business Day”** means any day other than a Saturday or a Sunday or other day which is a statutory or civic holiday in the City of Saskatoon, Saskatchewan;
- (e) **“Claims”** includes claims, demands, complaints, grievances, actions, applications, suits, causes of action, Orders, charges, indictments, prosecutions, informations

or other similar processes, assessments or reassessments, judgments, debts, liabilities, expenses, costs, damages or losses, contingent or otherwise, whether liquidated or unliquidated, matured or unmatured, disputed or undisputed, contractual, legal or equitable, including loss of value, professional fees, including solicitor and client costs and disbursements, and all costs incurred in investigating or pursuing any of the foregoing or any proceeding relating to any of the foregoing;

- (f) **"Claimants"** means CMEI and REN;
- (g) **"Closing"** means the completion of the transactions contemplated by this Agreement;
- (h) **"Closing Date"** means the date that is the first business day following the date on which the Approval and Vesting Order is issued by the Court, or in the event that an appeal of the Approval and Vesting Order is taken prior to the Closing Date, one day after the Approval and Vesting Order is a final order, or such other date as the Receiver and the Purchaser may mutually agree in writing;
- (i) **"Closing Time"** means 1:00 p.m. (central standard time) on the Closing Date, or such other time on the Closing Date as the Receiver and the Purchaser may mutually agree in writing;
- (j) **"CMEI"** means Cellar Master Enterprises Inc. and its successors and permitted assigns;
- (k) **"CMEI Wine Futures Claim"** means the ownership claim, asserted by CMEI pursuant to paragraph 11 of the Order (Property Claims Procedure) to certain wine alleged to have been purchased by CMEI from the Debtor for delivery at a future date;
- (l) **"CMEI Wine Inventory Claim"** means the ownership claim, asserted by CMEI pursuant to paragraph 11 of the Order (Property Claims Procedure) to certain wine inventory in the possession of the Debtor May 8, 2012, and having an estimated value of approximately \$136,000;
- (m) **"Encumbrance"** means any encumbrance, right, title, interest, Claims, hypothecs, mortgages, charges, liens (whether contractual, statutory or otherwise), security interests, assignments, actions, levies, taxes, writs of execution, trusts or deemed trusts (whether contractual, statutory or otherwise), options, agreements, disputes, debts, encumbrances, or other rights, limitations or restrictions of any nature whatsoever, or any other contractual, financial or monetary claims of any nature whatsoever, whether or not any of the foregoing have attached or been perfected, registered or filed, and whether secured, unsecured or otherwise *but shall exclude*, any Encumbrance created by or arising from the Unpaid Amounts;

- (n) "**French Vendors**" means the vendors of wine listed in Schedules 1 to 9 hereto;
- (o) "**Governmental Authority**" means any government, domestic or foreign, having jurisdiction over the Wine Contracts and the subject matter of them and includes all federal, provincial, state and municipal governments and their departments, a corporation that is an agent of the Crown in right of Canada or the Crown in right of a province, or any corporation, commission, board, agency or instrumentality or other body empowered to exercise quasi-judicial or governmental functions and whose members are appointed by an act of Parliament, an act of a legislature, a Governor in Council, a Lieutenant Governor in Council or a member of any executive council or any combination thereof;
- (p) "**Law**" means any law, rule, regulation, bylaw, code, code of practice, policy, guideline, rule or principle of common law, judgment, injunction, writ, order or decree that has the force of law or that may be enforced by any court including a foreign court or Governmental Authority;
- (q) "**Losses**" means, in respect of any matter, all Claims, demands, statutory claims, proceedings, losses, damages, liabilities, deficiencies, orders, fines, costs and expenses (including, without limitation, all reasonable legal and other professional fees and disbursements, interest, penalties and amounts paid in settlement) arising directly or indirectly as a consequence of such matter;
- (r) "**Non-Binding Term Sheet**" means the non-binding term sheet executed by The Toronto-Dominion Bank, CMEI and REN and dated July 18, 2012;
- (s) "**Order (Property Claims Procedure)**" means the order of the Honourable Madam Justice A.R. Rothery in Q.B. 721 of 2012 , Judicial Center of Saskatoon dated May 18, 2012 as amended by further order of Court of the Honourable Madam Justice A.R. Rothery dated May 25, 2012 directing a process to resolve claims to the ownership of property in the possession of the Debtor;
- (t) "**Person**" means an individual, a partnership, a corporation, a limited liability company, an association, a joint stock company, a trust, a joint venture, an unincorporated organization or a Governmental Authority;
- (u) "**Purchase Price**" has the meaning set out in section 3.1;
- (v) "**Purchaser**" means **1725452 ALBERTA LTD.**;
- (w) "**REN**" means REN Holdings Ltd. and its successors and permitted assigns;
- (x) "**REN Wine Futures Claim**" means the ownership claim asserted by REN pursuant to paragraph 11 of the Order (Property Claims Procedure) to certain wine alleged to have been purchased by REN from the Debtor for delivery at a future date.

- (y) **“Unpaid Amounts”** means those amounts owing by the Debtor to the French Vendors pursuant to the Wine Contracts and any Claims by any Person including the French Vendors relating in any way to or arising out of the wine which is the subject matter of the Wine Contracts or the Wine Contracts, or which are or may be payable in order to permit, secure or obtain delivery of the wine pursuant to the Wine Contracts, as estimated in Schedules 1 to 9 hereto and for the purposes of this agreement are deemed to be equal to \$1,322,000.00 in lawful money of Canada.
- (z) **“Wine Contracts”** means those agreements between the Debtor and the French Vendors documented by or in those records contained in Schedules 1 to 9 hereto.

1.2 Interpretation Not Affected by Headings or Party Drafting

The division of this Agreement into articles, sections, subsections, paragraphs and Schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. Unless otherwise indicated, any reference in this Agreement to an article, section, subsection, paragraph or Schedule refers to the specified article, section, subsection or paragraph of, or Schedule to, this Agreement. Each party hereto acknowledges that it and its legal counsel have reviewed and participated in settling the terms of this Agreement, and the parties hereby agree that any rule of construction to the effect that any ambiguity is to be resolved against the drafting party shall not be applicable in the interpretation of this Agreement.

1.3 Number, Gender

In this Agreement, words importing the singular number shall include the plural and vice versa and words importing gender shall include all genders.

1.4 Entire Agreement

This Agreement, as it may be amended, replaced or restated from time to time, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior drafts, agreements, understandings, negotiations and discussions, whether written or oral, between the parties, including without limitation the Non-Binding Term Sheet. There are no conditions, covenants, agreements, representations, warranties, indemnities or other provisions, express or implied, collateral, statutory or otherwise, relating to the subject matter hereof except as herein provided or as contained in any document delivered pursuant to this Agreement.

1.5 Time of Essence

Time shall be of the essence of this Agreement.

1.6 Currency

Unless otherwise specifically indicated, all dollar amounts in this Agreement are expressed in the lawful currency of Canada.

1.7 Governing Law

This Agreement shall, in all respects, be governed by and be construed in accordance with the laws of the Province of Saskatchewan and the federal laws of Canada applicable therein. Each of the parties hereby irrevocably attorns to the jurisdiction of the courts of the Province of Saskatchewan.

1.8 Severability

If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect, such determination shall not impair or affect the validity, legality or enforceability of the remaining provisions hereof, and each provision is hereby declared to be separate, severable and distinct.

1.9 Amendments and Waivers

No amendment or waiver of any provision of this Agreement shall be binding on either party unless consented to in writing by such party. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver constitute a continuing waiver unless otherwise provided.

1.10 Schedules

The following Schedules are attached to and form part of this Agreement:

Schedule 1	Wine Contracts with Place des Vins
Schedule 2.....	Wine Contracts with Cuvee Speciale
Schedule 3.....	Wine Contracts with Joanne US
Schedule 4.....	Wine Contracts with Etablissements Thunevin
Schedule 5.....	Wine Contracts with Bordeaux Wine Stars
Schedule 6.....	Wine Contracts with Maison Hebrard
Schedule 7.....	Wine Contracts with TWINS
Schedule 8.....	Wine Contracts with Henri de Villamont
Schedule 9.....	Wine Contracts with Veyret Latour

ARTICLE 2 – PURCHASE AND SALE OF PURCHASED ASSETS

2.1 Purchased Assets

On the terms and subject to the fulfilment of the conditions contained herein, the Receiver hereby agrees to sell, transfer and assign to the Purchaser, and the Purchaser hereby agrees to purchase and accept all of the Debtor's right, title and interest to the Wine Contracts on an "as-is, where-is" basis, but free and clear of any Encumbrance.

2.2 Assumed and Excluded Liabilities

As partial satisfaction of the Purchase Price, the Purchaser, together with the Claimants shall, in the manner described under Section 3.2, jointly and severally assume from the Debtor, effective as of the Closing Time, all of the rights, obligations and liabilities of the Debtor for Unpaid Amounts. Except for the Unpaid Amounts expressly assumed by the Purchaser and the Claimants, the Purchaser and the Claimants shall not otherwise assume or become liable for any Claims or Encumbrance of the Debtor.

ARTICLE 3 – PURCHASE PRICE

3.1 Purchase Price

The consideration to be paid by the Purchaser to the Receiver for the Wine Contracts shall be the aggregate sum of \$2,572,000.00 ("Purchase Price"), payable as follows:

- (a) the assumption of the Unpaid Amounts which the parties agree and deem to be \$1,322,000.00;
- (b) payment of the sum of \$1,250,000.00 (the "Net Purchase Price") plus GST in the amount of \$62,500.00 (as managed hereinafter), plus an additional \$3,125.00 for potential interest charges ("Interest Charges") paid by the Purchaser in the manner described in Section 3.2.

3.2 Satisfaction of Purchase Price

The Purchaser shall, upon execution and delivery of this Agreement to the Receiver also deliver to the Receiver:

- (a) an assumption agreement, in a form and content reasonably satisfactory to the Receiver and duly executed by each of the Purchaser and the Claimants, whereby the Purchaser and the Claimants jointly and severally assume the Unpaid Amounts, (the "**Assumption Agreement**"); and
- (b) the Net Purchase Price, plus GST and any other applicable taxes and Interest Charges, by way of bank draft, certified cheque or solicitors trust cheque, which the Receiver, together with the Assumption Agreement, shall hold in escrow until one of the following events occurs:

- (i) If Closing occurs, the Net Purchase Price and the Assumption Agreement shall be released unconditionally to the Receiver. The Receiver shall not remit the GST payable until such time as a ruling by Canada Revenue Agency (“CRA”) is received by the Purchaser obligating the payment of same. If a ruling is not received on or before January 30, 2014, the Receiver shall remit the GST, together with any applicable interest, to CRA and will provide notice to the Purchaser of same; in that event, the Receiver shall, at the expense of the Purchaser, provide all necessary paperwork to the Purchaser to assist the Purchaser in completing its claim or appeal, if any, of the GST payment issue.
- (ii) If Closing does not occur due to a breach of this Agreement by Purchaser, or either of them, the Net Purchase Price plus GST shall be released to Receiver forthwith for its own account absolutely, and the Assumption Agreement and Interest Charges will be returned to the Purchaser and the Purchaser shall be released and discharged from any further liability or obligation in respect of this Agreement.
- (iii) If Closing does not occur due to any other reason other than that set forth in Article 3.2(b)(ii), the Net Purchase Price, GST, Interest Charges and Assumption Agreement shall be returned to the Purchaser and the Purchaser shall be released and discharged from any further liability or obligation in respect of this Agreement.

3.3 Taxes

The Purchase Price does not include Saskatchewan Provincial Sales Tax (“PST”) or Goods and Services Tax (“GST”) or any other taxes, duties or like charges. The Purchaser and the Claimants shall be jointly and severally liable for and shall pay all federal and provincial sales taxes (including, without limitation, GST and PST) and all other taxes, duties, fees or other like charges of any jurisdiction properly payable in connection with the transfer of the Wine Contracts to the Purchaser. At the time of Closing, the parties agree that funds representing the possible GST (and interest) on the Net Purchase Price will be delivered to the Receiver by the Purchaser.

ARTICLE 4 – REPRESENTATIONS AND WARRANTIES OF THE RECEIVER

The Receiver represents and warrants to each of the Purchaser as follows and acknowledges that the Purchaser is relying on such representations and warranties in connection with its purchase of the Wine Contracts, and which representations and warranties are true and correct as of the date hereof and will be true and correct as of the Closing Time:

4.1 Authorization

The Receiver has the right to enter into this Agreement and to complete the sale of the Wine Contracts to the Purchaser, subject to obtaining the Approval and Vesting Order. The Receiver shall apply to the Court for the issuance of the Approval and Vesting Order in a form acceptable to the Purchaser acting reasonably.

4.2 No Other Agreements to Purchase

Other than the Purchaser, no person has any written or oral agreement, option, understanding or commitment, or any right or privilege (whether by law, pre-emptive or contractual) being or capable of becoming an agreement, option or commitment for the purchase or acquisition through the Receiver of all or any of the Wine Contracts.

4.3 Vendor's Residency

The Vendor is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada).

4.4 Limitation of Representations by Receiver

- (a) The Purchaser and the Claimants acknowledges that they have made their own independent investigation, analysis, evaluation and inspection of the Wine Contracts and the Unpaid Amounts and that they have relied solely on such investigation, analysis, evaluation and inspection as to its assessment thereof;
- (b) The Receiver expressly disclaims any statement, whether written or oral, made by it, its employees, agents, consultants or representatives except as expressly enumerated in Section 4.1, 4.2 and 4.3 hereof and in particular, without limiting the generality of the foregoing, the Receiver disclaims all liability and responsibility for any statement that may otherwise constitute a representation or warranty, whether communicated whether verbally or in writing by any of its employees, agents, consultants or representatives.
- (c) Except as and to the extent as expressly set forth in this Agreement, the Receiver makes no representation or warranties whatsoever, and disclaims all liability and responsibility for any representation, warranty, statement or information made or communicated (orally or in writing) to the Purchaser or the Claimants. Except as and to the extent expressly set forth in this Agreement the Wine Contracts and the subject matter of those contracts shall be acquired on a strictly "as-is, where-is" basis and there are no collateral agreements, conditions, representation or warranties of any nature whatsoever made by Receiver, express or implied, arising at law, by statute or in equity or otherwise with respect to the Wine Contracts, the subject matter of those contracts or the Unpaid Amounts and in particular, without limiting the generality of the foregoing, except as and to the extent expressly set forth in this Agreement, there are no collateral agreements, conditions, representations or warranties made by the Receiver, express or implied, arising at law, by statute or in equity or otherwise as to any information provided or made available to the Purchaser or the Claimants by the Debtors, the Receiver, its employees, agents, consultants or representatives including any books, accounts, records, contracts, appraisals, licenses, leases and filings and other information and documents whether a record of the Debtor, or prepared by or at the request of the Receiver.

- (d) The Purchaser and the Claimants acknowledges that: (i) there are uncertainties inherent in any estimates, appraisals including but not limited to the appraisal of the Wine Contracts and the estimates of the Unpaid Amounts provided by the Receiver to the Purchaser and the Claimants or their respective affiliates, if any; (ii) the Purchaser and the Claimants are aware of and familiar with such uncertainties; and (iii) the Purchaser and the Claimants takes full responsibility for making its own evaluation of the adequacy and accuracy of any such estimates and appraisals including but not limited to the appraisal of the Wine Contracts and the estimates of the Unpaid Amounts, in connection with the transactions contemplated by this Agreement.
- (e) The Purchaser and the Claimants acknowledges that the information attached hereto has been prepared and determined based on information provided in conjunction with the receivership of the Debtor and that Receiver has not made any representation or warranty, express or implied, at law or in equity, as to the accuracy or completeness of any information set out therein or contained in the Schedules hereto, and the Purchaser and the Claimants further agree that the Receiver will not have or be subject to any liability to the Purchaser, either Claimant or any other Person resulting from any inaccuracy, mis-description or omission therein.
- (f) Except with respect to the representations and warranties in Section 4.1, 4.2 and 4.3, the Purchaser and the Claimants forever releases and discharges the Receiver from any Claims and all liability (whether by contract, in tort, by statute or otherwise howsoever arising) to the Purchaser, either Claimant or their respective successors and assigns as a result of the use or reliance upon advice, information or materials pertaining to the Wine Contracts or Unpaid Amounts which was delivered or made available to the Purchaser and/or the Claimants by the Receiver or any of the their respective directors, officers, servants, agents or employees prior to or pursuant to this Agreement.

ARTICLE 5 – REPRESENTATIONS AND WARRANTIES OF 1725452 ALBERTA LTD.

The Purchaser represents and warrants to the Receiver as follows and acknowledges and confirms that the Receiver is relying on such representations and warranties in connection with its sale of the and which representations and warranties are true and correct as of the date hereof and will be true and correct as of the Closing Time:

5.1 Organization

1725452 ALBERTA LTD. is a corporation incorporated and validly subsisting under the laws of the Alberta and has the requisite corporate power to enter into this Agreement and to perform its obligations hereunder. No proceedings have been taken or authorized by **1725452 ALBERTA LTD.** or, to the best of the knowledge of **1725452 ALBERTA LTD.**, by any other person or entity, with respect to the bankruptcy, insolvency, liquidation, dissolution or winding up of **1725452 ALBERTA LTD.**.

5.2 Authorization

The execution and delivery by **1725452 ALBERTA LTD.** of this Agreement and the consummation of the transactions contemplated hereby and the performance of **1725452 ALBERTA LTD.**'s obligations hereunder have been authorized by all necessary corporate action on the part of **1725452 ALBERTA LTD.**. This Agreement has been duly and validly executed and delivered by **1725452 ALBERTA LTD.** and constitutes a legal, valid and binding obligation of **1725452 ALBERTA LTD.**, enforceable against **1725452 ALBERTA LTD.** by the Vendor in accordance with its terms, except as enforcement may be limited by bankruptcy, insolvency and other laws affecting the rights of creditors generally and except that equitable remedies may be granted only in the discretion of a court of competent jurisdiction.

5.3 1725452 ALBERTA LTD.'s Residency and Compliance with Applicable Law

1725452 ALBERTA LTD. is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada) and has complied with or will comply with all applicable Law relevant to this transaction which are required to be complied with by it.

ARTICLE 6 - REPRESENTATIONS AND WARRANTIES OF CMEI

CMEI represents and warrants to the Receiver as follows and acknowledges and confirms that the Receiver is relying on such representations and warranties in connection with its sale of the and which representations and warranties are true and correct as of the date hereof and will be true and correct as of the Closing Time:

6.1 Organization

CMEI is a corporation incorporated and validly subsisting under the laws of the Alberta and has the requisite corporate power to enter into this Agreement and to perform its obligations hereunder. No proceedings have been taken or authorized by CMEI or, to the best of the knowledge of CMEI, by any other person or entity, with respect to the bankruptcy, insolvency, liquidation, dissolution or winding up of CMEI.

6.2 Authorization

The execution and delivery by CMEI of this Agreement and the consummation of the transactions contemplated hereby and the performance of CMEI's obligations hereunder have been authorized by all necessary corporate action on the part of CMEI. This Agreement has been duly and validly executed and delivered by CMEI and constitutes a legal, valid and binding obligation of CMEI, enforceable against CMEI by the Receiver in accordance with its terms, except as enforcement may be limited by bankruptcy, insolvency and other laws affecting the rights of creditors generally and except that equitable remedies may be granted only in the discretion of a court of competent jurisdiction.

6.3 CMEI's Residency and Compliance with Applicable Law

CMEI is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada) and has complied with or will comply with all applicable Law relevant to this transaction which are required to be complied with by it.

6.4 CMEI TO SEEK APPEAL ORDER

CMEI will take all necessary steps to obtain the Appeal Order including, without limitation, giving appropriate notice to return the CMEI Wine Inventory Claim to Court on a date not later than the return date of the application by the Receiver for the Approval and Vesting Order.

6.5 Incorporation and Nomination of 1725452 ALBERTA LTD.

CMEI acknowledges that with the consent and agreement of REN that 1725452 ALBERTA LTD. has been incorporated and nominated by CMEI and REN to be the Purchaser.

ARTICLE 7 – REPRESENTATIONS AND WARRANTIES OF REN

REN represents and warrants to the Receiver as follows and acknowledges and confirms that the Receiver is relying on such representations and warranties in connection with its sale of the Wine Contracts and which representations and warranties are true and correct as of the date hereof and will be true and correct as of the Closing Time:

7.1 Organization

REN is a corporation incorporated and validly subsisting under the laws of the Province of Saskatchewan and has the requisite corporate power to enter into this Agreement and to perform its obligations hereunder. No proceedings have been taken or authorized by REN or, to the best of the knowledge of REN, by any other person or entity, with respect to the bankruptcy, insolvency, liquidation, dissolution or winding up of REN.

7.2 Authorization

The execution and delivery by REN of this Agreement and the consummation of the transactions contemplated hereby and the performance of REN's obligations hereunder have been authorized by all necessary corporate action on the part of REN. This Agreement has been duly and validly executed and delivered by REN and constitutes a legal, valid and binding obligation of REN, enforceable against REN by the Receiver in accordance with its terms, except as enforcement may be limited by bankruptcy, insolvency and other laws affecting the rights of creditors generally and except that equitable remedies may be granted only in the discretion of a court of competent jurisdiction.

7.3 REN's Residency and Compliance with Applicable Law

REN is not a non-resident of Canada within the meaning of the *Income Tax Act* (Canada) and has complied with or will comply with all applicable Law relevant to this transaction which are required to be complied with by it.

7.4 Incorporation and Nomination of 1725452 ALBERTA LTD.

REN acknowledges that with the consent and agreement of CMEI that **1725452 ALBERTA LTD.** has been incorporated and nominated by CMEI and REN to be the Purchaser.

ARTICLE 8 – SURVIVAL OF REPRESENTATIONS, WARRANTIES AND COVENANTS

8.1 Survival of Representations, Warranties and Covenants

The representations, warranties and covenants contained in this Agreement and in all certificates and documents delivered pursuant to or contemplated by this Agreement, and the related indemnities provided under this Agreement shall survive the Closing and shall continue for the period of two (2) years from the Closing Date notwithstanding the Closing.

ARTICLE 9 – CONDITIONS OF CLOSING

9.1 Conditions of Closing for the Mutual Benefit of the Receiver and the Purchaser

The purchase of the Wine Contracts by the Purchaser is subject to the following terms and conditions for the mutual benefit of each of the Receiver and the Purchaser, to be performed or fulfilled at or prior to the Closing Time:

- (a) **Appeal Order and Approval and Vesting Order.** The Court shall have issued the Appeal Order and the Approval and Vesting Order;

If any of the conditions contained in this section 9.1 shall not be satisfied and/or waived at or prior to the Closing Time this Agreement shall terminate and section 3.2(b)(iii) hereof shall apply.

9.2 Conditions of Closing in Favour of the Receiver

The vesting of the Debtor's interest in the Wine Contracts in the Purchaser is subject to the following terms and conditions for the exclusive benefit of the Receiver, to be performed or fulfilled at or prior to the Closing Time:

- (a) **Proceedings.** All corporate and other proceedings in connection with the transactions contemplated in this Agreement, shall be satisfactory in form and substance to the Receiver, acting reasonably, and the Receiver shall have

received copies of all the instruments and other evidence as it may reasonably request in order to establish the consummation of such transactions and the taking of all proceedings in connection therewith.

- (b) **SLGA Approval.** All necessary approvals and consents from SLGA in regards to the transactions contemplated herein are received by the Receiver by or before the Closing Time.
- (c) **Accuracy of Representations and Warranties at Closing.** The representations and warranties of each of the Purchaser contained in this Agreement or in any document delivered pursuant to the transactions contemplated by this Agreement shall be true and accurate as at the Closing Time with the same force and effect as though such representations and warranties had been made at the Closing Time, and each of the Purchaser shall have complied with all covenants set forth herein to be performed by it.
- (d) **Deliveries.** The Purchaser shall deliver or cause to be delivered to the Receiver, the following:
 - (i) the Net Purchaser Price, in the manner described in Section 3.2;
 - (ii) the Assumption Agreement, duly executed on behalf of each Purchaser and the Claimants;
 - (iii) as to CMEI, a duly executed Notice of Discontinuance whereby CMEI abandons, in its entirety, its appeal of the Receiver's disallowance of the CMEI Wine Futures Claim, in form and substance sufficient for filing with the Court and satisfactory to the Receiver, acting reasonably; and
 - (iv) as to REN, a duly executed Notice of Discontinuance whereby REN abandons, in its entirety, its appeal of the Receiver's disallowance of the REN Wine Futures Claim, in form and substance sufficient for filing with the Court and satisfactory to the Receiver, acting reasonably.

If any of the conditions contained in this section 9.2 shall not be satisfied and/or waived by the Receiver at or prior to the Closing Time, the Receiver may, by notice to the Purchaser, terminate this Agreement and the obligations of the Receiver and the Purchaser under this Agreement and section 3.2(b)(ii) shall apply.

ARTICLE 10 – CLOSING DATE AND TRANSFER OF POSSESSION

10.1 Transfer

Subject to compliance with the terms and conditions hereof, the transfer of the title to and possession of the Wine Contracts shall be deemed to take effect as at the Closing Time.

10.2 Place of Closing

The Closing shall take place at the offices of WMCZ Lawyers in Saskatoon, Saskatchewan, or such other location agreed upon by the Parties, or by exchange of documentation at the Closing Time on solicitors' trust conditions as have agreed upon by the parties as confirmed by their respective solicitors.

10.3 Further Assurances

Each party to this Agreement covenants and agrees that it will at all times on and after the Closing Date, at the expense of the requesting party, except as otherwise set out in this Agreement, promptly execute and deliver all such documents and provide reasonable assistance including, without limitation, all such additional conveyances, transfers, consents and other assurances and do all such other acts and things as the other party, acting reasonably, may from time to time request be executed or done in order to better evidence or perfect or effectuate any provision of this Agreement or of any agreement or other document executed pursuant to this Agreement or any of the respective obligations intended to be created hereby or thereby.

ARTICLE 11- MISCELLANEOUS

11.1 Notices

(a) Any notice or other communication required or permitted to be given hereunder shall be in writing and shall be delivered in person, transmitted by fax or similar means of electronic communication or sent by registered mail, charges prepaid, addressed as follows:

(i) if to the Vendor (or the Receiver):

c/o WMCZ Lawyers
901, 119 4th Avenue South
Saskatoon, SK S7K 5X2

Attention: Gary Meschishnick, Q.C.

Phone: (306) 659-1226

Fax/phone: (306) 933-2006

(ii) if to the Purchasers and/or the Claimants:

c/o Gabruch Legal Group
#201 - 129 3rd Avenue North
Saskatoon, SK S7K 2H4

Attention: Richard Gabruch

Phone: (306) 651-5060

Fax: (306) 651-5061

- (b) Any such notice or other communication shall be deemed to have been given and received on the day on which it was delivered or transmitted (or, if such day is not a Business Day, on the next following Business Day) or, if mailed, on the third Business Day following the date of mailing; provided, however, that if at the time of mailing or within three Business Days thereafter there is or occurs a labour dispute or other event that might reasonably be expected to disrupt the delivery of documents by mail, any notice or other communication hereunder shall be delivered or transmitted by means of facsimile as aforesaid.
- (c) Any party may at any time change its address for service from time to time by giving notice to the other party in accordance with this section 11.1.

11.2 Public Announcements

The parties shall consult with each other before issuing any press release or making any other public announcement with respect to this Agreement or the transactions contemplated hereby and, except as required by any applicable law or regulatory requirement, neither party shall issue any such press release or make any such public announcement without the prior written consent of the other.

11.3 Expenses

Each party shall pay all expenses it incurs in authorizing, preparing, executing and performing this Agreement and the transactions contemplated hereunder, whether or not such transactions are completed, including all fees and expenses of its legal counsel, bankers, investment bankers, brokers, accountants or other representatives or consultants.

11.4 Successors and Assigns

This Agreement shall enure to the benefit of and be binding upon and enforceable by the parties and their respective successors and permitted assigns. Neither Party may assign any of its rights or obligations hereunder without the prior written consent of the other.

11.5 Counterparts

This Agreement may be executed in several counterparts and may be signed by facsimile or other means of electronic communication producing a printed copy, each of which, when so executed, shall be deemed to be an original and all such counterparts taken together shall constitute one and the same instrument.

[The remainder of this page left intentionally blank. Signature page to follow.]

IN WITNESS WHEREOF the parties have executed this Agreement as of the date first written above.

PRICEWATERHOUSECOOPERS INC. in its capacity as Receiver of all of the assets, undertakings and properties of **101142701 SASKATCHEWAN LTD.** and not in its personal capacity

By: Clinton Roberts
Name: CLINTON ROBERTS
Title: Senior Vice President

1725452 ALBERTA LTD.

By: _____
Name: Andrew Rennie
Title Director

CELLAR MASTER ENTERPRISES INC.

By: _____
Name: Rick Underwood
Title: President

REN HOLDINGS LTD.

By: _____
Name: Andrew Rennie
Title: Director

IN WITNESS WHEREOF the parties have executed this Agreement as of the date first written above.

PRICEWATERHOUSECOOPERS INC. in its capacity as Receiver of all of the assets, undertakings and properties of **101142701 SASKATCHEWAN LTD.** and not in its personal capacity

By: _____
Name: _____
Title: _____

1725452 ALBERTA LTD.

By: AR _____
Name: Andrew Rennie
Title: Director

CELLAR MASTER ENTERPRISES INC.

By: R.U. _____
Name: Rick Underwood
Title: President

REN HOLDINGS LTD.

By: AR _____
Name: Andrew Rennie
Title: Director

SCHEDULE B

TO THE FIFTH REPORT OF

THE RECEIVER

101142701 SASKATCHEWAN LTD. and CAVA SECRETA WINES AND SPIRITS LIMITED - IN INTERIM RECEIVERSHIP
Interim Receivership fees for the period May 1, 2012 to June 14, 2012

SCHEDULE "B"
PART 1

<u>Invoice Date</u>	<u>Billing Period</u>		<u>Hours</u>	<u>Fees</u>	<u>Average Cost/Hour</u>	<u>General Expenses</u>	<u>GST</u>	<u>PST</u>	<u>Total Invoice</u>
June 13, 2012	May 1, 2012	May 31, 2012	269.9	99,167.50	367.42	10,182.86	5,467.52	5,467.52	120,285.40
June 22, 2012	June 1, 2012	June 14, 2012	82.4	31,642.50	384.01	9,202.66	2,042.26	2,042.26	44,929.68
			352.3	130,810.00	318.32	19,385.52	7,509.78	7,509.78	165,215.08

101142701 SASKATCHEWAN LTD. and CAVA SECRETA WINES AND SPIRITS LIMITED - IN RECEIVERSHIP
Receivership fees for the period June 15, 2012 to January 24, 2013

SCHEDULE "B"
PART 2

<u>Invoice Date</u>	Billing Period		Hours	Fees	Average Cost/Hour	General Expenses	GST	PST	Total Invoice
July 24, 2012	June 15, 2012	June 30, 2012	67.7	23,440.00	346.23	6,237.78	1,483.89	1,483.89	32,645.56
July 24, 2012	July 1, 2012	July 15, 2012	125.5	36,218.75	288.60	3,509.68	1,986.42	1,986.42	43,701.27
August 31, 2012	July 16, 2012	July 31, 2012	57.5	20,287.50	352.83	4,563.26	1,242.55	1,242.55	27,335.86
September 10, 2012	August 1, 2012	August 30, 2012	19.6	6,962.50	355.23	879.19	392.09	392.09	8,625.87
October 16, 2012	September 1, 2012	September 30, 2012	43.6	13,011.25	298.42	150.98	658.11	658.11	14,478.45
November 29, 2012	October 1, 2012	October 30, 2012	20	8,385.00	419.25	60.00	422.25	422.25	9,289.50
January 29, 2013	November 1, 2012	January 24, 2013	48.4	18,277.40	377.63	465.87	937.17	937.17	20,617.61
			382.3	126,582.40	318.32	15,866.76	7,122.48	7,122.48	156,694.12

SCHEDULE C

TO THE FIFTH REPORT OF

THE RECEIVER



Invoice

Mr. Darren Kushner
Toronto Dominion Bank
Financial Restructuring Group
324 - 8th Avenue SW, Suite 900
Calgary AB Canada T2P 2Z2

PricewaterhouseCoopers LLP
111 5 Avenue SW, Suite 3100
Calgary, AB, Canada T2P 5L3
Telephone: +1 403 509 7500
Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number: CL132149280
Invoice date: June 13, 2012

Account number: 60000284
Payment requested by: June 28, 2012

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period May 1- 31, 2012.

Our fees(269.9 hours)

Fees	99,167.50
Disbursements	
Administration fee	809.70
Other disbursements	9,373.16
Total fees and disbursements	109,350.36
GST	5,467.52
PST	5,467.52
Total due	120,285.40

CAD

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account name: PricewaterhouseCoopers LLP

Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070

Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*

Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

101142701 Saskatchewan Ltd. Cava Secreta Wine and Spirits Limited
Time charges from May 1 - May 31

	Name	Rate	Hours	Total fee
Partner				
Don Roberts		500.0	105.0	52,500.00
Clinton Roberts		500.0	1.0	500.00
Senior Manager				
Alan Migneault		300.0	2.0	600.00
Manager				
Susan Shabluk		300.0	145.5	43,650.00
Dawn Walby		300.0	0.1	30.00
Associate				
Kelsey Froh		100.0	6.0	600.00
Administration				
Brenda Kuryk		125	10.3	1,287.50
Total		269.9		99,167.50

Toronto Dominion Bank
101142701 Saskatchewan Ltd. - Business Review
Time Charge for May 1 - 31, 20

Project	Date	Hours	Memo
Dawn Walby			
	5/30/2012	0.1	sign cheques
		0.1	
Kelsey Froh			
	5/15/2012	6.0	Cava - Adjusting Journal Entries
		6.0	
Alan Migneault			
	5/15/2012	1.0	Schedule staff, review request, prep work for staff, review completed balance sheet, report back
	5/16/2012	1.0	Review and correct Balance sheet and presentation changes - Send to Don
		2.0	
Susan Shabluk			
	5/4/2012	4.0	Prep work for file. Initial notice, letters, checklist. Arrange for on call locksmith and security patrol. Arrange for on call inventory count.
	5/7/2012	3.0	Travel to Saskatoon. Rearrange security and locksmith and set up inventory count. Discussions.
	5/8/2012	9.5	Prepare docs. Further inventory arrangements. Prepare forms for inventory. Draft inventory approval forms and count sheets. Rough 245/246 draft. Attend at sites for locksmith and security requirements. Discuss inventory requirements with contractors. Prep letters to banks re accounts. E-mail order as required. OSB notified. Collect cash.
	5/9/2012	9.0	Letters to banks to freeze accounts . Additional instructions to open 2 accounts. Calculate May rent (occupancy rent). Set up website. Set up audit for tomorrow and Friday with CRA. Finalize contract with Sandra S. Begin spreadsheet of operating costs. Inventory - matching company codes to product/SGL.
	5/10/2012	8.0	CRA Examiner meeting re Payroll and GST. Contact with insurance company re policy. Set up audit with Sask Finance. Request printouts from system. Arrange for connection of Anna to SAP. Two contractor agreements executed. Answered queries from WIS re inventory. Responded to requests re wine club and potential property claims with standard. Finished SGL coding check.
	5/11/2012	9.0	Review inventory. Search to match tag items with barcodes. Run extended pricing and send to DR. Answered Sask Fin queries. Receipt of boxes. Futures discussion with our solicitor, Sandra K and myself and later Don Roberts. Contractors for two casual to complete pricing. Forward responses to Wine Club Members and people wanting to pick-up personal items. Review mail for cheques.

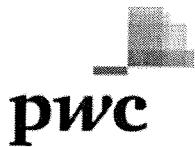
Project	Date	Hours	Memo
	5/12/2012	0.5	Prepare status memo and forward store inventory to DR. Approve WIS in to do check on count today in winestore. Request warehouse lists from WIS.
	5/14/2012	10.0	Further work on inventories. Looking for nonbarcoded on master list by description. Sask Finance audit. Flight to Saskatoon. Answer creditor queries. Discussions with EF about what we require for prepaids. Work on 245/246.
	5/15/2012	12.0	Working on inventory listings. Add in details where located. Discussion with new accounts at TD with Amanda Walsh and May Throup at TD Calgary. Meeting with CRA rep Rob McPherson re payroll trust examination results. Revise Schedule A for 245/246 report. Reflect Cava Cuisine and Numbered Co. Forward Cava Cuisine and Farmer's market inventory after quick review to Don Robrets.
	5/16/2012	7.5	Finalize 245/246 report. Input payroll figures. Accumulate data. Set up accounts.
	5/17/2012	8.5	Prepare deposit. Get BK to prepare utilities letter. Speak to SaksEnergy and City of Sask re power - all warehouse. Contact Blacksun re e-mail issue. Review Cava Cuisine inventory for minor discrepancy. Prepare Employee spreadsheet for future use. Answer queries re status of file as required. Gather listing for potential claims process. Review Court filing re claims process. Contact TMP regarding deadlines for adverts in next Wednesday.
	5/18/2012	10.0	Review claims order. Arrange for advertisement placement. Prepare forms for posting on website. Prepare payables listing. Prepare list for property claims e-mail and mailout. Send out property claims forms via e-mail. Confirm posting on website. Flight to Calgary.
	5/22/2012	5.0	Flight to Saskatoon. Update claims schedule for items received. Speak to claimants with queries. Provide OSB with DJ number. Forward docs to Sask Finance as requested. Work on A/R letters.
	5/23/2012	7.5	Research contacts re future purchasers to send Property PofC docs. Draft initial responses to Property PofCs received to date. Send Property PofC docs out as required. Prepare Affidavits re Property PofC mailings and e-mailings. Prep disconnection letters re phone. Keep fax and Bell Mobility for credit card transactions. Contact Security with extension to security requirements. Set up appraisals on furniture/equipment. Locating contacts re futures to send docs. Answering creditor queries.

Project	Date	Hours	Memo
	5/24/2012	7.5	Set up garbage pick up. Meet with 2nd appraisers at 3 of the locations and advise what is required. Speak to Sask Tel cancel all Cell Phones and fax Order. Draft allowances and disallowances and provide draft release for review. Speak to OSB re estate number. Update claims list. E-mail list at end of day to lawyers and DR. Record Additional claims. Obtain further contact info re futures purchasers. Answer creditor queries.
	5/28/2012	7.5	Dealing with landlord issue at Deal building. Phone for move quotes. Estimate moving costs. Request invoices from landlords. Update Proof of Claim listing. Answer creditor queries.
	5/29/2012	8.0	Tour farmers/cuisine with movers for an estimate to pack and move. Set up Sask Labour audit. Forward schedules to WCB and Sask Labour re payroll. Answer queries from appraisers. Speak to Blacksun and Projectline re e-mail issues. Request report. Review court report. Log Proofs of Claim and forward to DR and solicitors. Answer queries re Prop PofC. Locate and send Prop PofC as contacts come forward.
	5/30/2012	10.0	Wine store tour with Cam R so he could list items for Prop PofC. Sask Labour audit on site. Drafted initial response re claims received to date. Meeting with Farmer's Market re lease. Confirm payables and submit list for processing.
	5/31/2012	9.0	Receipt of Proofs of Claims and updating schedule. Draft responses. Review payables and contact payees to pick up cheques.
		145.5	
Don Roberts			
	5/2/2012	2.0	Review draft Interim Receiver Order. Review and arrange for Consent to Act to be executed. Engage and discussion with counsel.
	5/3/2012	1.0	E-mails, telephone calls, conference calls with respect to on going activities.
	5/4/2012	2.0	Review proposed Order. Teleconference with counsel, TD Counsel and TD Bank. review arrangements for contractors.
	5/6/2012	1.0	Work on and finalize engagement letter for fee indemnity.
	5/7/2012	4.0	Travel to Saskatoon. Meet with TD Bank counsel. Meeting with PwC counsel. review proposed documents. Follow up e-mails to make arrangements for Interim Receivership.
	5/8/2012	8.0	Attend Court. Obtain Court Order appointing PwC. Attend premises. Change locks at retail and warehouse locations. Arrangements for inventory counts. Meeting with former employee. Meeting with landlords. E-mails and telephone calls with TD Bank and PwC counsel. General first day duties of Receiver.

Project	Date	Hours	Memo
	5/9/2012	10.0	E-mails and calls regarding assets. Discussions with minority shareholders. Request return of computers and records discussions. Discussions with inventory counters. Review "other" operations. Return travel to Calgary.
	5/10/2012	5.0	Telephone calls with counsel to review request for records, understanding of wine futures, update on SLGA call and various matters. Telephone calls with TD Bank regarding potential financing of Receiver's certificate. Telephone call with Cava external accountant. Numerous e-mails.
	5/11/2012	4.0	Discussion with counsel. Discussion with TD Bank re bank accounts. Forward Receiver's Certificate to TD Bank. Discussions regarding wine futures with counsel. Followup on inventory matters. Work on draft of Court Report.
	5/12/2012	2.0	Review e-mails and wine futures information. review inventory counts and work on Court Report.
	5/14/2012	5.5	Telephone calls with minority shareholder CEO. Telephone discussion with counsel. Review e-mails and replies. Internal discussions with regard to balance sheet preparation. Review of inventory matters. Work on draft of Court Report.
	5/15/2012	10.0	Travel to Saskatoon (not billed). Meet with counsel. Meet with wine futures purchasers. Meet with counsel. Review and finalize Court Report.
	5/16/2012	7.0	Teleconference with SLGA. Finalize and execute Court Report. Teleconference/meeting with minority shareholder group. Review wine futures information. Teleconference with TD Bank. Various e-mails.
	5/17/2012	8.0	Telephone call with C. Rizzos. Attend Court. Review draft of proposed claims process order. Numerous discussion with counsel. Review information on wine futures and direct preparation of schedules for purchases and sales.
	5/18/2012	4.0	Attend Court. Review list of inventory which may be pre sold and stored. Return travel to Calgary (no time charged).
	5/19/2012	1.0	Review and reply to e-mails.
	5/22/2012	4.0	Travel to Saskatoon (travel time not charged). Review of outstanding items. Prepare and meeting with Cameron Rizzos. Review and respond to e-mails.
	5/23/2012	3.0	Transpose notes from meeting with Cameron Rizzos. Review proposed Court Order appointing Receiver. E-mails with counsel. Conference call with counsel and TD Bank counsel. review information for wine futures from Cameron Rizzos. review reports to date on wine futures. Work on realization summary draft.

Project	Date	Hours	Memo
	5/24/2012	3.0	Review information regarding wine futures. Follow up for information from Cam Rizzos. Teleconference with TD Bank and counsel. Return travel to Calgary (time not charged).
	5/25/2012	2.5	Review lists of wine purchasers and invoices. Telephone calls with creditors. Review memo from counsel on wine of the month matters. Various e-mails and calls.
	5/28/2012	3.0	Teleconference with counsel regarding Cellar Masters offer. Follow up on minority shareholder request. Follow up on status of wine futures information. Teleconference with counsel regarding WOTM claims as well as other claims. Follow up on information from accountatnt. Followup on information from Cameron Rizzos.
	5/29/2012	5.0	Answer e-mails. Commencxe work on Second Report to Court. Discussion with counsel (number of time). Follow up with TD Bank for Receiver's Certificate funding. Draft e-mail to minority shareholder group. Discussion with Bob Blacklock. E-mail to SLGA.
	5/30/2012	4.0	Travel to saskatoon (travel time not charged). Discussions with counsel. Discussion with SLGA. Discussion with Cameron Rizzos. Work on Court Report.
	5/31/2012	6.0	Review wine futures purchases and discussion with counsel. Teleconference with French counsel. Teleconference with TD Bank and counsel. E-mails reagrding alleged house sale. Review warehouse inventory. Property claims matters.
		105.0	
Clinton Roberts			
	5/15/2012	0.5	2nd partner review of court report.
	5/28/2012	0.5	Discuss issues with staff.
		1.0	
Brenda Kuryk			
	5/9/2012	1.0	Prepared banking files. Obtained information on the email host and prepared letter to them with regard to our appointment.
	5/14/2012	0.6	Cava Secreta and 101142701 SK Ltd. - prepared letter to the bank to request new trust accounts.
	5/16/2012	2.0	Prepared letters to the TD bank to request new trust accounts for both Cava Secreta and 101142701 Sask. Ltd. Prepared labels for the mailout for both companies.
	5/17/2012	1.6	Prepared letter to the City of Saskatoon to request that services be switched to the Interim Receiver. Telephone discussion with Ms. Shabluk with regard to the mailout and new bank accounts. Revised the letters to the TD Bank as per the bank's request. Put all the labels on the envelopes for the mailout. Entering additional information into Ascend.
	5/22/2012	0.7	Prepared affidavit of mail for the 245 246 report for both the number co and Cava Secreta. Copied and mailed additional notices as requested by Ms. Shabluk.

Project	Date	Hours	Memo
	5/23/2012	0.9	Printed off affidavits of mail for Ms. Shabluk. Printed accounts payable. Returned call to the bank with regard to the new accounts. Attended at the post office to file a redirection of mail.
	5/24/2012	0.4	Amended affidavits of mail to reflect "interim" receivership. Printed off additional accounts payable.
	5/29/2012	0.6	Updated list of payables and scanned more billings to Ms. Shabluk.
	5/30/2012	2.0	Call from a creditor. Recorded his details and forwarded the message to Ms. Shabluk. Reviewed additional accounts payable and updated listing. Preparation and processing of numerous cheques for accounts payable. Printed and scanned claims to Ms. Shabluk.
	5/31/2012	0.5	Prepared deposit. Prepared and processed cheque for an account payable.
Total		10.3	
		269.9	



Invoice

Mr. Darren Kushner
Toronto Dominion Bank
Financial Restructuring Group
324 - 8th Avenue SW, Suite 900
Calgary AB Canada T2P 2Z2

PricewaterhouseCoopers LLP
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Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number:	CL132152511	Account number:	60000284
Invoice date:	June 22, 2012	Payment requested by:	July 7, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and cava Secreta Wine and Spirits Limited for the period June 1 - June 14, 2012.

Our fees(82.4 hours)

Fees	31,642.50
Disbursements	
Administration fee	247.20
Other disbursements	8,955.46
Total fees and disbursements	40,845.16
GST	2,042.26
PST	2,042.26
Total due	44,929.68

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

101142701 Saskatchewan Ltd. Cava Secreta Wine and Spirits Limited
Time charges from May 1 - May 31

	Name	Rate	Hours	Total fee
Partner				
Don Roberts		500.0	37.5	18,750.00
Manager				
Susan Shabluk		300.0	41.6	12,480.00
Administration				
Brenda Kuryk		125	3.3	412.50
Total			82.4	31,642.50

Toronto Dominion Bank

101142701 Saskatchewan Ltd. - Business Review

Time charged - June 1 - June 14, 2012

Project	Date	Hours	Rate	Value	Memo
SHABLUK SUSAN (CA033218)					
	6/1/2012	9.0	300.00	2,700.00	Claims responses prepared. Rent cheques to market, determine if pottery is still at Cava Cuisine. Hand out pay cheques. Prepare appraisal comparison.
	6/4/2012	3.0	300.00	900.00	Answer queries and provide info for Court Report.
	6/5/2012	12.5	300.00	3,750.00	Preparing responses to claims. Asset listings prepared for review by potential purchasers. Answer phone queries re status of file.
	6/6/2012	7.0	300.00	2,100.00	Preparing affidavits of e-mailing. Update Master Schedule to how e-mail was acquired. Responding to queries about disallowances and also when items may be picked up. Confirm each e-mail sent was received.
	6/7/2012	2.0	300.00	600.00	Forwarding info to interested parties. Review/approve and code payables.
	6/8/2012	2.5	300.00	750.00	Respond to queries re Disallowances. Direct them to instructions and requirement to file Notice of Motion by June 11, 2012.
	6/11/2012	0.5	300.00	150.00	Sign and review cheques.
	6/12/2012	2.5	300.00	750.00	Send out AR letters. Answer creditor queries.
	6/13/2012	0.5	300.00	150.00	Provide inventory info. Have short discussion with Sask Labour re employee amounts owing. Forward docs to DR.
	6/14/2012	2.1	300.00	630.00	Running PofCs and Schedule As for release of assets next week in Saskatoon. Answer queries from creditors. Open mail and process.
		41.6		12,480.00	
ROBERTS DONALD (CA033444)					
	6/1/2012	4.5	500.00	2,250.00	Teleconference with counsel. Review and discuss priority claims. Teleconference with TD Bank and counsel. Draft of realization options and costs. E-mail to TD Bank. Discussion with counsel regarding priority claims. Return travel to Calgary (not charged).
	6/4/2012	6.0	500.00	3,000.00	Travel to Ssakatoon (travel time not charged). Numerous discussions with counsel with regard to Property Claims. Work and revise Second Report to Court. Execute Second Report. Review e-mails and follow up outstanding items. Received copies of e-mails. Follow up on financial records.
	6/5/2012	7.5	500.00	3,750.00	Teleconference with counsel. Attendance at Court application. Discussion with potential purchaser. Draft of Bill o Sale for potential bulk purchase. Review Property Claims and proposed responses. Various e-mails. Review wine futures purchased to confirm outstanding invoices. Numerous discussions with counsel regarding Property Claims.
	6/6/2012	2.0	500.00	1,000.00	Discussion with counsnel regarding go forward planning. Discussions and e-mails with SLGA. review wine futures reports. Return travel to Calgary (time not charged 2 hours).
	6/7/2012	1.0	500.00	500.00	Various e-mails and replies. Telephone calls.

Project	Date	Hours	Rate	Value	Memo
	6/8/2012	0.5	500.00	250.00	Various admin matters.
	6/11/2012	2.0	500.00	1,000.00	E-mails with counsel. E-mail to TD Bank. Discussion with SLGA. Set up meeting with minority shareholders. Teleconference with counsel.
	6/12/2012	4.0	500.00	2,000.00	E-mails and teleconference with counsel. Teleconference with TD counsel. Review draft Court order and various e-mails. Work on Third Report to Court.
	6/13/2012	5.0	500.00	2,500.00	Travel to Saskatoon (travel time not charged). Discussion with counsel. Finalize Third Report to Court. Review proposed form of Order. Discussions with counsel on Order. Teleconference with TD Bank and counsel. Review of outstanding matters. review e-mails from various counsel and review SLGA position. meet with SLGA rep to address logistics of return of product.
	6/14/2012	5.0	500.00	2,500.00	Attend Court application. Discussions with counsel regarding issues. Followup on temperature controlled facility. Begin to work on Court Report with respect to Wine Futures.
		37.5		18,750.00	
KURYK BRENDA (CA076158)					
	6/4/2012	0.8	125.00	100.00	Made up proof of claim files (59 of them). Prepared and processed cheques for accounts payable.
	6/6/2012	0.3	125.00	37.50	Filing notices regarding proof of claims. Commissioned affidavits of mail.
	6/7/2012	0.2	125.00	25.00	Retrieved and recorded calls from the hotline.
	6/11/2012	1.2	125.00	150.00	Prepared and processed cheques for accounts payable for the numbered company and Cava Secreta. Monitored the hotline.
	6/12/2012	0.2	125.00	25.00	Prepared and processed cheques for accounts payable.
	6/13/2012	0.6	125.00	75.00	Prepared two letters to the bank to close the BMO bank accounts.
		3.3		412.50	
Total		82.4		31,642.50	



Invoice

Mr. Darren Kushner
Toronto Dominion Bank
Financial Restructuring Group
324 - 8th Avenue SW, Suite 900
Calgary AB Canada T2P 2Z2

PricewaterhouseCoopers LLP
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Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number:	CL132163315	Account number:	60000284
Invoice date:	July 24, 2012	Payment requested by:	August 8, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period June 15 - 30, 2012.

Our fees 67.7 hours.

Fees	23,440.00
Disbursements	
Administration fee	203.10
Other disbursements	6,034.68
Total fees and disbursements	29,677.78
GST	1,483.89
PST	1,483.89
Total due	32,645.56

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

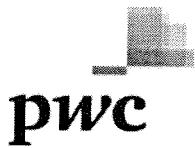
Toronto Dominion Bank
101142701 Saskatchewan Ltd. - Business Review
Time Charged June 15 - 30, 2012

Name	Hours	Amount
<u>Partner</u> Don Roberts	23 \$	11,500.00
<u>Manager</u> Sue Shabluk	36.3 \$	10,890.00
<u>Administrator</u> Brenda Kuryk	8.4 \$	1,050.00
Total	67.7 \$	23,440.00

Toronto Dominion Bank**101142701 Saskatchewan Ltd. - Business Review****Time Charged June 15 - 30, 2012**

Project	Date	Hours	Memo
SHABLUK SUSAN			
	6/15/2012	1.0	Prepare and send e-mail re pick up of items. Prep claims package for release. Post Order on website.
	6/18/2012	3.0	Work on WEPPA letters and lists. Send Order to OSB and have discussion with A. Nameth at Regina OSB Office. Contacted all individuals who are picking up items Tuesday and Wednesday to confirm. Confirm when items will be picked up by other parties - get written confirmation. Scan and send letters to TD bank re account sweeps.
	6/19/2012	6.5	Pick up of items at winestore by former employees. Prepare WEPPA schedule and individual forms for amounts owing. Prepare 245/246 report and send to OR in Regina as required. Review ROEs and sign. Arrange for pick up at warehouse for people tomorrow. Fly to Saskatoon.
	6/20/2012	7.5	Attendance at warehouse all day to release personal items to former employees and others who have items stored on site and were allowed as claimants in the May 18/12 process. Review, sign and send out ROEs. Revise WEPPA info to reconcile to Sask Labour.
	6/21/2012	4.0	Work on WEPPA. Answer queries from creditors. Speak to Sasktel re PofC required before pick-up.
	6/22/2012	2.0	Finalize WEPPA info to employees. Answer employees queries. Answer creditor queries. Update A/R list.
	6/25/2012	3.0	Prepare WEPPA affidavits. Speak to employees with questions re WEPPA. Respond to Sask Labour (Linda Poole) on questions they had re Cava et al. Send schedules to Sask Labour as requested.
	6/26/2012	3.0	Discussions with employees and creditors. Disallow RB claim. Review RCAP and prepare letter. Prep asset listings to show only fixed. Review, approve and code payables.
	6/27/2012	4.3	Respond to employee queries. Review payables and sign cheques. Prepare listing going forward. Work on coordinating records storage in Saskatoon. Update receivables listing. Post deposit. Letter SGI re Matrix insurance non-requirement. Letter to Cherry Insurance re partial cancellation. Post PofC receipts into WEPPA on line system. Submit confirmation to each employee.

Project	Date	Hours	Memo
	6/29/2012	2.0	Try to access accountant records. Download program. Answer employees' queries re WEPPA. Letters re assets to secured creditors. Coordinate T4 preparation. Contact Saskatoon office re storage requirements.
		36.3	
ROBERTS DONALD			
	6/15/2012	2.0	Work on Court Report regarding Wine Futures. E-mails. Return travel to Calgary (time not charged).
	6/18/2012	1.0	Various e-mails and telephone calls.
	6/19/2012	4.0	Work on Wine Futures report. Review e-mails and also telephone calls from various parties.
	6/20/2012	1.0	Work on Wine Futures Court Report. Various e-mails and phone calls.
	6/21/2012	1.5	Discussion with counsel. Follow up with SLGA. Discussions with potential bulk purchaser.
	6/22/2012	1.0	Teleconference with minority shareholder group. Arrangements to travel to Saskatoon to meet Brad Laidlaw.
	6/25/2012	4.0	Travel to Saskatoon and return (time not charged). Meeting with potential bulk purchaser. Meeting with counsel.
	6/26/2012	5.0	Work on Wine Futures Report (Fourth report) and Sale of Assets Report (Fifth Report).
	6/27/2012	1.0	Review and respond to various e-mails and correspondence.
	6/28/2012	2.0	Work on Fourth report information.
	6/29/2012	0.5	Discussion with Purchaser. Discussion with counsel.
		23.0	
KURYK BRENDA			
	6/18/2012	0.4	Prepared and processed cheques for accounts payable.
	6/19/2012	0.5	Prepared bank reconciliations for both companies as interim receiver at May 31, 2012. Set up new accounts in quicken for the receivership.
	6/21/2012	1.5	Emailing WEPPA notices to employees.
	6/25/2012	4.0	Entering employee information into WEPPA system. Scanning all of the WEPPA forms. Emailed all of the Cava employees with copies of their forms and a cover letter. Prepared deposit.
	6/26/2012	1.0	Emailed WEPPA letters and notices to employees of 101142701 SK Ltd.
	6/27/2012	1.0	Prepared affidavits of mail re WEPPA info to employees for both companies. Prepared and processed cheques for accounts payable. Prepared deposit. Set up a new binder for all the WEPPA forms.
		8.4	
Total		67.7	



Invoice

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Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number: CL132163325
Invoice date: July 24, 2012

Account number: 60000284
Payment requested by: August 8, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period July 1 - 15, 2012.

Our fees 125.5 hours.

Fees	36,218.75
Disbursements	
Administration fee	376.50
Other disbursements	3,133.18
Total fees and disbursements	39,728.43
GST	1,986.42
PST	1,986.42
Total due	43,701.27

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Toronto Dominion Bank
101142701 Saskatchewan Ltd. - Business Review
Time Charged July 1 - 15, 2012

	Name	Hours	Amount
<u>Partner</u>			
Paul Darby		1.0	\$ 500.00
Don Roberts		31.5	\$ 15,750.00
<u>Manager</u>			
Sue Shabluk		46	\$ 13,800.00
<u>Staff Assistants</u>			
Michael Fairbrother		39.5	\$ 5,184.38
Ishita Bhomick		7.5	\$ 984.38
Total		125.5	\$ 36,218.75

Toronto Dominion Bank**101142701 Saskatchewan Ltd. - Business Review****Time Charged July 1 - 15, 2012**

Project	Date	Hours	Memo
BHOWMICK ISHTA			
	7/9/2012	7.5	Filing and inventory
		7.5	
FAIRBROTHER MICHAEL			
	7/9/2012	7.5	Backing up computer data Books and records Monitoring of wine Assistance of administration in vacated premises Return of debit machines and leased equipment
	7/10/2012	8.0	Backing up computer data Books and records Monitoring of wine Assistance of administration in vacated premises Return of debit machines and leased equipment
	7/11/2012	8.5	Backing up computer data Books and records Monitoring of wine Assistance of administration in vacated premises Return of debit machines and leased equipment
	7/12/2012	8.0	Backing up computer data Books and records Monitoring of wine Assistance of administration in vacated premises Return of debit machines and leased equipment
	7/13/2012	7.5	Backing up computer data Books and records Monitoring of wine Assistance of administration in vacated premises Return of debit machines and leased equipment Segregating Disputed Items
		39.5	
SHABLUK SUSAN			
	7/3/2012	1.0	Prepare payables. Input former employees PofCs into WEPA database. Forward copy to former employees.
	7/4/2012	3.0	Prepare Schedule A for Bill of Sale. Work on next week's arrangements re T4 preparation, storage, etc.
	7/5/2012	2.0	Answer landlord queries re June rent. Scan and fax ROEs to Service Canada for two individuals as requested by EI. Meeting and organization required for next week's Saskatoon trip.

Toronto Dominion Bank**101142701 Saskatchewan Ltd. - Business Review****Time Charged July 1 - 15, 2012**

Project	Date	Hours	Memo
	7/9/2012	11.0	Attendance at Winestore to facilitate alcohol inventory, segregation of Cam Rizo's claim items and Cellar Master claim items. Meeting with Brad Laidlaw and Heather re move out procedures. Organize packing of books and records. Discussion with SS re what should be kept/shipped to PwC offices. Retrieve TD card readers. Gather computers for shipping. Organize copy of laptops available onto external hard drive. Organize meeting with landlord and potential purchaser re definition of fixture. Input counts from today.
	7/10/2012	10.0	At warehouse. Pulling leased items. Organize count and spot checks. Update input sheets to our Excel Spreadsheet. Update worksheets to include prices again and calculate differences. Organize move of stoves to warehouse. Work on organization of disputed items to be moved to warehouse. Warehouse and winestore - update inventory sheets.
	7/11/2012	9.0	Deal with temperature of warehouse. Get in a/c repair tech, fans and trucks. Finalize inventory and prepare variance columns. Answer Service Canada queries re EI on two employees. Answer WEPPA questions. Pull further leased items for return.
	7/12/2012	10.0	Work on adjustment spreadsheet as a result of count. Input SLGA prices into spreadsheet that were previously missing. Answered Service Canada EI questions. Tracking temperatures in warehouse.
		46.0	
DARBY PAUL			
	7/4/2012	0.5	Review of report
	7/12/2012	0.5	Review of court report
		1.0	
ROBERTS DONALD			
	7/3/2012	2.5	Various e-mails and follow up with counsel on PSA and Court Report. Revisions to Court reports and Asset Purchase Agreement.
	7/4/2012	5.0	Work on Asset Purchase Agreement, negotiate terms of APA, telephone discussions with counsel, work on two Court Reports - APA and Wine Futures. Discussion with TD Bank re APA.
	7/5/2012	4.0	Finalize Asset Purchase Agreement and amendments. Finalize Fourth Report to Court and amendments. Discussion with Purchaser. Discussions with counsel. E-mails and arrange meeting with Minority Shareholder group.
	7/6/2012	0.5	Telephone dicussion with B. Blacklock. Devise protocol to count wine inventory.
	7/8/2012	0.5	Travel to Saskatoon (2 hours - time not charged) and review Court Report and APA in preparation of Court application.

Toronto Dominion Bank

101142701 Saskatchewan Ltd. - Business Review

Time Charged July 1 - 15, 2012

Project	Date	Hours	Memo
	7/9/2012	6.0	Meet with minority shareholders to provide an update on activities. Attend Court application. Meeting with landlord. review and respond to e-mails. Discussions with Purchaser. Work on draft of Wine Futures Court report.
	7/10/2012	4.0	Deal with inventory matters and finalize sales documents. Return travel to Calgary (2 hours time not charged).
	7/11/2012	3.0	Deal with wine issues. Draft and review supplemental Court Report.
	7/12/2012	4.0	Deal with proposed Purchaser issues. review and finalize Fourth Report. Review amendments to Fifth Report.
	7/15/2012	2.0	Finalize draft report on wine futures.
		31.5	
Total		125.5	



Invoice

Mr. Darren Kushner
Toronto Dominion Bank
Financial Restructuring Group
324 - 8th Avenue SW, Suite 900
Calgary AB Canada T2P 2Z2

PricewaterhouseCoopers LLP
111 5 Avenue SW, Suite 3100
Calgary, AB, Canada T2P 5L3
Telephone: +1 403 509 7500
Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number:	CL132171738	Account number:	60000284
Invoice date:	August 31, 2012	Payment requested by:	September 15, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period July 16 - July 31, 2012.

Our fees 57.5 hours.

Fees	20,287.50
Disbursements	
Administration fee	1,014.38
Other disbursements	4,390.76
Total fees and disbursements	25,692.64
GST	1,284.64
PST	1,284.64
Total due	28,261.92

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Toronto Dominion Bank

101142701 Saskatchewan Ltd. And Cava Secreta
Time Charged - July 16 - July 31, 2012
Summary by staff

Name	Hours	Total
KURYK BRENDA	5.5	687.50
ROBERTS DONALD	20.0	10,000.00
SHABLUK SUSAN	32.0	9,600.00
Total	57.5	<u>20,287.50</u>

Toronto Dominion Bank**101142701 Saskatchewan Ltd. And Cava Secreta Wine and Spirits Limited**
Time Charged - July 16 - July 31, 2012

Date	Name	Hours	Memo
7/16/2012	SHABLUK SUSAN	7.5	Working on adjustments and completing schedule for bill of sale. Complete and sign GST election form for supplier sections. Directions re packing/storage of documents. Arrangements for moving of product. Contact security regarding requirements. Confirm with Sasktel that we have no further requirement for services. E-Mail R-CAP re PofC and procedures for assets. E-Mail to Sasktel regarding what has been located and what has already been removed. Arrange for insurance in transit.
7/17/2012	SHABLUK SUSAN	5.0	Work on insurance issue. Contact Sasktel re return of equipment. Instructions to Saskatoon. Confirm chargeback individuals. Review, approve and code payables. Confirm security stays on due to vesting certificate issues. Confirm reefers stay on.
7/18/2012	SHABLUK SUSAN	5.0	Ongoing discussions re move out and insurance. Answered EI and WEPP queries from Service Canada. Amend bill of sale schedules following E Ford's review of schedule. Discussions with security throughout day updating on activities. Forwarding wine temperature to interested parties.
7/19/2012	SHABLUK SUSAN	3.0	Working on winddown at locations. Confirm insurance. Forward temperature checks. Answer employees' queries.
7/20/2012	SHABLUK SUSAN	3.0	Review T4s and prepare summary. Speak to CRA Trust Examiner and send T4s to him with a cover letter. Spoke to Service Canada (EI) on two former employees. Fax ROEs as requested. Provide ours as requested.

Toronto Dominion Bank

101142701 Saskatchewan Ltd. And Cava Secreta Wine and Spirits Limited
Time Charged - July 16 - July 31, 2012

Date	Name	Hours	Memo
7/23/2012	SHABLUK SUSAN	5.0	Calculate some final estimates for payables. Provide figures to DR for report. Cancel security at winestore. Answer employee query re WEPPA. Input PofC form from CP. Review payables and sign cheques.
7/24/2012	SHABLUK SUSAN	2.5	Draft bill of sale for Caravan. Provide info as required. Sign cheques, review. Breakdown allocation further.
7/25/2012	SHABLUK SUSAN	0.3	Send Bill of Sale re vehicle to BL. Draft numbered company GST return from July 1 2011 to May 8 2012.
7/29/2012	SHABLUK SUSAN	0.2	Prepare payables. Register filing of PofC for employee with WEPPA.
7/31/2012	SHABLUK SUSAN	0.5	Update WEPPA schedules for employees who have received funds from WEPPA and for PofCs received. Letter to Shaw re internet.
7/16/2012	ROBERTS DONALD	2.0	Matters regarding sale. Prepare estimated use of funds for proceeds. Teleconference with TD Bank.
7/17/2012	ROBERTS DONALD	1.0	Follow up on closing matters with Saskatoon Brewing Ltd. and counsel.
7/18/2012	ROBERTS DONALD	2.0	Teleconference with TD Bank, Cellar Masters, counsel and mediator. Teleconference with counsel regarding proposed settlement and SLGA license. Telephone call with Brad Laidlaw.
7/19/2012	ROBERTS DONALD	2.0	Review options on proposed mediation. Discussion with Craig Stannard, discussion with P. Darby and discussion with counsel.
7/20/2012	ROBERTS DONALD	2.5	Review and execute SLGA franchise agreement. Review and execute form of release. Establish appraisal scope for LCBO and correspond on timing. Instructions to counsel in France re negociants. Review closing package from counsel.
7/23/2012	ROBERTS DONALD	4.0	Work on estimated realization and use of funds report.
7/24/2012	ROBERTS DONALD	1.0	Work on estimated realization and use of funds report.

Toronto Dominion Bank**101142701 Saskatchewan Ltd. And Cava Secreta Wine and Spirits Limited**
Time Charged - July 16 - July 31, 2012

Date	Name	Hours	Memo
7/25/2012	ROBERTS DONALD	1.0	Follow up with SLGA on inventort at SLGA warehouse and credits. Report to TD Bank and counsel on realizations.
7/27/2012	ROBERTS DONALD	2.5	Teleconference with counsel and counsel for TD Bank. E-mails with French counsel.
7/31/2012	ROBERTS DONALD	2.0	Telephone conversation with TD Bank. Follow up on sale of wine at SLGA to Saskatoon Brewing. Follow up on sale of van. Finalize Bill of Sale on wine located at SLGA warehouse and forward for execution.
7/16/2012	KURYK BRENDA	0.2	Prepared and processed cheques for accounts payable.
7/17/2012	KURYK BRENDA	0.4	Prepared bank reconciliations for both Cava and the numbered co.
7/18/2012	KURYK BRENDA	2.5	Prepared T4's for the employees of Cava as well as the numbered company.
7/24/2012	KURYK BRENDA	0.8	Processed (copied and posted) the cheques that were prepared yesterday.
7/25/2012	KURYK BRENDA	0.2	Located receipt of return of card readers and forwarded a copy of same to the TD bank as requested.
7/26/2012	KURYK BRENDA	1.4	Made up new banking binders for both companies and filed all banking documents to date. Located futures box (from the company) and provided same to Mr. Roberts. Prepared inventory of 28 boxes in our storage room.
Total		57.5	



Invoice

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Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number: CL192212490 Account number: 60000284

Invoice date: September 10, 2012 Payment requested by: September 25, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period August 1 to August 30, 2012.

Our fees 19.6 hours.

Fees	6,962.50
Disbursements	1,168.52
Total fees and disbursements	8,131.02
GST	406.56
PST	406.56
Total due	8,944.14

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9

Account name: PricewaterhouseCoopers LLP

Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070

Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*

Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Toronto Dominion Bank
101142701 Saskatchewan Ltd. - Business Review
Time charged - August 1 - 30, 2012

CAD

Name	Hours	Total
KURYK BRENDA	3.6	450.00
ROBERTS DONALD	9.0	4,500.00
SHABLUK SUSAN	4.5	1,350.00
YOUNG ROLAND	2.5	662.50
Total	19.6	6,962.50

Toronto Dominion Bank
101142701 Saskatchewan Ltd. - Business Review
Time charged - August 1 - 30, 2012

Date	Name	Hours	Memo
			Gaining access to Caseware documents, discussions with Sue re: what is needed, printed & scanned all documents to team lead, summarized intercompany balances
8/28/2012	YOUNG ROLAND	2.5	
8/27/2012	SHABLUK SUSAN	0.5	Post WEPPA letters. Contact bank re error on statements.
			Update unsecured creditors lists with claim amounts and other current information. Send DR ROE to EI again. Send Orders to Amex after discussion. Answer EI queries.
8/28/2012	SHABLUK SUSAN	4.0	
8/2/2012	ROBERTS DONALD	1.0	Finalize sale to Saskatoon Brewery and arrange for delivery with SLGA.
8/8/2012	ROBERTS DONALD	2.0	Work on draft of Court Report.
8/9/2012	ROBERTS DONALD	1.0	Review e-mails from TD Bank counsel and follow up with counsel.
8/10/2012	ROBERTS DONALD	1.0	Telephone conversation with counsel and review e-mails from TD Bank counsel.
8/13/2012	ROBERTS DONALD	1.0	Review claims by secured creditors and comments to counsel.
8/16/2012	ROBERTS DONALD	0.5	E-mails and review on wine futures.
8/21/2012	ROBERTS DONALD	1.5	Review e-mail from TD counsel and discussion with counsel. Review draft reply to TD counsel and provide comments.
8/27/2012	ROBERTS DONALD	1.0	E-mail to French counsel and teleconference with counsel.
8/13/2012	KURYK BRENDA	0.8	Prepared cheques for accounts payable. Reviewed current listing of unsecured creditors; an updated list for both companies will be required for the Court report.
8/14/2012	KURYK BRENDA	0.4	Prepared deposit. Located unsecured creditor and utility files required to update creditor listing.
8/15/2012	KURYK BRENDA	1.0	Updated lists of unsecured creditors. Prepared updated list of payables.
			Prepared and processed cheques for accounts payable. Updated list of unsecured creditors for both companies with breakdown for WEPPA claims.
8/20/2012	KURYK BRENDA	0.8	
8/22/2012	KURYK BRENDA	0.4	Set up new investment. Prepared bank reconciliation for Cava Secreta.
8/27/2012	KURYK BRENDA	0.2	Prepared and processed cheques for accounts payable.
Total		19.6	



Invoice

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Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number:	CL132180361	Account number:	60000284
Invoice date:	October 16, 2012	Payment requested by:	October 31, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period September 1, 2012 to September 30, 2012.

Our fees 43.6 hours

Fees	13,011.25
Disbursements	
Administration fee	150.98
Total fees and disbursements	13,162.23
GST	658.11
PST	658.11
Total due	14,478.45

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Invoice details***Appendix***

Toronto Dominion Ba

Summary by staff

CAD

Name	Hours	Total
FAIRBROTHER MICHAEL	1.4	183.75
KURYK BRENDA	1.2	150.00
ROBERTS DONALD	6.0	3,000.00
SHABLUK SUSAN	11.5	3,450.00
YOUNG ROLAND	23.5	6,227.50
Total	43.6	13,011.25

Invoice details

Appendix

Toronto Dominion Bank

Details by day

Date	Name	Hours	Memo
9/5/2012	YOUNG ROLAND	1.5	Locating boxes and folders with specific banking info for period June 2011 to May 2012
9/6/2012	YOUNG ROLAND	6.0	Search for funds transferred to Cam R. Reviewing bank statements in order verify spreadsheet is correct regarding funds being transferred to and from VISA accounts. Discussions with team lead.
9/25/2012	YOUNG ROLAND	3.0	Review of various bank accounts, discussions with team members, intra-company balances, due to from account balances to be updated, creation of updated account balances
9/26/2012	YOUNG ROLAND	4.0	Review of various bank accounts, discussions with team members, intra-company balances, due to from account balances to be updated, creation of updated account balances
9/27/2012	YOUNG ROLAND	4.5	Review of various bank accounts, discussions with team members, intra-company balances, due to from account balances to be updated, creation of updated account balances
9/28/2012	YOUNG ROLAND	4.5	Review of various bank accounts, discussions with team members, intra-company balances, due to from account balances to be updated, creation of updated account balances
9/4/2012	FAIRBROTHER MICHAEL	0.4	Cava communications equipment (Contacting auctioneer)
9/5/2012	FAIRBROTHER MICHAEL	0.3	Readyng phone system for pickup
9/7/2012	FAIRBROTHER MICHAEL	0.2	Follow up with Terry McDogual re: phone auction
9/10/2012	FAIRBROTHER MICHAEL	0.5	Requesting boxes stored at Iron Mountain (Saskatoon) for Susan Shabruk (0.5)
9/4/2012	SHABLUK SUSAN	1.0	Review statements re capital assets and provide e-mail response. Respond to Amex query.
9/7/2012	SHABLUK SUSAN	1.0	Discussions with CRA re GST audit. Answering creditor queries. Discussion re books and records.

Invoice details

Appendix

Toronto Dominion Bank

Details by day

Date	Name	Hours	Memo
9/19/2012	SHABLUK SUSAN	1.0	Review boxes for bank statements and other information required re audit. Pass on message from RCAP to CRizos regarding items leased to related companies. Docs to CRA re audit - Courier for numbered company 2009, 2010, 2011.
9/20/2012	SHABLUK SUSAN	1.0	Review boxes of records in from Saskatoon for info relevant to audit. Recatalogue as required. Requested search on three properties in Saskatoon. Answer queries and prepare spreadsheet. Review banking re intercompany payments.
9/25/2012	SHABLUK SUSAN	5.0	Review bank statements re outgoing amounts and large deposits.
9/26/2012	SHABLUK SUSAN	1.5	Review findings with RY. Request info from TD Bank.
9/28/2012	SHABLUK SUSAN	1.0	Review e-mails and follow up with counsel.
9/4/2012	ROBERTS DONALD	0.5	Follow up on water license matters. Discussion with counsel. receiver cheque regarding late interest and send to Invesco. Arrange for meeting with water license purchaser.
9/10/2012	ROBERTS DONALD	1.0	Discussion with counsel regarding current matters.
9/11/2012	ROBERTS DONALD	0.5	Conference call with counsel regarding need for appraisal of wine futures.
9/12/2012	ROBERTS DONALD	0.5	Review e-mails from counsel for TD and PwC counsel relating to wine futures appraisal.
9/14/2012	ROBERTS DONALD	0.5	Review e-mails and correspond with French counsel to engage appraiser. E-mails with counsel.
9/17/2012	ROBERTS DONALD	1.0	Follow up on inter company information. Telephopne call with TD Bank and submit information requested. Further follow up with TD Bank.
9/25/2012	ROBERTS DONALD	1.5	review information to provide to TD
9/26/2012	ROBERTS DONALD	0.5	Bank.

Invoice details

Appendix

Toronto Dominion Bank

Details by day

Date	Name	Hours	Memo
9/5/2012	KURYK BRENDA	0.2	Prepared and processed cheques for accounts payable.
9/6/2012	KURYK BRENDA	0.2	Filing banking documents for both companies.
9/13/2012	KURYK BRENDA	0.1	Discussions with Ms. Shabluk with regard to filing GST returns.
			Prepared bank reconciliations for both Cava and the numbered company.
9/19/2012	KURYK BRENDA	0.4	
9/25/2012	KURYK BRENDA	0.2	Prepared and processed cheques for accounts payable.
9/27/2012	KURYK BRENDA	0.1	Filing banking documents.
Total		<u>43.6</u>	



Invoice

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Toronto Dominion Bank
Financial Restructuring Group
324 - 8th Avenue SW, Suite 900
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Telephone: +1 403 509 7500
Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Invoice number:	CL132188264	Account number:	60000284
Invoice date:	November 20, 2012	Payment requested by:	December 5, 2012

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period October 1 - 30, 2012.

Our fees 20 hours.

Fees	8,385.00
Disbursements	
Administration fee	60.00
Total fees and disbursements	8,445.00
GST	422.25
PST	422.25
Total due	9,289.50

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Invoice details

Time charged - Oct 31, 2012

Summary by staff

Appendix

Toronto Dominion Bank
101142701 Saskatchewan Ltd.
and Cava Secreta Wine and
Spirits Ltd.

			CAD
Name	Hours	Rate	Value
KURYK BRENDA	1.8	125.00	225.00
ROBERTS DONALD	13.5	500.00	6,750.00
SHABLUK SUSAN	4.7	300.00	1,410.00
Total	<u>20.0</u>		<u>8,385.00</u>

Invoice details

Appendix

Toronto Dominion Bank

Time charged - Oct 31, 2012

Details by day

101142701 Saskatchewan Ltd. and
Cava Secreta Wine and Spirits Ltd.

Date	Name	Hours	Memo
10/2/2012	SHABLUK SUSAN	0.5	Contact Brad Laidlaw insurance person re insurance on items stored at Laidlaw's location. E-mail screenshots of statements to TD requesting further info on some transactions.
10/5/2012	SHABLUK SUSAN	0.5	Review further information provided by bank.
10/15/2012	SHABLUK SUSAN	1.0	Update schedules with info from TD Bank. Forward to DR. Discussion with CRA re GST audit. Post WEPPA letters to update spreadsheet. Provide Sask Labour with updated info on WEPPA payments.
10/16/2012	SHABLUK SUSAN	1.0	Attempt to track payments Aug to Oct 2011.
10/17/2012	SHABLUK SUSAN	0.5	Send amended cancellation forms to Cooperators.
10/18/2012	SHABLUK SUSAN	0.2	Discussion with Brad Laidlaw requesting update. Letter to Laidlaw acknowledging insurance. Provide DD with further information regarding demand letters.
10/30/2012	SHABLUK SUSAN	1.0	Review and follow up for wine futures appraisal.
10/2/2012	ROBERTS DONALD	0.5	Review appraisal. Comments to French counsel. Meeting with Receiver's counsel and request clarification from appraiser.
10/9/2012	ROBERTS DONALD	1.5	Work on report to TD Bank regarding wine futures.
10/15/2012	ROBERTS DONALD	1.0	Teleconference with TD Bank and counsel. Instructions to French counsel. Discussion with PwC counsel.
10/17/2012	ROBERTS DONALD	1.5	Follow up with French counsel. Teleconference with French counsel. Review draft APA for wine futures. E-mails with counsel.
10/18/2012	ROBERTS DONALD	2.5	Review proposed APA with counsel.
10/19/2012	ROBERTS DONALD	0.5	Discussion with counsel on draft Purchase Agreement.
10/22/2012	ROBERTS DONALD	0.5	

Invoice details

Appendix

Toronto Dominion Bank

Time charged - Oct 31, 2012

101142701 Saskatchewan Ltd. and
Cava Secreta Wine and Spirits Ltd.

Details by day

Date	Name	Hours	Memo
10/23/2012	ROBERTS DONALD	1.0	Review e-mails from French counsel. Telephone conversation and voice mail with PwC counsel. Review proposed changes to APA by made by PwC counsel and provide comments.
10/24/2012	ROBERTS DONALD	1.0	Review information from French counsel. Discussion with PwC counsel. Finalize discussion reagrding Purchase Agreement.
10/25/2012	ROBERTS DONALD	1.0	Review final draft of APA and comment.
10/26/2012	ROBERTS DONALD	2.0	Work on Court Report for sale of Wine Futures. Discussion with counsel on mechanics of going forward as well as APA.
10/29/2012	ROBERTS DONALD	0.5	Prepared bank reconciliations for Cava Secreta and the numbered co.
10/18/2012	KURYK BRENDA	0.3	Set up new investment.
10/22/2012	KURYK BRENDA	0.2	Prepared summaries of fees for taxation (Receiver, and Saskatchewan and France legal counsel).
10/24/2012	KURYK BRENDA	1.0	Prepared deposits to both receivership accounts.
10/30/2012	KURYK BRENDA	0.3	
Total		20.0	



Credit note

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Telephone: +1 403 509 7500
Facsimile: +1 403 781 1825
Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Credit note number:	CL132180817	Original invoice number:	CL132172822
Credit note date:	October 18, 2012	Account number:	60000284

CAD

Adjustment to invoice # CL132172822 as admin fees charged should be at the \$3 per hour and 5% of the fees were charged incorrectly.

Amount charged \$348.13
Amount required to charge (\$58.80)

Disbursements	(289.33)
GST	(14.47)
PST	(14.47)
Total credit	<u>(318.27)</u>



Credit note

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Contact: Don Roberts
Telephone: +1 403 509 7317
Email: don.roberts@ca.pwc.com

Credit note number:	CL132182149	Original invoice number:	CL132171738
Credit note date:	October 25, 2012	Account number:	60000284

CAD

Adjustment to Invoice # CL132171738, as admin fees charged should be at \$3 per hour and 5% was charged incorrectly.

Amount charged \$1,014.38
Amount required to charge \$172.50

Disbursements

(841.88)

GST

(42.09)

PST

(42.09)

Total credit

(926.06)



Invoice

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Contact: Clinton Roberts
Telephone: +1 403 509 7307
Email: clinton.l.roberts@ca.pwc.com

Invoice number: CL133104450
Invoice date: January 29, 2013

Account number: 60000284
Payment requested by: February 13, 2013

CAD

Fees for professional services rendered with respect to the Receivership of 101142701 Saskatchewan Ltd. and Cava Secreta Wine and Spirits Limited for the period October 1, 2012 to January 24, 2013.

Fees	18,277.50
Disbursements	
Administration fee	145.20
Other disbursements	320.67
Total fees and disbursements	18,743.37
GST	937.17
PST	937.17
Total due	20,617.71

Remittance information

Electronic: HSBC, 70 York Street, Toronto, Ontario, Canada M5J 1S9
Account name: PricewaterhouseCoopers LLP
Transit no.: 10002:016 Swift code: HKBCCATT CAD account: 064871-001 USD account: 064871-070
Email payment details, including invoice number and amount paid, to: accounts.receivable@ca.pwc.com.

Cheques payable to: PricewaterhouseCoopers LLP *Enclose remittance copy of invoice with payment.*
Send to: PwC CAC, PwC Tower, 18 York Street, Suite 2600, Toronto, Ontario, Canada M5J 0B2

GST registration # 87057 6089 RT0001

Invoice details

Appendix

Toronto Dominion Bank
101142701 Saskatchewan Ltd. and Cava Secreta

Summary by staff

CAD

Name	Hours	Rate	Total
ROBERTS CLINTON	19.5	500.00	9,750.00
ROBERTS DONALD	1.0	500.00	500.00
WELAND DANIEL	1.7	500.00	850.00
SHABLUK SUSAN	19.9	300.00	5,970.00
YOUNG ROLAND	3.0	265.00	795.00
KURYK BRENDA	3.3	125.00	412.50
Total	48.4		18,277.50

Invoice details

Appendix

Toronto Dominion Bank

101142701 Saskatchewan Ltd. and Cava Secreta

Details by day

Date	Name	Hours Memo
12/12/2012	WELAND DANIEL	0.5 Phone conversations with Clinton Roberts concerning the application of Saskatchewan PST and the GST to the sale of a contractual right to wine deliveries (I indicated to Clinton that PST is likely not applicable since it is likely the supply is a supply of IPP but that GST would likely apply); discussion with him later in the day on the value on which GST should be collected; I indicated that the assumption of debt by the purchaser forms part of the consideration for the sale of the contracts
11/14/2012	YOUNG ROLAND	1.5 Pulling accounting records for CRA audits
11/28/2012	YOUNG ROLAND	1.5 Getting GST/ quick book data off company computer, copying to dvd for CRA
11/2/2012	SHABLUK SUSAN	0.4 Posting deposits. Speaking to Saskatoon Police re POS system. Directed to Projectline who maintained server.
11/8/2012	SHABLUK SUSAN	0.5 Answer creditor queries. Sask Labour query regarding update of WEPPA situation.
11/14/2012	SHABLUK SUSAN	0.6 Discussion with City of Saskatoon regarding disposition of grant cheque. Work on CRA package re Cava GST. Fax to Air Liquide re Nov 12 lease in error.
11/16/2012	SHABLUK SUSAN	1.0 Pull and scan docs to send to Sasktel re proof of cancellation of services and pick-up of equipment. Review Cava records pursuant to GST audit requests.
11/19/2012	SHABLUK SUSAN	1.0 Begin work on preparation of pre receivership GST returns pursuant to CRA audit.
11/20/2012	SHABLUK SUSAN	1.4 Prepare GST returns and package for CRA Saskatoon.
11/26/2012	SHABLUK SUSAN	0.1 Records storage.
11/27/2012	SHABLUK SUSAN	1.0 Meet with CR regarding court report filed this week. Advise of additional billings received. Call from CRA regarding audit and request for back-up of accounting system on CD.

Invoice details

Appendix

Toronto Dominion Bank

101142701 Saskatchewan Ltd. and Cava Secreta

Details by day

Date	Name	Hours Memo
11/28/2012	SHABLUK SUSAN	0.5 Further discussion with CRA re audit. Send request for new subcodes directly to auditor for follow-up.
11/29/2012	SHABLUK SUSAN	2.5 Read report and provide comments. Update schedules for report.
11/30/2012	SHABLUK SUSAN	0.1 Update R&D.
12/5/2012	SHABLUK SUSAN	0.5 Further discussions with CRA regarding audit information requirements. Provided authorization to Projectline regarding numbered company accounting record access.
12/7/2012	SHABLUK SUSAN	0.1 Forward Loraas invoices to landlord as services provided after Receiver vacated premises.
12/10/2012	SHABLUK SUSAN	1.5 Update schedules for Court report. Work on Court Report.
12/13/2012	SHABLUK SUSAN	3.0 Pulling information together for report. Meeting with CR to discuss report requirements. Provide info and updating schedules as required.
12/14/2012	SHABLUK SUSAN	0.5 Arrange for tour of warehouse. Review report and provide docs as requested.
12/17/2012	SHABLUK SUSAN	1.0 Gather info re Horizon wines. Prepare schedule. Contact SLGA for clarification.
1/8/2013	SHABLUK SUSAN	1.0 Storage of records. Receipt of info from Projectline and download. Discussion of requirements from Kathy at CRA regarding audit items required.
1/15/2013	SHABLUK SUSAN	0.2 Post deposit and provide invoice copy.
1/17/2013	SHABLUK SUSAN	1.0 Discussion with RCAP regarding revised proof of claim and update on status of file. Request/follow-up to SLGA regarding wines held at warehouse. Update R&Ds to current.
1/18/2013	SHABLUK SUSAN	1.0 Begin gathering statements for Saskatoon Police. Answer creditor queries.
1/21/2013	SHABLUK SUSAN	1.0 Pull statements for copying and sending to Saskatoon Police as requested.

Invoice details

Appendix

Toronto Dominion Bank

101142701 Saskatchewan Ltd. and Cava Secreta

Details by day

Date	Name	Hours Memo
11/8/2012	ROBERTS DONALD	0.5 Discussion with counsel to recommend 7 day notice of appeals to go forward and establish Court date for sale of wine futures.
11/16/2012	ROBERTS DONALD	0.5 Review correspondence regarding sale of wine futures.
11/28/2012	ROBERTS CLINTON	1.0 Discuss status of issues with counsel. Discuss court report re sales application.
12/5/2012	ROBERTS CLINTON	1.0 Review court materials and sales agreements.
12/6/2012	ROBERTS CLINTON	1.0 Meeting with counsel to discuss sales process and related court documents.
12/7/2012	ROBERTS CLINTON	0.5 Discussion with Brad Birnie.
12/11/2012	ROBERTS CLINTON	0.5 Discuss court materials with counsel.
12/12/2012	ROBERTS CLINTON	1.0 Draft 5th Receiver's Report.
12/13/2012	ROBERTS CLINTON	5.0 Draft 5th Receiver's report.
12/14/2012	ROBERTS CLINTON	4.0 Draft report, discuss issues with counsel.
12/17/2012	ROBERTS CLINTON	1.5 Review Horizon wine matters. Draft Receiver's Report. Discuss APA issues with counsel. review franchise agreement with SLGA re wine futures.
1/15/2013	ROBERTS CLINTON	0.5 Discuss document productions with St. Kulzicki of the Saskatoon Police Department.
1/18/2013	ROBERTS CLINTON	1.0 Discussions with french counsel re the sale of wine by the vendors. Discuss same with Don Roberts. Review correspondence from French Counsel.
1/22/2013	ROBERTS CLINTON	1.0 Discussions with Pat Robinson. Discuss outstandings deal issues with counsel. Discuss deal issues with Craig Stannard.
11/14/2012	KURYK BRENDA	0.3 Prepared bank reconciliations.
11/21/2012	KURYK BRENDA	0.2 Set up new investment.
12/12/2012	KURYK BRENDA	0.2 Prepared bank reconciliation.
12/13/2012	KURYK BRENDA	0.4 Prepared bank reconciliations for both the numbered company and Cava Secreta. Updated statement of receipts and disbursements to December 12, 2012.
12/19/2012	KURYK BRENDA	0.6 Prepared GST returns for both companies for the periods June 14 - 30, 2012 and July 1 - Sept. 30, 2012.

Invoice details

Appendix

Toronto Dominion Bank

101142701 Saskatchewan Ltd. and Cava Secreta

Details by day

Date	Name	Hours	Memo
1/8/2013	KURYK BRENDA	0.3	Filed banking documents for both the numbered company and Cava Secreta.
1/10/2013	KURYK BRENDA	0.5	Prepared and processed cheques for accounts payable. Prepared GST returns for both Cava and the numbered company.
1/14/2013	KURYK BRENDA	0.2	Prepared deposit.
1/15/2013	KURYK BRENDA	0.4	Prepared bank reconciliations for both Cava and the numbered company.
1/21/2013	KURYK BRENDA	0.2	Prepared deposit.
1/23/2013	WELAND DANIEL	1.2	Various phone calls regarding the GST issue on the sale of the wine contracts including phone conversation with KMPG regarding same and relaying comments to Clinton Roberts
1/23/2013	ROBERTS CLINTON	1.5	Discuss GST with Dan Weland. Discuss deal issues with counsel and Pat Robinson.
Total		48.4	

SCHEDULE D

TO THE FIFTH REPORT OF

THE RECEIVER

SCHEDULE "D"

101142701 SASKATCHEWAN LTD. and CAVA SECRETA WINES AND SPIRITS LIMITED - IN RECEIVERSHIP
Summary of Wallace Meschishnick Clackson Zawada fees for the period May 1, 2012 to December 31, 2012

<u>Invoice Date</u>	<u>Billing Period</u>		<u>Fees</u>	<u>Disbursements</u>	<u>GST on Disbursements</u>	<u>GST on Fees</u>	<u>PST on Fees only</u>	<u>Total Invoice</u>
	<u>From</u>	<u>To</u>						
May 31, 2012	May 1, 2012	May 31, 2012	48,056.00	1,446.63	71.33	2,402.80	2,402.80	54,379.56
June 15, 2012	June 1, 2012	June 15, 2012	40,049.50	176.25	8.81	2,002.48	2,002.48	44,239.52
June 30, 2012	June 16, 2012	June 30, 2012	6,982.50	19.63	0.53	349.13	349.13	7,700.92
July 31, 2012	July 1, 2012	July 31, 2012	29,575.00	1,193.98	58.70	1,478.75	1,478.75	33,785.18
September 30, 2012	August 1, 2012	September 13, 2012	4,110.00	81.58	4.08	205.50	205.50	4,606.66
November 21, 2012	October 17, 2012	October 31, 2012	5,425.00	21.62	1.08	271.25	271.25	5,990.20
November 30, 2012	November 1, 2012	November 30, 2012	5,782.50	17.10	0.86	289.13	289.13	6,378.72
December 31, 2012	December 1, 2012	December 31, 2012	16,477.50	42.80	2.14	823.88	823.88	18,170.20
<hr/>				<hr/> 156,458.00	<hr/> 2,999.59	<hr/> 147.53	<hr/> 7,822.92	<hr/> 7,822.92
<hr/>				<hr/> 175,250.96				

SCHEDULE E

TO THE FIFTH REPORT OF

THE RECEIVER

Date: May 31/12
 File #: 8298 16779
 Invoice #: 56483

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary , AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
May-02-12	Attend to obtain PPR and Corporations Branch Searches re: Cava Secreta	JCW	0.30	75.00
May-08-12	Prepare for and attend court hearing, email from and to Counsel and Mr. Roberts. Calls with Don Roberts, prepare and send demands to Minority Shareholders and accountant for books and records	GAM	2.10	945.00
May-09-12	Review court materials from QB 1191 of 2011 and forward relevant information to Mr. Roberts Meeting with Mr. Roberts and the Cava office Emails from Don regarding claims and draft stock response	GAM	2.30	1,035.00
	Review pleadings on file and commence preparation of Service List procedures.	DJD	0.60	150.00
May-10-12	Review material regarding seizure of books and records Call with Mr. Roberts for update on SGLA matters Draft further demands for production of books and records, email to Minority Shareholders counsel Various emails to wine of the Month Club Members	GAM	0.90	405.00
	Email to Evident to retain for investigation Call with Minority Shareholders' lawyer and call with Don	GAM	0.70	315.00
	Call to investigator Instruct Devin and Jocelyn on research of WEPPA Issues and claims of ownership	GAM	0.20	90.00
	Case conference with Gary Meschishnick Legal research	JCW	0.50	125.00
	Review Receivership Order. Commence legal research respecting bailment interests as opposed to security interests in debtor's property.	DJD	1.50	375.00
May-11-12	Emails with Don regarding notices received from creditors and claimants Review Franchise Agreement Attend Cava Office to review files	GAM	3.10	775.00
		GAM	0.40	180.00
		GAM	1.20	540.00
		GAM	2.10	945.00

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	Send demands for red laptop, review replies	GAM	0.60	270.00
	Call with Don re Brad Birney and documents	GAM	0.30	135.00
	Legal research and preparation of Memorandum	JCW	6.00	1,500.00
	Conference with Devin Dubois re bailment and security interest issues	MJK	0.20	50.00
	Conduct further legal research on relative priorities of customers and secured creditor. Draft Memo and opinion on file.	DJD	4.20	1,050.00
May-12-12	Finalize legal research and memorandum to Gary Meschishnick	JCW	1.50	375.00
May-14-12	Review and revise	GAM	1.80	810.00
	Review emails Don Roberts	GAM	0.60	270.00
	Meeting with Don Roberts	GAM	0.80	360.00
	Receipt and review of e-mail from Gary Meschishnick; legal research; e-mails to Gary Meschishnick	JCW	2.50	625.00
	Further legal research respecting the priority of Bordeaux Futures purchasers and draft opinion for Mr. Meschishnick.	DJD	3.20	800.00
May-15-12	Review and revise first report	GAM	2.60	1,170.00
	Meeting with Don Roberts re wine futures	GAM	0.90	405.00
	Email to Cameron Rizos	GAM	0.50	225.00
	Attend at WM CZ with Donald Roberts, receiver, and Mr. Meschishnick to review documents and provide opinion respecting Receiver's report to the court. Attend to review and set-up of service list for proceedings.	DJD	2.30	575.00
May-16-12	Finalize First Report, serve and file	GAM	1.10	495.00
	Meeting with Minority Shareholders	GAM	1.50	675.00
	Conference call with TD	GAM	0.60	270.00
	Prepare motion and draft order re Removal of Property	GAM	1.30	585.00
	Further legal research. Attend to revising, serving and filing First Report of Receiver. Attend to drafting, revisions, service and filing of Motion to Release Property.	DJD	4.30	1,075.00
May-17-12	Prepare for and attend chambers	GAM	2.30	1,035.00
	Prepare Draft Claims Process Order, circulate to counsel, discuss with Don Roberts, review edits from Mr. Lee, serve and file	GAM	3.10	1,395.00
	Attend to locating appropriate agent to advise on commercial interests in France. Attend to final preparations for Court appearance and attend Court. Correspondence with Receiver and with opposing counsel respecting inquiries to Mr. Rizos.	DJD	3.50	875.00
	Attend to revisions and service of Draft Order for Claims process.	DJD	0.50	125.00
May-18-12	Review and revise Claim Process Order, attend chambers, revise and issue order and instruct on service	GAM	1.80	810.00
	Preparation for and attendance at Court of Queen's Bench Chambers; Amend Order; Attend to Issue and Serve Order; e-mails to Don Roberts and Susan Shabluk	JCW	5.00	1,250.00
	E-mail exchange with Susan Shabluk	JCW	0.20	50.00
May-22-12	Review wine futures material, discuss claims process issues, review emails from various parties and reply, update service list. Review various claims, discussions with various counsel, review wine of the	GAM	5.30	2,385.00

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	month club list and issues, locate and contact legal agent in France, review and discuss realization spreadsheet, meeting with Don				
	Review issued Order and update Service List. Complete preparations for incoming Proofs of Claim.	DJD	1.40	350.00	
May-23-12	Review communications with Don Roberts and reply, review issues regarding TD bank indemnity, review and comment on TD Draft Order	GAM	2.10	945.00	
May-24-12	Review and revise realization worksheet, discuss with Don, conference call with TD	GAM	1.30	585.00	
	Various communications with interested parties, review claims, notified parties of agenda for Friday Chambers	GAM	0.90	405.00	
	Review communications re chambers issues	GAM	0.40	180.00	
	Telephone conference with Receiver and Mr. Meschishnick respecting inventory and claims. Commence review of initial Claims served.	DJD	3.60	900.00	
	Attend at Cava Secreta to interview Sandra S. respecting the Wine of the Month Club and review inventory and product related to the Wine of the Month Club. Further review of legal authorities on the allocation of goods under a sale contract.				
	Meeting with Devin; Researching	SLM	3.70	407.00	
May-25-12	Prepare Draft Amending Order, attend chambers, report to Don Roberts	GAM	1.70	765.00	
	Review and respond to various emails	GAM	0.70	315.00	
	Attend to issue and service of May 25, 2012 Order amending Claims Process. Draft report on investigation of Wine of the Month Club matters and provide to Receiver. Review new Claims received.	DJD	4.60	1,150.00	
	Commence further legal research on passing of property in specific, ascertained and unascertained goods to assist with evaluation of claims.				
	Get order issued at QB. Go to QB to get book for Mr. Dubois	CFH	0.60	66.00	
May-28-12	Review claims and claims process, discuss claims issues and research, directions on claims decisions, review and respond to emails from various parties, emails to corporate lawyers and to Minority Shareholders' lawyers, review offer for 2010 futures and discuss with Don Roberts, discuss with Cellar Master lawyer	GAM	3.70	1,665.00	
	Review new claims filed. Further review and investigation of Wine of the Month Club circumstances. Telephone with Receiver respecting treatment of Claims.	DJD	3.20	800.00	
	Commence draft of reply to Wine of the Month Claims.	DJD	1.40	350.00	
May-29-12	Further attention to incoming claims. Telephone and correspondence with Receiver. Further drafting of responses to Claims.	DJD	3.70	925.00	
May-30-12	Calls with Rod Blakley, calls with Don and Jeff Lee, review responsibilities for responding to the claims process, emails to counsel in France, review wine futures report, call with minority shareholders	GAM	2.20	990.00	
	Review claims issues, calls and meeting with Don, respond to various emails from claimants and interested parties	GAM	2.10	945.00	
	Review Claim of Unsecured Creditor and draft Proof of Claim Response	JCW	1.80	450.00	
	Review claims and claims process with Mr. Meschishnik of our office. Determine strategy for categorizing and addressing claims. Continue drafting replies to claims.	DJD	5.20	1,300.00	
	Researching/pulling cases for Devin	SLM	0.30	33.00	

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May-31-12	Cumminications with Don and Brad Birney, prepare for meetings with France lawyer and TD, conference calls with Fance lawyer and TD, follow up emails	GAM	3.20	1,440.00
	Review and revise Second Court Report	GAM	2.20	990.00
	REview claims issues and refine	GAM	1.70	765.00
	Respond to emails re claims and miscellaneous	GAM	0.80	360.00
	Review wine futures analysis and discuss with Don	GAM	0.80	360.00
	Attend at Cava to obtain documents	AMR	0.40	70.00
	Internal conference with Mr. Dubois regarding required research	AMR	0.20	35.00
	Further work on assessing claims. Conference with Mr. Meschishnik. Attend at Cava 19th Street location with Receiver to further review inventory and allocations. Attend at warehouse location with Receiver and document placement and condition of goods. Further interview with Susan S. respecting Wine of the Month. Continue drafting responses to Claims.	DJD	9.20	2,300.00

Total Hours: 143.30

Total Fees: \$48,056.00**Disbursements:**

Photocopies	\$28.35
Postage	\$0.61
Telephone	\$59.92
Process Server	\$1,096.75
PPR	\$160.00
Corporate Registry	\$81.00
Order*	\$20.00

Total Disbursements: \$1,446.63

Total Fees & Disbursements:	\$49,502.63
GST on Disbursements:	\$71.33
GST on Fees:	\$2,402.80
PST on Fees:	\$2,402.80

Total this Invoice: \$54,379.56

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WMZ Legal Professional Corporation

Per:

Date: Jun 15/12
 File #: 8298 16779
 Invoice #: 56749

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary , AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Jun-01-12	Review and revise draft claims responses, calls with Don, review new claims and instruct on investigations, review CMEI claims Continue preparation of Responses to Proof of Claim; e-mails regarding same. Attend to investigation re: Cameron Rizos' Property Proof of Claim.	GAM JCW	5.90 3.60	2,507.50 900.00
	Continue reviewing, revising and drafting Replies to Claims. Attend at Cava to further investigate inventory, allocations and claims. Review matters with the Receiver. Collect photo evidence of inventory.	DJD	2.00 5.30	500.00 1,325.00
Jun-03-12	Review various claims and draft responses, review CMEI claim and research, draft a reply, review draft of Second Report Continue reviewing, revising and drafting Replies to Claims with Mr. Meschishnick.	GAM DJD	8.50 5.20	3,612.50 1,300.00
Jun-04-12	Email to Don re CMEI Claim Review and revise Second Report, Discuss with TD lawyer, serve and file report, prepare for Chambers appearance, Review and revise Claims Responses, miscellaneous emails and calls with interested parties, discuss CMEI Claims with CMEI lawyers Summarize results of investigation re: Cameron Rizos' claim; e-mail to Gary Meschishnick and Devin Dubois; review and amend draft Responses to Proof of Claim Continue revisions to replies to claims and drafting of further replies.	GAM JCW	0.30 10.50 2.50	127.50 4,462.50 625.00
Jun-05-12	Prepare for and attend Chambers, finalize Claims Responses, review service requirements, review emails to claimants, discuss instructions to France counsel, discuss form of sale documents with potential purchasers. Finalize Responses to Proof of Claim; attend to service of Proof of Claim Responses.	GAM JCW	7.30 2.30	3,102.50 575.00
	Attend Chambers with Mr. Meschishnick. Complete drafting Replies to Proofs of Claim. Attend to service matters with the Receiver. Further consultation with the Receiver and Mr. Meschishnick on a number of matters.	DJD	7.40 8.20	1,850.00 2,050.00
Ph: (306) 933-0004 Fax: (306) 933-2006 info@wmcz.com www.wmcz.com	Jun-06-12 Forward Orders and Report for posting, review series of Replies issues, review Futures material, instructions to counsel in France. Email to claimants re: confirm e-mail address for service; receipt and tracking of replies.	GAM JCW	2.20 2.00	935.00 500.00

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 South
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 S7K 5X2



		Attend to further service matters related to Receiver's Responses to Claims. Confirm email service on parties. Attend to requests for Proofs of Claims and other questions regarding Receiver's Responses.	DJD	3.90	975.00
Jun-07-12		Review Wine Futures issues and report to Don, prepare letter to Horizon Wines, instructions to counsel in France.	GAM	3.10	1,317.50
		Follow up with claimants re: service of Proof of Claim Responses.	JCW	1.80	450.00
		Receipt and review of voicemail message from CBC Television.	JCW	0.10	25.00
		Attend to further confirmations respecting service and other service matters.	DJD	3.30	825.00
Jun-08-12		Review various emails and reply, review order re: Cam Rizos' computer.	GAM	1.30	552.50
		Draft reply correspondence to Blacklocks. Deal with further Response to Claims issues and correspondence with Receiver.	DJD	2.10	525.00
Jun-11-12		Review issues with French Vendors, email documents to France counsel, further instructions to France Counsel.	GAM	1.20	510.00
		Call with Sask Finance and report to Jeff and Don.	GAM	0.80	340.00
		Review motions appealing Responses.	GAM	0.90	382.50
		Review alternate methods of realization with Don.	GAM	0.60	255.00
		Review initial appeals filed by Notice of Motion. Correspondence with Receiver respecting service of Responses and related issues.	DJD	1.60	400.00
Jun-12-12		Review email from Sask Finance, discuss with Jeff	GAM	0.80	340.00
		Discuss SaskFinance position with Don and call with Don and Jeff	GAM	1.10	467.50
		Call with Jeff on Heads Up matters.	GAM	0.54	229.50
		Review and revise Third Court Report	GAM	3.20	1,360.00
		Review appeals filed by Notice of Motion. Attend to preparing Receiver's record for appeals. Telephone with Court respecting filing of Notices of Motion.	DJD	1.30	325.00
Jun-13-12		Review, revise and serve Third Report.	GAM	1.60	680.00
		Review and suggest revisions to draft order, review email from SLGA counsel and Sask Finance.	GAM	2.30	977.50
		Conference call with TD Bank.	GAM	0.90	382.50
		Prepare for Chambers, review set off issues and role of Receiver's Charge.	GAM	1.70	722.50
		Draft Liability Waiver for Claimants to execute prior to the Release of Property.	DJD	1.70	425.00
Jun-14-12		Prepare for and attend chambers, review direction from chambers.	GAM	4.20	1,785.00
		Attend Chambers at Court of Queen's Bench with Mr. Meschishnick and Receiver. Attend to arrangements with Receiver for personal property release.	DJD	4.30	1,075.00
Jun-15-12		Further correspondence with Receiver respecting arrangements for release of personal property to claimants. Review and advise on correspondence from claimants.	DJD	1.40	350.00

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Ph: (306) 933-0004
Fax: (306) 933-2006
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www.wmcz.com

Total Hours: 118.94

Total Fees: **\$40,049.50**

Disbursements:

Date: Jun 30/12
 File #: 8298 16779
 Invoice #: 56750

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary , AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Jun-18-12	Review draft reports on Wine Futures, communications with Don.	GAM	1.30	552.50
	Correspondence with Receiver respecting release of personal property and procedures for such.	DJD	0.60	150.00
Jun-19-12	Prepare Release Forms and attend at Cava Wine Store to supervise the release of personal property to Claimants.	DJD	2.50	625.00
Jun-20-12	Attend at Warehouse to supervise release of personal property to Claimants.	DJD	5.00	1,250.00
Jun-21-12	Attend at Cava Warehouse to supervise further release of personal property belonging to claimants. Provide instructions to security and correspondence with Receiver.	DJD	4.20	1,050.00
Jun-22-12	Call with Don, email to Cellar Master lawyer.	GAM	0.60	255.00
Jun-25-12	Review draft report, review wine futures analysis, meeting with Don.	GAM	1.80	765.00
Jun-26-12	Call with Jeff Lee.	GAM	0.40	170.00
	Receipt and review of e-mail from Gary Meschishnick with attached Labour Standards letter; legal research; telephone attendance on Labour Standards Officer; e-mail to Gary Meschishnick.	JCW	2.00	500.00
	Respond to request from Receiver for responses to late claims.	DJD	0.40	100.00
Jun-27-12	Email to Cellar Master lawyer, email to Don, review Wine Futures Report from France.	GAM	1.20	510.00
	Review original motion material and PPR search.	GAM	0.60	255.00
	Attend to drafting replies to late claims.	DJD	1.30	325.00
Jun-28-12	Correspondence with Receiver respecting liability waivers and potential sale of inventory.	DJD	0.40	100.00
Jun-29-12	Telephone call with Receiver. Correspondence with Receiver respecting late claims. Commence preparation of Asset Purchase Agreement.	DJD	1.50	375.00

Total Hours: 23.80

Total Fees: **\$6,982.50**

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Disbursements:

Photocopies	\$6.30
Postage	\$0.61



Telephone	\$3.72
Court Cost *	\$9.00
Total Disbursements:	\$19.63
Total Fees & Disbursements:	\$7,002.13
GST on Disbursements:	\$0.53
GST on Fees:	\$349.13
PST on Fees:	\$349.13
Total this Invoice:	\$7,700.92

WM CZ Legal Professional Corporation

Per:

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482	\$349.66
PST Number: 1774166	\$349.13

* tax-exempt

Please Return this Portion with Payment

PricewaterhouseCoopers LLP File #: 8298 16779 Invoice #: 56750

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Total this Invoice \$7,700.92

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Date: Jul 31/12
 File #: 8298 16779
 Invoice #: 57378

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary , AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Jul-03-12	Call with Don Roberts, review and revise PSA, review and revise court report, conference with Devin, email from Don and reply, call with and email to Cell Master lawyer Attend to inventory adjustment issues in the asset purchase agreement	GAM DMD	3.20 0.50	1,360.00 162.50
	Conduct initial draft of Sale Agreement. Prepare Court Application for Approval of Sale. Telephone with Receiver. Attendance to other issues and questions forwarded by Receiver.	DJD	3.80	950.00
Jul-04-12	Review and revise draft Wine Futures report and discuss with Don, review and revise APA and Fourth Court Report, prepare motion and draft approval and vesting order, emails to and from counsel for Cellar Master and Ren Holdings. Complete revisions and drafting of Application for Approval of Sale.	GAM DJD	6.80 1.60	2,890.00 400.00
Jul-05-12	Revise APA, review SLGA issues and discuss with Don, finalize motion and draft order, finalize Fourth Report, organize material for service, organize meeting of minority shareholders, revise Wine Futures report, serve motion material Attend to final revisions to application and service of Notice of Motion.	GAM DJD	7.30 1.90	3,102.50 475.00
Jul-06-12	Review email and letters from Cellar Master, Ren Holdings and its council. Report to France lawyer and Receiver, receive and deposit SBL Purchase funds and report to Receiver Complete service and filing of Notice of Motion respecting Sale.	GAM DJD	1.20 1.30	510.00 325.00
Jul-09-12	Prepare for and attend chambers Assist with preparations for and attend Chambers respecting motion for approval of Sale.	GAM DJD	5.10 2.20	2,167.50 550.00
Jul-10-12	Calls regarding Cava inventory, meeting with Don to review issues and material for a supplementary court report Communication with Receiver and draft Notice to Mr. Rizos to remove remaining property from warehouse.	GAM DJD	1.60 0.60	680.00 150.00
Jul-11-12	Attend to arrangements with Mr. Rizos respecting property removal. Review materials filed by Cellar Master and Ren Holdings to oppose sale. Review inventory information to assess Cellar Mater's material. Call with Mr. Gabruck, organize review of inventory by Mr. Underwood, calls with Mr. Laidlaw and investigate storage issues, review affidavit of Mr. Underwood and prepare Supplemental Fourth Report, call with Mr. Wagner	DSF GAM	2.20 5.30	1,100.00 2,252.50

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Suite 901 119 - 4th Avenue South Saskatoon, SK S7K 5X2	Jul-12-12	Emails with SLGA lawyer, review service of report, calls with SBL lawyer Attend to revising, execution of, service and filing of Supplemental Report of the Receiver. Attend at the warehouse to deal with Mr. Rizos. Attend at wine store.	GAM DJD	1.20 2.40	510.00 600.00
	Jul-13-12	Review and revise brief, prepare for and attend chambers Review closing requirements	GAM	4.80 0.80	2,040.00 340.00
		Prepare for and attend Chambers respecting Approval of Sale. Attend to issue of the Vesting Order and the preparation of closing documents.	DJD	3.70	925.00
	Jul-16-12	Review Report and conference call with TD Review draft adjustments and calls and emails with Don and Susan	GAM	1.20 0.90	510.00 382.50
		Telephone and correspondence with Mr. Laidlaw respecting closing requirements. Correspondence and telephone with the Receiver. Commence preparations for closing sale.	DJD	2.30	575.00
	Jul-17-12	Calls with Rich Gabruck Arrange call with TD and counsel	GAM	0.70 0.20	297.50 85.00
		Discuss Cellar Master proposal with don Telephone and correspondence with Mr. Laidlaw respecting adjustments. Telephone and correspondence with Receiver respecting price adjustments and conditions of closing. Review of proposed SLGA temporary permit.	GAM DJD	0.60 2.60	255.00 650.00
	Jul-18-12	Call with Parties in mediation and call with Don, review draft report Review draft SLGA License, call with Paul Wagner, call with Don, email to Paul Wagner	GAM	1.60 1.40	680.00 595.00
		Correspondence with Mr. Rizos respecting personal property. Review and prepare closing documents and correspondence. Correspondence with Susan Shabluck.	DJD	1.60	400.00
	Jul-19-12	Review and revise closing terms and trust letter Call with Jeff and Rich	GAM	0.30 0.50	127.50 212.50
		Call with Jeff and Rich Call with Don regarding SLGA license and wine futures proposal, review and revise Franchise Agreement, call with Paul Wagner	GAM	0.70 1.30	297.50 552.50
	Jul-20-12	Finalize SLGA License and attend to closing Attend to closing correspondence and deliveries. Correspondence and telephone with opposing counsel and Receiver. Attend to disbursement of sale proceeds.	GAM DJD	1.80 1.50	765.00 375.00
	Jul-23-12	Attend to cancellation of lease interests for all property spaces. Review payout schedules and correspondence from French counsel.	DJD	2.10	525.00
	Jul-24-12	Telephone with Receiver respecting various options for proceeding. Telephone from Jeff Lee. Correspondence with Receiver.	DJD	0.40	100.00
	Jul-26-12	Review correspondence and realization worksheet from Receiver.	DJD	0.20	50.00
	Jul-27-12	Attend to correspondence with Mr. Rizos respecting property and mediation. Correspondence with Receiver respecting lease cancellations and wine futures realization.	DJD	1.30	325.00
	Jul-31-12	Reply to Receiver respecting sale of further wine and revise Bill of Sale.	DJD	1.30	325.00

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Total Hours: 82.00
Total Fees: **\$29,575.00**

Disbursements:

Courier	\$103.80
Photocopies	\$25.55
Postage	\$40.52
Telephone	\$29.36
Fax	\$4.00
Corporate Registry	\$15.00
Vesting Order*	\$20.00
Hnatyshyn Gough Invoice of June 13/12	\$955.75
Total Disbursements:	\$1,193.98

Total Disbursements: \$1,193.98

Total Fees & Disbursements:	\$30,768.98
GST on Disbursements:	\$58.70
GST on Fees:	\$1,478.75
PST on Fees:	\$1,478.75

Total this Invoice: \$33,785.18

WMCZ Legal Professional Corporation

Per:

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482 \$1,537.45
PST Number: 1774166 \$1,478.75

* tax-exempt

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File #: 8298 16779 Invoice #: 57378

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Fax: (306) 933-2006
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Total this Invoice \$33,785.18

Date: Sep 30/12
 File #: 8298 16779
 Invoice #: 58251

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary, AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Aug-02-12	For attendance to emails and call during holidays for the previous two weeks	GAM	3.60	1,530.00
	Attend to correspondence from Receiver respecting sale of inventory in SLGA possession. Provide opinion on crown set-off respecting SLGA refund.	DJD	0.60	150.00
Aug-09-12	Emails regarding meeting with creditors, call to Don, emails regarding request for information from Kim Anderson	GAM	0.40	170.00
	Review of correspondence from Receiver and Receiver's Report.	DJD	0.20	50.00
Aug-15-12	Emails with parties to proposed sale, confer with Don, correspondence with Vendors	GAM	1.20	510.00
Aug-17-12	Receive and review correspondence from Mr. Lee, forward to Don and discuss	GAM	0.30	127.50
Aug-21-12	Draft email to parties and discuss with Don	GAM	0.60	255.00
Aug-30-12	Calls and emails with Don and Jeff	GAM	0.40	170.00
Aug-31-12	Emails to and from Don	GAM	0.30	127.50
Sep-07-12	Review emails from France and email to Don, email to Jeff Lee	GAM	0.60	255.00
Sep-11-12	Emails from Don re audit and appraisal, review CRA issues, emails to Don and call with Mr. Berscheid	GAM	1.40	595.00
Sep-13-12	Emails with Don and Jeff	GAM	0.40	170.00
				<hr/>
		Total Hours:	10.00	
		Total Fees:		\$4,110.00

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Disbursements:

Courier	\$25.88
Photocopies	\$1.05
Postage	\$0.61
Telephone	\$54.04

Total Disbursements: **\$81.58**



Total Fees & Disbursements:	\$4,191.58
GST on Disbursements:	\$4.08
GST on Fees:	\$205.50
PST on Fees:	\$205.50

Total this Invoice: \$4,606.66

WM CZ Legal Professional Corporation

Per:

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482	\$209.58
PST Number: 1774166	\$205.50

* tax-exempt

Please Return this Portion with Payment

PricewaterhouseCoopers LLP File #: 8298 16779 Invoice #: 58251

Cheque: _____

VISA Number: _____ Expiry Date: _____

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Total this Invoice \$4,606.66

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Date: Oct 31/12
 File #: 8298 16779
 Invoice #: 58743

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary, AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Oct-17-12	Review appraisal material, clarify appraisal summary, discuss with Don	GAM	2.30	977.50
	Conference call with TD, call with Don	GAM	0.60	255.00
Oct-18-12	Conference call with France Counsel	GAM	0.50	212.50
	Emails to Jeff Lee, Rich Gabruck and Nobilis	GAM	0.60	255.00
Oct-22-12	Review and revise draft APA, call with Don	GAM	2.30	977.50
Oct-23-12	Complete draft of APA, review comments and reply, review communications from France Counsel	GAM	3.80	1,615.00
Oct-26-12	Attend to request for drafting demand letters to debtors of both companies.	DJD	0.80	200.00
Oct-29-12	Call with Don and revise APA	GAM	0.60	255.00
	Email and call to Rich Gabruck	GAM	0.30	127.50
Oct-30-12	Correspondence with Ms. Shabluck at PWC respecting further details of Rizos and Epicure debts. Complete revisions to Demand letters.	DJD	1.10	275.00
Oct-31-12	Review further figures put forward by Ms. Shabluck and review with her. Correspondence to Ms. Shabluck.	DJD	1.10	275.00

Total Hours: 14.00
Total Fees: **\$5,425.00**

Disbursements:

Photocopies	\$1.05
Postage	\$0.61
Telephone	\$19.96

Total Disbursements: **\$21.62**

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Total Fees & Disbursements:	\$5,446.62
GST on Disbursements:	\$1.08
GST on Fees:	\$271.25
PST on Fees:	\$271.25

Total this Invoice: \$5,990.20

WM CZ Legal Professional Corporation

Per:

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482	\$272.33
PST Number: 1774166	\$271.25

* tax-exempt

Please Return this Portion with Payment

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File #: 8298 16779 Invoice #: 58743

Cheque: _____

VISA Number: _____ Expiry Date: _____

Master Card Number: _____ Expiry Date: _____

Signature: _____

Total this Invoice

\$5,990.20

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Date: Nov 30/12
 File #: 8298 16779
 Invoice #: 59048

To: **PricewaterhouseCoopers LLP**

Attention: Donald J. Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary, AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Nov-05-12	Review and revise APA	GAM	0.00	0.00
Nov-06-12	Continue revisions to Demand Letters and review with Mr. Meschishnick. Review of previous documents respecting debts of Cameron Rizos and Epicure.	DJD	1.20	300.00
Nov-07-12	Review and organize schedules to APA. call with Rich Gabruck, emails regarding possible court dates, emails regarding Kurtz and Rizzos appeals	GAM	2.10	1,018.50
	Further revisions to Demand Letters. Review of Cameron Rizos property claim and Notice of Motion for Mr. Meschishnick.	DJD	2.10	525.00
Nov-14-12	Review demand letters with Ms. Shabluck. Review correspondence from Elizabeth Oudman respecting demand served on her.	DJD	0.40	100.00
Nov-15-12	Emails with Jeff Lee and Rich Gabruck, report to Don	GAM	0.60	291.00
Nov-19-12	Review correspondence from B.J. Oudman and draft request for further information from Trustee respecting the Oudman debt to Cava.	DJD	0.30	75.00
Nov-22-12	Attend to further correspondence from Ms. Oudman respecting Demand on debt.	DJD	0.50	125.00
Nov-23-12	Telephone with Ms. Shabluck respecting debt owed by B.J. Oudman.	DJD	0.20	50.00
Nov-27-12	Review communications re sale application	GAM	0.80	388.00
Nov-28-12	Review steps to approval application, calls with PwC, call with Purchaser's lawyer and call to Bank's lawyer, email to France Agent Prepare motion materials	GAM	3.20	1,552.00
		GAM	2.80	1,358.00

Total Hours: 14.20
Total Fees: **\$5,782.50**

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Disbursements:

Photocopies	\$2.80
Postage	\$9.47
Telephone	\$4.83

Total Disbursements: **\$17.10**



Total Fees & Disbursements:	\$5,799.60
GST on Disbursements:	\$0.86
GST on Fees:	\$289.13
PST on Fees:	\$289.13

Total this Invoice: \$6,378.72

WM CZ Legal Professional Corporation

Per:

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482	\$289.99
PST Number: 1774166	\$289.13

* tax-exempt

Please Return this Portion with Payment

PricewaterhouseCoopers LLP	File #: 8298 16779	Invoice #: 59048
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Cheque: _____

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Total this Invoice \$6,378.72

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Date: Dec 31/12
 File #: 8298 16779
 Invoice #: 59981

To: **PricewaterhouseCoopers LLP**

Attention: Clinton Roberts
 Address: 111 Fifth Ave SW
 Suite 3100
 Calgary , AB T2P 5L3

Re: **101142701 Saskatchewan Ltd. and Cava Secreta Wines and Spirits Limited**

Date:	Description:	Lawyer:	Hrs:	Fees:
Dec-04-12	Communications to reschedule approval hearing	GAM	0.90	382.50
	Review draft APA	GAM	0.60	255.00
Dec-05-12	Correspondence re: asset purchase agreement and assumption agreement	DSF	0.20	100.00
Dec-06-12	Meeting with Clinton Roberts and Gary Meschishnick	DSF	0.40	200.00
Dec-09-12	Correspondence with PWC and Gary Meschishnick re: court date	DSF	0.10	50.00
Dec-10-12	Emails to and from parties re court hearing	GAM	0.60	255.00
Dec-11-12	Review and revise draft Asset Purchase Agreement	DSF	2.50	1,250.00
	Review and revise Assumption Agreement	DSF	0.60	300.00
	Discuss APA and Assumption Agreement with Gary Meschishnick; discuss drafting of closing agenda with Kezia Sonntag	DSF	0.30	150.00
	Multiple correspondence with Purchaser's counsel	DSF	0.30	150.00
	Correspondence to Clinton Roberts re: PST/GST	DSF	0.10	50.00
	Review and revise Closing Agenda	DSF	0.20	100.00
	Review and revise court application materials including the APA and Assumption Agreement	GAM	3.70	1,572.50
	Prepare closing agenda	KCS	0.60	105.00
Dec-12-12	Telephone call to Rich Gabruch	DSF	0.10	50.00
	Correspondence with Clinton Roberts re: taxes payable	DSF	0.30	150.00
	Correspondence to Rich Gabruch re: GST	DSF	0.10	50.00
	Correspondence from Clint Roberts	DSF	0.10	50.00
	Correspondence from Purchaser's counsel	DSF	0.20	100.00
	Receipt and review of email from Mr. Roberts regarding GST	KCS	0.10	17.50
	Attention to closing agenda	KCS	0.10	17.50
Dec-13-12	Discuss Purchaser's comments on APA with Gary Meschishnick	DSF	0.20	100.00
	Attend to Asset Purchase transactional matters; telephone discussions and correspondence with Gary Meschishnick, Don Roberts and Clinton Roberts	DSF	2.00	1,000.00

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	Calls and emails to resolve outstanding APA issues, discuss report and review and revise 5th Report	GAM	4.30	1,827.50
	Review and revise all application documents for sale of wine contracts.	DJD	3.70	925.00
	Review draft Receiver's Report. Attend to inquiries from Ms. Shabluck respecting claims process, unsettled claims and Orders. Prepare for service of application.			
Dec-14-12	Telephone attendance on Rich Gabruch	DSF	0.20	100.00
	Correspondence with Purchaser's counsel and client re: warehouse wine inspection	DSF	0.20	100.00
	Multiple correspondence with PWC and Rich Gabruch re: warehouse count and closing matters	DSF	1.50	750.00
	Discuss outstanding closing matters with Gary Meschishnick and Devin Dubois	DSF	0.20	100.00
	Telephone attendance on Clinton Roberts	DSF	0.20	100.00
	Calls to discuss and resolve APA issues, discuss 5th Report	GAM	1.10	467.50
	Case conference with Derrek Fahl; review Vesting Order; e-mail to Maria Etwaroo; review November 16 Order re: share transfer; case conference with Derrek Fahl	JCW	0.80	220.00
	Review and revisions to motion materials. Correspondence with Receiver and counsel respecting changes. Attend to arranging inventory count at warehouse location. Attend with Mr. Laidlaw respecting settlement of disputed inventory. Commence review of wines that were in SLGA inventory to which CMEI has asserted a claim.	DJD	4.90	1,225.00
Dec-15-12	Multiple correspondence re: Purchaser's claim to Horizon Wine; warehouse count; correspondence with Clinton Roberts re: same	DSF	1.00	500.00
	Further analysis of wines in disputed inventory that claimants suggest were missing or sold and draft opinion to Mr. Meschishnick. Attend at warehouse location to supervise review of disputed inventory.	DJD	2.90	725.00
Dec-16-12	Review of disputed inventory and missing "Horizon Wines" with Mr. Meschishnick. Provide further analysis of claim information and Horizon invoices to determine what should be included in sale of futures and how Horizon Wines should be treated.	DJD	1.30	325.00
Dec-17-12	Correspondence with Purchaser's counsel re: outstanding closing matters	DSF	0.30	150.00
	Review Interim Franchise Operating Agreement and discuss same with Gary Meschishnick	DSF	0.20	100.00
	Review outstanding APA issues, review and revise report, communications with parties, review court dates	GAM	3.10	1,317.50
Dec-18-12	Review correspondence from Purchaser's counsel re: outstanding matters	DSF	0.10	50.00
	Reschedule court date	GAM	0.40	170.00
Dec-19-12	Emails regarding Police investigation	GAM	0.30	127.50
	Review Horizon Wine issues and documents, calls with Horizon Wines	GAM	0.70	297.50
	Call with Clinton	GAM	0.40	170.00
	Review further correspondence from Receiver respecting potential inventory from Horizon Wines that remains at SLGA.	DJD	0.30	75.00
Dec-20-12	Review KPMG comments re: GST payable; Correspondence with Gary Meschishnick and Clinton Roberts re: GST matter	DSF	0.40	200.00

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Total Hours: 42.80
Total Fees: \$16,477.50

Disbursements:

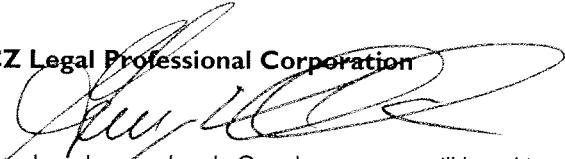
Photocopies	\$1.05
Postage	\$0.63
Telephone	\$9.12
PPR	\$32.00

Total Disbursements: \$42.80

Total Fees & Disbursements:	\$16,520.30
GST on Disbursements:	\$2.14
GST on Fees:	\$823.88
PST on Fees:	\$823.88

Total this Invoice: \$18,170.20

WM CZ Legal Professional Corporation

Per: 

Accounts due when rendered. Overdue accounts will be subject to interest at 1.5% per month, compounded monthly (19.56% per annum) from the date of rendering.

GST Number: 89089-2482	\$826.02
PST Number: 1774166	\$823.88

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Total this Invoice \$18,170.20

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SCHEDULE F

TO THE FIFTH REPORT OF

THE RECEIVER

SCHEDULE "F"**101142701 SASKATCHEWAN LTD. and CAVA SECRETA WINES AND SPIRITS LIMITED - IN RECEIVERSHIP****Summary of Fasken Martineau (France) fees for the period May 31, 2012 to October 31, 2012****Submitted in Euros**

<u>Invoice Date</u>	Billing Period		Fees in Euros	Disbursements	Total Invoice	Amount payable in CDN Funds*
	From	To				
July 6, 2012	May 31, 2012	June 30, 2012	8,934.00	1,300.00	10,234.00	13,171.16
August 2, 2012	July 1, 2012	July 31, 2012	4,574.00	77.90	4,651.90	5,987.00
September 11, 2012	August 1, 2012	August 31, 2012	690.00	-	690.00	888.03
October 5, 2012	September 1, 2012	September 30, 2012	1,228.00	-	1,228.00	1,580.44
November 7, 2012	October 1, 2012	October 31, 2012	5,910.00	-	5,910.00	7,606.17
			21,336.00	1,377.90	22,713.90	29,232.79

*Conversion rate of 1.287

SCHEDULE G

TO THE FIFTH REPORT OF

THE RECEIVER

Avocats au Barreau de Paris
32, avenue de l'Opéra
75002 Paris
France

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FASKEN
MARTINEAU



Sylvain Beaumont
sbeaumont@fasken.com

July 6, 2012

PRICEWATERHOUSECOOPERS
111-5th avenue SW
Suite 3100
Calgary (Alberta) T2P 5L3
Canada

Attn.: Mr. Donald Roberts

File No.: 256107.00134
For remittance, please quote reference: 10775
Ref.: Collection Proceedings in France

STATEMENT OF FEES AND EXPENSES n° 10775

For legal services rendered up to June 30th, 2012

Fees:	Euro	8,934.00
Discount	Euro	1,300,00

TOTAL **Euro** **10,234.00**

(In accordance with article 283-2 of the General Tax Code, these services are not subject to VAT in France)

Payable by cheque at the order of "Fasken Martineau", Or by transfer as follows : BRED PARIS OPERA, 49, avenue de l'Opéra, 75002 Paris, Bank code : 10107 – Desk code : 00175 – Account n° 00210752723 – Key : 05 IBAN : FR76 1010 7001 7500 2107 5272 305 – BIC code : BREDFRPPXXX
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VAT n° FR 71 407 630 524

Page 2

 Matter #: 256107.00134
 Invoice #: 10775

Re: PWC / Collection Proceedings in France

Date	Lawyer	Description	Hours	Hourly rate €	Total €
05/31/12	Cécile Maugère	Conference call with Sylvain Beaumont, G.Meschishnick and D.Roberts on legal strategy. Email to translator in order to get an estimate for sworn translation of the order.	1.00	200.00	200.00
05/31/12	Sylvain Beaumont	Legal research and Memo per email to Gary Meschishnick describing conditions to implement a bankruptcy order from Saskatchewan in France. Conference call with Gary Meschishnick and Don Roberts on legal strategy. Instructions to Cécile Maugère.	2.50	420.00	1,050.00
06/04/12	Sylvain Beaumont	Email to Don Roberts and Gary Meschishnick on translating the order into French and quote for translation costs.	0.20	420.00	84.00
06/06/12	Sylvain Beaumont	Exchange of emails on need to translate order from the Saskatchewan court. Contact with translator.	0.20	420.00	84.00
06/07/12	Cécile Maugère	Review of spreadsheet and conditions of sale for Thunevin (one of the French wine vendors). Internal meeting with Sylvain Beaumont. Review of the French wine companies' statutes of incorporation in order to check whether or not the vendors have filed for bankruptcy. Draft template letter to be sent to vendors.	1.80	200.00	360.00
06/07/12	Sylvain Beaumont	Study of spreadsheet and appended conditions of sale for one French Wine vendor. Amending spreadsheet to reflect paid invoices for vendor. Instructions to associate (Cécile Maugère) for checking whether the vendors have not filed for bankruptcy and template letter to be sent to each vendor. Review of calculation for some vendors.	2.00	420.00	840.00
06/08/12	Cécile Maugère	Review and amendment of English translation of the template notice to be sent to French vendors.	0.30	200.00	60.00
06/08/12	Sylvain Beaumont	Review and amendment of template written notice to be sent to French	2.00	420.00	840.00

Re: PWC / Collection Proceedings in France

		client with template written notice. Review of French translation of order provided by translator.			
06/12/12	Cécile Maugère	Follow-up on Gary Meschishnick's emails and documents. Internal meeting with Sylvain Beaumont for instructions.	0.80	200.00	160.00
06/12/12	Sylvain Beaumont	Review and emails from Gary Meschishnick. Internal meeting with associate with instructions.	1.00	420.00	420.00
06/14/12	Sylvain Beaumont	Reviewing calculation for each vendor. Drafting letters to vendors.	2.00	420.00	840.00
06/15/12	Sylvain Beaumont	Review of calculations, drafting official notices to be sent to French vendors. Memo sent by email to client with copies of official notices sent to French vendors.	2.00	420.00	840.00
06/18/12	Sylvain Beaumont	Phone conversation with Cuvée Spéciale.	0.10	420.00	42.00
06/20/12	Sylvain Beaumont	Henri de Villamont: Phone conversation with sales manager to discuss this matter. Memo per email to PWC. Exchange of emails with manager of Cuvée Spéciale. Email to client.	0.60	420.00	252.00
06/21/12	Sylvain Beaumont	Study of email from Cuvée spéciale regarding Wine vault. Email to Cuvée Spéciale. Email to Gary Meschishnick.	0.30	420.00	126.00
06/22/12	Sylvain Beaumont	Follow-up of file: email from Gary Meschishnick to Wine Vault's lawyer.	0.10	420.00	42.00
06/26/12	Cécile Maugère	Phone call to Thunevin. Review of docs sent by Twins with Sylvain Beaumont.	0.80	200.00	160.00
06/26/12	Sylvain Beaumont	Phone conversation with Thunevin. Study of reply from Twins.	0.60	420.00	252.00
06/27/12	Cécile Maugère	Review of Veyret Latour's documentation. Phone call to Veyret Latour with SB. Review of TWINS' bills and update of the table regarding paid and unpaid bills.	2.80	200.00	560.00
06/27/12	Sylvain Beaumont	Review of Veyret Latour, Cuvée Spéciale and Thunevin's written answers and supporting documentation. Phone conversation with Veyret Latour. Emails to Cuvée Spéciale and Thunevin. Memo sent by email to client for an update on those vendors with supporting documentation. Email to Don Roberts.	2.50	420.00	1,050.00



Page 4

Matter #: 256107.00134

Invoice #: 10775

Re: PWC / Collection Proceedings in France

06/29/12	Sylvain Beaumont	Study of request from Don Roberts. Review of calculation concerning Veyret-Latour. Email to Cuvée spéciale. Email to Twins with appended proof of payments from Cava Secreta. Email to Veyret Latour. Email to Don Roberts. Review of reply from Cuvée Spéciale. Email to Don Roberts explaining reply from Cuvée Spéciale.	1.60	420.00	672.00
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Professional Summary

<u>Professional</u>	<u>Rate</u>		<u>Hours</u>		<u>Fees</u>
Sylvain Beaumont	420.00		17.70		7,434.00
Cécile Maugère	200.00		7.50		1,500.00
		Total	25.20	EUR	8,934.00

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MARTINEAU**



Sylvain Beaumont
sbeaumont@fasken.com

August 2, 2012

PRICEWATERHOUSECOOPERS
111-5th avenue SW
Suite 3100
Calgary (Alberta) T2P 5L3
Canada

Attn.: Mr. Donald Roberts

File No.: 256107.00134
For remittance, please quote reference: 10876
Ref.: Collection Proceedings in France

STATEMENT OF FEES AND EXPENSES n° 10876

For legal services rendered up to July 31st, 2012

Fees:	Euro	4,574.00
Expenses:	Euro	77.90

TOTAL **Euro** **4 651,90**

(In accordance with article 283-2 of the General Tax Code, these services are not subject to VAT in France)

Payable by cheque at the order of "Fasken Martineau", Or by transfer as follows : BRED PARIS OPERA, 49, avenue de l'Opéra, 75002 Paris, Bank code : 10107 – Desk code : 00175 – Account n° 00210752723 – Key : 05 IBAN : FR76 1010 7001 7500 2107 5272 305 – BIC code : BREDFRPPXXX
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VAT n° FR 71 407 630 524

Page 2

 Matter #: 256107.00134
 Invoice #: 10876

Re: PWC / Collection Proceedings in France

Date	Lawyer	Description	Hours	Hourly rate €	Total €
07/02/12	Cécile Maugère	Cuvée Spéciale: follow-up on receipt of invoices and credit notes. Twins: follow-up on receipt of extracts of bank reports and additional 2008 invoice ; checking the Financial Manager's calculation of sums owed by Debtor. Phone calls to the vendors who have not yet responded to our official written notices (Joanne US, Maison Hebrard, Henri de Villamont, La Place des Vins, BWS) and update by email to Don Roberts. Email to BWS for communication of official written notice (not received by post).	4.00	200.00	800.00
07/02/12	Sylvain Beaumont	Cuvée Spéciale: follow-up on receipt of invoices and credit notes from this vendor. Emails to Cuvée Spéciale for proof of payments from Cava Secreta. Review of document provided by Cuvée Spéciale. Memo to Don Roberts on Cuvée Spéciale Follow-up on reminders for vendors who have not yet replied. Review of additional documents received from Twins.	1.50	420.00	630.00
07/03/12	Cécile Maugère	Twins: phone conversation with the Financial Manager regarding calculation of sums owed by Debtor. BWS: phone conversation with the Manager regarding reminders sent to the Debtor ; review of documentation received from the Manager (reminder emails from BWS to Debtor). Email to D.Roberts in order to provide update of the information received from these 2 companies.	1.50	200.00	300.00
07/03/12	Cécile Maugère	Cuvée Spéciale: review of the company's tables sent by Mr. Lynch in order to check whether the Debtor owes 23.580 € rather than 44 €.	1.30	200.00	260.00
07/03/12	Sylvain Beaumont	Follow-up on reply from vendors (Twins and BWS).	0.10	420.00	42.00
07/04/12	Cécile Maugère	Checking information regarding purchases and payments received by email from Thunevin.	1.00	200.00	200.00
07/05/12	Cécile Maugère	Checking tables received from Twins following Don Robert's email regarding discrepancy in an amount of 20 016.88€. Email and call to Twins.	1.00	200.00	200.00

Page 3

 Matter #: 256107.00134
 Invoice #: 10876

Re: PWC / Collection Proceedings in France

		respect.			
07/05/12	Sylvain Beaumont	Follow up on the calculation regarding the vendor : Twins.	0.20	420.00	84.00
07/06/12	Cécile Maugère	Receipt of corrected account extract from Twins. Checking calculation. Email to Don Roberts in this respect.	0.30	200.00	60.00
07/06/12	Sylvain Beaumont	Emails to Don Roberts and Gary Meschishnick.	0.20	420.00	84.00
07/10/12	Cécile Maugère	Emails to various vendors (i.e. Joanne US, Maison Hebrard, Henri de Villamont, Twins and Veyret Latour) in order (i) to obtain information or further documentation regarding outstanding amounts to be paid or wines to be delivered and (ii) to confirm that PWC has full authority to deal with Debtor's property (re: Mr. Underwood's letter).	2.30	200.00	460.00
07/10/12	Sylvain Beaumont	Follow-up with Cécile Maugère on missing information from certain vendors.	0.20	420.00	84.00
07/11/12	Cécile Maugère	Reply to Veyret Latour's email in order to obtain further documentation regarding delivery of goods. Reminder email to Place des Vins as no news since written notice dated June 15, 2012. Email exchange with Henri de Villamont regarding outstanding amounts to be paid and delivery of goods. Review of info and documentation received from Henri de Villamont. Update email to Don Robert's regarding the situation of Henri de Villamont.	2.00	200.00	400.00
07/11/12	Sylvain Beaumont	Follow-up on sending reminders to some vendors and to inform them of the letter sent by counsel of Cellar Masters and Rhen Holdings.	0.20	420.00	84.00
07/16/12	Cécile Maugère	Phone calls to "Syndicat Interprofessionel des Vins de Bordeaux", "Association Générale des Entreprises Viticoles", Ubifrance, etc (i.e. organisations specialized in wine export) and email to Don Roberts re: shipping wine in summer.	0.30	200.00	60.00
07/23/12	Sylvain Beaumont	Email to Don Roberts on interest in issuing new letters to vendors and need to draft assignment letters governed by French law.	0.30	420.00	126.00
07/26/12	Sylvain Beaumont	Exchange of emails with Don Roberts concerning assignment for appraiser	0.20	420.00	84.00



Page 4

Matter #: 256107.00134
Invoice #: 10876

Re: PWC / Collection Proceedings in France

07/27/12	Cécile Maugère	Phone calls aiming at selection of wine appraiser for wines futures. Preparation of the list of wines to be estimated by appraiser. Exchange of emails with Mr. Bouffard (expert selected).	1.40	200.00	280.00
07/27/12	Sylvain Beaumont	Follow-up on selection of wine appraiser for wines futures. Exchange of emails with Don Roberts.	0.40	420.00	168.00
07/30/12	Sylvain Beaumont	Email to wine appraiser with clarification on scope of his potential assignment.	0.10	420.00	42.00
07/31/12	Sylvain Beaumont	Email from wine appraiser with fee estimate. Email to Don Roberts with fee estimate and instructions to confirm assignment. Exchange of emails with Don Roberts for confirmation of assignment.	0.30	420.00	126.00

Professional Summary

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
Sylvain Beaumont	420.00	3.70	1,554.00
Cécile Maugère	200.00	15.10	3,020.00
Total		18.80	EUR 4,574.00

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September 11, 2012

PRICEWATERHOUSECOOPERS
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Canada

Attn.: Mr. Donald Roberts

File No.: 256107.00134
For remittance, please quote reference: 10937
Ref.: Collection Proceedings in France

STATEMENT OF FEES AND EXPENSES n° 10937

For legal services rendered up to August 31st, 2012

Fees:	Euro	690.00
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TOTAL	Euro	690.00
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(In accordance with article 283-2 of the General Tax Code, these services are not subject to VAT in France)

Payable by cheque at the order of "Fasken Martineau", Or by transfer as follows : BRED PARIS OPERA, 49, avenue de l'Opéra, 75002 Paris, Bank code : 10107 – Desk code : 00175 – Account n° 00210752723 – Key : 05 IBAN : FR76 1010 7001 7500 2107 5272 305 – BIC code : BREDFRPPXXX
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VAT n° FR 71 407 630 524

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Page 2

 Matter #: 256107.00134
 Invoice #: 10937

Re: PWC / Collection Proceedings in France

Date	Lawyer	Description	Hours	Hourly rate .€	Total €
08/01/12	Sylvain Beaumont	Email to wine appraiser to defer assignment.	0.10	420.00	42.00
08/03/12	Sylvain Beaumont	Telephone conversation with wine appraiser.	0.10	420.00	42.00
08/21/12	Cécile Maugère	Follow-up on wine negociants where information has not been received or is missing.	0.80	200.00	160.00
08/21/12	Sylvain Beaumont	Follow-up with Cécile Maugère on missing information concerning certain wine merchants.	0.20	420.00	84.00
08/23/12	Cécile Maugère	Telephone conversations with Maison Hebrard, Joanne US, Place des Vins and Veyret Latour in order to obtain information regarding commercial relationship with Cava or missing documentation. Email to Don Roberts for follow-up in this respect and confirmation regarding wine appraisal.	1.60	200.00	320.00
08/23/12	Sylvain Beaumont	Follow-up on information gathered concerning certain wine merchantes.	0.10	420.00	42.00

Professional Summary

	Professional	Rate	Hours	Fees
	Sylvain Beaumont	420.00	0.50	210.00
	Cécile Maugère	200.00	2.40	480.00
		Total	2.90	EUR 690.00

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October 3, 2012

PRICEWATERHOUSECOOPERS
111-5th avenue SW
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Calgary (Alberta) T2P 5L3
Canada

Attn.: Mr. Donald Roberts

File No.: 256107.00134
For remittance, please quote reference: 10979
Ref.: Collection Proceedings in France

STATEMENT OF FEES AND EXPENSES n° 10979

For legal services rendered up to September 30th, 2012

Fees:	Euro	1 228.00
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TOTAL	Euro	1 228.00
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(In accordance with article 283-2 of the General Tax Code, these services are not subject to VAT in France)

Payable by cheque at the order of "Fasken Martineau", Or by transfer as follows : BRED PARIS OPERA, 49, avenue de l'Opéra, 75002 Paris, Bank code : 10107 – Desk code : 00175 – Account n° 00210752723 – Key : 05 IBAN : FR76 1010 7001 7500 2107 5272 305 – BIC code : BREDFRPPXXX
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VAT n° FR 71 407 630 524

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Page 2

 Matter #: 256107.00134
 Invoice #: 10979

Re: PWC / Collection Proceedings in France

Date	Lawyer	Description	Hours	Hourly rate €	Total €
09/03/12	Cécile Maugère	Telephone conversation with Maison Hebrard's legal services (re: detailed information regarding commercial relationship with Cava). Call and email to Place des Vins as no information obtained so far.	1.00	200.00	200.00
09/11/12	Cécile Maugère	Analysis of information received from Maison Hebrard and Veyret Latour. Emails in reply to Maison Hebrard and Veyret Latour. Email to Don Roberts for an update of the situation regarding these 2 vendors and questions regarding the envisaged wine valuation.	2.00	200.00	400.00
09/11/12	Sylvain Beaumont	Follow-up on last financial information received from wine merchants.	0.20	420.00	84.00
09/17/12	Cécile Maugère	Call to wine appraiser in order to confirm assignment and discuss scope of said assignment, fees and deadline. Email to wine appraiser in order to transfer the document regarding the scope of the assignment as established by PWC. Email exchange with Don Roberts in this respect.	1.30	200.00	260.00
09/28/12	Cécile Maugère	Telephone conversation with wine appraiser regarding valuation of wines from Veyret Latour (confused with the bills). Telephone conversation with Sales Manager of Veyret Latour in order to check the list of wines transmitted to the wine appraiser. Email to the latter for clarification purposes.	1.00	200.00	200.00
09/28/12	Sylvain Beaumont	Follow-up on wine appraisal.	0.20	420.00	84.00

Professional Summary

	Professional	Rate	Hours	Fees
	Sylvain Beaumont	420.00	0.40	168.00
	Cécile Maugère	200.00	5.30	1,060.00
			Total	1,228.00

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**FASKEN
MARTINEAU** 

Sylvain Beaumont
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November 7, 2012

PRICEWATERHOUSECOOPERS
111-5th avenue SW
Suite 3100
Calgary (Alberta) T2P 5L3
Canada

Attn.: Mr. Donald Roberts

File No.: 256107.00134
For remittance, please quote reference: 11062
Ref.: Collection Proceedings in France

STATEMENT OF FEES AND EXPENSES n° 11062

For legal services rendered up to October 31st, 2012

Fees:	Euro	5 910.00
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TOTAL	Euro	5 910.00
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(In accordance with article 283-2 of the General Tax Code, these services are not subject to VAT in France)

Payable by cheque at the order of "Fasken Martineau", Or by transfer as follows : BRED PARIS OPERA, 49, avenue de l'Opéra, 75002 Paris, Bank code : 10107 – Desk code : 00175 – Account n° 00210752723 – Key : 05 IBAN : FR76 1010 7001 7500 2107 5272 305 – BIC code : BREDFRPPXXX
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VAT n° FR 71 407 630 524

Page 2

 Matter #: 256107.00134
 Invoice #: 11062

Re: PWC / Collection Proceedings in France

Date	Lawyer	Description	Hours	Hourly rate	Total
10/03/12	Cécile Maugère	Telephone conversation with wine appraiser in order to follow up on the finalization of his valuation of the wines. Email to Don Roberts in this respect.	0.30	200.00	60.00
10/04/12	Cécile Maugère	Study of Excel file regarding the valuation of the wines received from the appraiser. Changes made for clarity purposes. Drafting a summary table regarding said valuation.	1.80	200.00	360.00
10/04/12	Sylvain Beaumont	Review of appraisal by wine appraiser. Instructions to Cécile Maugère for amendment and clarification of appraisal.	0.50	420.00	210.00
10/05/12	Cécile Maugère	Telephone conversation with appraiser in order to request a cover letter stating his methodology. Follow-up email to Don Roberts.	0.50	200.00	100.00
10/05/12	Sylvain Beaumont	Follow-up on status of wine appraisal and instructions to Cécile Maugère.	0.30	420.00	126.00
10/09/12	Cécile Maugère	Study of documents received by wine appraiser. Amendments to appraiser's cover letter stating his methodology regarding the valuation of the wines. Email to appraiser in order to send him the modified version of the letter so that he can sign and send it back. Drafting a summary table of the appraisal's figures. Email to Don Roberts for communication of appraisal documents, explanations regarding the appraiser's methodology and need for a comprehensive translation of the cover letter.	3.50	200.00	700.00
10/10/12	Cécile Maugère	Email to wine appraiser in order to point out mistakes made in some figures and request for additional information as required by Don Roberts. Telephone conversations with wine appraiser regarding (i) mistakes made in data, (ii) possibility to find a specialist for the valuation of the Burgundy wines and (iii) proposal to find buyers for the wine products. Amendments to appraisal and summary table. Email to Don Roberts for communication of amended documents.	3.00	200.00	600.00
10/11/12	Cécile Maugère	Translation of appraiser's cover letter and email to Don Roberts.	0.50	200.00	100.00
10/15/12	Cécile Maugère	Telephone conversation with Thunevin in order to get an update of the situation (delivery and sales of unpaid wines). Call from wine appraiser in order to confirm the possibility to have a valuation of the	0.50	200.00	100.00

Page 3

Matter #: 256107.00134

Invoice #: 11062

Re: PWC / Collection Proceedings in France

10/15/12	Sylvain Beaumont	Follow-up with Cécile Maugère on reminders received from Wine merchants on future developments in this matter.	0.20	420.00	84.00
10/16/12	Sylvain Beaumont	Follow-up on pending proceedings in Saskatchewan regarding court's approval for selling wines.	0.20	420.00	84.00
10/18/12	Cécile Maugère	Telephone conversation with Sylvain Beaumont, Don Roberts and Gary Meschishnik.	0.50	200.00	100.00
10/18/12	Sylvain Beaumont	Telephone conversation with Don Roberts.	0.30	420.00	126.00
10/22/12	Cécile Maugère	Review of updated estimate from wine appraiser. Drafting a table comparing the first and the second estimates.	3.00	200.00	600.00
10/23/12	Cécile Maugère	Telephone conversation with wine appraiser regarding reasons for updated valuation of the wine. Preparation of exhibits/packages by house. Email exchange with Don Roberts.	5.00	200.00	1,000.00
10/24/12	Cécile Maugère	Preparation of exhibits/packages by house. Internal meeting with Sylvain Beaumont in this respect. Email to Don Roberts in order to send him the relevant documents and indicate the reasons for the update valuation by the appraiser.	5.00	200.00	1,000.00
10/24/12	Sylvain Beaumont	Internal meeting with Cécile Maugère for final validation of exhibits to be sent to PWC.	1.00	420.00	420.00
10/26/12	Cécile Maugère	Modification on exhibit no.8 (mistakes regarding the figures) and email to Don Roberts in order to send him this modified exhibit as well as the missing document (re. appraiser's updated letter).	0.70	200.00	140.00

Professional Summary

	<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Fees</u>
	Sylvain Beaumont	420.00	2.50	1,050.00
	Cécile Maugère	200.00	24.30	4860.00
		Total	26.80	5,910.00

SCHEDULE H

TO THE FIFTH REPORT OF

THE RECEIVER

SCHEDULE H

101142701 Saskatchewan Ltd. - In Receivership
and
Cava Secreta Wine and Spirits Limited - In Receivership
Statement of Receipts and Disbursements
for the period May 8, 2012 to January 29, 2013
(unaudited - See Notice to Reader)

101142701				
Receipts	Sask	Cava Secreta	Consolidated	
Accounts Receivable Collections	\$ 1,162.05	\$ 1,873.47	\$ 3,035.52	
Advance from 101142701 Saskatchewan		\$ 9,000.00	\$ 9,000.00	
Advance from Secured Creditor	\$ 100,000.00		\$ 100,000.00	
Cash on Hand	\$ 1,054.78		\$ 1,054.78	
GST Collected	\$ 25.00		\$ 25.00	
GST Refunds	\$ 17,219.95		\$ 17,219.95	
Interest Earned	\$ 1,572.46		\$ 1,572.46	
Miscellaneous Refund		\$ 2,527.50	\$ 2,527.50	
PST Collected	\$ 25.00		\$ 25.00	
Sale to Saskatchewan Brewery	\$ 509,105.35		\$ 509,105.35	
 Total Receipts	 \$ 630,164.59	 \$ 13,400.97	 \$ 643,565.56	
 Disbursements				
Accounting Fees	\$ 3,260.25		\$ 3,260.25	
Advance to Cava Secreta	\$ 9,000.00		\$ 9,000.00	
Advertising	\$ 1,638.72	\$ 182.08	\$ 1,820.80	
Appraisal Fees	\$ 3,847.50	\$ 877.50	\$ 4,725.00	
Computer Consultant	\$ 5,797.50	\$ 608.03	\$ 6,405.53	
Contractors	\$ 8,617.50		\$ 8,617.50	
Garbage/Janitorial/Cleaning	\$ 184.62		\$ 184.62	
GST Paid/Remitted	\$ 19,994.41	\$ 316.31	\$ 20,310.72	
Insurance (net of refunds)	\$ 382.51	\$ 314.57	\$ 697.08	
Interest on Receivers Certificate	\$ 1,921.56		\$ 1,921.56	
Inventory Costs	\$ 10,359.00	\$ 1,266.00	\$ 11,625.00	
Leased Equipment		\$ 252.29	\$ 252.29	
Legal Fees and Disbursements	\$ 89,728.38		\$ 89,728.38	
Liquor Consumption Tax	\$ 32,836.03		\$ 32,836.03	
Moving Costs	\$ 2,900.00		\$ 2,900.00	
PST	\$ 17,676.07	\$ 30.19	\$ 17,706.26	
Receiver's Expenses	\$ 19,385.52		\$ 19,385.52	
Receiver's Fees	\$ 130,810.00		\$ 130,810.00	
Rent	\$ 47,521.15	\$ 5,386.00	\$ 52,907.15	
Repairs and Maintenance	\$ 288.88		\$ 288.88	
Security and Locksmith	\$ 81,282.54	\$ 374.12	\$ 81,656.66	
Utilities/Telephone (net of refunds)	\$ 2,143.58	\$ 293.72	\$ 2,437.30	
 Total Disbursements	 \$ 489,575.72	 \$ 9,900.81	 \$ 499,476.53	
 Balance of Funds in Bank	 \$ 140,588.87	 \$ 3,500.16	 \$ 144,089.03	