

## **Exhibit F**

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

**IN THE MATTER OF THE BANKRUPTCY OF  
DB MEDIA DISTRIBUTION INC., DB MEDIA DISTRIBUTION (CANADA),  
CH LLC (CANADA) AND CH SUB LLC (CANADA)**

**AFFIDAVIT OF DOUGLAS R. MCINTOSH  
(Sworn October 11, 2012)**

I, Douglas R. McIntosh, of the City of Markham, in the Province of Ontario,

**MAKE OATH AND SAY that:**

1. I am a President and Officer of the firm Alvarez & Marsal Canada Inc. ("**A&M Canada**") and the trustee in bankruptcy of DB Media Distribution Inc. ("**DB Media**"), DB Media Distribution (Canada) ("**DB Media Canada**"), CH LLC (Canada) ("**CH**") and CH Sub LLC (Canada) ("**CH Sub**") (collectively, "**DB Media Distribution**" or the "**Companies**"). As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and where so stated I verily believe it to be true.
2. On December 9, 2010, the Companies filed assignments into bankruptcy. A&M Canada was appointed as trustee in bankruptcy (the "**Trustee**") of each of DB Media, DB Media Canada, CH and CH Sub pursuant to certificates of appointment issued by the Office of the Superintendent of Bankruptcy on December 9, 2010.
3. On December 10, 2010, this Honourable Court granted an order authorizing the Trustee to administer the bankrupt estates of DB Media, DB Media Canada, CH and CH Sub on a consolidated basis for the purpose of carrying out its administrative duties and responsibilities as Trustee under the *Bankruptcy and Insolvency Act* R.S.C. 1985, c. B-3, as amended (the "**BIA**") (the "**Procedural Consolidation Orders**").

4. The Trustee has maintained detailed records of its professional fees and out-of-pocket disbursements in connection with the Companies' bankruptcies.
5. For the period December 9, 2010 to January 31, 2011, the Trustee docketed 1,213.6 hours in respect of the bankruptcy proceedings amounting to fees of \$613,827.50, out-of-pocket disbursements of \$5,679.50 and HST of \$80,174.62 for a total of \$699,681.62. Upon approval of the estate Inspectors, the Trustee made an interim draw for its fees and disbursements in respect of such services provided during the period December 9, 2010 to January 31, 2011. No further draws have been made to date.
6. For the period February 1, 2011 to September 15, 2012, A&M docketed 563.2 hours in respect of the bankruptcy proceedings, amounting to fees of \$298,670.00, out-of-pocket disbursements of \$3,305.26 and HST of \$38,968.69 for a total of \$340,943.95.
7. The Inspectors approved the Trustee's fees and disbursements incurred from December 9, 2010 to September 15, 2012 at the Fifth Meeting of Inspectors held on September 17, 2012.
8. Attached hereto and marked as Appendix "A" to this my affidavit are true copies of the accounts for the period December 9, 2010 to September 15, 2012, which include a fair and accurate description of the services provided, along with the hours and applicable rates related to such services.
9. A detailed listing of the A&M professionals who performed the work, the time spent by each and the fees based on the individual's standard hourly rate is attached hereto and marked as Appendix "B" to this my affidavit.
10. The main activities of the Trustee for the period December 9, 2010 to September 15, 2012 related to the following matters, as discussed in the Trustee's Third Report:
  - a. Taking possession of assets of the estates and initial activities;
  - b. Administration of the wind-down of the estates;
  - c. Liquidation of the assets of the estates;
  - d. Vacating the leased premises;
  - e. Review of potential preferences and potential transfers at undervalue;

- f. Administering a proof of claims process; and
- g. Reporting and communications

11. Given the nature of this bankruptcy and the complexity of the issues faced as described in the Trustee's Third Report, I believe the hours and rates of A&M are fair, reasonable and justified in the circumstances and accurately reflect the work performed and services provided in the Companies' bankruptcy proceedings. A&M's rates are also comparable to the market billing rates of its competitors in the Greater Toronto Area for insolvency work of this nature.
12. This Affidavit is sworn in support of a motion for the approval of the fees and disbursements of A&M and for no improper purpose.

**SWORN BEFORE ME** at the City  
of Toronto, in the Province of  
Ontario, this 11th day of October 2012

  
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Commissioner for Taking Affidavits, etc.


Gail Anne Jenkinson, a Commissioner, etc.,  
Province of Ontario, for Alvarez & Marsal Canada Inc.,  
Trustee in Bankruptcy. Expires June 1, 2014

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Douglas R. McIntosh

## Appendix A

This is <sup>appendix</sup> ~~exhibit~~ 'A' referred to in the affidavit  
of Denzel R. McIntosh sworn before me  
this 11<sup>th</sup> day of October, A.D. 20 12



February 14, 2011

c/o Alvarez & Marsal Canada Inc  
Trustee of the Estate of  
DB Media et al  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, Ontario M5J 2J1

**Re: DB Media Distribution Inc., DB Media Distribution (Canada)  
CH LLC and CH Sub LLC  
(collectively, "DB Media")**

For professional services rendered in our capacity as Trustee of the Estate of DB Media for the period of December 9, 2010 to January 1, 2011.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
D. McIntosh, Managing Director	61.4	\$750	\$46,050.00
A. Yandreski, Senior Director	176.5	600	105,900.00
M. MacKenzie, Director	103.9	535	55,586.50
E. Bushnell, Senior Associate	16.0	425	6,800.00
N. Macoritto, Associate	110.9	300	33,270.00
A. Singels-Ludvik, Associate	40.0	250	10,000.00
A. Noyek, Analyst	33.4	200	6,680.00
	<u>542.1</u>		<u>\$264,286.50</u>
Add: Out of pocket expenses - transportation costs			<u>395.29</u>
			<u>\$264,681.79</u>
Add: HST @ 13%			<u>34,367.71</u>
<b>TOTAL INVOICE</b>		<b>CDN</b>	<b><u>\$299,049.50</u></b>

**Mail Instructions:**

Alvarez & Marsal Canada ULC  
Attn: Doug McIntosh  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, ON M5J 2J1

**Wire Instructions:**

Bank: CIBC  
Account Name: Alvarez & Marsal Canada ULC  
Swiftcode: CIBCCATT  
Bank Address: 199 Bay Street  
CCW Toronto, ON M5L 1A2  
Bank Transit #: 00002  
Institution #: 010  
Account #: 5460719  
Reference #: DB Media #86284 - Invoice #1  
HST: 83486 3367 RT0001

<u>D. McIntosh</u>		<u>Hrs.</u>
Dec 9	Calls with N. MacParland re: employee meeting; update call with M. Wasserman re: various matters; update call with A. Yandreski re: employee meeting and other outstanding issues; review/draft Trustee's First Report.	3.4
Dec 10	Call with N. MacParland re: e-mail issues; correspondence with C. Knight re: same; discussions with M. Wasserman and A. Yandreski re: above; several discussions with A. Yandreski re: initial outstanding issues; update call with N. MacParland; discussions with M. Wasserman re: outstanding issues; preparation and attendance in Court for approval of applications re: administrative consolidation, notice and inventory count requirements; finalize draft and issuance of First Trustee's Report.	5.6
Dec 11	Call with A. Yandreski re: timing of notice requirements; call with M. Wasserman re: same; call with N. MacParland re: December 23 meeting date.	1.8
Dec 12	Call with A. Yandreski re: various outstanding matters; call with A. Yandreski and M. Wasserman to follow up on related legal issues.	1.4
Dec 13	Attendance at Neilson Road premises; attendance at various meetings with staff and A&M personnel; attendance at plant tour; various calls with M. Wasserman re: operating/legal issues; call with C. Knight and M. Bonney re: e-mail/IT status; additional call with M. Wasserman and N. MacParland re: above; call with J. Swartz re: Columbia House notices; review of draft notices to creditors.	4.6
Dec 14	Correspondence with A. Yandreski re: outstanding matters; call with J. Swartz re: above; call with M. Wasserman re: above; call with C. Knight and J. Swartz; additional update call with A. Yandreski and M. Wasserman.	3.6
Dec 15	Attendance at an update call with A. Yandreski in preparation for meeting with DBI's representatives; call with A. Yandreski and M. MacKenzie re: cash flow projections/operating plan; review Hilco appraisal; review revised cash flow models; attendance at a call with A. Yandreski re: OSB permission re: attendance at First Meeting of Creditors of Company representative by phone.	4.1

Dec 16	Preparation and attendance at a conference call meeting to update DBI representatives; review of agenda and preparation of material beforehand.	5.2
Dec 17	Preparation and attendance at a meeting with M. Wasserman and N. MacParland re: liquidity challenges in the estates; various calls with A. Yandreski re: status of numerous issues.	2.4
Dec 20	Attendance at numerous calls with A. Yandreski re: Scotiabank retention of bank balances, foreign exchange gain, draft accounts receivable notices, intercompany issues, creditor meeting preparation, etc.; review draft of Trustee's Second Report and provision of comments thereon.	2.8
Dec 21	Calls with M. Wasserman and A. Yandreski re: creditors meeting matters; attendance at a call with M. Wasserman re: various outstanding issues; review revised draft Trustee's Second Report; review of liquidity issues and status; call with N. MacParland re: outstanding issues; calls with M. Wasserman and A. Yandreski re: status of outstanding matters and preparation for creditors' meeting.	6.4
Dec 22	Review of Trustee's Second Report; preparation for creditors meeting; preparation for Inspectors' meeting; attendance at meeting with Osler to review draft Trustee's Report and attendance at a conference call with A. Yandreski re: same; attendance at various calls with representatives of PricewaterhouseCoopers re: pension issues; attendance at various calls with M. Wasserman re: voting issues; review of proofs of claim schedule and status of submissions of proofs of claim; attendance at update call with N. MacParland; preparation of summary of issues for creditors meeting and agenda; preparation and attendance at status calls with Direct Brands Inc. representatives and counsel; discussions with A. Yandreski and M. Wasserman re: status of numerous issues, including BNS cash accounts, foreign exchange gain, proofs of claim, landlord status and intercompany allocations; additional call with M. Wasserman.	8.1
Dec 23	Review and finalization of Trustee's Second Report; meeting at Osler to prepare for creditors and inspectors meeting; meeting with M. Smith prior to creditors meeting; attendance at call with former officers of the bankrupts and counsel; preparation and attendance at First Meeting of Creditors; preparation and attendance at First Meeting of Inspectors.	10.2
Dec 28	Preparation and attendance at a call with A. Yandreski re: outstanding issues; review of correspondence re: above; call with A. Yandreski and M. Wasserman re: above concerning related legal issues; preparation of correspondence re: landlord/real estate matters.	0.8



Dec 30	Review draft agreement with landlord; review draft agreement with DB Brands; attendance at a call with A. Yandreski re: above and mailing/logo issue; call with M. Wasserman re: above.	1.0
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<b>TOTAL – D. McIntosh</b>		<b>61.4 hrs.</b>
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**A. Yandreski**

**Hrs.**

Dec 9	Correspondence with D. Truong of the Office of the Superintendent of Bankruptcy regarding DB Media's assignment into bankruptcy; discussions with A. Singels-Ludvik regarding the freezing of the Company's BNS bank accounts; on-site at DB Media; meeting with M. Smith, C. Good and M. Ajwani regarding the bankruptcy assignment and wind down plan; meeting with the employees regarding the bankruptcy assignment and termination of their employment; follow-up discussions with the employees after the meeting regarding the bankruptcy, issuance of records of employment and T4s and status of the pension plan; securing of the assets; discussions with R. Baker and D. McIntosh regarding media coverage; preparation of the Trustee's first report to the court; review of revised versions and discussions with Osler, Hoskin & Harcourt regarding same; internal discussions regarding the employee meeting and other outstanding issues.	11.4
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Dec 10	On-site at DB Media; discussions with M. Wasserman and D. McIntosh regarding email issues; internal discussions regarding initial outstanding issues; various discussions with key employees regarding staffing requirements for the call centre and operations; discussions with V. Rajasingham regarding cost estimates for employees; discussion with C. Good regarding status of Canada Post mail deliveries; discussions with D. McIntosh and M. Wasserman regarding the statutory notice mailing to DB Media's creditors; various discussions with C. Good regarding the processing of the mailing to creditors; discussion with L. Falconer of FSCO regarding the bankruptcy assignment and the status of DB Media's pension plans; discussion with V. Munroe regarding system back-ups and redirection of DB Media's websites to A&M's website; preparation of employee term and task letters.	12.6
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Dec 12	Attendance on a conference call with D. McIntosh regarding the collection of A/R, potential customer issues and various outstanding matters; attendance on a conference call with D. McIntosh and M. Wasserman regarding related legal issues; preparation of a frequently asked questions memorandum for employees, customers and creditors of the estates; preparation of continuation of employment letters for staff who would be assisting with the wind-up; preparation of work plans for the week.	7.2
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Dec 13	On-site at DB Media; internal discussions regarding status update; discussions with customer service staff regarding how to address customer issues in the bankruptcy; overseeing mail-out of notice of bankruptcy and first meeting of creditors; review of notice to be put in the Globe and Mail; discussions with M. Smith regarding the preparation of a short term weekly cash flow forecast; discussions with J. Lapetina of Firstbrook, Cassie & Anderson regarding insurance coverage for the estate; discussions with M. Ajwani regarding tax and other financial issues; discussion with V. Rajasingham regarding payroll issues; preparation of work plans.	12.8
Dec 14	On-site at DB Media; review of final draft notice of bankruptcy and first meeting of creditors advertisement for The Globe and Mail; discussions with B. Lyle of Hilco regarding his appraisal of the assets; review of cash flow forecast assumptions and discussions with M. Smith, C. Good and M. Ajwani regarding same; internal discussions regarding cash flow forecast assumptions; review of recent operating disbursements for inclusion in forecast; attendance on a conference call with D. McIntosh and M. Wasserman regarding status update and outstanding issues; follow-up discussion with J. Lapetina of Firstbrook Cassie & Anderson regarding insurance coverage; discussion with C. Good regarding cheque processing and anticipated levels of returned product; discussions with BNS regarding the transfer of DB Media funds to the Trustee's bank accounts; discussions with V. Munroe regarding IT matters; internal discussions and correspondence regarding outstanding matters.	13.5
Dec 15	On-site at DB Media; internal discussions regarding the weekly cash flow forecast and outstanding issues; discussion with D. Truong of the Office of the Superintendent of Bankruptcy regarding C. Knight and M. Bonney attending the first meeting of creditors' by telephone; attendance on a conference call with BNS regarding transfer of DB Media's funds; discussion with B. Stricker of Desjardins regarding DB Media's benefits plans and any surplus in the accounts; provision of information to B. Stricker regarding same; discussions with employees regarding employment letters; discussion with G. Wylie of Osler regarding DB Media's tax losses; internal discussions regarding the upcoming call with Direct Brands; preparation of correspondence to M. Wasserman regarding Canada Post; finalization of continuation of employment letters for staff.	14.8

Dec 16	On-site at DB Media; preparation for and attendance on a conference call with Direct Brands, Davies Ward, and Osler regarding status update; discussions with M. Ajwani regarding intercompany transactions in the past year; review of documents regarding same; discussion with FSCO regarding DB Media's corporate name changes; discussion with Maynard's regarding their estimate of realizable value; discussions with M. Smith regarding employee matters; discussion with M. Smith and D. Mullett regarding the potential sale of Health and Harmony and DB Media's customer lists; discussion with M. Wasserman regarding the status of funds at BNS and other issues; finalization of employment letters for staff; completion of WEPPA information sheet; preparation of work plans.	11.7
Dec 17	Preparation of preliminary report to creditors for the first meeting of creditors; preparation for and attendance at a meeting with M. Wasserman, N. MacParland regarding status update; attendance on a conference call with Chase Paymentech regarding the processing of credit card transactions post-bankruptcy; discussions with BNS and M. Wasserman regarding the transfer of funds from the Companies' bank accounts to the Trustee's account; issuance of draft creditors' list to Osler for review and comments; discussion with D. McIntosh regarding same; internal discussions regarding the marketing of DB Media's customer lists and outstanding issues; preparation of correspondence to M. Smith regarding same; preparation of correspondence to V. Rajasingham regarding information on employee benefits; discussions with S. Gobin of RBC Dexia and A. Vani of FSCO regarding the release of RBC Dexia's monthly pension statements to FSCO; internal discussions regarding the timing of employee records of employment; internal discussions regarding communications on email, voicemail and customers' statements; preparation of email correspondence regarding information on the customer lists; discussion with MF Global regarding transferring the funds in DB Media's foreign exchange account to the Trustee's account; preparation of correspondence regarding same.	11.3
Dec 19	Preparation of preliminary report to creditors for the first meeting of creditors on December 23, 2010; preparation of correspondence to MF Global regarding the funds in the foreign exchange account; preparation of the work plan for the week and for the upcoming First Meeting of Creditors; preparation of email correspondence to M. Wasserman regarding outstanding issues.	4.7

Dec 20	On-site at DB Media; discussion with BNS and M. Wasserman regarding the companies' accounts; internal discussions regarding same, foreign exchange gain, draft accounts receivable notices, intercompany issues, creditor meeting preparation and other outstanding issues; discussions with V. Rajasingham regarding employee payroll and severance and termination amounts for certain employees; signing of records of employment; revisions to Trustee's report to creditors for the first meeting of creditors and issuance of draft to M. Wasserman for review and comments; discussions with M. Smith regarding his comments on the Trustee's report; preparation of correspondence to S. Gobin regarding the release of pension statements for the two retirement plans to FSCO; preparation of draft message to be included with customers' statements; follow-up with Direct Brands regarding financial statements for CH LLC and CH Sub LLC; follow-up discussions with C. Dimitropoulos of MF Global regarding the release of foreign exchange gain funds held; discussions with C. Good regarding status update and royalty information; discussion with Osler regarding the form of affidavit of mailing and notice in the newspaper of the bankruptcy and first meeting of creditors; preparation of agenda for the first meeting of creditors; internal discussions regarding same.	12.2
Dec 21	On-site at DB Media; discussions with D. McIntosh and M. Wasserman regarding the agenda for the first meeting of creditors and other creditors' meeting matters; discussions with M. Ajwani, M. Smith and C. Good regarding information requests; review of information received and follow-up discussions regarding same; discussions with V. Rajasingham regarding the payroll and issuance of wire transfer for funding of same; discussions with A. Noyek regarding calls to creditors and employees; review of information provided by Hilco regarding the value of the DVD inventory; various discussions with M. Ajwani and L. Lau regarding prior year and current year financial information for the Trustee's report for the first meeting of creditors and intracompany reconciliation; review of documents received regarding same; review of comments provided by Osler on the Trustee's report for the first meeting of creditors; revisions to Trustee's report based on same; discussion with M. Wasserman regarding status update and outstanding issues.	13.8

Dec 22	On-site at DB Media; revisions to the Trustee's report to creditors for the first meeting of creditors; discussions with D. McIntosh and M. Wasserman regarding same and status update on outstanding issues; review of prior year financial information to be included in the Trustee's report; discussion with BNS regarding the companies' current account balances; internal discussions regarding same; review of proof of claims received and the proof of claim database and various updates of same; discussions with C. Knight, M. Bonny and N. MacParland regarding the upcoming first meeting of creditors; discussions with T. Karkheck of PricewaterhouseCoopers regarding attendance at the first meeting of creditors; discussions with former employees regarding their proofs of claim; discussion with R. Dupont of the Office of the Superintendent of Bankruptcy regarding the first meeting of creditors; discussions with C. Good and V. Rajasingham regarding the employee records of employment; provision of information to N. MacParland regarding proof of claims received and cash position; preparation of an agenda for the inspectors' meeting.	14.0
Dec 23	Preparation for and attendance at the first meeting of creditors at the offices of Osler, Hoskin & Harcourt LLP; follow-up with E. Bushnell regarding on-site issues; discussion with MF Global regarding the release of funds in the foreign exchange account; discussion with R. Dupont of the Office of the Superintendent of Bankruptcy regarding the first meeting of creditors.	10.5
Dec 28	On-site at DB Media; internal discussions regarding outstanding issues; discussions with M. Smith regarding file retention and information required for the sale of assets; discussions with C. Good regarding the timing of the destruction of the DVDs; discussion with M. Wasserman regarding status update and outstanding issues; discussions regarding the preparation of minutes from the December 23rd creditors' meeting; follow-up regarding transfer of retainer funds to DB Media's bank account; follow-up with L. McNeil regarding customer correspondence received by the Trustee; attendance on a conference call with D. McIntosh and M. Wasserman regarding outstanding issues; discussions with C. Good regarding orders placed by customers after the bankruptcy assignment.	7.6

Dec 29	On-site at DB Media; internal discussions regarding outstanding issues and proof of claim database; discussions with C. Good regarding the mailing of customer statements and outstanding issues; internal discussions regarding the estimated cost of the mailing; discussion with V. Munroe regarding IT matters; attendance on a conference call with V. Munroe and Direct Brands IT group regarding IT issues after V. Munroe's departure; discussion with L. Lau regarding status update on issues discussed at the inspectors' meeting on December 23, 2010; meeting with M. Smith, C. Good and M. Ajwani regarding file retention issues; internal discussions regarding the cash flow forecast; review of draft agreements with Direct Brands and DB Media's landlord.	8.3
Dec 30	On-site at DB Media; review of draft customer statements; preparation of email correspondence to N. MacParland regarding same; discussions with V. Munroe regarding IT issues and walk through of premises regarding same; internal discussions regarding same; follow-up with Desjardins regarding DB Media's benefits account; discussions with D. McIntosh and M. Calvaruso regarding the draft agreements with Direct Brands and DB Media's landlord; provision of information regarding same; follow-up with M. Smith regarding compilation of pension information for PricewaterhouseCoopers, the pension plan administrator; preparation of email correspondence to M. Wasserman regarding proofs of claim issues; internal discussions regarding Maynard's offer for the Health & Harmony inventory, review of value in DB Media's premises lease and use of logos on customer statements.	8.1
Dec 31	Review of draft agreements with Direct Brands and the Landlord prepared by Osler and provision of information to Osler regarding same; review of follow-up email correspondence regarding same.	2.0
<b>TOTAL – A. Yandreski</b>		<b>176.5 hrs.</b>

**M. MacKenzie**

		<b><u>Hrs.</u></b>
Dec 10	Attend at Company's premises; internal meeting and status update; meet with certain retained staff regarding go-forward plans; meet with subtenant to discuss consequences of bankruptcy; telephone call with landlord to discuss consequences of bankruptcy and follow up with subtenant regarding matters discussed; review draft letters to landlord and subtenants; assist in preparation of creditor list; discuss "frequently asked questions" ("FAQ"s) and preparation surrounding re-implementing the Company's call centre; respond to enquiries from creditors; and attend to various other miscellaneous matters.	8.9
Dec 12	Review various email correspondence; review draft FAQs; and review and provide comments on draft letter to employees.	1.0

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| Dec 13 | <p>Attend at Company's premises; internal meeting to discuss status of various matters and go-forward plans; tour facilities; communications with liquidators to request proposals to sell the equipment and inventory and to coordinate attendance; assist with identification of creditors to be sent Notice to Creditors; meet with the Company's Human Resources manager ("HR Manager") and contact the Company's former third party payroll service provider in order to coordinate the preparation of Records of Employment ("ROE"s) for terminated employees and to arrange for the continued preparation of payroll for retained employees; contact Chase Paymentech; communications with Canada Post to arrange for the resumption of mail services and to discuss matters related to returns held by Canada Post; communications with Osler LLP ("Osler") regarding letters to employees; arrange for the preparation of a list of inventory that can be sold by the Trustee; arrange for the updating of the accounts receivable to the date of Bankruptcy and for the preparation of an accounts receivable list and related discussions; various internal meetings regarding status updates and go-forward plans; respond to enquiries from call centre staff and creditors; and attend to various other miscellaneous matters.</p> | 11.9 |
| Dec 14 | <p>Attend at Company's premises; internal meeting regarding go-forward plans; prepare draft 14-week cash flow projections; communications with Canada Post; meet with and tour facilities with B. Lyle of Hilco and discuss asset values, potential disposition strategies and timing and costs associated with same; review salary schedule for remaining staff, compare same to ADP, revise accordingly and discuss same with HR Manager; respond to enquiries from call centre staff and from creditors; prepare projected salaries for the 14-week projected period; review accounts receivable, discuss same with management and internally, assess collectability of same, prepare related analysis and project collection of accounts receivable over 14-week projected period; review and discuss miscellaneous accounts receivable and collectability of same; meet with representative of Canada Post and related internal communications; review and discuss projected costs; review and discuss projected disbursements; complete draft 14-week cash flow projections, meet with management and internal staff to review and discuss same and revise as appropriate; and attend conference call to review and discuss draft 14-week cash flow projections; and attend to various other miscellaneous matters.</p>                    | 13.8 |

Dec 15	Attend at Company's premises; attend conference call to review and discuss updated draft 14-week cash flow projections and revise as appropriate; complete form required by ADP and various communications with ADP regarding the preparation of ROEs and ongoing payroll requirements; review and analyze accounts receivable sent to collection agencies, follow up on additional information required and related internal discussions and discussions with management as to quantum and collectability of same; discuss file retention requirements and associated costs; follow up on various information required to complete or supplement the draft 14-week cash flow projections and update same accordingly; meeting with internal staff and management to review and discuss draft 14-week cash flow projections; process letters to retained employees; meet with certain former employees who attended at Company premises and respond to enquiries; review and discuss proposal received from Hilco; telephone call with landlord; communications with subtenant regarding a deposit paid to the Company prior to the Bankruptcy; attend various internal meetings to discuss status of various matters; respond to enquiries from call centre staff and creditors; and attend to various other miscellaneous matters.	10.5
Dec 16	Attend at Company's premises; meet with and tour facilities with J. Hodder of Maynards and discuss asset values, potential disposition strategies and timing and costs associated with same; prepare letter to ADP; meet with HR Manager and attend various telephone calls with ADP to coordinate the preparation of ROEs and to arrange for ongoing payroll services, and various related email communications with ADP; communications with Chase Paymentech; meet and tour facilities with property management company; review termination and severance calculations and discuss same internally and with HR Manager; draft letter to employees to assist with the completion of their Proof of Claims and WEPP applications; meet with HR Manager regarding the preparation of a sample Proof of Claim form for employees; communications with Osler regarding the requirement for a Property Proof of Claim from Canada Post and landlord and subtenant letters; respond to enquiries from call centre staff and creditors; various internal meetings to discuss the status of various matters; follow up with Company's financial controller regarding the updating of the Company's accounting records to the Date of Bankruptcy; and attend to various other miscellaneous matters.	10.5



Dec 17	Attend at Company's premises; attend conference call with Chase Paymentech; internal discussion regarding banking related matters; meet with certain employees to respond to their enquiries and assist in the completion of their Proofs of Claim; respond to enquiries from customer service representatives and creditors; communications with ADP regarding the preparation of ROEs and on-going payroll processing and related discussions with management; enter employee information in Service Canada WEPP website; and attend to various other miscellaneous matters.	8.3
Dec 19	Review and respond to various internal emails.	0.3
Dec 20	Review information received from collection agency regarding Company accounts sent for collection; respond to enquiries from creditors; review updated termination and severance calculations; review payroll for the period ending December 24, 2010 and follow up on submission of and funding for same; telephone call with landlord; draft letter to former employees regarding the WEPP and related information; review Property Proof of Claim form and provide same to Canada Post; respond to enquiries from former assistant financial controller regarding matters related to the accounting cut-off date; review creditor list; enter employee WEPP information on Service Canada website; and attend to various other miscellaneous matters.	4.8
Dec 21	Communications with landlord and related internal communications; communications with Hilco and Maynards regarding appraisals on the Companies' assets and estimated value of sellable inventory; review information received from collection agency; respond to enquiries from creditors; telephone call with property manager; prepare summary of proposals received from liquidators; and attend to various other miscellaneous matters.	3.8
Dec 22	Review information received from Canada Post; review information received from collection agency; communications with landlord and related internal communications; respond to enquiries from creditors; and attend to various other miscellaneous matters.	2.0

Dec 28	Attend at Companies' premises; internal meeting to review status of various matters and to attend to go-forward planning; communications with liquidator regarding estimated value of sellable inventory; review Property Proof of Claim submitted by Canada Post, and follow with management regarding same; meet with management to request information necessary to roll-forward the Companies' cash position from the November 30, 2010 month end to the Date of Bankruptcy and related discussion; review information request from the Pension Administrator and discuss same with management; respond to enquiries from employees; review revised termination and severance calculations and compare to employee claims filed to date; review and discuss revisions to certain Records of Employment; and attend to various other miscellaneous matters.	9.5
Dec 29	Attend at Companies' premises; review invoices supporting payment made to Chase Paymentech prior to Bankruptcy that was returned and related discussion with management; internal meeting to discuss status of various matters and to attend to go-forward planning; review and summarize accounts receivable with collection agencies, related enquiries with management, and related internal discussions; communications with Canada Post regarding their Property Proof of Claim and related communications with Osler; communications with management regarding information required in respect of GST/HST; communications with liquidator regarding matters related to sellable inventory; update draft cash flow projections and summarize changes made to same; and attend to various other miscellaneous matters.	8.3

Dec 30	Attend at Companies' premises; meet with liquidator and related discussions regarding sellable inventory; internal meeting to review and discuss status of various matters; review revisions to records of employment and related discussions with Human Resources manager; discussions with Human Resources manager regarding the payroll for the pay period ending January 7, 2011 and review schedule of same; various discussions internally and with management regarding matters related to waste management and recyclable materials; communications with collection agencies; review company records to retrieve information related to GST/HST and to search for contracts with collection agencies; internal discussions regarding receipts and disbursements and update cash flow projections and actual results for same; communications regarding property proof of claim submitted by Canada Post; follow up with accounting staff regarding the roll forward of the cash position to the Date of Bankruptcy and the preparation of the accounting cut off as of the same date; follow up with staff regarding the status of the preparation of pension related information requested by the Pension Administrator; and tour premises at end of day to ensure premises secured.	10.3
<b>TOTAL – M. MacKenzie</b>		<b>103.9 hrs.</b>

**E. Bushnell**

		<b><u>Hrs.</u></b>
Dec 22	Worked on-site at DB Media premises and assisted A. Yandreski with various client matters as they arose, including, but not limited to, recording proof of claims, preparing materials for the creditors meetings on December 23 and addressing employee questions and concerns.	8.0
Dec 23	Worked on-site at DB Media premises and assisted A. Yandreski with various client matters as they arose, including, but not limited to, recording proof of claims, addressing employee questions and concerns and ensuring site was properly closed down for the holidays.	8.0
<b>TOTAL – E. Bushnell</b>		<b>16.0 hrs.</b>

N. Macoritto

Hrs.

Dec 9	Updated liquidation analysis; met with M. Smith, C. Good and M. Ajwani discussing current status of the assignment and go-forward procedures; Met with all on-site employees and communicated the assignment to them; arranged for all exterior locks to the leased premises and the interior locks to the warehouse area to be changed; various meetings and discussions with company IT staff to determine the best procedure for website redirection; Updated customer credit balance schedules with new information; Compiled new information for use in the First Report; Prepared documents for the notification of bankruptcy and first meeting of creditors mailing procedure; Other discussions and emails pertaining to the assignment.	10.4
Dec 10	Attended various meetings and phone calls regarding IT and website redirect/bankruptcy notification issues; Attended meeting with the cleaning services company to discuss future services; Attended meetings with subtenant to discuss the bankruptcy and future tentative plans; worked on the Globe & Mail bankruptcy notice advertisement; Produced the draft replacement customer voicemail script, internal meetings regarding same; Implemented updates to the creditor list; Reviewed and made changes to certain documents including the Notice of Bankruptcy letter and Proof of Claim form; Coordinated the mailing operation required for distributing the Notice package to creditors with claims of \$100 or greater; Meetings and telephone calls relating to the Creditor and Customer bankruptcy websites.	10.5
Dec 11	Attended the company site and provided further assistance pertaining to notice mailing operation; Internal telephone discussions regarding same.	3.0
Dec 13	Telephone & email discussions and other internal meetings pertaining to the Globe and Mail Notice of Bankruptcy classifieds advertisement including various edits and timing details; Made changes to the files available for download from the creditor website; Made security updates and pass code changes for building and warehouse access; Updated the Notice of Bankruptcy and 1 <sup>st</sup> Meeting of Creditors document; Initiated 14 week projected cash flow model; Updated the employee mailing list and prepared for mailing; Internal meetings and discussions regarding various other Notice package recipients including government bodies and certain vendors; oversaw final completion of the mailing operation to creditors; Discussions with retained employees about credit card only websites and retrieving recent sales information; Retrieved various passwords and access codes for USB hard drives required for data retention.	11.1

Dec 14	Discussed details on the voicemail systems in place and methods of making changes with certain retained employees; Finalized Globe and Mail Notice of Bankruptcy classifieds advertisement; Had discussions with IT personnel regarding the uploading of a full listing of creditors online; Made arrangements for building access keys and discussions with security regarding same; Provided information and attended internal meetings regarding outflow run rates and estimates/projections for the cash flow model; Discussions regarding the HVAC servicing company; Organized call list from customers, creditors and others who had left voicemails.	10.3
Dec 15	Initiated inventory test count sheet including preparation discussions with A. Yandreski and key retained employees; Updates with IT for website contents; Correspondence with subtenant regarding go forward planning and bankruptcy related issues; Discussions with retained employees surrounding various customer account information; Conducted List to Floor inventory test counts and had various discussions and assistance with key retained employees during the process; Fielded voicemails and creditor calls; Attended various other internal meetings and discussions; Review of OCI sublease agreements; Finished the List to Floor inventory test counts.	9.1
Dec 16	Updated the employee termination and severance list; Discussions with previous vendors for cancellation of services and informed them of the claims process if applicable; Internal discussions pertaining to the cash flow model and certain outflow items; Discussions with retained employees regarding voicemail messages left by customers; Discussions with retained HR regarding certain employee matters and Initiated Floor to List test counts.	9.2
Dec 17	Completed Floor to List test counts and drafted an Inventory Testing Procedures memo to document the process; Fielded further calls and voicemails from creditors; Discussions with HR regarding certain Proof of Claim forms from employees; Reviewed processed cheques that were ready for bank deposit; Discussions with Carol surrounding the wind down plan and the alternatives, timing and cost estimates surrounding the various steps involved; Reviewed and prepared the Affidavit of Mailing.	6.5

Dec 20	Prepared a full listing of mailing recipients for attachment as appendix for the Affidavit of Mailing; Prepared, reviewed and incorporated updates and revisions to the wind down plan, also attended internal meetings and had discussions with management regarding same; Review of WEPPA related documents; Reviewed and had discussions pertaining to billing notices and regarding logistical considerations for billing modifications to a bankruptcy scenario/application; Discussions with website services company for document modification and upload to creditor website; Internal discussions regarding the Notice mailing; Review of updated termination and severance schedule; Discussions with IT pertaining to voicemail changes.	9.6
Dec 21	Internal discussions regarding creditor voicemails and call-backs; Collected information required to produce a consolidated master claims list, internal discussions regarding same, reviewed the necessary information and created the master claims list.	2.0
Dec 22	Responded to creditor inquiries.	3.1
Dec 28	Performed updates and revisions to the claims lists and had internal discussions pertaining to the severance and termination spreadsheet; Meetings with HR regarding contract start dates for employees; Discussions with management regarding the billings mailing including logistics, timing and cost related matters; Discussions with call centre staff regarding customer credit balances and various accounts and follow-up status updates for same; Numerous meetings and discussions with management pertaining to preparation for the DVD inventory handling including skid removal, product stacking/placement logistics and timing issues; Other internal meetings and discussions pertaining to various file matters; Review of creditor call list.	9.1
Dec 29	Reviewed creditor inquiries and call-backs; Discussions with management regarding printing equipment maintenance required for the billings mailing; Met with A. Yandreski and management to discuss ongoing issues in preparing for the wind-down including DVD inventory matters, file retention and IT systems migration; Management discussions and internal meetings pertaining to the cut-off amounts and other criteria and cost estimates for billing purposes, produced an analysis regarding same; Attended conference call with A. Yandreski, DBI and local IT personnel to discuss IT wind-down issues; Information follow-ups pertaining to creditor inquiries; Reviewed certain customer credit card purchases and arranged for dealing with said with management; Had discussions with printing servicing company regarding claims and arranged for maintenance of printing hardware required for the billings mailing.	7.6

Dec 30	Numerous meetings and discussions with IT staff to discuss IT equipment ownership, server setups and backup structure, summarized and notarized same for the Trustee's records purposes; Further IT discussions regarding wind-down plans including migration issues and planning of the transfer of responsibilities to contracted personnel; Internal discussions pertaining to certain customer payments and cheque deposits; Follow-up discussions with management pertaining to certain customer accounts; Discussions regarding certain proof of claim form submissions; Telephone discussions with prospective contracted IT personnel and arranged for services; Review of information supplied by IT staff in preparation for the transfer of responsibilities to contracted IT; Other internal meetings and discussions pertaining to the wind-down plan including accounts receivable, inventory and IT related issues.	9.4
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**TOTAL – N. Macoritto** **110.9 hrs.**

**A.Singels-Ludvik**

**Hrs.**

Dec 9	Telephone call to RBC business banking to set up two new accounts; fax over account details and confirmations regarding same; finalize letter to BNS, Company banking institution, regarding freeze of accounts and related discussions regarding same; confirm same to A. Yandreski and subsequent discussions with A. Yandreski regarding set up of banking related matters.	2.6
Dec 10	Telephone discussions with Davis & Henderson ("D&H") regarding ordering of cheques for both DB accounts; fax cheque example to D&H; review proof sent back and revise.	1.4
Dec 13	Discussions with BNS regarding transfer of company funds and related queries regarding same; discussions with A. Yandreski regarding same; respond to BNS; telephone call to Davis & Henderson regarding cheque order; discussions with M. MacKenzie regarding Notice in The Globe & Mail and confirm creditor meeting date; telephone call to/from RBC regarding account balance and confirm if BNS funds have been received; call to BNS to request timing of same.	3.1
Dec 14	Prepare email to Joanne Howlader of BNS regarding instructions for transferring Company funds to separate DB accounts; internal discussions regarding same.	0.6
Dec 15	Process cheques received for deposit; to RBC to deposit same; update receipts and disbursements schedule.	1.2

Dec 16	Process cheques received for deposit; update receipts and disbursements schedule; follow up discussions with Elsa Barbosa of RBC regarding banking matters; several calls from creditors regarding Notice received and queries regarding same.	2.6
Dec 17	Process cheques received for deposit; update receipts and disbursements schedule; return several calls from creditors regarding information requirements; review email from A. Yandreski regarding USD account required; telephone call to R. Fernandes of RBC to set up USD account and confirm by email; email to A. Yandreski regarding USD account details; further discussions regarding BNS transfer of funds.	3.1
Dec 20	Process cheques received for deposit; several telephone call from creditors regarding Notice received and queries regarding same; discussions with A. Yandreski regarding ADP and payroll; prepare and send wire transfer instructions to A. Yandreski for both CDN and USD accounts; discussions with M. MacKenzie regarding ADP procedure and payroll matters; email to A. Yandreski regarding current bank account balances.	4.1
Dec 21	Process cheques received for deposit; to RBC to deposit same; telephone call to RBC regarding confirm account balances and correspondence regarding same; several calls from creditors regarding Notices received and queries regarding same; received calls from creditors regarding POC sent and want to confirm receipt of same; review proofs of claim received by fax and follow up call regarding same; discussions with A. Yandreski regarding proof of claim database set up and requirements regarding same; prepare and process ADP wire transfer request and fax to RBC; telephone call to RBC regarding wire transfer confirmations and ADP funding; call to Elsa Barbosa of RBC regarding creditor card facility set up and information regarding same; discussions with A. Yandreski regarding creditors meeting; various discussions regarding general file matters; formatting of the proofs of claim database.	4.2
Dec 22	Process cheques received for deposit; update receipts and disbursements schedule; email to A. Yandreski to provide current account balances; preparation for First Meeting of Creditors and review proofs of claim received; review proofs of claim database and additional formatting; receive several calls from creditors regarding Notice and Proof of Claim and related queries regarding same.	7.1



Dec 23	Preparation for and attendance at the First Meeting of Creditors; attendance at First Meeting of Inspectors held shortly after First Meeting of Creditors – both meetings at the offices of Osler, Hoskin & Harcourt LLP.	10.0
<b>TOTAL – A. Singels-Ludvik</b>		<b>40.0 hrs.</b>

**A. Noyek**

**Hrs.**

Dec 16	Assist in the preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	0.5
Dec 17	Assist A. Singels-Ludvik in the preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	0.5
Dec 20	Process Second Report of the Trustee; Email and telephone correspondence with A. Yandreski re: same; Assist in the preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	2.0
Dec 21	Travel to DB Media Distribution office; Meet with A. Yandreski to discuss various matters; Review and document voicemails from customers, employees and creditors; Return phone calls to various employees and creditors; Enter and update Proofs of Claim forms and check for discrepancies between the claim amount and company records; Examine Company's balance sheets and income statements.	9.6
Dec 22	Assist in the preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update records for new Proof of Claim forms submitted by employees and creditors; Run manual tape to cross-check the balances in Columbia House and Double Day bank accounts; Meet with D. McIntosh and A. Singels-Ludvik to plan logistics for First Meeting of the Creditors; Format electronic records of submitted Proof of Claims to be prepared for potential vote at First Meeting of the Creditors; Organize documents for Creditors Meeting; Compare all Proof of Claims received to date were entered into electronic records.	8.4
Dec 23	Prepare necessary documents and items needed for First Meeting of the Creditors; Discuss agenda for the meeting; Set up registration table outside meeting room; Discuss responsibilities and protocol with re: same; Monitor and assist creditors with registration process; Enter new Proof of Claims to update electronic records; Attend Creditors Meeting.	7.0

Dec 28	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Draft Minutes of the First Meeting of the Creditors.	2.0
Dec 29	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update records for new Proof of Claim forms submitted by employees and creditors; Handle phone calls with customers and creditors regarding various matters; Correspondence regarding Columbia House and Double Day bank accounts.	1.8
Dec 30	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update records for new Proof of Claim forms submitted by employees and creditors.	1.6
<b>TOTAL – A. Noyek</b>		<b>33.4 hrs.</b>



Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900, P.O. Box 22  
Toronto, ON M5J 2J1  
Phone: 416.847.5200 Fax: 416.847.5201  
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February 14, 2011

c/o Alvarez & Marsal Canada Inc.  
Trustee of the Estate of  
DB Media et al  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, Ontario M5J 2J1

**Re: DB Media Distribution Inc., DB Media Distribution (Canada)  
CH LLC and CH Sub LLC  
(collectively, "DB Media")**

For professional services rendered in our capacity as Trustee of the Estate of DB Media for the period of January 2 to 31, 2011.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
D. McIntosh, Managing Director	30.9	\$750	\$23,175.00
A. Yandreski, Senior Director	266.0	600	159,600.00
M. MacKenzie, Director	247.6	535	132,466.00
N. Macoritto, Associate	67.1	300	20,130.00
A. Singels-Ludvik, Associate	43.8	250	10,950.00
A. Noyek, Analyst	16.1	200	3,220.00
	<u>671.5</u>		<u>\$349,541.00</u>
Add: Out of pocket expenses including transportation, telephone, computer equipment and office supplies			<u>5,284.21</u>
			<u>\$354,825.21</u>
Add: HST @ 13%			<u>45,806.91</u>
<b>TOTAL INVOICE</b>			<u><b>\$400,632.12</b></u>

**Mail Instructions:**

Alvarez & Marsal Canada ULC  
Attn: Doug McIntosh  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, ON M5J 2J1

**Wire Instructions:**

Bank: CIBC  
Account Name: Alvarez & Marsal Canada ULC  
Swiftcode: CIBCCATT  
Bank Address: 199 Bay Street  
CCW Toronto, ON M5L 1A2  
Bank Transit #: 00002  
Institution #: 010  
Account #: 5460719  
Reference #: DB Media #86284 - Invoice #2  
HST: 83486 3367 RT0001

**DB Media – 86284****DETAIL SUMMARY – January 2 to 31, 2011**

<u><b>D. McIntosh</b></u>		<u><b>Hrs.</b></u>
Jan 3	Attendance at a call with A. Yandreski and M. Wasserman re: outstanding issues list; attendance at a call with M. Wasserman and N. MacParland re: above; additional calls with M. Wasserman re: A/R notices and logo issue; review August 12/08 transaction and financial statements.	2.8
Jan 4	Attendance at Finch Avenue premises; meeting with M. Smith re: outstanding tasks; review of preliminary TUV issues with A&M staff; attendance at update calls with M. Wasserman re: employee issues/TUV's/landlord and BNS status; review of draft letter to BNS re: funds release.	4.1
Jan 5	Attendance at a call with A. Yandreski re: outstanding issues and review of Scotiabank e-mail correspondence.	0.4
Jan 6	Call with A. Yandreski re: outstanding issues and staffing; review of draft DBI agreement and provision of comments thereon; call with N. MacParland re: above; review of revised draft BNS e-mail.	1.0
Jan 7	Call with M. Wasserman and M. Calvaruso re: outstanding issues; attendance at a call with DBI representatives re: outstanding issues and status update; attendance at a call with N. MacParland re: staffing matters; call with A. Yandreski re: above; call with A. Yandreski re: asset realization issues.	2.1
Jan 9	Attendance at a call with M. Wasserman and A. Yandreski regarding outstanding issues and status update; attendance on a follow-up call with N. MacParland regarding same;	1.4
Jan 10	Attendance on site to meet with A. Yandreski to discuss all outstanding issues; attendance at a meeting with A. Yandreski and M. Ajwani re: his go-forward duties/responsibilities; attendance at a call with A. Yandreski, M. Bonney and M. Ajwani regarding same; follow-up call with M. Ajwani, A. Yandreski and M. Bonney to finalize outstanding duties and requirements; call with M. Wasserman re: above.	5.2
Jan 11	Review of draft Trustee and Landlord agreement; call with M. Wasserman re: status of Scotia account release; discussions with A. Yandreski re: above.	0.8
Jan 12	Call with M. Wasserman re: outstanding matters and A. Yandreski re: outstanding matters.	0.4

Jan 13	Attendance at an update call with A. Yandreski re: outstanding issues.	0.4
Jan 14	Preparation and attendance at a meeting at Osler to prepare for calls with landlord and DBI re: draft agreements; attendance at a call with landlord counsel re: proposed transaction and outstanding related issues; call with DBI counsel re: proposed transaction and outstanding issues.	2.0
Jan 17	Finalize draft inspector meeting minutes; call with M. Calvaruso re: status of landlord transaction.	0.4
Jan 18	Preparation of materials for upcoming inspectors' meeting; discussions with A. Yandreski and Osler re: above.	1.3
Jan 19	Preparation and attendance at an inspectors' meeting, including two adjournments; call with Osler and Koskie Minsky re: inspectors' responsibilities and counsel funding issue; calls with N. MacParland re: funding issue.	2.6
Jan 20	Call with M. Wasserman re: potential equipment sale alternatives; review and execution of DBI agreement.	0.6
Jan 21	Call with A. Yandreski re: status of landlord transaction and equipment sale alternatives, note to inspectors, issues re: record storage, and review of Health & Harmony draft sales agreement.	0.5
Jan 24	Call with M. Wasserman regarding legal issues raised by Lewis Lau; call with A. Yandreski regarding status of outstanding matters.	0.6
Jan 25	Call with A. Yandreski regarding disposal of computer equipment; call with M. Wasserman regarding review of transfers under value.	0.8
Jan 26	Update call with M. Wasserman; call with A. Yandreski regarding sale issues, premises matters; correspondence with Osler regarding landlord agreement; call with Lewis Lau.	1.3
Jan 27	Draft Minutes of Second Meeting of Inspectors; review executed copy of landlord agreement.	2.2
<b>TOTAL – D. McIntosh</b>		<b>30.9 hrs.</b>

**A. Yandreski**

**Hrs.**

Jan 3	On-site at DB Media; attendance on a conference call with D. McIntosh and M. Wasserman regarding outstanding issues; discussions with M. Smith regarding outstanding issues; discussions with C. Good regarding the customer statement mailing and DVD destruction; discussions with N. MacParland regarding the use of the Columbia House and Doubleday logos on the customers statements; discussion with M. Ajwani regarding outstanding tax and financial issues; preparation of follow-up email regarding same; internal discussions regarding WEPPA and draft correspondence to employees; attendance on a conference call with D. McIntosh and M. Wasserman regarding outstanding issues; internal discussions regarding payments to Chase Paymentech; internal discussions regarding IT issues and wind-down plan; discussions with L. Letto, IT consultant, regarding same; follow-up on certain customer credit card transactions with C. Good; follow-up on VPN tokens; internal discussions regarding available information for potential purchasers of the customer lists and preparation of summary schedules regarding same; review of DB Media's collections to date; follow-up with customer service staff regarding call volume; internal discussions regarding DVD destruction companies; follow-up discussions with C. Good regarding same.	11.4
Jan 4	On-site at DB Media; discussions with C. Good regarding the mailing; meeting with D. McIntosh and M. Smith regarding status update and assistance with the sale of assets; internal discussions regarding information requested by the pension administrator; review of cheques received from the subtenants and discussions with L. Lau and M. Ajwani regarding same; discussions with BNS regarding the bank balances; review of payroll documents for current payroll; discussion with M. Ajwani regarding outstanding issues and the companies' assets; discussion with P. Peng Skinner regarding the purchase of Health & Harmony assets and the customer lists; call to Desjardins regarding the account balances for benefits; walk through of the warehouse with C. Good regarding assets available for sale.	11.5

Jan 5	On-site at DB Media; internal discussions regarding outstanding issues, status update and review of third party transactions; discussions with C. Good regarding the status of mailing of customer statements and form of prepayment to Canada Post; discussion with M. Wasserman regarding the email correspondence to BNS on the transfer of funds to the Trustee; follow-up discussion with BNS regarding same; preparation of email correspondence to M. Bonney regarding information to be provided by M. Ajwani; continuation of the walk-through of the warehouse with C. Good regarding assets available for sale; discussions with M. Wasserman regarding potential privacy issues in the sale of the customer lists; discussion with N. MacParland regarding DB Media's IT issues and New York liaison; preparation of email correspondence regarding same; discussions with M. Smith regarding potential purchasers of assets.	12.1
Jan 6	On-site at DB Media; discussion with N. MacParland regarding email issues and a status update; internal discussions regarding the proof of claim database and payments to certain suppliers; discussion with Cornerstone regarding DB Media's customer lists; discussion with J. Icking of Arvato regarding the payment of January's rent; discussion with D. Peress of Streambank regarding the potential sale of the customer lists; discussion with M. Smith regarding his assistance with operations and overseeing the warehouse during C. Good's vacation; follow-up discussion with D. McIntosh regarding same; internal discussions regarding the potential sale value of DB Media's art work; internal discussions regarding pension information for PwC, the plan administrator; review of draft agreement with Direct Brands regarding the destruction of the DVD inventory; review of letter to collection agencies regarding appointment of Trustee and remittance of amounts collected; revisions to weekly cash flow forecast and preparation of summary schedules; discussions with C. Good regarding status update on the customer mailing, security issues and estimated employee costs related to the destruction of inventory; discussions with employees regarding WEPPA claims.	9.2

Jan 7	On-site at DB Media; preparation of correspondence to M. Bonney and B. Jackson regarding information needed from DB Media; attendance on a conference call with D. McIntosh, M. Wasserman and M. Calvaruso regarding status update; preparation for and attendance on a conference call with C. Knight and M. Bonney regarding status update; preparation of email correspondence to M. Ajwani regarding accounting issues and questions; discussions with M. Smith regarding his overseeing of the warehouse function while C. Good is on vacation; preparation of correspondence regarding M. Smith's responsibilities; discussion with M. Ajwani regarding his go-forward role; internal discussions regarding same; internal discussions regarding the IT wind-down plan; discussion with a potential purchaser regarding the customer lists; telephone calls to potential purchasers of certain of DB Media's assets; discussions with M. Smith and C. Good regarding which staff need on-going email access; preparation of email correspondence regarding same; preparation of correspondence to Arvato regarding the payment of January's rent; follow-up discussions with C. Good regarding information needed for the wind-down; discussion with D. McIntosh regarding asset realization issues and employee matters.	10.8
Jan 9	Attendance on a conference call with M. Wasserman regarding information needed from M. Ajwani; preparation of a list of information needed from same; attendance on a conference call with M. Wasserman, N. MacParland and D. McIntosh regarding outstanding issues and information requests; preparation of a work plan for the week.	5.8
Jan 10	On-site at DB Media; internal discussions regarding outstanding issues; preparation for and attendance on a conference call with M. Bonney, M. Ajwani and D. McIntosh regarding information needed from M. Ajwani and go-forward duties and responsibilities; revisions to the list of information needed from M. Ajwani; preparation for and attendance on a conference call with M. Bonney, A. Ajwani and D. McIntosh to discuss the revised information request list; review of information received from M. Ajwani; discussions with Cornerstone regarding the rental of customer lists and their interest in selling the customer lists; discussion with M. Wasserman regarding privacy issues on the sale of the customer lists; discussions with L. Letto regarding status of IT wind-down plan; internal discussions regarding same; review of proposed correspondence to employees regarding email; internal discussions regarding same.	12.3



Jan 11

Discussions with L. Lau regarding accounting cut-off at December 8th; follow-up with V. Rajasingham regarding payroll issues; discussions with potential purchasers of the CH and DD customer lists; review of minutes of the first meeting of creditors; review of minutes of the first meeting of Inspectors; discussion with D. Albrecht regarding DB Media's PST recovery claim; discussions with M. Wasserman and M. Calvaruso regarding the BNS account; internal discussions regarding same; discussions with J. Howlader regarding the status of the transfer of the funds held by BNS and charge back issues; review of draft letters to DB Media's collection agencies; preparation for and attendance on a conference call with Chase Paymentech; review of L. Letto's IT wind-down plan; internal discussions regarding same; review of correspondence to Hanna Papers regarding pre-bankruptcy amounts owing; internal discussions regarding the letter agreement with PwC, the administrator for the pension plans; discussions with potential purchasers of Health & Harmony and customer lists; discussion with R. Todd of Cornerstone; discussions with M. Smith regarding CH, DD and HH privacy policies; discussion with D. Peress of Streambank regarding the potential value of the customer lists; review of revisions to the draft agreement with the landlord; discussion with CMRRA regarding royalties; follow-up discussion with C. Good regarding potential sale of non-licensed music CDs.

10.2

Jan 12

On-site at DB Media; discussions with J. Howlader regarding the transfer of the Companies' funds to the Trustee's account; review of final draft of creditors' meeting minutes; provision of assistance to M. Ajwani regarding accounting information; review of email correspondence from L. Lau regarding bankruptcy issues; walk-through of the premises with D. Beurling, M. Tripoli and S. Santos, representatives of the landlord; preparation of a draft confidentiality agreement for potential asset purchasers; provision of same to Osler for review and comments; preparation of email correspondence to R. Todd regarding third party insert materials held by DB Media; discussions with M. Smith regarding status update on the warehouse; discussions with L. MacNeil regarding responding to customers' voicemails and email correspondence; discussions with M. Ajwani regarding status update on the closing of the books at Dec 8th and other issues; discussions with C. Klink and D. Hack regarding issues raised at the December 23rd creditors' meeting; provision of tax information to D. Shieman of Osler regarding DB Media's PST recovery claim; internal discussions regarding post-assignment invoices; provision of confidentiality agreement to P. Peng Skinner; review of correspondence from PwC regarding the pension plan information; preparation of correspondence to C. Good regarding the counting of the pick bins; internal discussions regarding outstanding issues.

11.8

Jan 13	On-site at DB Media; preparation for and attendance at a meeting with P. Peng Skinner regarding the sale of Health & Harmony inventory and customer lists; discussion with M. Calvaruso regarding outstanding issues; provision of privacy policy information to Osler regarding the potential sale of the customer lists; internal discussions regarding status update and outstanding issues; discussion with L. Letto regarding progress of IT wind down; discussion with two customer service staff regarding termination of employment; preparation of Health & Harmony inventory information; preparation of a covering letter to accompany the inventory schedule; provision of same to Osler for review and comments; attendance on a conference call with M. Bonney, B. Jackson and M. Ajwani regarding questions on the December 8th close; provision of confidentiality agreements to potential purchasers; discussions with M. Smith regarding potential purchasers of Health & Harmony inventory; discussion with D. Peres of Streambank regarding the potential sale of the customer lists; review of accounting and financial records to be retained; internal discussions regarding same; review of revised letter to PwC, the administrator of the pension plans, regarding access to pension records; review of invoices received for the post-assignment period and discussions with M. Smith regarding same; discussions with M. Smith regarding status update on the warehouse; discussions with L. MacNeil regarding status update on responding to customer voicemails and email.	11.5
Jan 14	On-site at DB Media; internal discussions regarding status update; discussions with B. Lyle of Hilco regarding the feasibility of an auction of assets not wanted by the landlord, potential recoveries and timing; attendance on a conference call with M. Wasserman and P. Fisher of BNS regarding the transfer of DB Media's funds to the trustee's account; follow-up discussion with M. Wasserman regarding same; preparation of correspondence to J. Howlader of BNS regarding same; review of accounting, HR and other companies' records to be retained; discussions with the wind-down team regarding same; discussions with a potential purchaser regarding the purchase of certain assets; preparation of correspondence regarding a simple sale agreement for the Health & Harmony inventory; discussion with M. Ajwani regarding the unrestricted account with Desjardins; preparation of correspondence to B. Stricker of Desjardins regarding the account balance in the unrestricted account; discussion with D. Beurling regarding the premises; walkthrough with a potential purchaser regarding the purchase of certain equipment; preparation for and attendance on a call with D. McIntosh and M. Wasserman regarding the draft agreement with the landlord; preparation for and attendance on a conference call with N. MacParland regarding the DVD destruction agreement with DBI.	9.4

Jan 16	Preparation of a memorandum regarding certain DB Media transactions and issues raised by the creditors at the First Meeting of Creditors in December; review of supporting documentation information provided by M. Smith, M. Ajwani and L. Lau; preparation of an outstanding issues list regarding same; internal discussions regarding the agreements between the trustee and DBI and the trustee and the landlord and the upcoming second meeting of Inspectors; dropping off of accounts receivable payments and correspondence in the office for processing; review of schedule of returns for the period September 2009 to March 2010; preparation of a work plan for the week.	6.5
Jan 17	On-site at DB Media; preparation of email correspondence and discussions with potential purchasers of the Health & Harmony inventory; preparation of and provision of information to the potential purchasers regarding same; review of email correspondence from L. Lau regarding the 2010 Doubleday rate card charges; discussions with L. Lau regarding status of the Trustee's receipts and disbursements schedule and reports prepared by the Trustee; discussion with M. Smith regarding issues raised at the creditors' meeting; preparation of email correspondence regarding the actual and estimated staff hours for the DVD destruction; confirmation of funds received from BNS; issuance of wire transfer for payroll; internal discussions regarding information needed for the upcoming meeting of inspectors; follow-up with Royal Bank of Canada regarding whether any of the estate's accounts are still open; revisions to minutes of first meeting of inspectors; review of email correspondence from B. Lyle of Hilco; second walk thorough of the premises with representatives of the landlord; follow-up discussions with D. McIntosh, M. Wasserman and M. Calvaruso regarding same; preparation of correspondence to the landlord regarding potential auctioneers for the transferred assets; discussion with B. Lyle of Hilco regarding same; preparation of correspondence for the upcoming Inspectors' meeting.	11.4

Jan 18	<p>On-site at DB Media; meeting with a potential purchaser regarding the sale of the Health &amp; Harmony inventory; preparation of correspondence and discussions with potential purchasers; preparation of the agenda for the upcoming Inspectors' meeting; discussions with M. Calvaruso regarding same; preparation of correspondence to R. Todd of Cornerstone regarding the customer lists; preparation of correspondence to N. MacParland regarding DBI's funding to Koskie Minsky LLP; follow-up discussions with L. Lau regarding same; provision of information to N. MacParland regarding actual and estimated hours for the DVD destruction; discussion with D. Peress of Streambank regarding the potential sale of the customer lists; discussion with R. Millar of Hanna Paper regarding the letter agreement for future services; discussions with L. Letto regarding the wind-down of IT and the Health &amp; Harmony privacy policy; issuance of email correspondence regarding the revised start time for the inspectors' meeting; provision of information to a potential purchaser regarding Health &amp; Harmony inventory; provision of list of music titles and related items to potential purchasers; attendance on a conference call with D. McIntosh, M. Wasserman and M. Calvaruso regarding the upcoming inspectors' meeting; provision of documents to inspectors regarding same.</p>	10.8
Jan 19	<p>Preparation for and attendance at the second meeting of Inspectors, including two adjournments; discussion with R. Dupont of the OSB regarding status update; preparation of email correspondence to M. Smith regarding the walk-through of a potential purchaser of the Health &amp; Harmony inventory; provision of information to potential regarding same; provision of Health &amp; Harmony privacy document to Osler for review and comment; discussion with a potential purchaser regarding their bid for the assets; preparation of email correspondence to Solera regarding adding a note to the creditor website for the minutes of the first meeting of creditors; preparation of email correspondence to D. Beurling regarding information requests; discussion with leased equipment vendors regarding the return of the equipment; discussion with B. Lyle regarding a walkthrough of the computer equipment; provision of customer collections information to F. Tata.</p>	11.6

Jan 20

On-site at DB Media; discussions with M. Smith regarding the DVD destruction; discussions with wind-down staff regarding records retention; discussions with L. Letto regarding wind-down of IT; walk through of accounting and other records with M. Smith and M. Ajwani; discussions with R. Evers regarding third party owned parts on-site at DB Media; discussions with a potential purchasers regarding their bids for certain assets; follow-up with potential purchasers regarding the timing for submitting a bid; preparation of email correspondence to D. Beurling and M. Tripoli of Bentall Kennedy regarding premises issues; issuance of log of customer inquiries to L. McNeil; discussions with V. Rajasingham regarding her review of the employee personnel files for start dates for severance and termination calculations; review of draft purchase and sale agreement for sale of Health & Harmony assets; preparation of follow-up email correspondence to J. Icking regarding the Arvato January rent; follow-up with Solera regarding the addition of the creditors' meeting minutes to the A&M creditor website for DB Media; walk through with B. Lyle of Hilco and L. Letto regarding sale of computer equipment; review of revised agreements between the trustee and landlord and the trustee and DBI; review of draft bill of sale for Health & Harmony inventory.

11.2

Jan 21	<p>On-site at DB Media; discussions with M. Smith regarding the status of the DVD destruction; preparation of email correspondence to N. MacParland regarding the payment to Canada Post for delivery of the returns; preparation of email correspondence to Canada Post regarding the cost for the returns; internal discussions regarding the review of related party transactions; discussions and correspondence with several potential purchasers of Health &amp; Harmony inventory; various discussions with M. Calvaruso regarding outstanding issues; review of old accounting and other records held by the company; discussions with L. Letto regarding IT wind-down and sale of IT equipment; discussions with L. Letto and F. Tata regarding the accounts receivable subledger and the how to process collections after Jan 31<sup>st</sup>; discussion with M. Calvaruso regarding the purchase and sale agreement for the Health &amp; Harmony inventory; discussions with V. Rajasingham regarding HR issues; preparation of email correspondence to J. Icking regarding the payment of Arvato's January 2011 rent; preparation of correspondence to B. Lyle regarding the sale of computer equipment; preparation of email correspondence to D. Beurling regarding outstanding premises issues; discussion with R. Hunt of DBI regarding whether DBI wanted their computer equipment back; internal discussions regarding review of third party and related party transactions; review of changes to A&amp;M creditor website; discussions with L. Lau regarding December 8, 2010 financial statements; discussion with L. Lau regarding royalty information held by the companies; preparation of correspondence to the Inspectors regarding the sale of the Health &amp; Harmony assets; discussion with L. McNeil regarding follow-up on customer calls and emails received by A&amp;M; review of revised draft of Health &amp; Harmony asset sale agreement; internal discussions regarding the status of the draft agreement with the Landlord, sale of assets, correspondence to inspectors and records storage.</p>	12.5
Jan 23	<p>Preparation of work plan for week; preparation of email correspondence to M. Calvaruso regarding the revised draft purchase and sale agreement for the Health &amp; Harmony assets; preparation of email correspondence to the purchaser of Health &amp; Harmony regarding same; review of intercompany documentation provided by M. Ajwani and preparation of questions regarding outstanding information required; preparation of correspondence to B. Lyle regarding the sale of computer equipment; review of accounts receivable analysis prepared by M. MacKenzie; internal discussions regarding Chase Paymentech collections and documentation and status of IT wind down plan.</p>	4.0

Jan 24

On-site at DB Media; review of email correspondence from L. Lau; preparation of email correspondence to DB Media employees regarding use of email; discussion with A. Singels-Ludvik regarding distribution of minutes of the first meeting of creditors; discussions with PwC regarding pension information; preparation of email correspondence to B. Lyle regarding sale of computer equipment; meeting with the potential purchaser of the Health & Harmony inventory; discussion with L. Letto regarding status update on the IT wind-down plan; review of information received from M. Ajwani and follow-up discussions with him regarding same; preparation of email correspondence to Cornerstone regarding sale of CH and DD customer lists; preparation of email correspondence to Cornerstone regarding the CH and DD customer lists; preparation of email correspondence to L. Beaumont regarding HVAC in OCI; discussion with F. Ahmad regarding the lease for the production photocopier; overseeing of warehouse and second floor office clean-up; discussion with M. Calvaruso regarding outstanding issues; internal discussions regarding storage costs; meeting with M. Yeomans of Refreshtek regarding the sale of computer equipment; preparation of email correspondence regarding same; internal discussions regarding the status of outstanding issues.

11.3

Jan 25

On-site at DB Media; preparation of email correspondence to M. Bonney regarding certain books belonging to DBI in the warehouse; review of email correspondence from L. Lau regarding intercompany book charges and trustee fees; review of email correspondence from V. Rajasingham regarding employee information; preparation of email correspondence to a potential purchaser regarding the sale of the CH and DD customer lists; email correspondence to potential purchasers of certain assets; review of revised purchase and sale agreement for Health & Harmony; review of email correspondence from M. Yeomans regarding the sale of computer equipment; preparation of follow-up emails regarding same; preparation of email correspondence to and discussions with a potential purchaser regarding the sale of the Health & Harmony inventory and related assets; various internal discussions regarding the wind-down of the warehouse; follow-up discussions with C. Good and overseeing of same; review of the companies' records to determine which records are to be retained; follow-up with customer service staff regarding call volume and replies to customers who have contacted the Trustee directly; discussions with L. Beaumont of OCI regarding HVAC issues in the OCI area; walk through of the premises with D. Beaurling of Bentall Kennedy and related discussions regarding the wind-down of the warehouse; review of revised agreement with the landlord; discussions with Osler regarding ownership of the leased equipment; preparation of email correspondence to M. Bonney regarding the cost to have Canada Post return the books and DVDs held by them; assistance in the coordination of payment to Canada Post for the release of the returned books and DVDs; discussions with C. Good regarding organization of Health & Harmony inventory by skid; preparation of email correspondence to DBI regarding the sale of computer equipment to Refreshtek; preparation of email correspondence regarding packing boxes available for sale; discussions with A. Pond of Pitney Bowes regarding the leased equipment; preparation of email correspondence to the inspectors regarding the sale of computer equipment to Refreshtek; internal discussions regarding same.

11.2



Jan 26

On-site at DB Media; overseeing of clean-up of 2<sup>nd</sup> floor offices and warehouse; discussions with L. Letto regarding status update of IT wind-down; discussions with Refreshtek regarding the sale of DB Media's computer equipment; visit to Refreshtek's premises; preparation of correspondence to T. Heiland of DBI regarding Refreshtek; preparation of correspondence to the inspectors regarding same; discussion with M. Calvaruso regarding leased equipment; discussion with F. Ahmad of De Lage Financial Services regarding registration on the photocopier lease; discussion with a potential purchaser regarding the sale of the Health & Harmony assets; review of revisions to purchase and sale agreement regarding same; review of revised agreement with the landlord; discussion with M. Calvaruso regarding same; preparation of email correspondence to R. Todd of Cornerstone regarding customer inserts in DB's warehouse; preparation of email correspondence to J. Howlader of BNS regarding the reserve for charge backs and reports; preparation of email correspondence to D. Truong of the OSB regarding list of attendees at first meeting of creditors and other matters; discussion with potential purchasers regarding boxes and other assets; attendance on a conference call with L. Lau, D. McIntosh and M. Wasserman regarding bankruptcy issues; internal discussions regarding sale issues and premises matters.

11.5

Jan 27

On-site at DB Media; overseeing of clean-up of 2<sup>nd</sup> floor offices and warehouse; discussions with L. Letto regarding IT wind-down; provision of wire transfer information to R. Sorrentino regarding the BINC reimbursement for the PST assessment; follow-up with L. Lau regarding outstanding information requests; discussion with M. Ajwani regarding same; review of draft letter to OCI regarding payment of January 2011's rent; discussion with L. Beaumont regarding same; discussion with M. Calvaruso regarding same; discussions with potential purchasers regarding the sale of assets; provision of information to the successful purchaser of the Health & Harmony assets; execution of purchase and sale agreement for Health & Harmony inventory with DGA North American; internal discussions regarding warehouse organization and return of leased equipment; discussions with Dell regarding the return of leased computer equipment; review of letter to CommerceV3 regarding the sale of Health & Harmony assets; discussion with M. Bonney regarding sign-off for DVD destruction completed; preparation of email correspondence to N. MacParland regarding status update on DVD destruction; preparation of correspondence to D. Beurling regarding potential lessee of the premises; preparation of email correspondence to D. Schieman (Osler) regarding PST recovery claim; review of secured proof of claim provided by Dell; various discussions with C. Good regarding wind-down of the warehouse.

12.4

Jan 28	On-site at DB Media; discussion with J. Howlader regarding go forward information for financial institution transfers; working with Refreshtek to remove computer equipment; discussions with potential purchaser of IBM InfoPrint printers; provision of information to potential regarding same; discussions with C. Good regarding warehouse wind-down; discussions with L. Letto regarding IT wind-down; discussions with C. Good, F. Tata and L. Letto regarding the system going forward; discussions with L. Jones of Star Replastix regarding sale of recycling material; discussions with L. Beaumont regarding repair of air conditioning unit in OCI's server room; follow-up discussions with Margell regarding same; follow-up with M. Bonney regarding paperwork needed for destruction of DVDs; discussion with the purchaser regarding the Health & Harmony inventory; provision of the estate consolidation orders to D. Truong pursuant to his request; discussion with M. Calvaruso regarding the status of the landlord agreement, his discussion with a potential purchaser's counsel and other outstanding matters; preparation of new vendor form for DBI; overseeing of warehouse and office clean-up.	12.1
Jan 29	On-site at DB Media; overseeing of warehouse and office clean-up; discussions with L. Letto regarding the status update on the IT wind-down plan; discussions with L. McNeil regarding the information needed for the go-forward processing of accounts receivable; various discussions with C. Good regarding outstanding issues and organization of staff time.	4.8
Jan 30	Various discussions with L. Letto, C. Good and F. Tata and preparation of email correspondence regarding the wind-down of the IT system and the final clean-up of the warehouse; internal discussions regarding wind-down issues; discussions with L. McNeil regarding maintaining the accounts receivable records after January 31, 2011.	4.2

Jan 31	<p>On-site at DB Media; overseeing final clean-up of the warehouse and office space; overseeing of removal of IT equipment by Refreshtek; discussions with L. Letto, C. Good and F. Tata regarding final IT wind-down; preparation of email correspondence to P. Biller of DBI regarding IT wind-down; discussions and email correspondence with R. Anderson of Zar Corp. regarding the sale of the IBM Infoprint printers; walk through of the premises with Bentall Kennedy, the property manager; walk through of the OCI space with Bentall Kennedy and discussions with L. Beaumont regarding same; preparation of email correspondence to BNS regarding the Doubleday financial institution transfer reports; discussions with M. Calvaruso regarding outstanding issues, status update and preparation of correspondence disclaiming the premises lease; follow-up discussions with Bentall Kennedy regarding correspondence disclaiming the premises lease for Chubb Security; preparation of email correspondence to P. Peng Skinner regarding taking off the redirect of Health &amp; Harmony website; coordination of bringing IT equipment to A&amp;M's offices for accounts receivable collection and retention of electronic records.</p>	14.5
<b>TOTAL – A. Yandreski</b>		<b>266.0 hrs.</b>

**M. MacKenzie**

**Hrs.**

Jan 3	<p>Attend at Companies' premises; review payroll and update cash flow projections accordingly; meet with former employee to discuss matters related to the WEPPA; review employee proof of claims filed to date and reconcile to Trustee's termination and severance calculations, and prepare summary of results; revise employee information on Service Canada WEPPA website to reflect cases where the proof of claim has been received; draft letter to employees providing additional WEPP related information to meet the requirements of WEPPA Regulation 16, discuss same internally, revise accordingly and provide to Osler for comment; gather information required for preference payment review; discussions with accountant regarding the roll-forward of the Companies' cash position to the Date of Bankruptcy; internal discussions regarding various matters, including matters related to the recycling plan, and the go-forward staffing/payroll requirements.</p>	10.3
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Jan 4	Attend at Companies' premises; internal meeting to discuss status of various matters and go-forward planning arrangements; review the Companies' records for information requested by the Pension Administrator, related telephone call with Pension Administrator, and related internal discussion; locate and organize records required for preference review; respond to enquiries from creditors; deal with matters related to Canada Post; update WEPP information; review bank statements for preference review; and attend to various other miscellaneous matters.	9.8
Jan 5	Attend at Companies' premises; internal meeting to discuss status of various matters; work on preference review; meet with management to discuss and review GST/HST related matters; review matters related to one of the sub-tenants; research art dealers and contact same to enquire as to the value of numbered prints owned by the Companies; meet with an electrician sent by the property manager to provide access; communications with Osler and related internal communications regarding pension and payroll information requested by the Pension Administrator; deal with various matters related to Canada Post; and internal discussion regarding the name changes to the Companies' names and review supporting documentation regarding same.	10.5
Jan 6	Attend at Companies' premises; meet with representatives of Canada Post; complete detailed list of numbered prints and original art owned by the Companies, provide same to art dealer for review and related communications; enter information on Service Canada WEPP website to reflect additional employee proofs of claim have been received; review name change documents; respond to information request from Canada Revenue Agency; internal communications regarding information request from Pension Administrator; follow up with Quebecor subsidiary regarding their assets located in the Companies' warehouse; gather GST/HST related information and review same; draft letter to collection agencies; and review and update cash flow projections and related internal discussions.	11.8
Jan 7	Attend at Companies' premises; attend internal meeting to review status of various matters; respond to enquiries from former employees; communications with art dealer; review Records of Employment ("ROE"s) and revised ROEs in conjunction with termination and severance calculations and information submitted to WEPP; draft letter to accompany revised ROEs; review and provide comments on email protocol; attend to various other miscellaneous matters.	10.5
Jan 9	Review and respond to various internal email communications; prepare and process letters to former employees and related attachments with their respective WEPP information.	3.3

Jan 10	Review revisions to draft letter to collection agencies; review and respond to various internal email communications; respond to enquiries regarding termination and severance calculations; communications with Chase Paymentech; communications with the Pension Administrator and related communications with Osler; related internal communications; contact WEPPA regarding enquiries received from former employees.	6.5
Jan 11	Attend at Companies' premises; internal telephone call to review the status of various matters; meet with management to review various matters; communications with Chase Paymentech and attend a related conference call; review termination and severance calculations; respond to enquiries from former employees; communications with the Pension Administrator and related internal communications; review revised Records of Employment ("ROE"s) and discuss same with Human Resources Manager; follow up on matters regarding the Companies' privacy policies; and prepare letters to former employees as required pursuant to the WEPPA.	10.5
Jan 12	Attend at Companies' premises; complete letters to former employees as required pursuant to the WEPPA; draft letters to former employees to accompany revised ROEs; adjust information on WEPP website as appropriate; attend conference call with Chase Paymentech; review details of Rogers, Bell, and Shaw accounts and related internal discussions; draft letter to Shaw to terminate services; internal discussion regarding certain transactions during the pre-bankruptcy period; communications with liquidator; and meeting to discuss the status of and go-forward planning regarding various matters.	11.0
Jan 13	Attend at Companies' premises; communications with Rogers regarding the Companies' accounts and services provided by Rogers; correspondence to Rogers in follow up to conversations, one for each account; correspondence to one of the Companies' collection agencies and related telephone communications; respond to enquiries from former employees; update WEPP website and related supporting schedule for additional proofs of claims received from former employees; liaise with Human Resources Manager regarding various payroll related matters; follow up on matters related to the Companies' artwork; telephone communications with supplier with property located in the Companies' warehouse; prepare post-bankruptcy ROEs; summarize post-bankruptcy expenses incurred; correspondence to suppliers with invoices straddling bankruptcy period to request revised invoices covering only the post-bankruptcy period; review files in accounting area to identify files for retention by Trustee; communications with Pension Administrator; and enquire with management regarding NR4 filings.	12.3

Jan 14	Attend at Companies' premises; respond to enquiries from creditors; follow up on and respond to enquiries from former employees and update information submitted to WEPP as appropriate; meet with Human Resources Manager to discuss various employee related matters; review post-bankruptcy ROEs and finalize same; review payroll for period ending January 21, 2011; work on preference review and review related bank statements, cancelled cheques, wire transfers and other supporting documentation, and related discussion with accounting staff; draft memo regarding the preference review process and document results to date; attend to various other miscellaneous matters.	10.3
Jan 16	Respond to various email enquiries; and review and organize HST files and other government agency files and summarize the status of the Companies with each agency.	3.5
Jan 17	Attend at the Companies' premises; discuss and follow up on issues with cheque processing equipment in the warehouse; finalize letter to the Pension Administrator regarding their information request, follow up on same, and related communications to coordinate their attendance to retrieve the requested records; discuss NR4 related matters with the former financial controller; summarize HST, QST, EHT, and WSIB information requirements in order to draft instruction letters and file a stub period returns to the date of bankruptcy; summarize accounts receivable figures from records provided on December 13, 2010 and provide same to the former financial controller to assist in closing the accounting records as at the date of bankruptcy; communications with one of the Companies' collection agencies; communications with a third party regarding equipment that is in the possession of the Trustee and to coordinate the retrieval of same; correspondence to Canada Revenue Agency; update cash flow schedules; and correspondence to WSIB.	10.0
Jan 18	Attend at Companies' premises; obtain support required to file stub period HST returns for each of the Companies to the date of bankruptcy and related discussions with accounting staff; discussions with Human Resources Manager regarding the preparation of T4s, EHT support for stub period, and WSIB figures; identify computers of former employees that require back up; review support for transactions during October and November, 2010 identified as part of the preference review and document same; meet with landlord; respond to enquiries from former employees; liaise with information technology consultant regarding data recovery and destruction of information contained on hard drives; and work on related party transaction component of preference review.	11.3

Jan 19	Attend at Companies' premises; meet with representatives from Pension Administrator, assist in the identification of files requested by same, and liaise with same to assist in the retrieval of the requested documents; various internal communications regarding the status of various matters and planning associated with vacating the premises; discussions with accounting staff regarding the support for transactions identified during the preference review; liaise with party interested in purchasing certain inventory; update information on the WEPP web site and related supporting schedules for proofs of claim received from former employees; communications with WSIB and finalize letter to same; review EHT related matters and write letter regarding same; review Manitoba Retail Sales Tax information, file stub period return to the date of bankruptcy, and write letter regarding same; review Quebec Sales Tax information for both Companies, and file stub period returns to the date of bankruptcy.	10.8
Jan 20	Attend at Companies' premises; correspondence to the Quebec Minister of Revenue regarding the Companies' QST accounts; internal discussions and discussions with management regarding matters related to file retention; respond to enquiries from former employees; follow up on transaction support for preference review and review supporting documentation as provided; correspondence to Rogers to accompany payment related to the bankruptcy period; draft HST returns for the Companies' for the period December 1 to December 8, 2010 and correspondence regarding the Companies' accounts; internal meeting to discuss the status of various matters; discuss NR4 preparation with the Companies' former assistant financial controller; discussions with the Companies' former Human Resources Manager regarding various payroll related matters; telephone call with one of the Companies' collection agencies regarding the go-forward collection plan; telephone call with one of the Companies' lessors; and review and identify computers for which back up is required.	9.8
Jan 21	Attend at Companies' premises; review files from the information technology office to identify those required to be retained; liaise with the Pension Administrator regarding the retrieval of pension related files; contact file storage companies to obtain quotes, related internal discussions, and liaise further with same; document preference review procedures and review additional support regarding same; and review files in the warehouse to segregate those required to be retained.	8.0

Jan 22	Attend at the Companies' premises; oversee arrangements in warehouse in preparation for vacating premises at the end of the month; oversee packing/skidding of Health and Harmony inventory; update accounts receivable analysis and review in conjunction with schedule of receipts and disbursements to date; review various documents in support of preference review and document same; various internal email communications and with third parties regarding the status of various matters and related go-forward planning.	6.0
Jan 24	Attend at the Companies' premises; tour warehouse to determine the status of various matters related to vacating the premises; liaise with courier from the Pension Administrator to retrieve documents; write letter to copier service provider to cancel service contract; contact Pitney Bowes regarding equipment leased by the Companies; contact IBM to enquire whether there is any leased equipment on the Companies' premises; discussions with warehouse manager to obtain information required in order to arrange for the redirection of the Companies' mail; review boxes of files in the warehouse to determine which are required to be retained by the Trustee; and sort files remaining in Human Resources office between those to be retained and those to be destroyed.	11.0
Jan 25	Attend at Companies' premises; various internal communications regarding the status of various matters and planning related to other matters; review and oversee the status of various activities in the warehouse; communications with locksmith regarding opening a locked safe in the warehouse and related internal communications; coordinate cleaning of second floor of premises; oversee the retention, packing, and destruction of files from offices on the second floor; internal discussions regarding an equipment lease with Pitney Bowes; and communications with Iron Mountain regarding file storage.	11.5



Jan 26	Attend at Companies' premises; internal discussions regarding remaining accounting information required and review email request for same; various discussions with recycler regarding various contents of warehouse, pricing related to same and related matters; related internal discussions; review property proof of claim received from World Press requesting the retrieval of cages located in the Companies' warehouse; communications with Canada Post regarding customer returns held by Canada Post; review and finalize agreement with Iron Mountain regarding file storage, and related internal discussions; follow up on remaining information required for preference review, review same, and document accordingly; internal discussions regarding matters related to subtenants; communications with Canada Post to coordinate the redirection of the Companies' mail; and meet with safe cracker to open locked safe in the warehouse.	10.8
Jan 27	Attend at Companies' premises; request remaining accounting information required by the Trustee from the former assistant controller and review same; communications with the Companies' external payroll service provider; communications with Iron Mountain to obtain necessary supplies to prepare files for storage; communications with World Press regarding cages in the warehouse; follow up on additional proofs of claim received from employees; respond to enquiries from former employees; and internal meeting to review the status of various matters.	6.5
Jan 28	Attend at Companies' premises; review files in the warehouse to determine which are not required to be retained by the Trustee and oversee the destruction of same, and to document and prepare those that are required to be retained for storage; coordinate the retrieval of cages by World Press; and respond to enquiries from former employees.	10.0
Jan 29	Attend at the Companies' premises; pack the Trustee's files; review files in the warehouse, oversee the destruction of same where appropriate and the preparation for storage of those required to be retained by the Trustee; deal with various other matters related to the removal, recycling and destruction of various contents of the warehouse.	7.8

Jan 30	Attend at the Companies' premises; finalize the packing and sorting of files in the warehouse and prepare those required to be retained for storage; various internal discussions and discussions with retained staff and IT consultant regarding IT related matters; respond to various internal emails enquiring regarding the status of various matters; attend with IT consultant to purchase additional equipment necessary to back up the Companies' computer systems and run them offsite; oversee various matters related to the removal, recycling and destruction of various contents of the warehouse; coordinate the logistics for the removal of the warehouse contents in preparation for vacating the premises and prepare summary email regarding same; prepare payroll for submission and various related discussion with the Human Resources Manager and internal communications.	11.8
Jan 31	Attend at Companies' premises; finalize list of files to be sent to Iron Mountain for storage and related communications; coordinate the retrieval of files for storage; discussions with various staff regarding payroll related matters, and determine adjustments required to previously submitted payroll figures; attend to various matters, including remaining clean up, and the disconnection and moving IT equipment in preparation for vacating the premises; meet with the landlord's maintenance manager to tour the warehouse and attend to various transitional matters; pack and load the remaining Trustee files; and oversee the removal of the remaining contents of the warehouse.	12.0
<b>TOTAL – M. MacKenzie</b>		<b>247.6 hrs.</b>

**N. Macoritto**

**Hrs.**

Jan 3	Discussions with IT and call centre staff regarding certain customer/creditor emails; Email discussions with IT pertaining to the secure wiping of computer and server hard drive information, internal meetings regarding same; Discussions with management and other staff regarding certain security VPN related items; Discussions with HR surrounding certain employees and their claims; Internal information follow-ups and discussions surrounding employee termination and severance claim amounts; Multiple discussions and meetings with potential hire for IT assistance; Review of customer database with management; Addressed creditor queries and made callbacks; Reviewed alarm code security measures with management; Reviewed backup tape systems with new IT hire.	9.7
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Jan 4	Led discussions with call centre staff regarding certain customer/creditor callbacks and logging; Further discussions surrounding certain VPN hardware items; Discussions with IT regarding backup tapes and other storage issues; Summarized potential buyers of inventory that had shown interest via phone messages and had internal discussions regarding same; Worked with management to resolve large scale printing issues for customer AR billings; Information follow-ups pertaining to Canada Revenue Agency requests; Review of master claims list; Reviewed cheques and organized proof of claims forms; Discussions with subtenants pertaining to security measures;	9.5
Jan 7	Discussions pertaining to building security and keys, emergency contact information and other topics; Meeting and discussion with locksmith regarding a certain entry point to warehouse; Discussions with IT consultant pertaining to printing capabilities, rough valuations for various IT items and coordinated a full inventory of major IT items; Meetings with management pertaining to the alarm code system, discussions pertaining to the security card pass system; Discussions with IT regarding Bell telephone circuits and orderly disconnection of same; Discussions with recycling company arranging for continued services; Discussions with employee regarding claim amount and process; Various discussions with subtenants.	9.4
Jan 10	Organized and reviewed customer lists, prepared summary statistics for same; Discussions with HR regarding certain updates to the termination and severance calculations worksheet; Discussions regarding WEPP updates; Information follow-ups and discussions with IT regarding the Bell telephone and data accounts and services, and the Bell circuits; Internal meetings regarding subtenants; Reviewed third party property request and confirmed locations of same in warehouse; Discussions with HR regarding certain ex-employee information follow-up callbacks pertaining to WEPP applications and other questions; Had discussions with IT regarding the backup tape progress; Discussions with IT regarding wind down plan and time estimates; Correspondence with management regarding obsolete backup tape shredding.	10.1

Jan 11	Information follow-up pertaining to CRA request for business numbers; Discussions and review of fee proposal and invoicing details with the IT consultant; Produced an overview of the wind-down plan with IT consultant and a data virtualization plan; Further organization, review and analysis of customer lists, internal discussions regarding same; Discussions with subtenant regarding January rent cheque and other items; Coordinated agreement with recycling materials pickup service provider; Reviewed creditor callback list and addressed certain outstanding items; Monitored warehouse for activity and progress in preparation for handling the inventory.	8.9
Jan 12	Discussions with certain call centre staff to discuss various creditor call issues, follow-ups and resolutions pertaining to selected cases and also had a general meeting regarding go-forward plans; Performed extensive work pertaining to creditor calls and voicemails including organization of and follow-ups for same; Reviewed certain IT security related requests; Discussions with certain ex-employees regarding proof of claim forms and other documentation; Meeting/walkthrough of premises with the property manager; Developed work plans and further wind down process issues; Meetings and discussions with management relating to the wind down plan; Responded to emails and voicemails from interested parties.	10.0
Jan 13	Discussions surrounding HR and ex-employee creditor information requests; Several meetings with IT consultant to discuss server virtualization as one component of the IT wind down plan and to review progress updates on the other components; Discussions with subtenants regarding January rent and other matters; Reviewed and sent updated termination and severance worksheet to HR; Meeting regarding accounting/finance and marketing departments walk-throughs to review relevant books and records for shredding, recycling or retention; Follow-up correspondence with parent company relating to IT security; Meetings with IT relating to backup tapes; Collected and organized certain IT items for proper decommissioning; Follow-up calls with paper recycling/garbage removal service company.	9.5
<b>TOTAL – N. Macoritto</b>		<b>67.1 hrs.</b>

**A.Singels-Ludvik**

**Hrs.**

Jan 3	Respond to several creditor calls regarding Notices received and assistance regarding completing proof of claim forms - respond to several employee creditor calls regarding pension, benefits and assistance regarding completing proof of claim forms.	3.2
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Jan 4	Process wire transfer request to RBC; follow up with RBC regarding same; call to Davis & Henderson regarding cheque order; respond to several creditor calls; process invoice for payment; bank account reconciliation to date; update receipts and disbursements schedule ("R&D"); review emails regarding various banking file matters; various file related discussions.	3.8
Jan 5	Respond to several creditor calls and review faxes received regarding proofs of claim and forward to A. Noyek for processing; discussions with D&H regarding cheque order; update R&D for deposits made and update summary related schedules.	1.5
Jan 6	Process invoices for payment and update R&D; review initial draft version of the creditor's meeting minutes; respond to several creditor calls regarding queries re proofs of claim and other related issues; various internal discussions regarding ongoing file matters.	3.5
Jan 7	Draft inspector's meeting minutes; perform bank reconciliation and provide returned item information to Ms. Yandreski by email; various discussions and review of emails regarding various banking related matters; process invoices for payment and update R&D.	3.1
Jan 10	Discussions regarding payroll related issues, and other related file matters; process invoices for payment and update R&D; process cheques received for deposit; update R&D regarding same and correspondence regarding information required.	4.3
Jan 11	Process cheques received for deposit; to RBC to deposit same; update R&D schedule and summary related schedules.	1.0
Jan 12	Process cheques received for deposit; to RBC to deposit same; update R&D schedule; finalize creditor meeting minutes and inspector meeting minutes; discussions with D&H regarding cheque order; respond to several creditor calls regarding queries re proofs of claim and other related issues.	2.9
Jan 13	Process cheques received for deposit; to RBC to deposit same; update R&D schedule; respond to several creditor calls including employee calls and related pension, benefit and WEPP queries; follow up with Ms. MacKenzie regarding same.	2.1
Jan 14	Meet with former employees regarding correspondence sent by M. MacKenzie; email M. MacKenzie regarding same; forward RC59 form to M. MacKenzie regarding CRA consent form – representative; internal discussions regarding USD account and forward email to R. Fernandes regarding same; update R&D schedules.	1.4

Jan 17	Review various emails regarding confirmation of proofs of claim received; telephone call from employees regarding letter for their WEPP claim and confirm proofs of claim received; advise M. MacKenzie regarding same to update Service Canada; prepare and send wire transfer form to RBC regarding ADP payroll funding; review Inspector's Meeting Minutes.	1.4
Jan 18	Telephone call to RBC to confirm account balances; update R&D schedule to reflect recent activity; review various emails regarding confirmation of proofs of claim received; review proofs of claim database regarding same; telephone call from employees regarding letter for their WEPP claim and confirm proofs of claim received; advise M. MacKenzie regarding same to update Service Canada; various file and banking related matters.	2.1
Jan 19	Review correspondence regarding redirection of mail and request to process same; internal discussions regarding same; numerous telephone calls from creditors regarding: assistance in filling out proof of claim, employees regarding confirmation of proof of claim received, employees regarding WEPP letter received and queries regarding same; process cheques received for deposit and to RBC re same.	1.6
Jan 20	Telephone call from Canada Post regarding proof of claim and assistance re filling out same; process several invoices for payment and update R&D schedule; telephone call to RBC to confirm account balances.	2.9
Jan 21	Bank account reconciliations to date; update R&D summary schedule; discussions regarding various banking related matters; telephone calls to/from creditors regarding Notices received and queries re filling out proof of claim.	1.4
Jan 24	Process invoices for payment; discussions regarding Minutes of the First Meeting of Creditors; review emails from employees regarding requesting copy of First Meeting of Creditors Minutes; review proofs of claim database and send copy of same.	0.5
Jan 25	Update R&D schedule for previous day deposits; internal discussions regarding same; various miscellaneous banking related matters; telephone calls from creditors regarding Notices received and queries as to why – respond to same; review proofs of claim database.	1.2
Jan 26	Telephone call to RBC to confirm account balances; account reconciliations to date; internal discussions regarding same; internal discussions regarding returned items and processing of same; follow up discussions regarding mail redirection; various creditor calls and respond to same.	1.7

Jan 28	Process invoices for payment and update R&D detailed schedules; update R&D summary schedules; various banking related matters; review proofs of claim database and various file and banking related matters; respond to creditor calls.	3.0
Jan 31	Review correspondence regarding WEPP letters and respond to same; review various emails regarding banking related matters and respond; process cheques received for deposit; update R&D related schedules.	1.2
<b>TOTAL – A. Singels-Ludvik</b>		<b>43.8 hrs.</b>

**A. Noyek**

**Hrs.**

Jan 3	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Manual tape of account balance for Columbia House and Double Day bank account and correspondence regarding same.	2.2
Jan 4	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	0.6
Jan 5	Meet with N. Macoritto to collect cheques for deposit; Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update records for new Proof of Claim forms submitted by employees and creditors.	1.2
Jan 6	Enter and update electronic Proof of Claim records regarding new forms received from employees and creditors.	0.9
Jan 11	Update and finalize draft Minutes of the First Meeting of the Creditors.	2.0
Jan 17	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	0.5
Jan 20	Review and document voicemails from customers, employees and creditors; Email correspondence with A. Yandreski regarding various matters.	1.2
Jan 24	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit.	2.0

Jan 25	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update electronic Proof of Claim records regarding new forms received from employees and creditors.	2.4
Jan 26	Enter and update electronic Proof of Claim records regarding new forms received from employees and creditors; Field call from individual with various questions.	0.3
Jan 27	Enter and update electronic Proof of Claim records regarding new forms received from employees and creditors; Email correspondence with employee regarding Proof of Claim submission.	0.2
Jan 31	Preparation and documentation of incoming cheques for Columbia House and Double Day Canada; Bring down cheques to bank for deposit; Enter and update electronic Proof of Claim records regarding new forms received from employees and creditors.	2.6
<b>TOTAL – A. Noyek</b>		<b>16.1 hrs.</b>



September 17, 2012

c/o Alvarez & Marsal Canada Inc.  
Trustee of the Estate of  
DB Media et al  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, Ontario M5J 2J1

**Re: DB Media Distribution Inc., DB Media Distribution (Canada)  
CH LLC and CH Sub LLC  
(collectively, "DB Media")**

For professional services rendered in our capacity as Trustee of the Estate of DB Media for the period of February 1, 2011 to September 15, 2012.

	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
D. McIntosh, Managing Director	91.0	\$750	\$68,250.00
A. Yandreski, Senior Director	283.1	600	169,860.00
M. MacKenzie, Director	52.0	535	27,820.00
N. Macoritto, Associate	3.0	300	900.00
A. Singels-Ludvik, Associate	100.4	250	25,100.00
A. Noyek, Analyst	33.7	200	6,740.00
	<u>563.2</u>		<u>\$298,670.00</u>
Add: Out of pocket expenses including transportation and parking, telephone, tax program, web site maintenance costs, courier and postage charges.			3,305.26
			<u>\$301,975.26</u>
Add: HST @ 13%			<u>38,968.69</u>
<b>TOTAL INVOICE</b>			<u><b>\$340,943.95</b></u>

**Mail Instructions:**

Alvarez & Marsal Canada Inc.  
Attn: Doug McIntosh  
Royal Bank Plaza, South Tower  
200 Bay Street, Suite 2900  
P.O. Box 22  
Toronto, ON M5J 2J1

**Wire Instructions:**

Bank: TD Canada Trust  
Account Name: Alvarez & Marsal Canada Inc.  
Swiftcode: TDOMCATTOR  
Bank Address: 55 King Street West  
Toronto, ON  
Bank Transit #: 10202  
Institution #: 0004  
Account #: 5410790  
Reference #: DB Media #86284 - Invoice #3  
HST: 83158 2127 RT0001

**DB Media – 86284**  
**DETAIL SUMMARY – February 1, 2011 to August 31, 2012**

<b><u>D. McIntosh</u></b>		<b><u>Hrs.</u></b>
Feb 1	Preparation and attendance at a meeting with Osler, Hoskin & Harcourt LLP (“Osler”) to establish a plan to resolve remaining outstanding issues.	2.0
Feb 9	Internal meeting to address transfers at undervalue (“TUVs”) preference review.	2.5
Feb 10	Review of detailed draft comments for Inspectors’ meeting and draft responses to L. Lau.	3.3
Feb 11	Issue correspondence to L. Lau and review updated draft documents for Inspectors’ meeting.	1.0
Feb 12	Preparation for Inspectors’ meeting; meeting with M. Wasserman of Osler regarding TUV memorandum.	2.2
Feb 14	Review of draft TUV memorandum and preparation of agenda and documents for Inspector meeting; internal discussions regarding same, including R&D status and A/R strategy; internal findings re: TUVs and recommended approach; call with Osler regarding meeting, agenda/issues, and other matters.	5.8
Feb 15	Preparation for and attendance at a meeting with Davis Ward Phillips & Vineberg LLP (“Davies”) and Osler regarding upcoming document request for Direct Brands Inc. (“DBI”) and finalizing the request list.	2.3
Feb 16	Preparation for and attendance at a meeting with L. Lau regarding results of TUV/preference review and other issues; review of preference review documents; call with M. Smith regarding same; preparation and attendance at Inspectors’ meeting; follow up call with Osler.	5.5
Feb 18	Preparation for upcoming call with DBI, Davies Ward Phillips & Vineberg (“Davies”) and Osler.	1.0
Feb 23	Attendance on call with Direct Brands, Davies and Osler regarding document requirements and outstanding matters.	1.2
Feb 28	Update discussions with staff.	0.3
Mar 1	Internal discussions regarding outstanding issues.	0.2
Mar 2	Call with Davies as a follow-up to various outstanding matters.	0.4

Mar 3	Update call with Osler.	0.8
Mar 9	Call with Osler regarding employee severance claims and the call with Davies.	1.2
Mar 22	Call with Davies regarding the DBI claim; call with Osler regarding same.	1.2
Mar 23	Preparation for and attendance on a call with the Office of the Superintendent of Bankruptcy (“OSB”) and Osler regarding certain bankruptcy matters; review of Davies’ account; call with DBI regarding information requirements.	1.3
Mar 24	Attendance on a call with DBI regarding information requirements; call with Osler thereafter.	0.9
Mar 25	Attendance on a call requested by DBI and Davies.	0.4
Mar 29	Review of Davies’ fee submission requested by the Trustee and the Trustee’s assessment of fees allocable to DBI and internal discussions regarding same; review of WEPP term and severance issues; review of substantive consolidation issue.	1.7
Apr 4	Detailed review of TUV issues, transactions and related draft internal summary memo regarding same.	4.8
Apr 5	Drafting of detailed TUV issues memorandum.	2.2
Apr 11	Finalize TUV issues memorandum; preparation for and attendance at a meeting with Osler regarding TUV issues.	2.8
Apr 15	Correspondence with Davies; review of revised document request list; summarize preliminary TUV findings in preparation for April 18 <sup>th</sup> meeting with Davies; internal discussions regarding issues for Inspectors’ meeting.	2.8
Apr 18	Preparation for and attendance at a meeting with Davies and Osler to discuss information requirements and preliminary findings.	1.8
Apr 19	Preparation for Inspectors’ meeting and call with DBI; finalize and forward summary of follow-up information requirements to Davies, internal discussions regarding same.	2.4
Apr 20	Preparation and attendance at Fourth meeting of Inspectors; call with Davies, Osler and Direct Brands regarding information requirements and TUV issues.	2.1
Apr 25	Preparation of overview notes from the call with Davies and DBI.	0.4

Apr 26	Review of rate upcharge issue and internal discussions regarding same.	0.5
Apr 27	Call with the Independent Inspector, L. Lau, and Osler to report back on the call with DBI.	1.0
Apr 28	Preparation for and attendance on a follow-up call with Davies regarding potential TUV information requests.	1.5
Apr 29	Review draft summary of cash transfers as at July 21/22, 2008 and August 11, 2008.	0.7
May 10	Review of redacted 2008 purchase and sale agreement provided by Davies; review of draft Fourth Inspector Meeting Minutes.	1.1
May 12	Call with Davies and Osler regarding the 2008 Asset Purchase Agreement.	0.4
June 9	Review of adjusted proforma balance sheets provided by DBI and their response to TUV solvency issues.	1.0
June 10	Preparation for and attendance at meeting with Osler to discuss DBI's response to TUV issues.	1.1
July 5	Preparation for and attendance on a call with DBI and Osler regarding TUV solvency issues and DBI's submissions regarding same; follow-up call with Osler regarding same; summarize proposed balance sheet adjustments.	2.2
July 19	Internal discussions regarding CMMRA claim.	0.3
Aug 5	Revisit DBI's balance sheet adjustment submissions; internal discussions regarding same.	0.7
Aug 11	Additional internal discussions regarding above; review of memorandum regarding same.	0.2
Aug 16	Review of draft correspondence to DBI and internal discussions regarding same.	0.6
Oct 13	Internal discussions regarding preparation for meeting with Independent Inspector L. Lau; preparation and attendance at meeting with L. Lau regarding potential TUVs and directed course of action.	1.8
Oct 21	Preparation for and attendance at a meeting with Davies and Osler to discuss TUV response and potential outcome; follow up discussion with Osler regarding above.	2.2

Jan 11	Update call with Davies regarding status of DBI's response to TUV issues.	0.2
Jan 25	Further call with Davies to follow up on status DBI's response; internal discussions and review of correspondence to PWC regarding timing issues.	0.8
Jan 27	Call with Osler regarding need to respond to DBI's delay in addressing the Trustee's position regarding potential TUVs.	0.2
Jan 31	Status update call with Osler.	0.2
Feb 2	Review draft correspondence to Davies; internal discussions regarding TUV issues.	0.6
Feb 6	Review of draft correspondence to Davies regarding delay in Direct Brands' response to transfer regarding potential TUV issues.	0.2
Feb 8	Review of information to be provided to DBI's advisor; finalize correspondence to Davies.	0.5
Feb 13	Review of draft update memorandum to the Inspectors regarding the pursuit of the claim for Ontario RST refund.	0.2
Mar 6	Preparation and attendance at a meeting with Davies and Osler regarding DBI's response to potential TUV issues.	1.6
Mar 22	Internal discussions regarding outstanding issues and next steps.	0.7
Mar 26	Review of summary of issues regarding potential TUVs for meeting with L. Lau and attendance at a call with L. Lau and Osler regarding same.	0.8
Apr 10	Preparation for and attendance at a follow up meeting with L. Lau, to discuss TUV issues.	1.5
Apr 20	Review of draft correspondence to Bertelsmann; review of draft summary of meeting discussion points with L. Lau.	1.3
May 15	Review draft summary of TUV memorandum; internal meeting regarding same.	1.4
May 28	Review and update detailed TUV memorandum for Independent Inspector, L. Lau.	1.4
June 12	Preparation for and attendance on a conference call with L. Lau and Osler regarding TUV matters.	1.3

June 19	Discussions regarding various file matters.	0.4
Aug 8	Prepare and attendance at meeting with L. Lau to approve TUV settlement.	1.5
Aug 20	Review draft Court Report.	2.8
Aug 23	Review draft Court Report.	1.5
Aug 29	Draft Court Report.	2.1
<b>TOTAL – D. McIntosh</b>		<b>91.0 hrs.</b>

**A. Yandreski**

**Hrs.**

Feb 1	Preparation of correspondence to P. Biller of DBI regarding DB Media's computer hardware; preparation of correspondence to Firstbrook Cassie Anderson regarding termination of the Trustee's insurance coverage for DB Media's premises; preparation of correspondence to a purchaser of DB Media's assets; internal discussions regarding status update and outstanding issues; preparation of correspondence to K. Kuipers of Refreshtek regarding status update on DB Media's computers; preparation for and attendance at a meeting with Osler to establish a plan to resolve remaining outstanding issues.	4.2
Feb 2	Discussion with purchaser of the Health & Harmony ("H&H") assets regarding the redirect on the H&H website and inventory management software; preparation of correspondence to Bank of Nova Scotia ("BNS") regarding the Doubleday financial institution report; review of minutes for the second meeting of Inspectors held January 19, 2011 and provision of comments regarding same; follow-up discussion with M. Calvaruso regarding same; internal discussions regarding outstanding issues; preparation of an outstanding issues list; preparation of email correspondence to Firstbrook Cassie Anderson regarding cancellation of insurance coverage on DB Media's premises; follow-up discussion with Firstbrook regarding same.	3.8

Feb 3	Working with L. McNeil on customer payments; follow-up discussion with BNS regarding the Doubleday financial institution customer payment report; preparation of correspondence to the purchaser of the H&H assets regarding the H&H website; preparation of correspondence to S. Santos of Bentall Kennedy, property manager of 5900 Finch Ave. East, regarding the pick-up of the garbage container at 5900 Finch Ave. East; review of email correspondence from V. Rajasingham regarding the status of the 2010 T4s; review of email correspondence from D. Schieman regarding the PST tax claim; preparation of correspondence to M. Tripodi of Bentall Kennedy regarding contact information for De Lage Financial and Pitney Bowes and status of mail redirection; internal discussions regarding invoices for the former cleaners of the premises; preparation of correspondence to J. Lapetina of Firstbrook Cassie & Anderson regarding insurance coverage; follow-up discussion with J. Lapetina regarding same; preparation of insurance change form regarding go-forward insurance coverage; preparation of correspondence to M. Bonney regarding the preparation of the 2010 tax returns; discussions with K. Kuipers of Refreshtek regarding status update on the computer equipment; preparation of correspondence to L. Letto regarding computer equipment.	4.3
Feb 4	Discussions S. Santos and M. Tripoli of Bentall Kennedy regarding the status of mail direction; several discussions with Canada Post regarding same; preparation of correspondence to Canada Post regarding the bankruptcy assignment and appointment of the Trustee; issuance of same to Canada Post; filling out of paperwork for mail redirection; submitting paperwork at Canada Post mail station.	2.4

Feb 7	Revisions to the Trustees's memorandum regarding issues brought up by creditors at the first meeting of creditors; follow-up with Canada Post regarding the timing of the mail redirection; discussion with M. Tripodi regarding Chubb security, Atlas Maintenance, mail redirection and other issues related to the 5900 Finch Ave. East premises; discussions with L. McNeil regarding accounts receivable collections and responding to DB Media's customers; revisions to minutes to the second meeting of inspectors; discussions with L. Letto regarding the IT system and hardware included in the sale to Refreshtek; preparation of correspondence to Canada Post regarding the re-direction of DB Media's mail; follow-up with J. Lapetina of Firstbrook Cassie Anderson regarding cancellation of insurance coverage; preparation of correspondence to a former employee regarding the minutes for the First Meeting of Creditors; preparation of correspondence to the purchaser of the H&H assets regarding the transfer of the H&H domain name; review of correspondence from L. Lau; preparation of correspondence to F. Tata regarding IT issues.	5.2
Feb 8	Revisions to the Trustee's memorandum regarding issues brought up by creditors at the first meeting of creditors; follow-up with Canada Post regarding the timing of the mail redirection; discussions with L. McNeil regarding accounts receivable collections and responding to DB Media's customers; internal discussions regarding outstanding issues; preparation of correspondence to DomainsAtCost Corp. regarding the change in ownership of the H&H domain name; preparation of correspondence to a former employee regarding WEPP; preparation of correspondence to a former employee regarding minutes to the First Meeting of Creditors; preparation of correspondence to Canada Post regarding re-direction of DB Media's mail.	4.8



Feb 9	Internal meeting regarding the Trustee's third party and related party transaction review and information gathered on issues raised by creditors at the First Meeting of Creditors; preparation of correspondence to L. Lau regarding his email to the Trustee on outstanding issues; preparation of a schedule of staff hours worked on the destruction of licensed books and DVDs that could not be realized upon by the Trustee; discussion with M. MacKenzie regarding the records of employment; preparation of correspondence to Canada Post regarding re-direction of DB Media's mail; discussions with L. McNeil regarding accounts receivable collections and responding to DB Media's customers; preparation of correspondence to a potential purchaser regarding the potential sale of the customer lists; preparation of correspondence to BNS regarding access to the Doubleday financial institution customer payment schedules; preparation of correspondence to F. Tata regarding same; internal discussions regarding the calculation of the pension adjustment amounts for the former employees' 2010 T4s; preparation of correspondence to C. Bailey of Chase Paymentech regarding DB Media's accounts.	4.5
Feb 10	Preparation of a time summary of hours worked related to the destruction of licensed book and DVD inventory for DBI; preparation of correspondence to Canada Post regarding re-direction of mail; follow-up on response including determination if Royal Bank South Tower can accommodate a bulk mail drop; discussions with BNS regarding their request for certain documentation and other matters; preparation of correspondence to Osler regarding same; attendance on a conference call with M. MacKenzie and C. Bailey of Chase Paymentech regarding amounts received by them and remitted to the Trustee; discussions with L. McNeil regarding accounts receivable collections and responding to DB Media's customers; preparation of correspondence to F. Tata regarding the location of certain information on DB Media's servers; discussions with Osler regarding status update; provision of information to M. Calvaruso regarding the final values for the destruction of the licensed book and DVD inventory; preparation of correspondence to K. Kuipers of Refreshtek regarding the status of the computer equipment; internal discussions regarding the update of DB Media's receipts and disbursements schedules; review of the revised minutes of the second meeting of Inspectors.	3.8

Feb 11	Review of December 2010 BNS bank statements for bank charges; preparation of email correspondence to BNS regarding same; discussion with C. Good regarding Stone Edge software and goods sold to Star Replastix; review of mail received from Canada Post (first mail redirect delivery); review of revised minutes for the second meeting of Inspectors; discussion with F. Tata regarding access to BNS FTP site for Doubleday financial institution transfers; preparation of email correspondence to L. Lau regarding the upcoming Inspectors' meeting; discussions with American Express regarding DB Media's accounts; preparation of correspondence regarding same and requesting monthly statements; review of revised receipts and disbursements schedules; internal discussions regarding same; discussions with L. McNeil regarding accounts receivable collections and responding to DB Media's customers; internal discussions regarding the status of the 2010 T4s; review of updated receipts and disbursements schedules.	4.3
Feb 12	Review of internal correspondence regarding outstanding issues; revisions to an Trustee's memorandum regarding its review of potential preferences and TUVs and other issues raised by the creditors; preparation of an information request list and questions for DBI regarding certain related party transactions; preparation of a memorandum regarding extraordinary issues related to the estates; discussions with L. Letto and F. Tata regarding access to BNS's FTP site for retrieval of statements of financial institution transfers made by Doubleday's customers and other IT issues; internal discussions and discussions with Osler regarding third party transactions in the three months prior to bankruptcy.	2.1
Feb 14	Discussions with L. McNeil regarding mail received, status of application of customer payments, customer correspondence and estimate of the amount of payments received to date; review of correspondence from BNS regarding the reversal of charge backs to DB Media's accounts; review of and comments on the information request list for DBI regarding certain related party transactions; internal discussions regarding the status of 2010 T4s and post-filing accounts payable; preparation of correspondence to L. Lau regarding the upcoming third meeting of inspectors and the revised receipts and disbursements schedules; preparation of a meeting request for same; preparation of correspondence to D. Dyiokaris of Koskie Minsky LLP regarding same; revisions to meeting documents for the third meeting of inspectors; discussion with Osler regarding outstanding issues, agenda for inspectors' meeting and other matters; provision of executed Landlord agreement to D. Beurling of Bentall Kennedy; review of revised proof of claim database; internal discussions regarding outstanding issues.	5.3

Feb 15	Discussions with L. McNeil regarding mail received, status of application of customer payments and customer correspondence; follow-up with L. Jones of Star Replastix assets sold to them; review of engagement letter from Mercer regarding their engagement to prepare pension adjustment figures for the 2010 T4s; internal discussions regarding same; revision of documents for third meeting of inspectors; internal discussions regarding same; discussions with P. Van Velzen of Ideal Business Solutions regarding the Dell equipment lease; preparation of correspondence to D. Schieman regarding an update on PST tax recovery claim; internal discussions regarding related party transactions; preparation of correspondence to A. Fernandes regarding the estimated cost for the preparation of former employee pension adjustments; preparation of correspondence to BNS regarding current account balances; final revisions to the schedule of former employee costs for the destruction of licensed book and DVD inventory and provision of same to Davies; provision of information for the third meeting of creditors to the inspectors and counsel.	3.8
Feb 16	Discussions with L. McNeil regarding mail received, status of application of customer payments and customer correspondence preparation for the third meeting of inspectors; discussions with D. Scheiman of Osler regarding tax issues; preparation for and attendance at a meeting with L. Lau regarding the Trustee's review of third party and related party transactions and issues raised by the creditors at the first meeting of creditors; preparation for and attendance at the third meeting of inspectors with B. Jackson, L. Lau, N. MacParland, M. Calvaruso, M. Wasserman and D. McIntosh; follow-up discussions with L. Lau regarding information requests for DBI regarding certain related party transactions; attendance on a conference call with M. Smith regarding certain third party and related party transactions; discussion with BNS regarding customer payments made in error to DB Media and account balances; discussion with Amex regarding payments made by DB Media; internal discussions regarding the status of the 2010 T4s and information required by the actuaries to calculate the pension adjustment.	5.4

Feb 17	Discussions with L. McNeil regarding mail received, status of application of customer payments and customer correspondence; discussions with BNS regarding correspondence from parties who made financial institution transfers to DB Media in error; review of mail received; preparation of correspondence to Desjardins regarding provision of the agreement for the unrestricted deposit account; discussions with S. Santos of Bentall Kennedy regarding a status update; discussion with K. Kuipers regarding the status of his review of DB Media's computer hardware; preparation of correspondence to Mercer regarding timing of completion of pension adjustment information; internal discussions regarding same; discussion with R. Dupont of OSB regarding status update on the bankruptcy; provision of first and second meeting of inspectors' minutes to B. Jackson for signature.	3.2
Feb 20	Review of and comments on the minutes of the third inspectors' meeting; preparation of correspondence to M. Wasserman regarding the scheduling of a conference call with BNS and meeting with Davies regarding potential preference payments and TUVs.	0.8
Feb 22	Discussion with B. Stricker of Desjardins regarding documentation for the unrestricted deposit account and the nature of the account; discussion with M. Calvaruso regarding outstanding issues; preparation of correspondence to M. Calvaruso regarding the unrestricted deposit account held at Desjardins; revisions to schedule of professional fees for the destruction of the licensed DVD and book inventory; follow-up discussion with M. Calvaruso regarding same; call to Ms. Rodriguez of the Ministry of Consumer Services regarding the bankruptcy; internal discussions regarding the status of the 2010 T4s; review of correspondence from R. Todd of Cornerstone; internal discussions regarding the proof of claim database.	2.4

Feb 23	Discussions with L. McNeil regarding status update on customer collections; internal discussions regarding the status of bank deposits; preparation for and attendance on a conference call with Osler regarding information requests for DBI, employee issues, the setting up of a conference call with BNS, and recovery of funds from the unrestricted deposit account held with Desjardins; preparation for and attendance on a conference call with DBI and its counsel regarding document requirements and outstanding matters; revisions to information request list for DBI; preparation of pension information for PwC; discussion with Iqor Canada (collection agency) regarding the status of accounts receivable collections; internal discussions regarding status of completion of pension adjustment calculations and 2010 T4s; discussion with G. Clarke of BMO regarding the marketing agreement between BMO and Doubleday Canada Ltd.; discussion with IBM regarding the termination of the service agreement; preparation and issuance of correspondence regarding the bankruptcy to same; discussion with Canada Post regarding post-filing charges; discussion with Stingray 360 regarding on hold messaging charges; preparation of correspondence regarding the bankruptcy to same; follow-up with J. Hnatiw of PwC regarding the pick-up of a box of pension records; review of correspondence from M. Bonney regarding the preparation of the pre-filing tax returns; review of revised minutes of the third meeting of inspectors.	4.5
Feb 24	Discussions with Nordon (collection agency) regarding the status of collections; discussions with K. Larch of Canada Post regarding account issues and post-filing charges; issuance of minutes of the third meeting of inspectors to L. Lau and B. Jackson for review and comments; set-up of conference call with BNS regarding their holdback of funds; preparation for and attendance on a conference call with BNS regarding same; discussion with C. Bailey regarding the closing of the Chase Paymentech account and transfer of remaining funds to the Trustee; message to R. Millar of Hanna Papers regarding recycled paper material; discussion with L. Jones regarding recycled materials sold to Star Replastix.	3.2

Feb 25	Discussions with L. McNeil regarding status update on customer collections; review of supporting documentation from Nordon; discussion with former employee regarding health and dental benefits; preparation of a preliminary summary schedule of estimated distributions by entity; preparation of correspondence to J. Hnitnaw of PwC regarding RBC Dexia statements received by the Trustee; discussion with Bell Canada and preparation of correspondence regarding same; preparation of correspondence to D. Scheiman of Osler regarding tax issues; preparation of correspondence to B. Stricker of Desjardins regarding claims paid to employees in 2010; preparation of correspondence to C. Bailey of Chase Paymentech regarding the status of closure of the companies' accounts; internal discussions regarding the status of the T4s.	2.5
Feb 28	Discussion with B. Stone of Stone Edge Technologies regarding the transfer of certain software licenses to the purchaser of the H&H assets; preparation of correspondence to the purchaser of the H&H assets regarding same; discussions with L. MacNeil regarding payment processing and outstanding issues; preparation of correspondence to a former employee regarding T4s; review of payments made to DB Media in error (payment intended for an obligation to another legal entity) through BNS; preparation of correspondence to BNS regarding same; discussion with Service Canada regarding the statement of account received regarding the WEPP; voicemail message to R. Dupont of the OSB regarding outstanding estate issues; review of direct payment schedules prepared by Nordon; discussion with L. MacNeil regarding what the accounts receivable records show as being paid; preparation of correspondence regarding same to N. Casselman of Nordon; discussion with R. Cummings of KPMG regarding information needed for the Jan 1/10 to Dec 8/10 tax returns for the DB Media Inc., CH LLC (Canada) and CH Sub LLC (Canada); preparation of correspondence to Iron Mountain regarding DB Media's accounts; voicemail to CSBC regarding an invoice received; issuance of a meeting request to BNS regarding the BNS holdback; provision of information to BNS regarding incorrect payment and transfer of funds to the Trustee.	3.5

Mar 1	Discussions with L. MacNeil regarding the status of accounts receivable collections and customer call backs; preparation of correspondence to B. Irwin of Iron Mountain regarding the companies' accounts; discussion with R. Millar of Hanna Paper regarding the payment for recycled paper and related materials; preparation of correspondence to K. Kuipers of Refreshtek regarding a status update on the companies' computer hardware; preparation of correspondence to L. Jones of Star Replastix regarding the recycled materials; discussion with A. Thomson of Shaw regarding the companies' account; preparation of correspondence to A. Thomson regarding closing of same; follow-up with L. Letto regarding computer hardware issues; discussion with M. Calvaruso regarding outstanding issues; review of correspondence received from BNS regarding payments made to the companies in error; internal discussions regarding outstanding issues; discussion with a former customer who made a payment to the companies in error regarding a refund of the amount paid; preparation of correspondence to a former employee regarding the status of the 2010 T4s.	2.9
Mar 2	Discussions with L. MacNeil regarding the status of accounts receivable collections and customer call backs; revisions to draft schedule of professional services rendered for the destruction and removal of DB Media's book and DVD inventory; provision of same to N. Renner of Davies; attendance on a conference call with Osler regarding outstanding issues; review of email correspondence from G. Clarke of BMO regarding the joint marketing program for insurance with the companies; review of correspondence from Star RePlastix; preparation for and attendance on a follow-up conference call with BNS and M. Calvaruso regarding the reserve held by BNS and other matters; discussions with L. Letto regarding hardware issues with the companies' equipment.	2.3

Mar 3	Discussions with L. MacNeil regarding the status of accounts receivable collections and customer call backs; preparation of correspondence to P. Van Velzen regarding the return of the certain hard drives related to the companies' Dell lease; preparation of correspondence to D. Beurling regarding auction issues; preparation of correspondence to Refreshtek regarding outstanding issues; discussion with E. Subranni of Schindler Elevator regarding the termination of the companies' account; preparation of correspondence to E. Subranni regarding same; preparation of correspondence to E. Robles of EMEX regarding the status of the claims process; review of correspondence from M. Calvaruso regarding employee issues; follow-up discussions with M. Calvaruso regarding same; preparation of a schedule of potential distributions to claimants; attendance on a status update call with Osler.	3.4
Mar 7	Discussions with L. McNeil regarding a status update on payments received from customers, customer correspondence and preparation of summary collection schedules; discussion with C. Good regarding value of scrap metal and cardboard sold to Star RePlastix; preparation of correspondence to V. Syrtash regarding the set-up of a call to discuss CMRRA's potential claim; discussions with Bell Canada regarding DB Media's telephone lines and Bell's equipment at 5900 Finch Ave. East; preparation of correspondence to Bell regarding same; discussions with M. Calvaruso regarding the form of release letter needed by BMO for the release of funds related to a marketing agreement; preparation of correspondence to M. Chan regarding same; discussions with B. Irwin of Iron Mountain regarding the status of DB Media's records stored at their facility; preparation of correspondence to B. Irwin regarding same; preparation of correspondence to the purchaser of the H&H assets regarding the Chase Paymentech account; preparation of correspondence to D. Schieman regarding outstanding tax issues.	3.2
Mar 8	Discussions with L. McNeil regarding status update on payments received from customers, customer correspondence and updates to summary collection schedules; preparation of a summary schedule showing the former employee potential claim amounts; follow-up discussions with M. Calvaruso regarding same; attendance on a conference call with V. Syrtash and S. Nettleton regarding CMRRA's potential claim; preparation of correspondence with a former employee; email to BNS regarding DB Media's bank accounts.	2.5



Mar 9	Discussions with N. Renner regarding status update on outstanding release and payments for the DVD and book destruction agreement; discussions with M. Calvaruso regarding same and status update; preparation for and attendance on a conference call with Osler regarding employee severance claims; review of email correspondence from V. Rajasingham regarding fees for assistance with payroll matters; preparation of correspondence to R. Llewellyn of DBI regarding customer emails received by DBI; preparation of correspondence to L. Lau regarding the set up of a time for a status update call.	2.8
Mar 10	Discussions with L. McNeil regarding status update on payments received from customers, customer correspondence and updates to summary collection schedules; preparation for and attendance on a conference call with L. Lau regarding employee severance claims and status update; preparation of correspondence to L. Lau regarding same; discussion with Mrs. Campbell of Industrial Alliance regarding the termination of the companies' accidental death insurance; reissuance of 2010 T4s to certain former employees; discussions with PwC regarding 2010 T4 information; issuance of copies of certain 2010 T4s to PwC; internal discussions regarding the 2010 T4 summary; follow-up with L. Beaumont of OCI regarding the remaining amount due on the January 2011 rent; preparation of correspondence to Towers Watson and Mercer regarding invoices for work performed on the calculation of the 2010 pension adjustments; discussion with C. Good regarding the cardboard shipped to Atlantic Papers.	3.8
Mar 15	Discussions with L. McNeil regarding the status of customer payments and correspondence with customers; discussions with M. Calvaruso regarding former employee severance claims, L. Lau's email to the Trustee regarding same and status of payment of former employee and professional fees for the book and DVD destructions; preparation of correspondence to CMRRA regarding information to be forwarded to the Trustee regarding their proof of claim; discussions with L. Letto regarding hardware issues with DB Media's servers; preparation of correspondence to M. Bonney regarding the insurance premium refund for Canada and the status of completion of the 2010 tax returns;	1.9

Mar 16	Discussions with L. McNeil regarding the status of customer payments and correspondence with customers; discussion with D. Schieman regarding outstanding tax issues; voicemail to G. Chu of the Ontario Ministry of Revenue regarding DB Media's retail sales tax refund claim; preparation of email correspondence to B. Irwin regarding the companies' accounts with Iron Mountain; discussions with Margell regarding outstanding invoices for the post-filing period; review of claims received for payments made to the companies in error; preparation of correspondence to L. Lau regarding employee severance claims.	1.5
Mar 17	Preparation of correspondence to B. Maxwell-Beckwith of Cornerstone regarding the potential sale of DB Media's customer lists; responding to customer correspondence received through the A&M corporate website; review of correspondence from B. Irwin of Iron Mountain regarding the status of the companies accounts; review of correspondence from G. Clarke of BMO Insurance regarding the commuted value of the insurance program commissions; discussions with E. Beckerman of the OSB regarding correspondence received by J. Flaherty's office regarding DB Media; discussions with Osler regarding same; discussions with M. Calvaruso regarding status update on outstanding issues; discussion with J. Cumming of Konica Minolta regarding DB Media's outstanding account; preparation of correspondence to J. Cumming regarding the bankruptcy assignment.	1.5
Mar 18	Discussion with D. Paggett of the Ontario Ministry of Revenue regarding the companies' outstanding RST claim; preparation of correspondence to L. Lau regarding address information for employees whose T4's were returned; internal discussions regarding customer voicemails for DB Media; review of the December 8th balance sheet for the allocation of fixed assets between DB Media and DB Media Canada; preparation of correspondence to L. Lau regarding same; review of proof of claims received; revisions to memorandum on the proof of claim process.	2.2

Mar 21	Discussions with L. McNeil regarding the status of customer payments received and correspondence with customers; discussion with R. Dupont of the OSB regarding status update; internal discussions regarding outstanding issues; preparation of correspondence to a customer regarding his outstanding credit balance and filing a proof of claim regarding same; preparation of correspondence to L. Letto regarding computer hardware issues; preparation of correspondence to D. Schieman regarding follow-up on Osler's proposal to deal with the promotional tax recovery claim; preparation of correspondence to R. Millar of Hanna Paper regarding proceeds from recycled material provide to Hanna Paper; follow-up on payment from DBI regarding reimbursement of certain professional fees and former employee costs related to the destruction of the books and DVDs; preparation of correspondence to N. Renner regarding same; review of mail received for the estate.	2.1
Mar 22	Discussions with L. McNeil regarding the status of customer payments received and correspondence with customers; preparation of an outstanding issues list; preparation for and attendance on a conference call with Osler regarding status update and potential DBI claim assignment; preparation of a schedule of customer claims received; revisions to former employee potential claims schedule; discussion with M. Calvaruso regarding the status of the release with DBI regarding the inventory destruction; preparation of correspondence to R. Todd regarding Stratford Career Institute's set-off claim; preparation of correspondence and return of telephone calls to the companies' customers.	1.5
Mar 23	Preparation for and attendance on a conference call with R. Dupont of the OSB, regarding certain bankruptcy matters; review of Davies' account; preparation for and attendance on a conference call with DBI regarding information requirements; responding to correspondence received from customers on the A&M corporate site; preparation of correspondence to L. Lau regarding the set up of a call to employee issues; discussion with Rogers regarding the Columbia House accounts; discussions with L. McNeil regarding payments received and correspondence with customers; preparation of correspondence to Bell Canada regarding amounts due for the bankruptcy period.	3.1

Mar 24	Preparation for and attendance on a conference call with L. Lau and Osler regarding employee issues and other issues; review of mail received by the companies; attendance on a conference call with DBI regarding information requirements; follow-up call with Osler regarding same; discussions with L. McNeil regarding payments received and correspondence with customers; discussions with Rogers regarding termination of services and outstanding amounts due for bankruptcy period; preparation of a preliminary schedule of estimated distributions; preparation of correspondence to L. Beaumont regarding OCI mail received by Trustee; discussion with Pitney Bowes regarding outstanding credit for postage; preparation of email correspondence to A. Pond of Pitney Bowes regarding same; review of customer refund requests for payments to the wrong account.	2.8
Mar 25	Attendance on a conference call requested by DBI and Davies; discussion with Rogers regarding outstanding accounts; preparation of correspondence to Rogers regarding same and correspondence sent to them in January 2011 and February 2011; discussion with J. Hnatiw of PwC regarding 2010 T4s, additional information on two members of the pension plan and other issues; issuance of information to J. Hnatiw regarding the 2009 T4s; preparation of correspondence to R. Millar of Hanna Papers regarding the recycled paper provided to Hanna Papers; discussion with C. Good regarding same; preparation of correspondence to P. Van Velzen regarding follow-up on release letter for returned Dell equipment.	1.5
Mar 28	Discussion with L. MacNeil regarding customer payments and correspondence; internal discussions regarding 2010 T4 summary for CRA; discussions with DomainsatCost regarding the transfer of the healthharmony.ca domain name to the purchaser of the H&H assets; preparation of correspondence to R. Weatherall regarding same; review of mail and invoices received; discussions with Osler regarding status update on outstanding issues, WEPP, and tax issues; review of Davies' invoices regarding work performed in November and December 2010; preparation of correspondence to D. Spragg of A&M regarding the BMO Insurance commuted value; review of email correspondence from N. Renner regarding amounts paid to DB Media by DBI.	1.8

Mar 31	Discussion with L. MacNeil regarding customer payments and correspondence; preparation of a draft memorandum regarding substantive consolidation; discussion with M. Calvaruso regarding same; attendance on a status update call with Osler; discussions with Statistics Canada regarding their request for completion of certain retail surveys; discussion with O. Ramdath regarding her account balance; discussion with Central 1 Bank regarding a payment made in error to DB Media; preparation of correspondence to BNS regarding same; review of allocations between the DB Media estates; preparation of correspondence to D. Schieman regarding the PST recovery proposal.	2.4
Apr 1	Discussion with L. MacNeil regarding customer payments and correspondence; discussion with O. Hinds of Cornerstone regarding DB Media's customer lists; discussion with a former employee regarding benefits issues; discussion with a customer regarding his payment in error to DB Media Canada; email to P. Van Velzen regarding the release of the Dell lease; discussions with G. Lin of Central 1 regarding customer payments made to DB Media in error; review of documents received from DBI on related party transactions; discussion with M. Calvaruso regarding same.	4.2
Apr 4	Internal discussions regarding information received from DBI on related party transactions; review of information received and preparation of follow-up questions and information requests; discussion with L. Lau regarding update on information received from DBI and discussions with Davies regarding professional fees; preparation of a schedule of payments made to Davies and professional services rendered on behalf of DB Media; discussion with CardSwap regarding the sale of gift cards for Jack Astor's restaurant; preparation of correspondence to CardSwap regarding same; discussion with B. Irwin of Iron Mountain regarding DB Media's accounts; review of DB Media's wire transfer and banking information for 2008; preparation of correspondence to BNS regarding obtaining copies of certain bank statements needed for the TUV review.	2.7

Apr 5	Internal discussions regarding customer calls received; discussions with L. MacNeil regarding customer payments and follow-up with customer calls; discussion with a former employee regarding her 2010 T4; preparation of correspondence to BNS regarding the refund of payment made in error by a former customer; review of account information for IT media stored at Iron Mountain; preparation of correspondence to B. Irwin of Iron Mountain regarding same; follow-up discussions with D. Paggett of the Ministry of Revenue regarding DB Media's tax recovery claim for bad debt write-offs; review of documentation received from DBI and preparation of summary schedules and memorandum; preparation of correspondence to RBC regarding obtaining copies of certain bank statements needed for the TUV review.	2.3
Apr 6	Preparation of a memorandum regarding the status of accounts receivable collections and the Trustee's go forward recommendations; review of bank statements received from RBC; follow-up discussion with RBC regarding same; preparation of follow-up internal correspondence regarding the BMO Insurance commuted value calculation; review of response received; preparation of correspondence to M. Ajwani regarding PwC's (pension administrator) questions on the relationship of Bantam Books and Doubleday; preparation of correspondence to a former customer regarding a payment made in error to DB Media; preparation of correspondence to BNS regarding copies of certain bank statements and DB Media's account balances; preparation of correspondence to Davies regarding funds received from DBI.	1.5
Apr 7	Preparation of correspondence to BNS regarding obtaining copies of certain bank statements; preparation of correspondence to Bell Canada regarding the outstanding accounts; preparation of correspondence to L. Wilson of Canada Post regarding business reply mail held by Canada Post; follow-up with M. Calvaruso regarding outstanding issues; review of mail received; internal discussions regarding the status of various returns to be filed with the government ministries.	1.0

Apr 11	Preparation of correspondence to B. Irwin of Iron Mountain regarding costs for destruction of certain open media stored at Iron Mountain; internal discussions regarding substantive consolidation of the estates; discussion with customers regarding status of customer accounts; preparation for and attendance at an internal meeting regarding related party transactions, including information received from DBI and next steps; revisions to the TUV issues memorandum; provision of information to Osler regarding revised information request list; preparation of correspondence to BNS regarding obtaining copies of certain bank statements; review of bank statements received and preparation of correspondence regarding same; preparation of internal correspondence regarding ownership information of certain related companies and royalties payable based on documents received; preparation of correspondence to L. Lau regarding the set-up of a meeting to discuss information received from DBI and next steps.	4.7
Apr 12	Discussions with L. McNeil regarding customer payments and follow-up on customer calls; discussion with S. Clark of the Ministry of Labour regarding complaints filed by certain former DB Media employees; review of information provided by S. Clark regarding same; preparation of correspondence to S. Clark regarding information on the bankruptcy assignment; preparation of correspondence to V. Rajasingham regarding information requested by S. Clark; preparation of correspondence to G. Clarke regarding the amount payable for trailer fees on the BMO Insurance marketing agreement; preparation of schedule showing payments in excess of intercompany amounts owed; preparation of correspondence to L. Lau regarding the upcoming meeting on April 13 <sup>th</sup> .	3.5

Apr 13	<p>Preparation for and attendance at a meeting with L. Lau regarding information received from DBI and next steps; discussions regarding his comments on the information and further questions; discussions with J. Franklin of Rogers regarding DB Media's outstanding account; preparation of correspondence to J. Franklin regarding same; review of correspondence from S. Clarke of the Ministry of Labour; review of correspondence from V. Rajasingham regarding employee issues; preparation of correspondence to B. Irwin of Iron Mountain regarding the cost of the destruction of IT media; preparation of correspondence to C. Bailey regarding outstanding service charges owed to Chase Paymentech by DB Media; preparation of and issuance of bill payment refunds to BNS; preparation of correspondence to BNS regarding same; responding to customer enquiries; review of intercompany balances and the royalty accrual; discussion with L. Lau regarding same and review of supporting documentation on DB Media's server; preparation of correspondence to G. Clarke of BMO Insurance regarding the settlement amount.</p>	3.3
Apr 15	<p>Internal discussions regarding the meeting with L. Lau; preparation for the upcoming meeting with Davies on April 18, 2011; revisions to the information request list for DBI based on information received and additional questions based on the Trustee's review; issuance of same to Osler for their review and comments; preparation of schedules of payments regarding intercompany amounts; review of correspondence from BNS regarding the closing of DB Media's accounts; internal discussions regarding same; internal discussions regarding the upcoming inspectors' meeting; revisions to accounts receivable memorandum based on correspondence received from BNS; preparation of correspondence to L. Lau, B. Jackson, Osler and Davies regarding the fourth meeting of DB Media's inspectors.</p>	3.2



Apr 18	Review of creditor call log; discussions with L. MacNeil regarding customer payments and follow-up on customer calls; preparation of correspondence to BNS regarding a financial institution transfer received with no corresponding DB Media customer information; preparation of correspondence to M. Tripodi of Bentall Kennedy regarding premises issues; preparation of correspondence to Schindler regarding invoice issues; preparation of correspondence to J. Franklin of Rogers regarding DB Media's account; preparation of correspondence to R. Todd of Cornerstone regarding a short payment received from a DB Media customer; preparation of correspondence to BNS regarding their correspondence dated April 14th; preparation of correspondence to M. Bonney of DBI regarding the status of the tax returns for Jan 1/10 to Dec 8/10 being prepared by KPMG; internal discussions regarding certain creditor calls received; preparation for and attendance at a meeting with Davies and Osler regarding information received from DBI on the TUVs, preliminary findings and further information required; preparation of a revised list of information requests; internal discussions regarding same.	4.0
Apr 19	Preparation for the fourth meeting of inspectors including preparation of agenda, review of updated receipts and disbursements schedule, review of collections from customers and other issues to be discussed; internal discussions regarding same; revisions to the list of information requests; internal discussions regarding same; discussion with S. Clark of the Ministry of Labour regarding filing of proofs of claim for employees who filed a complaint with the Ministry; follow-up with M. Calvaruso regarding the form of release for the BMO Insurance commission fee settlement; preparation of correspondence to a former customer regarding his claim for funds paid to DB Media in error; discussion with RBC regarding same; preparation of correspondence to M. Bonney regarding the status of the insurance refund for the Canadian portion of the insurance premiums cancelled on Dec 9/10; preparation of correspondence to J. Hnathiw of PwC regarding information on the timing of the wind-up of the pension plans.	3.0
Apr 20	Preparation for and attendance at the fourth meeting of inspectors; discussions with M. Calvaruso regarding outstanding issues and the upcoming inspectors' call; discussion with S. Carew and J. Hnathiw of PwC regarding the timing of wind-up of the pension plans and PwC's filing of amended proofs of claim; preparation of correspondence to BNS regarding the closing of the accounts and transfer of funds to the Trustee; follow-up with Osler regarding the status of the Ontario RST tax recovery claim; preparation for and attendance on a conference call with DBI, Davies and Osler regarding information requirements and TUV issues.	3.5

Apr 21	Discussions with L. MacNeil regarding customer payments and follow-up on customer calls; discussion with M. Hinley and R. Cummings of KPMG regarding their questions related to the 2010 DB Media tax returns; review of the request for refund of funds paid to DB Media in error from a former customer; preparation of correspondence to Osler regarding the PST promotional tax recovery claim; follow-up discussion with D. Schieman regarding same; preparation of correspondence to Hanna Paper regarding assets sold to them; preparation of correspondence to Canada Post regarding the forwarding of the business reply mail; follow-up with M. Calvaruso regarding the status of the minutes of the fourth meeting of inspectors.	1.5
Apr 25	Discussion with BNS regarding the closing of the DB Media accounts, service fees and transfer of remaining funds; preparation of correspondence to CardSwap regarding the sale of the Jack Astor's gift cards; review of draft settlement and release agreement for BMO Insurance prepared by Osler; issuance of same to G. Clarke of BMO Insurance; discussion with S. Louis of Promeric regarding notices of bankruptcy for DB Media's former customers; discussion with TD Canada Trust regarding a customer payment made in error to DB Media; review of mail received.	1.3
Apr 26	Discussion with L. MacNeil regarding customer payments and return of customer calls; review of list of outstanding customer calls; discussion with M. Calvaruso regarding the status of completion of the minutes of fourth meeting of inspectors; discussion with certain customers regarding their accounts or financial institution transfer payments made in error; preparation of correspondence regarding the Doubleday/Bookspan rate card true up issue; internal discussions regarding same; preparation of correspondence to M. Tripoli of Bentall Kennedy regarding the agreement between the Trustee and the landlord; preparation of correspondence to J. Franklin of Rogers regarding an invoice received by the Trustee.	0.5
Apr 27	Preparation for and attendance on a conference call with L. Lau and Osler regarding a status update and next steps for TUVs.	1.0

Apr 28	Preparation for and attendance on a follow-up call with Davies regarding potential TUV information requests; review of mail received; discussion with S. Cole of Iron Mountain regarding access authorization and destruction of IT media stored at Iron Mountain; discussion with I. Shapiro of NCO Financial Services regarding the status of collections of accounts receivable; preparation of correspondence to I. Shapiro regarding remittance of funds collected to the trustee; preparation of correspondence to V. Rajasingham regarding obtaining a list of retirees who were entitled to receive health and dental benefits and other employee related matters; preparation of correspondence to BNS regarding a status update on the closing of the BNS bank accounts; follow-up discussion with L. Dias regarding the status of reports for same; preparation of correspondence to M. Bonney regarding the termination of the Canadian email addresses; preparation of correspondence to M. Smith regarding employee issues.	1.8
Apr 29	Preparation of access and authorization form for Iron Mountain; issuance of same to S. Cole; review of mail received; preparation of correspondence to CMRRA regarding follow-up on earlier discussions on potential amounts owed to them; review of changes to Settlement and Release Agreement for BMO Insurance; preparation of correspondence to G. Clarke regarding same; discussion with M. Calvaruso regarding employee issues and status update; preparation of a summary schedule of cash transfers made by DB Media on July 21/22, 2008 and August 11, 2008; internal follow-up discussions regarding same; review of RBC bank statements regarding cash balances.	1.9
May 2	Review of correspondence from S. Clark of the Ministry of Labour; preparation of correspondence in response to her information requests; discussions with SIR Corp and CardSwap regarding the sale of the Jack Astor's gift cards; discussion with M. Calvaruso regarding outstanding issues; discussion with BNS regarding the status of the financial institution transfer reports, the closing of the accounts, transfer of funds and service fees; preparation of email correspondence to M. Hindley of KPMG regarding the status of the 2010 tax returns; preparation of correspondence to G. Clarke of BMO Insurance regarding the timing of payment of the final amounts owing; discussion with a retiree regarding her proof of claim; discussion with S. Code regarding destruction of IT Media held at Iron Mountain; discussions with L. MacNeil regarding final financial institution transfers, cheques received and preparation of reports for the collection agency.	2.2

May 3	Review of mail received; preparation of correspondence to J. Glaister of Canada Post regarding renewal notices for certain services; discussion with Technical Services and Safety Authority regarding their outstanding invoice; preparation of correspondence to TSSA regarding the bankruptcy assignment; preparation of correspondence to M. Tripodi regarding same; preparation of correspondence to SIR Corp. regarding the Jack Astor's gift cards.	0.8
May 5	Review of mail received; review and provision of comments on the minutes of the fourth meeting of inspectors held April 20, 2011; update of summary schedules for proof of claim database based on proofs of claim received to April 30/11; internal discussions regarding customer calls received; issuance of a summary of the professional fees incurred from Feb 1/11 to Apr 30/11 to the inspectors.	1.2
May 9	Discussion with Osler regarding the minutes of the fourth meeting of inspectors and outstanding issues; preparation of correspondence to BNS regarding the final financial institution transfers; discussion with L. Gray of Elliot Custom Brokers regarding correspondence received from Canada Border Services Agency; preparation of correspondence to L. Gray regarding same; preparation of correspondence to P. Zuker at Rogers regarding DB Media's accounts; review of DB Media's internal records for retirees who were previously eligible for health and dental benefits.	1.1
May 10	Discussion with J. Linke regarding life insurance policies for retirees through Manulife Financial; follow-up with V. Srytash and S. Nettleton of CMRRA regarding the potential CMRRA claim; review of correspondence from V. Syrtash of CMRRA regarding same; discussion with B. Strickler of Desjardins regarding post retirement benefits; review of revised minutes of the fourth meeting of inspectors; review of requests for refunds of payments made by customers to DB Media in error; preparation of correspondence to Iron Mountain regarding status update on invoicing and accounts; preparation of correspondence to Osler regarding a status update on the Ontario RST promotion claim; review of redacted 2008 purchase and sale agreement provided by Davies.	1.1

May 11	Discussions with L. MacNeil regarding final financial institution transfers, cheque payments, payments made by customers in error and preparation of the files for the collection agency; preparation of correspondence to BNS regarding the reserve being held by them for outstanding service fees; preparation of correspondence to V. Rajasingham regarding information on the life insurance policies for DB Media retirees; preparation of correspondence to D. Amow of Manulife Financial regarding same; follow-up with ChasePaymentech regarding certain credit card charges; review of correspondence from Desjardins regarding their report on retiree benefits; preparation of correspondence to S. Clark of the Ministry of Labour regarding information requested; review of schedule of employee information for same; review of mail received; discussion with a former customer regarding his account and preparation of correspondence regarding same; preparation of correspondence to V. Srytash regarding the setting up of a conference call to discuss CMRRA's proof of claim.	1.8
May 12	Discussion with J. Hnatiw and S. Carew of PwC regarding a status update on the pension wind-down; preparation for and attendance on a conference call with V. Srytash and S. Nettleton regarding their potential royalty claim against the estates; review of correspondence from D. Amow of Manulife Financial regarding retiree life insurance benefits; review of correspondence from S. Clark of the Ministry of Labour regarding their assessment of severance and termination claims; review of correspondence from a former customer regarding a payment made in error to DB Media; discussions with N. Casselman of Nor Don regarding the turnover of DB Media's remaining accounts receivable; review of final service charges related to the BNS accounts; preparation of correspondence to BNS regarding same; review of customer calls regarding accounts receivable collections and payments made to DB Media's BNS accounts in error; attendance on a conference call with Davies and Osler regarding the 2008 Asset Purchase Agreement.	1.6
May 13	Preparation of correspondence to BNS regarding a former customer who made a payment in error to DB Media; internal discussions regarding outstanding issues; review of information provided by Nor Don regarding the required format for the accounts receivable customer files being turned over; follow-up discussions with J. Vandam of Nor Don regarding same; review of CIM and other information provided by DBI regarding the Canadian operations; preparation of internal correspondence regarding same.	1.3

May 16	Review of mail received; discussion with CardSwap regarding the Jack Astor's gift cards; review of a former customer's account and preparation of correspondence regarding same; review of documents from Osler regarding the RST promotion refund claim; discussions with customers and preparation of correspondence to same regarding outstanding accounts; preparation of correspondence to Statistics Canada regarding their information requests; preparation of correspondence to M. Bonney regarding the status of the 2010 tax returns and Canadian insurance refund; preparation of correspondence to Desjardins regarding retiree benefits; preparation of correspondence to BNS regarding service charges on DB Media's accounts.	1.0
May 17	Review of customer payments received; preparation of correspondence to customers regarding errors on cheques received; revisions to correspondence to BNS regarding service charges on the DB Medis's accounts; preparation of correspondence to B. Irwin regarding the Iron Mountain accounts; review of revised minutes of the fourth meeting of inspectors and issuance of same to the inspectors and Davies.	0.5
May 19	Review of mail received; internal discussions regarding the processing of cheques and returns; discussion with L. McFaddin regarding the refund of funds paid to DB Media in error by former customers; preparation of correspondence to M. Bonney regarding receipt of the insurance refund cheque; preparation of correspondence to Iron Mountain regarding outstanding invoices; preparation of correspondence to D. Albrecht of Miller Thomson regarding the Ontario RST recovery claims; review of email correspondence from V. Syrtash regarding CMRRA's claim and preparation of correspondence regarding the set-up of a conference call; review of customer voicemails.	0.5
May 20	Follow-up with J. Linke regarding the status of life insurance policies with Manulife Financial; follow-up with ADP regarding information requested; preparation of correspondence to Nor Don regarding the accounts turned over to them; internal discussions regarding status of WSIB; preparation of a letter agreement for Nor Don regarding accounts receivable to be turned over; issuance of same to Osler for review and comments.	0.8

May 24	Discussion with M. Calvaruso regarding the draft letter agreement with Nor Don regarding the collection of the remaining accounts receivables; issuance of same to N. Casselman for review; follow-up discussions with N. Casselman regarding his comments; issuance of final signed agreement and outstanding accounts receivable files; preparation of a summary schedule of recent customer payments; preparation of correspondence to B. Stricker regarding potential retiree benefits amounts; preparation of correspondence to D. Albrecht of Miller Thomson regarding prebankruptcy fees; preparation of correspondence to B. Stricker of Desjardins regarding retiree benefits; preparation of correspondence to BNS regarding the transfer of the remaining reserve held by them.	2.4
May 25	Review of Jan 1/10 to Dec 8/10 tax returns prepared by KPMG and discussions with M. Hindley of KPMG regarding same; discussion with N. Casselman of Nor Don regarding the outstanding accounts receivable files; discussion with D. Hagan of ChasePaymentech regarding the status of chargebacks and the remaining amount of the holdback; review of correspondence from E. Norkus of Iron Mountain.	2.1
May 26	Discussion with Stingray360 regarding retrieval of equipment on-site at 5900 Finch Avenue East; preparation of correspondence to M. Tripoli of Bentall Kennedy regarding same; preparation of correspondence to Iron Mountain regarding storage invoices; provision of information to R. Hind of WSIB regarding amounts reported for WSIB benefits; discussion with Nor Don regarding their questions on the outstanding accounts receivable; internal discussions regarding calls from creditors; review of correspondence from Manulife regarding the termination date of certain life insurance policies for retirees; review of ChasePaymentech activity collection reports; preparation of correspondence regarding same to E. Conway of ChasePaymentech.	0.5
May 27	Preparation of correspondence to M. Tripodi regarding DB Media mail being received at 5900 Finch Ave; preparation of correspondence to ChasePaymentech regarding the DB Media accounts.	0.5
May 30	Review of email correspondence from V. Syrtash of CMRRA regarding their proof of claim; preparation of supporting schedules to tax returns; preparation of correspondence to M. Hindley of KPMG regarding follow-up questions on the 2010 returns; review of mail received; internal discussions with customer calls.	0.5

June 1	Discussion with M. Hindley of KPMG regarding Jan 1/10 to Dec 8/10 tax returns; review of supporting tax schedules provided by M. Hindley; preparation of tax returns as required by CRA for the December 9, 2010 to December 31, 2010 stub period; review of correspondence from L. Wilson of Canada Post regarding product returns held by Canada Post; preparation for and attendance on a conference call with DBI and Davies regarding the 2008 sale transaction.	3.1
June 2	Further discussions with M. Hindley of KPMG regarding the January 1, 2010 to December 8, 2010 tax returns; review of additional supporting tax schedules provided by M. Hindley; further work on tax returns for the December 9, 2010 to December 31, 2010 stub period; reviews of correspondence from a former customer regarding his overpayment to DB Media.	1.8
June 3	Further work on December 9, 2010 to December 31, 2010 tax returns; review of correspondence from B. Stricker of Desjardins regarding the estimate of potential liability of retiree health and dental benefits.	0.8
June 6	Preparation of correspondence to Nor Don, the accounts receivable collection agency, regarding their questions on the outstanding accounts receivable; review of correspondence from S. Clark of the Ministry of Labour; preparation of covering letter to accompany tax returns to be filed.	1.8
June 7	Preparation of correspondence to Davies regarding the return of capital in 2008; preparation of correspondence to M. Tripoli of Bentall Kennedy regarding DB Media's mail still being delivered to 5900 Finch Ave; review of further correspondence from S. Clark of the Ministry of Labour; review of correspondence from N. Casselman of Nor Don regarding the status of collections of outstanding accounts receivable; review of correspondence from M. Bonney regarding required US reporting on Canadian bank accounts; responding to Statistics Canada regarding their request for DB Media financial information.	0.6
June 8	Preparation of correspondence to Davies regarding returned DB Media merchandise being held by Canada Post; discussion with N. Casselman of Nor Don regarding accounts receivable collections and settlements of older accounts; preparation of correspondence to Nor Don regarding same; review of mail received; discussions with customers regarding collections of outstanding accounts receivable; review of accounts receivable collections since the date of bankruptcy.	0.5



June 9	Discussion with M. Calvaruso regarding outstanding issues; discussions with customers regarding collections of outstanding accounts receivable; review of adjusted proforma balance sheets provided by DBI and their responses to the TUV solvency issues.	0.4
June 10	Preparation for and attendance at a meeting with Osler regarding the information received from DBI and their response to the TUV issues.	1.2
June 13	Discussions with customers regarding outstanding accounts receivable; preparation for and discussion with Davies regarding the transfer of funds in 2008 related to the TUVs; internal discussions regarding same.	0.9
June 14	Discussion with Statistics Canada regarding the bankruptcy filing for the estates; return of calls to DB Media customers regarding outstanding account balances; preparation of correspondence to Nor Don regarding questions on outstanding customer accounts; preparation of correspondence to N. Casselman of Nor Don regarding outstanding accounts; review of customer payments and mail received; preparation of correspondence to E. Conway of ChasePaymentech regarding the status of DB Media's accounts.	1.6
June 15	Discussion with BNS regarding an incorrect payment made by a DB Media customer; response to Statistics Canada regarding their request for 2010 financial information; discussions with customers regarding outstanding accounts receivable; review of unpaid invoices for NCO Technologies; follow-up with J. Franklin of Rogers regarding DB Media's outstanding accounts.	1.2
June 21	Responding to customer calls regarding outstanding accounts; preparation of correspondence regarding outstanding payments; internal discussions regarding CMRRA's claim and other outstanding matters; internal discussion regarding outstanding issues.	0.8
June 27	Preparation of correspondence to Nor Don regarding customer accounts; responding to customer calls regarding outstanding accounts; preparation of correspondence to Davies regarding the set-up of a conference call with DBI and the Trustee; review of the proof of claims database and issuance of most recent draft to Davies.	1.0

June 28	Discussion with M. Tripoli of Bentall Kennedy regarding the ownership of certain assets at 5900 Finch Ave. East; preparation of correspondence to M. Tripoli regarding same; discussion with Statistics Canada regarding financial information needed for DB Media Canada to the date of bankruptcy; provision of same; correspondence to Nor Don regarding customer accounts; review of documents from Nor Don regarding customer collections; responding to customer calls regarding outstanding accounts receivable.	0.5
June 29	Preparation of correspondence to Osler regarding potential claims for retiree health and dental benefits; preparation of correspondence to Iron Mountain regarding destruction dates for certain of DB Media's records; preparation of correspondence to L. Lau regarding the set up of a call to discuss status update; review of mail received; preparation of correspondence to Davies regarding the rescheduling of the conference call with DBI; responding to customer calls regarding outstanding accounts receivable.	0.8
June 30	Preparation of correspondence to Davies regarding DB Media product returns held by Canada Post; responding to customer calls regarding outstanding accounts receivable; review of mail received.	0.5
July 4	Preparation for and attendance at a meeting with L. Lau regarding status update; discussions with DB Media's customers regarding outstanding accounts; preparation of correspondence to Davies regarding the timing of the upcoming conference call with DBI; responding to customer calls regarding outstanding accounts receivable.	0.5
July 5	Review of letters sent to the employees by S. Clark of the Ministry of Labour; review of S. Clark's calculations of termination and severance pay; review of documentation for customers disputing account balances; preparation of correspondence to Nor Don regarding same; responding to customer calls regarding outstanding accounts receivable; preparation for and attendance on a conference call with DBI, Davies and Osler regarding the TUV solvency issues and DBI's submissions regarding same; follow-up discussion with Osler regarding same.	2.0
July 6	Preparation of correspondence to L. Lau regarding the accrual for retiree health and dental benefits; responding to customer calls regarding outstanding accounts receivable; preparation of correspondence to Nor Don regarding same; review of DB Media's electronic records for information on prior payments to CMRRA.	1.0

July 7	Discussions with DB Media's customers regarding outstanding accounts receivable balances; discussions and correspondence with Nor Don regarding same; discussion with former employees regarding correspondence from the Ministry of Labour; preparation of a summary schedule of CMRRA's potential claim; issuance of same to L. Lau for review and comments; review of DB Media's records regarding information on amounts previously paid to CMRRA and amounts paid for retiree health and dental benefits.	1.2
July 11	Review of customer accounts receivable and preparation of correspondence to Nor Don regarding same; discussions with customers regarding outstanding balances; preparation of correspondence to Davies regarding supporting documentation for the August 11, 2008 pro forma balance sheets.	0.5
July 13	Discussion with A. Fernandez of Mercer regarding actuarial reports prepared by Mercer for retiree health and dental benefits; responding to Nor Don regarding outstanding customer accounts; discussion with Service Canada regarding severance and termination pay for certain of DB Media's employees; correspondence with P. Zucker of Rogers regarding the outstanding DB Media account.	0.8
July 14	Discussion with E. Conway regarding closing of Chase Paymentech accounts and forwarding of funds held in reserve to Trustee; discussion with G. Fors of Mercer Canada regarding the actuarial valuation for retiree health and dental benefits; preparation of correspondence to G. Fors regarding information needed by the Trustee; discussions with customers regarding outstanding accounts; review of correspondence from L. Lau regarding CMRRA's claim.	1.2
July 18	Responding to customer calls regarding outstanding accounts receivable; internal discussions regarding same.	0.4
July 19	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts; review of correspondence from customers regarding payments to their accounts; internal discussions regarding CMRRA's claim; follow-up call to V. Syrtash of CMRRA; review of mail received.	0.5
July 20	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts; discussion with P. Zucker of Rogers regarding DB Media's account; preparation and issuance of correspondence regarding same to P. Zucker; review of mail received.	0.5

July 21	Discussion with C. Jacklin, a former customer, regarding the claim she filed with the Better Business Bureau and the outstanding account with DB Media; review of mail received; discussion with P. Ng of CRA regarding additional information needed for the Dec 8/10 to Dec 31/10 tax returns for CH and CH Sub; preparation of correspondence regarding same and issuance of correspondence and the requested schedules to P. Ng.	0.8
July 25	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts.	0.5
July 26	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts; preparation of correspondence to a former employee regarding an outstanding accounts receivable in her name and the status of the claims process; internal discussions regarding CRA's questions on the 2011 T4s; review of mail received.	0.5
July 27	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts; review of mail received; internal discussions regarding the status of WSIB; preparation of correspondence to S. Algar of CIT regarding the proof of claim submitted on behalf of Dell Financial Services Canada.	0.8
July 28	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customer calls regarding outstanding accounts; internal discussions regarding certain customer accounts; preparation of correspondence to G. Fors of Mercer regarding follow-up on actuarial information for retiree benefits previously requested; discussion with P. Ng of CRA regarding the notice of assessments for CH LLC (Canada) and CH Sub LLC (Canada) for the period Jan 1/10 to Dec 8/10; preparation of correspondence to M. Hindley of KPMG regarding certain supporting tax treaty documentation related to the NOAs; review of correspondence from S. Algar of CIT regarding the proof of claim submitted on behalf of Dell Financial Services Canada; discussions with V. Syrtash of CMRRA regarding CMRRA's potential claim against DB Media; provision of proof of claim form and instructions to V. Syrtash regarding same.	1.0

Aug 2	Responding to customer calls regarding outstanding accounts receivable; preparation of correspondence to Nor Don regarding same; review of the schedule of payments received from customers to confirm receipt of certain customer payments; responding to Statistics Canada regarding their information request; preparation and issuance of correspondence to CRA regarding U.S./Canada tax treaty information for the 2010 returns; preparation of correspondence to R. Todd of Cornerstone regarding the final payment of outstanding receivables; review of documentation provided by M. Bonney regarding the proposed adjustments to the August 11, 2008 closing balance sheet.	1.3
Aug 3	Responding to customer calls regarding outstanding accounts receivable; discussion with P. Zucker of Rogers regarding DB Media's outstanding account; review of actuarial report for post-employment benefits and other information provided by Mercer; preparation of draft correspondence to the retirees regarding the proof of claim process; preparation of correspondence to J. Hnatiw of PwC regarding address information for the DB Media retirees entitled to health and dental benefits.	0.6
Aug 5	Internal discussion regarding the supporting documentation on adjustments to closing balance sheets proposed by DBI.	0.2
Aug 8	Review of correspondence from J. Hnatiw of PwC regarding information on certain DB Media retirees entitled to post-employment benefits; preparation of correspondence to M. Tripoli of Bentall Kennedy regarding mail received at 5900 Finch Ave. East; preparation of supporting schedules and a draft memorandum regarding the DBI's proposed adjustments to the August 11, 2008 closing balance sheet.	1.0
Aug 9	Responding to a former employee regarding his proof of claim; responding to customers regarding outstanding accounts receivable; discussion with a retiree regarding her proof of claim for post-employment benefits and insurance; discussion with Miller Thomson regarding outstanding pre-filing invoices; revisions to the draft memorandum regarding the DBI's proposed adjustments to the August 11, 2008 closing balance sheet.	0.9
Aug 10	Preparation of correspondence to Nor Don regarding outstanding customer accounts; responding to customers regarding outstanding accounts receivable; preparation of correspondence to L. Clark regarding the closure of DB Media's accounts with ChasePaymentech and payout of funds held in reserve; discussion with P. Ng of CRA regarding his request for the NR303 form for the tax period Jan 1/010 to Dec 8/10; preparation of correspondence to M. Hindley of KPMG requesting same; review of mail received.	0.5

Aug 11	Discussion with Osler regarding a status update on the PST claim with the Ontario Ministry of Finance; preparation of correspondence to E. Norkus of Iron Mountain regarding the Trustee's account; review of NR303 documentation and information required; preparation of correspondence to Nor Don regarding outstanding customer accounts; review of mail received; preparation of follow-up correspondence to Davies regarding DB Media product returns being held by Canada Post; internal discussions regarding DBI's proposed adjustments to the August 11, 2008 closing balance sheet; revisions to the memorandum regarding same; preparation of correspondence to M. Bonney regarding questions and information requests for TUVs.	1.0
Aug 15	Responding to customer calls regarding outstanding accounts receivable; preparation of correspondence to Nor Don regarding outstanding accounts receivable; review of certain customer accounts; discussion with G. Fors of Mercer regarding claim amounts for retirees with post-employment benefits.	0.5
Aug 16	Responding to customer calls regarding outstanding accounts receivable; preparation of correspondence to Nor Don regarding outstanding accounts receivable; review of mail received from Canada Post; internal discussions regarding same; internal discussions regarding status of refund from WSIB; internal discussions regarding correspondence to M. Bonney regarding follow-up questions to information received on adjustments to August 2008 closing balance sheet.	0.6
Aug 17	Responding to customer calls regarding outstanding accounts receivable; preparation of correspondence to Nor Don regarding outstanding accounts receivable; internal discussions regarding outstanding issues; preparation of correspondence to Osler regarding the PST promotional claim with the Ontario Ministry of Finance.	0.4
Aug 22	Preparation of correspondence to Nor Don regarding outstanding customer receivables; preparation of correspondence to Osler regarding outstanding issues; review of correspondence from G. Fors of Mercer regarding the cost to prepare an actuarial report for DB Media's post-employment benefits; discussion with customers regarding outstanding accounts receivable.	0.5
Aug 23	Preparation of correspondence to L. Lau regarding status update; review of mail received; preparation of correspondence to V. Syrtash of CMRRA regarding their proof of claim and review of response; discussion with CRA regarding additional information needed for the December 31, 2010 tax returns; provision of same; discussion with a former employee regarding pension issues.	1.2

Aug 25	Preparation of correspondence to Nor Don regarding outstanding customer receivables; preparation of correspondence to Osler regarding status of discussions on PST claim with the Ontario Ministry of Finance.	0.2
Aug 31	Discussion with Osler regarding outstanding issues; review of DB Media mail; preparation of correspondence to Nor Don regarding outstanding customer accounts; preparation of correspondence to M. Joseph regarding CMRRA's proof of claim.	0.3
Sept 1	Discussion with Iron Mountain regarding outstanding accounts; preparation of correspondence to Nor Don regarding outstanding customer accounts.	0.2
Sept 6	Discussions with customers regarding outstanding accounts receivable; review of correspondence from Osler regarding the status of discussions with the Ontario Ministry of Revenue about the PST claim; review of proof of claim received from CMRRA.	0.4
Sept 8	Review of mail received; preparation of letter to former employees to accompany 2011 T4s; review of supplemental information provided by CMRRA regarding their proof of claim; preparation for and attendance on a conference call with DBI and Davies regarding questions arising from the documentation provided by DBI on the adjustments to the August 2008 closing balance sheet.	1.5
Sept 12	Review of 2011 T4s and preparation of correspondence to certain former employees; review of mail received.	0.4
Sept 14	Preparation of correspondence to L. Lau and B. Jackson regarding potential claim amounts for post-employment benefits for DB Media retirees; internal discussions regarding outstanding issues; preparation of correspondence to Osler regarding the set-up of a meeting to discuss outstanding issues; discussion with WSIB regarding the Trustee's account; issuance of correspondence regarding same to WSIB.	0.5
Sept 15	Preparation of letters to DB Media retirees regarding post-employment benefits claims; review of additional information provided by CMRRA regarding their proof of claim; preparation of correspondence to M. Joseph of CMRRA regarding same; review of mail received.	0.5

Sept 19	Internal discussions regarding HST refunds and WSIB returns; preparation of correspondence to L. Lau regarding the set-up of a meeting; preparation of correspondence to B. Stricker of Desjardins regarding address information for certain DB Media retirees; preparation for and attendance at a meeting with Osler regarding the balance sheet information provided by M. Bonney and other issues.	1.7
Sept 20	Attendance on a call with Revenu Quebec regarding DB Media's accounts; preparation and issuance of correspondence requested by Revenu Quebec to same; discussion with Iron Mountain regarding records retention; preparation of correspondence to Osler regarding the status of the PST claim with the Ontario Ministry of Finance; review of mail received.	0.2
Sept 21	Preparation of correspondence to Nor Don regarding outstanding customer accounts; discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefit; review of mail received.	0.5
Sept 23	Discussions with certain DB Media retirees regarding their post employment health and dental benefit claims; review of mail received; review of receipts and disbursements schedule; review of Nor Don and Trustee collections to date.	1.0
Sept 26	Discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefits; discussion with M. Malaquis of Iron Mountain regarding records; preparation of correspondence to L. Lau regarding the rescheduling of the meeting with him; preparation of correspondence to Nor Don regarding outstanding customer accounts.	0.8
Sept 27	Discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefits; discussion with C. Good, former operations manager, regarding inventory issues; discussion with a former employee regarding a change of address; review of mail received.	0.5
Sept 28	Discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefits; review of mail received.	0.2
Sept 29	Discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefits; preparation of correspondence to Corporations Canada regarding DB Media's bankruptcy assignment; preparation of correspondence to M. Malaquias of Iron Mountain regarding file storage issues.	0.2



Oct 6	Discussion with certain DB Media retirees regarding their claims for post-employment health and dental benefits; review of mail received; internal discussions regarding CRA's HST audit.	0.5
Oct 7	Discussions with DB Media customers regarding outstanding accounts; discussions with certain DB Media retirees regarding their claims for post-employment health and dental benefits; review of mail received.	0.2
Oct 12	Discussion with International Tax Services regarding DB Media's 2010 NR4s; preparation and issuance of requested documents to same; discussions with DB Media customers regarding outstanding accounts; discussions with certain DB Media retirees regarding instructions for the completing of their proof of claim forms for post-employment health and dental benefits; review of mail received.	0.4
Oct 13	Preparation for and attendance at a meeting with L. Lau regarding status of TUV and CMRRA claim and directed course of action; internal discussions regarding same.	4.0
Oct 17	Discussions with certain DB Media retirees regarding instructions for the completing of their proof of claim forms for post-employment health and dental benefits; review of correspondence from L. Lau regarding CMRRA's claim; preparation of correspondence to M. Joseph of CMRRA regarding additional information to support CMRRA's proof of claim; review of mail received.	0.4
Oct 18	Discussions with certain DB Media retirees regarding instructions for the completing of their proof of claim forms for post-employment health and dental benefits; discussions with certain customers regarding credit amounts they believed they are owed by DB Media; preparation of correspondence to same regarding instructions for the completing a proof of claim.	0.5
Oct 19	Discussions with certain DB Media retirees regarding instructions for completing their proof of claim forms for post-employment health and dental benefits; review of information provided by certain customers regarding their outstanding accounts; preparation of correspondence to same; preparation of correspondence to retirees with paid-up life insurance policies with Desjardins regarding their potential claims against DB Media; review of mail received.	0.8
Oct 20	Review of information provided by certain customers regarding their outstanding accounts; preparation of correspondence to same; review of mail received; preparation for upcoming meeting with of Davies regarding the Trustee's review of the TUVs.	0.9

Oct 21	Follow-up with CMRRA regarding supporting documentation to their proof of claim; discussions with certain DB Media retirees regarding instructions for completing their proof of claim forms for post-employment health and dental benefits; preparation of correspondence to Nor Don regarding outstanding customer accounts; review of mail received; discussions with Revenu Quebec regarding DB Media's accounts; preparation for and attendance at a meeting with Davies and Osler regarding the TUVS; follow-up discussion with Osler regarding same.	2.5
Oct 24	Review of mail received.	0.5
Oct 25	Review of mail received.	0.5
Nov 2	Review of mail received; discussion with M. Joseph regarding additional information for CMRRA's claim.	0.2
Nov 4	Review of mail received; discussion with certain DB Media retirees regarding their post-employment health, dental and insurance claims; discussion with CRA regarding the closing of the NR4 accounts and remaining information required; discussion with Statistics Canada regarding the closing of DB Media's accounts and their information requests.	0.5
Nov 9	Review of mail received.	0.2
Nov 10	Preparation of correspondence to Revenu Quebec regarding the closing of DB Media's QST accounts and refunds of amounts owed; preparation of correspondence to a former DB Media customer, regarding the payment of her outstanding account; review of mail received.	0.5
Nov 15	Discussion with J. Hnatiw of PwC regarding the status of the pension claims and the potential distribution of estate funds; review of mail received.	0.4
Nov 16	Discussion with M. Malaquias of Iron Mountain regarding outstanding DB Media accounts; discussion with a former employee regarding dates of employment; review of mail received.	0.2
Nov 17	Review of correspondence from Nor Don regarding outstanding customer accounts and responding to same; discussions with customers regarding outstanding accounts; discussion with G. Fors regarding certain post-employment insurance claims; discussion with L. Peck of CRA regarding CRA's proof of claim and other matters; review of mail received.	0.4

Nov 23	Review of mail received; preparation of correspondence to L. Lau regarding additional information provided by CMRRA to support their proof of claim; discussions with customers regarding their outstanding accounts receivable.	0.2
Nov 24	Discussion with G. Fors or Mercer regarding DB Media post-employment benefit issues; preparation of correspondence to Desjardins regarding same.	0.4
Nov 29	Discussion with Osler regarding DB Media retiree life insurance benefits; review of mail received.	0.5
Dec 5	Preparation of correspondence to L. Lau regarding CMRRA's claim; review of L. Lau's response; follow-up discussion with Osler regarding DB Media retiree insurance claims; review of mail received.	0.4
Dec 7	Discussion with L. Lau regarding supporting documentation received for CMRRA's claim; review of mail received.	0.2
Jan 16	Review of mail; preparation of correspondence to J. Hnatiw of PwC regarding life insurance benefits for a DB Media retiree.	0.2
Feb 2	Preparation of correspondence to Davies regarding TUVs; internal discussions regarding TUV issues; discussion with J. McKenna regarding PwC's information requests for TUVs; compilation of information regarding same.	0.8
Feb 7	Preparation for and attendance on a conference call with L. Lau regarding next steps on TUVs; preparation of correspondence to Davies regarding documents to be provided to PwC regarding TUVs; preparation of correspondence to J. McKenna of PwC regarding the set-up of a meeting; internal discussions regarding same.	1.8
Feb 8	Preparation for and attendance at a meeting with J. McKenna of PwC regarding TUV information; internal discussions regarding information to be provided.	1.0
Feb 10	Review of draft settlement letter regarding DB Media Canada's PST claim with the Ontario Ministry of Finance; preparation of correspondence regarding same; responding to CRA regarding DB Media Canada's NR4 account and outstanding balance.	0.5
Feb 13	Preparation of correspondence to the Inspectors regarding the draft settlement letter with the Ontario Ministry of Finance regarding the PST claim; preparation of correspondence to Osler regarding same; internal discussions regarding same.	0.2

Feb 15	Preparation of correspondence to J. McKenna of PwC regarding his questions on the TUVs.	0.4
Mar 6	Preparation for and attendance at a meeting with Davies and Osler regarding DBI's response to potential TUV issues; internal discussions regarding same.	0.8
Mar 26	Preparation for and attendance at a meeting with L. Lau and Osler regarding a status update on the TUVs; internal discussions regarding same.	1.2
Apr 9	Preparation for a follow-up meeting with L. Lau regarding TUV issues.	0.8
Apr 10	Preparation for and attendance at a meeting with L. Lau and Osler regarding TUV issues; discussions with Osler regarding information provided by Davies.	1.1
Apr 11	Preparation of a memorandum regarding TUVs; responding to enquiries regarding the status of the estates.	1.1
Apr 16	Revisions to the memorandum regarding TUVs; preparation of correspondence to Bertelsmann, Inc. ("Bertelsmann") regarding certain payments from DB Media to Random House of Canada; internal discussions regarding same.	1.0
Apr 19	Discussion with J. Hnatiw of PwC regarding revised proofs of claim for the retirement plans and other matters; discussions with creditors regarding the status of the estates.	0.6
Apr 20	Revisions to the correspondence to Bertelsmann regarding certain payments from DB Media to Random House of Canada; internal discussions regarding same.	0.2
May 17	Revisions to the memorandum regarding TUVs.	1.2
May 28	Further revisions to the memorandum regarding TUVs.	1.4
June 12	Preparation for and attendance on a conference call with L. Lau and Osler regarding TUV matters.	1.1
June 13	Discussion with Bertelsmann's counsel regarding information requested by the Trustee on certain payments from DB Media to Random House of Canada.	0.8
Aug 7	Discussion with Osler regarding the Trustee's report to the Court.	0.8
Aug 8	Preparation for and attendance on a conference call with L. Lau regarding a status update.	0.8

Aug 22	Discussions with PwC regarding a status update, the anticipated timing of the dividend distribution and other matters; preparation of correspondence to B. Jackson regarding certain proofs of claim.	0.5
Aug 27	Revisions to the Trustee's draft report to the Court; review of proof of claim database.	2.5
Aug 28	Further revisions to the Trustee's draft report to the Court.	2.5
Sept 4	Internal discussions regarding the Trustee's draft report to the Court; revisions to same based on the discussions.	2.1
Sept 6	Further review of proof of claim database; internal discussions regarding same and preparation of Dividend Sheets.	2.5
Sept 7	Preparation of Dividend Sheet template; preparation of correspondence to L. Lau regarding accrued fees; preparation of correspondence to PwC regarding the set-up of a meeting to discuss TUVs; preparation of follow-up correspondence to B. Jackson regarding CMRRA's claim.	1.2
Sept 10	Discussions with Osler regarding outstanding issues and the Trustee's report to Court; discussion with B. Jackson regarding the CMRRA claim.	1.8
Sept 12	Preparation for and attendance at a meeting with PwC regarding the potential settlement with DBI on the TUVs.	2.3
Sept 13	Preparation of materials for the upcoming meeting of Inspectors.	2.5
Sept 14	Preparation of materials for the upcoming meeting of Inspectors.	2.6
<b>TOTAL – A. Yandreski</b>		<b>283.1 hrs</b>

**Melanie MacKenzie**

**Hrs.**

Feb 1	Internal telephone call to prepare for meeting with Osler; attend conference call / meeting with Osler to review the status of various matters and planning associated with remaining matters to be addressed; telephone call with Service Canada regarding WEPP related matters; communications with Human Resources Manager regarding payroll related matters, follow up on same, and prepare detailed schedule of payroll to be paid on February 4, 2011; internal communications regarding IT related matters; follow up with Canada Post regarding the forwarding of the Companies' mail to the Trustee's offices; attend to various other miscellaneous matters.	3.0
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Feb 2	Internal telephone call to discuss the status of various matters; attend to administrative matters; communications with Iron Mountain regarding file storage; adjust WEPP information on Service Canada website to reflect information in additional Proofs of Claim received; work on preference review analysis and memorandum; attend to payroll related matters; and attend to various other miscellaneous matters.	3.8
Feb 3	Internal telephone call to discuss the status of various matters; write letters to Bell and Rogers to cancel various services and related discussions with same; review February 4 payroll report; review Records of Employment; communications with Iron Mountain; and communications with certain former employees.	4.0
Feb 4	Communications with Canada Post; and communications with Iron Mountain regarding files in storage.	0.3
Feb 6	Prepare schedule of insured hours and earnings to support Records of Employment and review status of various matters; and communications with Human Resources Manager regarding status of preparation of T4s to December 8 <sup>th</sup> and second set of T4s to December 31 <sup>st</sup> .	1.3
Feb 7	Review reports and other information provided by collection agency.	0.5
Feb 8	Communications with Human Resources Manager regarding the preparation of T4s; prepare schedule of insurable hours and earnings during bankruptcy period and prepare Records of Employment; internal communications regarding the preparation of T4s and the calculation of pension adjustments for same; communications with PWC regarding the pension adjustment calculations; and internal meeting regarding the status of various matters.	5.0
Feb 9	Review memorandum documenting preference transaction analysis; attend meeting with D. McIntosh and A. Yandreski to discuss various transactions and follow up on certain items; communications with Towers Watson and Mercer regarding the calculation of pension adjustment figures for the T4s; finalize Records of Employment; and attend internal meeting to review and discuss the status of various matters.	5.1

Feb 10	Follow-up on enquiries from certain former employees; attend on call with A. Yandreski and Chase Paymentech; review information requested by Iron Mountain regarding the storage of historical Company records and follow-up regarding same; amend Trustee information form on the WEPP website for additional employee; review information required by Towers Watson and Mercer regarding the calculation of the pension adjustments and follow-up regarding same; and follow-up with Human Resources Manager regarding the status of the preparation of the T4s.	4.3
Feb 11	Review invoices and arrange for payment of same where appropriate; communications with Human Resources Manager regarding the preparation of T4s; review and file NR4s and T5s and prepare and file corresponding summary forms; communications with Iron Mountain regarding billing; internal discussions regarding the retrieval of certain information from storage at Iron Mountain; summarize and arrange for payment of additional amounts owing to employees; and prepare letter to cancel services from elevator contractor.	4.0
Feb 13	Work on draft preference review analysis and related internal communications; call with A. Yandreski regarding various matters; and prepare information required for the calculation of pension adjustments.	1.5
Feb 15	Call with Towers Watson to review and discuss pension adjustment schedule and related internal discussion; finalize preference review analysis and related internal discussions; prepare schedule of payments to U.S. based related parties; prepare information required by Towers Watson; and attend to related administrative matters.	4.8
Feb 17	Prepare information required by Towers Watson and Mercer to calculate pension adjustment figures for T4s.	2.5
Feb 21	Communications with Towers Watson and with Mercer and finalize respective information requirements; review report from ADP; and write letter to Atlas Maintenance to cancel services.	1.3
Feb 23	Communications with Towers Watson and Mercer regarding additional information requirements in order to prepare pension adjustment calculations; and review payroll information and follow up with Human Resources Manager regarding same.	1.5
Feb 24	Attend to payroll related matters and arrange for payment of Human Resources Manager.	0.3

Feb 27	Review T4s; review pension adjustment figures provided by Towers Watson and Mercer and add to T4s as appropriate; confirm addresses on T4s; and process T4s and T4As.	3.0
Feb 28	Finalize T4s.	0.5
Mar 10	Respond to various enquiries from A. Yandreski regarding T4s.	0.5
Mar 11	Respond to various enquiries from creditors.	0.3
Mar 20	Prepare and file GST/HST returns for the period December 9 to 31, 2010 and January and February, 2011; internal discussions regarding the status of various matters; and review WSIB, EHT and QST information.	2.0
Mar 29	Review matters related to the WEPPA forms, related communications with Service Canada and related internal discussions.	0.5
Apr 7	Review and discuss T4 summaries; and review and discuss invoice and other matters regarding the storage of the Companies files at Iron Mountain.	2.0
<b>TOTAL M. MacKenzie</b>		<b>52.0 hrs.</b>
<b><u>N. Macoritto</u></b>		<b><u>Hrs.</u></b>
June 13	Open incoming proof of claim correspondence and other mail that was redirected from the Company and sort through same.	3.0
<b>TOTAL – N. Macoritto</b>		<b>3.0 hrs.</b>
<b><u>A.Singels-Ludvik</u></b>		<b><u>Hrs.</u></b>
Feb 1/11 to Jun 28/12	Review proofs of claim (“poc”) as received on a daily basis and forward to A. Noyek to process into database; receive/return telephone calls from employees/creditors regarding information requirements regarding poc filings; assist Laurie regarding cheques received and backup regarding same; to RBC to deposit accounts receivable cheques; process invoices for payment; update receipts and disbursements schedule and the summary consolidated schedule; open incoming mail redirected from the Company; bank reconciliations and prepare wire transfer documents; administrative related matters.	100.4
<b>TOTAL – A. Singels-Ludvik</b>		<b>100.4 hrs.</b>



A.Noyek

Hrs.

Feb 2/11 to    Process proofs of claim ("poc") into database as received on a  
Dec 1/11      daily basis; prepare various summary poc schedules as requested  
                 for information purposes.

33.7

**TOTAL – A. Noyek**

**33.7 hrs.**

## Appendix B

This is <sup>appendix</sup> ~~exhibit~~ B referred to in the affidavit  
of Douglas R. McIntosh sworn before me  
this 11<sup>th</sup> day of October, A.D. 20 12

Gail J.

**In the matter of the bankruptcy of  
DB Media Distribution Inc., DB Media Distribution (Canada)  
CH LLC (Canada) and CH Sub LLC (Canada)**

**Trustee's Summary of Invoices  
for the period December 9, 2010 to September 15, 2012**

<b>Invoice #</b>	<b>Invoice Period</b>	<b># of Hours Billed</b>	<b>Fees</b>	<b>Disbursements</b>	<b>Subtotal</b>	<b>HST</b>	<b>Total</b>
1	Dec 9/10 to Jan 1/11	542.1	\$ 264,286.50	\$ 395.29	\$ 264,681.79	\$ 34,367.71	\$ 299,049.50
2	Jan 2/11 to Jan 31/11	671.5	349,541.00	5,284.21	354,825.21	45,806.91	400,632.12
3	Feb 1/11 to Sep 15/12	563.2	298,670.00	3,305.26	301,975.26	38,968.69	340,943.95
<b>TOTAL</b>		<b>1,776.8</b>	<b>\$ 912,497.50</b>	<b>\$ 8,984.76</b>	<b>\$ 921,482.26</b>	<b>\$ 119,143.31</b>	<b>\$ 1,040,625.57</b>

**In the matter of the bankruptcy of  
DB Media Distribution Inc., DB Media Distribution (Canada)  
CH LLC (Canada) and CH Sub LLC (Canada)**

**Trustee's Summary of Time and Fees by Employee  
for the period December 9, 2010 to September 15, 2012**

<b>Staff</b>	<b>Title</b>	<b>Time Period</b>	<b>Rate</b>	<b>Total Hours</b>	<b>\$</b>
D. McIntosh	Managing Director	Dec 9/10 to Sep 15/12	\$ 750	183.3	\$ 137,475.00
A. Yandreski	Senior Director	Dec 9/10 to Sep 15/12	\$ 600	725.6	435,360.00
M. MacKenzie	Director	Dec 9/10 to Apr 30/11	\$ 535	403.5	215,872.50
E. Bushnell	Manager	Dec 9/10 to Dec 31/10	\$ 425	16.0	6,800.00
N. Macoritto	Associate	Dec 9/10 to Sep 15/12	\$ 300	181.0	54,300.00
A. Singels-Ludvik	Associate	Dec 9/10 to Sep 15/12	\$ 250	184.2	46,050.00
A. Noyek	Analyst	Dec 9/10 to Sep 15/12	\$ 200	83.2	16,640.00
<b>TOTAL</b>				<b>1,776.8</b>	<b>\$ 912,497.50</b>
<b>Professionals' Average Rate</b>					<b>\$ 513.56</b>