

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 MARC S. WASSERMAN

(sworn October 16, 2012)

I, **MARC S. WASSERMAN**, of the City of Toronto, in the province of Ontario, a partner of Osler, Hoskin & Harcourt LLP ("**Osler**"), **MAKE OATH AND SAY:**

1. This affidavit is made in support of a motion, to be made by Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as the trustee in bankruptcy (the "**Trustee**") of each of DB Media Distribution Inc, DB Media Distribution (Canada), CH LLC (Canada) and CH Sub LLC, which seeks, *inter alia*, the approval of Osler's fees and disbursements.

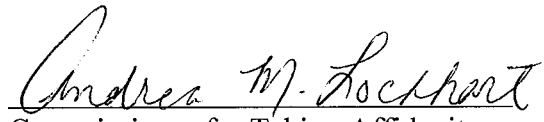
2. Attached hereto as Exhibit "1" are copies of Osler's invoices for professional services rendered for the period from December 9, 2010 to September 19, 2012, which disclose in detail, the name, hourly rate and time expended of each person who rendered services, the dates on which the services were rendered, the time expended each day, and the total charges for each of the categories of services rendered for the relevant time period.

3. Attached hereto as Exhibit "2" is a summary of Osler's invoices and includes the name, year of call, total time expended and hourly rate for all professionals, as well as an average hourly rate of legal professional fees.

4. In addition to the foregoing, Osler estimates that its fees and disbursements incurred or to be incurred for professional services rendered or to be rendered to conclude Trustee's administration will not exceed \$14,000 including HST as set out in the Osler invoice for professional services rendered for the period from February 1, 2011 to September 19, 2012, a copy of which is attached hereto as part of Exhibit "1".

5. I have supervised all actively on this matter. I have reviewed the Osler invoices and consider the time expended and the legal fees charged to be reasonable for the services performed and consistent with prevailing market rates for legal services.

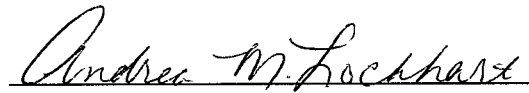
SWORN BEFORE ME at the City of Toronto,
in the Province of Ontario, on October 16,
2012.


Commissioner for Taking Affidavits



MARC S. WASSERMAN

**THIS IS EXHIBIT "1" REFERRED TO
IN THE AFFIDAVIT OF MARC S. WASSERMAN
SWORN BEFORE ME, THIS OCTOBER 15, 2012**

A handwritten signature in cursive script, reading "Andrea M. Lockhart", is written over a horizontal line.

Commissioner for Taking Affidavits

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Marc S. Wasserman, Partner
Invoice No. 11314373
Client No. 223017
GST/HST Registration No. 121983217 RT0001

ACCOUNT FOR PROFESSIONAL SERVICES RENDERED

February 16, 2011

Alvarez & Marsal Canada Inc
Suite 2900, South Tower, Royal Bank Plaza
200 Bay Street
Toronto, ON M5J 2J1
CANADA

ATTENTION: Doug McIntosh

Bankruptcy of DB Media Distribution Inc. (Formerly Project Book)
Our File Number: 1126367

Name	Hours Billed	Current Hourly Rate in CAD	Fee
<u>Partner</u>			
Marc S. Wasserman	42.20	650.00	27,430.00
Andraya Frith	4.40	670.00	2,948.00
Marc S. Wasserman	8.50	670.00	5,695.00
Patricia J. Wilson	2.20	770.00	1,694.00
<u>Associate</u>			
Martino Calvaruso	27.40	310.00	8,494.00
Jordan P. Toye	2.80	310.00	868.00
Martino Calvaruso	72.90	385.00	28,066.50
Artem Miakichev	18.40	495.00	9,108.00
Stephanie L. Kauffman	4.20	595.00	2,499.00
D'Arcy A. Schieman	3.40	610.00	2,074.00
<u>Corporate Searches Fixed Fees</u>			
Corporate Searches by Elizabeth E. Buchanan			204.00

OSLER

OUR FEE HEREIN

HST @ 13% Payable on Fees

89,080.50

11,580.47

REIMBURSABLE DISBURSEMENTS

Cyberbahn Fees for Searches/Certificates/Filings * 30.00

OnCorp Fees for Searches/Certificates/Filings * 65.00

Notice of Motion 454.00

Subtotal **549.00****OTHER CHARGES**

Courier Expenses * 6.00

Printing Costs * 362.55

Special Supplies Costs * 42.90

Telecommunications - External * 6.90

Telecommunications Charges * 6.70

Subtotal **425.05**

HST @ 13% Payable on Taxable Reimbursable 67.61

Disbursements & Other Charges (*where applicable* *)**TOTAL DUE ON ACCOUNT****CAD101,702.63****DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE***Fees, Reimbursable Disbursements and Other Charges, if any,**Recorded after the period covered by this account will appear on a subsequent account.*

Invoice No.: 11314373

Bankruptcy of DB Media Distribution Inc. (Formerly Project Book)
Our File Number: 1126367

TO: PROFESSIONAL SERVICES RENDERED IN THIS MATTER AT YOUR REQUEST

DATE	NAME	HOURS	DESCRIPTION
Dec-09-10	Jordan P. Toye	2.80	Reviewing various license agreement; preparing reporting e-mail on license agreements.
Dec-09-10	Artem Miakichev	12.50	Drafting and preparing motion materials and related orders in four consolidation motions and one motion in connection with releasing the Trustee of certain obligations; reviewing and revising First Report of the Trustee; circulating draft documents, receiving and incorporating comments; telephone calls throughout the day with Alvarez regarding the motion; conference call with M. Wasserman and Alvarez; meetings with M. Wasserman throughout the day; e-mail correspondence throughout the day; preparing motion records for the motion tomorrow.
Dec-09-10	Marc S. Wasserman	2.70	Reviewing documentation for court attendance; discussions with Alvarez and Davies.
Dec-10-10	Martino Calvaruso	0.50	Assisting A. Miakichev in preparation for court.
Dec-10-10	Artem Miakichev	4.60	Attending the motion in connection with consolidation of proceedings and other Trustee's relief related to notice of bankruptcy proceedings and inventory count; attending to issuing and entering various orders; drafting a separate order related to inventory count; attending with Justice Wilton-Siegel to have the order related to inventory count signed by the judge; circulating issued and entered orders to various parties; reviewing notice of bankruptcy, proof of claim, instructions to the proof of claim and calling A. Yandreski with comments regarding same.
Dec-10-10	Marc S. Wasserman	3.50	Final review of court documents; attending court.
Dec-11-10	Marc S. Wasserman	0.50	Discussions with D. McIntosh regarding bankruptcy and notice requirements.
Dec-12-10	Marc S. Wasserman	1.70	Discussions with A. Yandreski and D. McIntosh regarding inventory and receivable issues.

DATE	NAME	HOURS	DESCRIPTION
Dec-13-10	Marc S. Wasserman	2.10	Engaged throughout the day in discussions regarding BNS, customer payables, employee claims.
Dec-14-10	Artem Miakichev	1.30	Conference call with A. Yandreski regarding various issues on the file, including issues with BNS, Canada Post, fixtures on the premises and foreign exchange contract; reviewing PPSA searches against all bankrupt entities; drafting e-mail to A. Yandreski with the report on PPSA searches.
Dec-14-10	Marc S. Wasserman	1.20	Engaged in discussions with trustee regarding Canada Post and other matters.
Dec-15-10	Marc S. Wasserman	1.10	Attending calls with trustee regarding BNS, Canada post, employee issues and FX funds.
Dec-16-10	Marc S. Wasserman	2.10	Attending update call; discussion with trustee regarding next steps and outstanding issues.
Dec-17-10	Marc S. Wasserman	0.50	Attending to emails and phone calls regarding next steps.
Dec-20-10	Marc S. Wasserman	2.40	Attending to matters regarding BNS, and FX funds; review draft report.
Dec-21-10	Martino Calvaruso	1.50	Attending on internal discussions with A. Miakichev; conducting research for M. Wasserman and A. Miakichev; preparing email memorandum to M. Wasserman and A. Miakichev summarizing research findings.
Dec-21-10	Marc S. Wasserman	4.30	Engaged throughout the day on matters relating to BNS and upcoming meeting; reviewing report for meeting; discussions with BNS and internally regarding cash and payment mechanics.
Dec-22-10	Martino Calvaruso	5.30	Attending on internal discussions with M. Wasserman; conducting research for M. Wasserman; preparing email memorandum to M. Wasserman summarizing research findings; attending on meeting with M. Wasserman and D. McIntosh; preparing comments to the Second Report of the Trustee in Bankruptcy.
Dec-22-10	Marc S. Wasserman	8.50	Discussions regarding possible substitute trustee; discussions with BNS and FX contract; discussions regarding employee claim issues; reviewing BIA; reviewing draft report and preparing for first meeting of creditors; discussions with parent company regarding same; discussions regarding proofs of claim filed.
Dec-23-10	Martino Calvaruso	9.60	Attending on internal discussions and email correspondence; attending on internal discussions with

DATE	NAME	HOURS	DESCRIPTION
			M. Wasserman; attending on matters in preparation of the first meeting of creditors; attending on the first meeting of creditors; attending on the first meeting of the inspectors; reviewing and preparing changes to the Second Report of the Trustee in Bankruptcy.
Dec-23-10	Marc S. Wasserman	9.50	Preparing for and attending first meeting of creditors and first inspectors meeting.
Dec-24-10	Martino Calvaruso	0.30	Attending on email correspondence.
Dec-28-10	Marc S. Wasserman	0.50	Conference call with D. McIntosh and A. Yandreski regarding outstanding issues and next steps.
Dec-29-10	Martino Calvaruso	5.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; reviewing the proof of claim of the Canada Post Corporation; reviewing the Bankruptcy and Insolvency Act (Canada) in respect of claims for property held by the bankrupt; preparing and revising the draft agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc. in respect of licenced inventory; preparing and revising the draft agreement between the landlord and Alvarez & Marsal Canada Inc. in respect of the January 2011 rental payment and the sale of certain assets to the landlord.
Dec-29-10	Marc S. Wasserman	1.10	Reviewing draft landlord and inventory agreement; discussion with N. MacParland regarding licenses and rep counsel.
Dec-30-10	Martino Calvaruso	2.60	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; preparing and revising the draft agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc., as trustee, in respect of licenced inventory; preparing and revising the draft agreement between the landlord and Alvarez & Marsal Canada Inc., as trustee, in respect of the January 2011 rental payment and the sale of certain assets to the landlord; attending on discussion with A. Wells; attending on discussions with D. Schieman; attending on discussions with D. McIntosh and A. Yandreski.
Dec-30-10	Marc S. Wasserman	0.50	Reviewing landlord and inventory agreements and providing comments to M. Calvaruso.
Dec-31-10	Martino Calvaruso	1.80	Attending on email correspondence; preparing and revising the draft agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc., as trustee, in respect of licenced inventory; preparing and revising the draft

DATE	NAME	HOURS	DESCRIPTION
			agreement between the landlord and Alvarez & Marsal Canada Inc., as trustee, in respect of the January 2011 rental payment and the sale of certain assets to the landlord; attending on correspondence with A. Yandreski.
Jan-04-11	Stephanie L. Kauffman	3.50	Considering whether or not trustee in bankruptcy may provide plan records to replacement administrator; reviewing legislation and regulatory policy.
Jan-04-11	Martino Calvaruso	2.50	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions and correspondence with T. Dunn; attending on discussions with A. Yandreski; preparing draft email to the Bank of Nova Scotia in respect of the funds held in bank accounts at the Bank of Nova Scotia and the related reserve.
Jan-04-11	Marc S. Wasserman	0.50	Attending various calls regarding outstanding issues including inventory destruction agreement and landlord agreement.
Jan-05-11	Stephanie L. Kauffman	0.70	Corresponding with D. Rienzo regarding pension plan document requests from Pricewaterhouse; contacting FSCO regarding same; emailing M. Wasserman regarding document requests.
Jan-05-11	Martino Calvaruso	1.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; preparing and revising email to the Bank of Nova Scotia in respect of the return of funds held by the Bank of Nova Scotia in bank accounts and the creation of a reserve; attending on discussions with A. Yandreski; attending on discussions with T. Dunn.
Jan-05-11	Marc S. Wasserman	1.00	Attending to matters relating to pension requests; update calls with client.
Jan-06-11	Martino Calvaruso	2.20	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; reviewing comments received from N. MacParland on the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory; preparing and revising the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory; preparing draft update email to be provided to the Inspectors in respect of the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory.

DATE	NAME	HOURS	DESCRIPTION
Jan-07-11	Martino Calvaruso	4.20	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on conference call with D. McIntosh, A. Yandreski and M. Wasserman; attending on bankruptcy update conference call with D. McIntosh, A. Yandreski, M. Wasserman, N. MacParland and Direct Brands, Inc.; preparing and revising the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory; preparing bill of sale in respect of the Health & Harmony inventory; revising email to the Inspectors in respect of the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory.
Jan-07-11	Andraya Frith	0.30	Considering copyright issues raised by use of logo to collect outstanding debts; related e-mails with M. Wasserman.
Jan-07-11	Marc S. Wasserman	0.50	Discussions with D. McIntosh and conference call with fee guarantor.
Jan-09-11	Marc S. Wasserman	0.50	Conference call regarding next steps and discussions on management team issues with trustee.
Jan-10-11	Patricia J. Wilson	0.50	Conferring with A. Frith regarding transfer of mailing lists to purchasers and basis under PIPEDA for permitting same; reviewing orders for 7(3)(c) PIPEDA relief.
Jan-10-11	Andraya Frith	1.00	Considering privacy issues raised by disclosure of customer list.
Jan-11-11	Martino Calvaruso	1.30	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on correspondence with T. Dunn; attending on conference call with M. Wasserman and A. Yandreski; reviewing comments received from T. Dunn on the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and the landlord in respect of the January 2011 rental payment and the sale of certain assets to the landlord.
Jan-11-11	Andraya Frith	0.20	Further consideration of privacy issues raised by transferring customer list.
Jan-12-11	Martino Calvaruso	3.00	Attending on internal discussions and email correspondence; reviewing and providing comments on the draft confidentiality agreement for use in the sale of the House & Harmony inventory; reviewing and

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DATE	NAME	HOURS	DESCRIPTION
			providing comments on the draft minutes of the First Meeting of Creditors.
Jan-13-11	Martino Calvaruso	3.50	Attending on internal discussions and email correspondence; attending on status update call with A. Yandreski; attending on discussions with M. Wasserman; attending on discussions with D. Rienzo; reviewing and providing comments on the draft letter to PricewaterhouseCoopers Inc.; reviewing sublease with One Contact Canada Inc. and answering questions of A. Yandreski.
Jan-14-11	Martino Calvaruso	2.20	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on meeting with M. Wasserman and D. McIntosh; attending on conference call with M. Wasserman, D. McIntosh, A. Yandreski and T. Dunn regarding the agreement between the Trustee and the Landlord; attending on conference call with M. Wasserman, D. McIntosh, A. Yandreski and N. MacParland regarding the agreement between the Trustee and Direct Brands, Inc.; attending on discussions with A. Yandreski.
Jan-14-11	Andraya Frith	0.40	Reviewing privacy policies and considering issues raised by transfer of customer list.
Jan-14-11	Marc S. Wasserman	1.00	Engaged in meeting regarding landlord and inventory agreements.
Jan-17-11	Patricia J. Wilson	0.40	Conferring with A. Frith regarding privacy law restrictions on sale of customer list.
Jan-17-11	Martino Calvaruso	3.30	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman and A. Frith; reviewing and providing comments on the draft minutes of the First Meeting of Inspectors; attending on conference call with M. Wasserman, D. McIntosh and A. Yandreski; attending on discussions with A. Yandreski.
Jan-17-11	Andraya Frith	1.30	Considering privacy issues raised by selling customer lists.
Jan-18-11	Martino Calvaruso	6.60	Attending on internal discussions and email correspondence; attending on discussions with M. Wasserman; attending on discussions with A. Yandreski; attending on discussions with T. Dunn; reviewing and preparing changes to agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and Direct Brands, Inc. in respect of the licensed inventory;

DATE	NAME	HOURS	DESCRIPTION
			reviewing and preparing changes to agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and the landlord in respect of the sale of certain inventory to the landlord in exchange for the January 2011 rental payment; reviewing and revising the letter from Alvarez & Marsal Canada Inc. as trustee in bankruptcy to One Contact (Canada) Inc. in respect of the deposit paid under the sublease; attending on conference call with M. Wasserman, D. McIntosh and A. Yandreski regarding outstanding issues; attending on conference call with L. Lam; conducting research of substantive consolidation factors for M. Wasserman.
Jan-18-11	Marc S. Wasserman	0.50	Engaged in pre-call for inspectors meeting.
Jan-19-11	Martino Calvaruso	6.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions with D. McIntosh and A. Yandreski; attending on Inspectors' Meeting; attending on discussions with proposed representative counsel to the employees.
Jan-19-11	Marc S. Wasserman	4.50	Engaged in inspector meetings and telephone calls with Koskie Minsky in respect thereof.
Jan-20-11	Martino Calvaruso	3.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on matters in respect of the finalization and execution of the agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc., as trustee in bankruptcy; preparing draft release to be provided by Direct Brands, Inc. pursuant to the agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc., as trustee in bankruptcy; reviewing proof of claim of De Lage Landen Financial Services Canada Inc.
Jan-21-11	Patricia J. Wilson	0.90	Reviewing Health and Harmony Privacy Policy and e-mail from M. Calvaruso replying to same; reviewing information from client and preparing e-mail advising on privacy requirements for transfer of customer list; e-mail exchange with client regarding transfer of Quebec customer names; reviewing Purchase Agreement language and providing comments.
Jan-21-11	Martino Calvaruso	4.50	Attending on internal discussions and email correspondence; attending on internal discussions with P. Wilson; attending on discussions with A. Yandreski; preparing and revising the draft bill of sale and general conveyance agreement in respect of the sale of the Health

DATE	NAME	HOURS	DESCRIPTION
			& Harmony inventory (and related assets); revising the draft release to be provided by Direct Brands, Inc. pursuant to the agreement between Direct Brands, Inc. and Alvarez & Marsal Canada Inc., as trustee in bankruptcy; attending on issues in respect of privacy concerns related to the sale of the Health & Harmony inventory (and related assets); attending on and revising update email to the Inspectors.
Jan-22-11	Martino Calvaruso	0.50	Attending on email correspondence; revising draft sale agreement in respect of Health & Harmony assets.
Jan-24-11	Martino Calvaruso	4.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; preparing email memorandum for M. Wasserman; reviewing and attending on matters in respect of the proof of claim filed by De Lage Landen Financial Services Canada Inc.; attending on discussions with T. Dunn; attending on matters in respect of the sale agreement for the Health & Harmony assets.
Jan-25-11	Martino Calvaruso	5.90	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions with A. Yandreski; attending on discussions with T. Dunn; reviewing and revising the sale agreement in respect of the Health & Harmony assets; reviewing and revising the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and the landlord in respect of the January 2011 rental payment and the sale of certain assets to the landlord; reviewing and attending on matters in respect of the proof of claim filed by De Lage Landen Financial Services Canada Inc.; reviewing and providing comments to A. Yandreski on an update email to the Inspectors.
Jan-26-11	Martino Calvaruso	6.30	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions with A. Yandreski; attending on discussions with T. Dunn; reviewing and revising the sale agreement in respect of the Health & Harmony assets; reviewing and revising the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and the landlord in respect of the January 2011 rental payment and the sale of certain assets to the landlord; reviewing and attending on matters in respect of the proofs of claim filed by De Lage Landen Financial Services Canada Inc. and Pitney Bowes; preparing minutes to the Second Meeting of the Inspectors; attending on conference call with L. Lau, M.

DATE	NAME	HOURS	DESCRIPTION
			Wasserman, D. McIntosh and A. Yandreski.
Jan-27-11	D'Arcy A. Schieman	3.20	Reviewing documents and legislation regarding tax matters; communicating with A. Yandreski.
Jan-27-11	Martino Calvaruso	3.10	Attending on internal discussions and email correspondence; reviewing and attending on matters in respect of the proof of claim filed by Pitney Bowes; preparing and reviewing the draft letter from Alvarez & Marsal Canada Inc. to One Contact (Canada) Inc. regarding the subtenant's rental deposit; preparing the draft letter from Alvarez & Marsal Canada Inc. to CVG regarding the Health & Harmony website; attending on matters in respect of the sale agreement for the Health & Harmony assets.
Jan-28-11	Patricia J. Wilson	0.40	Conferring with A. Frith regarding requirements for transfer to purchaser of customer list and opt-in consent issue, options for client regarding same.
Jan-28-11	Martino Calvaruso	1.10	Attending on internal discussions and email correspondence; attending on internal discussions with A. Frith; attending on conference call with A. Frith and B. Robins regarding the bankrupts' customer lists; attending on correspondence with T. Dunn; attending on discussions with A. Yandreski.
Jan-28-11	Andraya Frith	1.20	Discussions with Readers Digest counsel regarding Canadian privacy issues; related consideration of consent requirements to transfer customer list.
Jan-31-11	D'Arcy A. Schieman	0.20	Communicating with D. Albrecht regarding tax matters; reviewing documents.
Jan-31-11	Martino Calvaruso	5.50	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions with A. Yandreski; attending on matters in respect of finalizing the agreement between Alvarez & Marsal Canada Inc. as trustee in bankruptcy and the landlord; attending on correspondence with T. Dunn; preparing letter to be provided to the landlord disclaiming the lease for the premises; preparing memorandum to file for M. Wasserman.

CORPORATE SEARCHES FIXED FEES

Dec-13-10	Elizabeth E. Buchanan - Receiving instructions from A. Miakichev; conducting, Personal Property Security Act searches respecting DB Media Distribution Inc. and four additional names and reporting thereon.
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DATE	NAME	HOURS	DESCRIPTION
Jan-17-11	Elizabeth E. Buchanan		- Receiving instructions from M. Calvaruso; conducting verbal and certified Personal Property Security Act searches respecting Doubleday Canada Limited and reporting thereon.

REMITTANCE FORM

ATTENTION: Doug McIntosh

Alvarez & Marsal Canada Inc
Suite 2900, South Tower, Royal Bank Plaza
200 Bay Street
Toronto, ON M5J 2J1
CANADA

Re: Client Number: 223017
Matter Number: 1126367
Invoice Number: 11314373

Invoice Total: CAD101,702.63
Invoice Date: February 16, 2011

PLEASE RETURN THIS FORM WITH YOUR PAYMENT TO:

Osler, Hoskin & Harcourt LLP
FINANCE & ACCOUNTING DEPARTMENT (RECEIPTS)
1 First Canadian
PO BOX 50
Toronto ON (Ontario) M5X 1B8
Canada
416.362.2111 MAIN
416.862.6666 FACSIMILE

DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE

Electronic Fee Transfers (EFT) and WIRE INSTRUCTIONS for Account:

(PLEASE NOTE THAT WIRE TRANSFER MAY COST MORE THAN EFT)

Account Name for all payments: Osler, Hoskin & Harcourt LLP

Swift Code for all payments: TDOMCATTOR

(Canadian Dollar Payments)

TD Canada Trust
180 TD Square, 317 – 7th Avenue S.W.
Calgary, Alberta T2P 2Y9
Transit No: 80629-0004
Account No: 5219313

(US Dollar Payments)

Bank of America, N.Y. (Intermediary Bank)
ABA: 026009593
for further credit: TD Canada Trust (Beneficiary Bank)
Branch: 55 King St. W., Toronto, ON M5K 1A2
Transit No: 10252-0004
Account No: 7366769

(EURO Payments)

TD Canada Trust
55 King St. W.
Toronto, Ontario M5K 1A2
Transit No: 10252-0004
Account No: 0360 01 3952346

E-mail us at payments@osler.com

Please reference your invoice number(s) when making payments to any of these accounts.

Osler, Hoskin & Harcourt LLP
1 First Canadian Place
PO BOX 50
Toronto ON M5X 1B8
CANADA
416.362.2111 MAIN
416.862.6666 FACSIMILE

OSLER

Marc Wasserman, Partner

Invoice No. 11473979

Client No. 223017

GST/HST Registration No. 121983217 RT0001

ACCOUNT FOR PROFESSIONAL SERVICES RENDERED

September 21, 2012

Alvarez & Marsal Canada Inc.
Suite 2900, South Tower, Royal Bank Plaza
200 Bay Street
Toronto, ON M5J 2J1
CANADA

ATTENTION: Doug McIntosh

Bankruptcy of DB Media Distribution Inc. (Formerly Project Book)

Our File Number: 1126367

Name	Hours Billed	Current Hourly Rate in CAD	Fee
<u>Partner</u>			
James R. Hassell	2.60	795.00	2,067.00
<u>Partner</u>			
Andraya Frith	0.80	670.00	536.00
Marc Wasserman	11.50	670.00	7,705.00
Marc Wasserman	2.80	695.00	1,946.00
<u>Partner</u>			
D'Arcy A. Schieman	42.10	610.00	25,681.00
D'Arcy A. Schieman	12.60	615.00	7,749.00
Ian S. MacGregor	0.50	845.00	422.50
Ian S. MacGregor	1.10	870.00	957.00
<u>Associate</u>			
Martino Calvaruso	62.50	385.00	24,062.50
Martino Calvaruso	7.30	440.00	3,212.00
Andréa M. Lockhart	0.50	485.00	242.50
OUR FEE HEREIN			74,580.50

OSLER

Add: Estimate of Fees and Disbursements to Closing	12,077.91
OUR ADJUSTED FEE HEREIN:	86,658.41

HST @ 13% Payable on Fees	11,265.60
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REIMBURSABLE DISBURSEMENTS

Litigation Search *	70.00
Subtotal	70.00

OTHER CHARGES

On-line Database Services *	199.23
Printing Costs *	123.75
Telecommunications - External *	3.72
Telecommunications Charges *	1.88
Telecopy Charges *	11.40
Subtotal	339.98

HST @ 13% Payable on Taxable Reimbursable	53.30
Disbursements & Other Charges (<i>where applicable</i> *)	

TOTAL DUE ON ACCOUNT	<u>CAD98,387.29</u>
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DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE

*Fees, Reimbursable Disbursements and Other Charges, if any,
Recorded after the period covered by this account will appear on a subsequent account.*

Invoice No.: 11473979

Bankruptcy of DB Media Distribution Inc. (Formerly Project Book)

Our File Number: 1126367

TO: PROFESSIONAL SERVICES RENDERED IN THIS MATTER AT YOUR REQUEST

DATE	NAME	HOURS	DESCRIPTION
Feb-01-11	D'Arcy A. Schieman	0.30	Participating in internal discussion regarding tax matters.
Feb-01-11	Martino Calvaruso	3.80	Attending on internal discussions and email correspondence; attending on conference call with A. Frith and A. Yandreski in respect of the bankrupts' customer lists; attending on status update meeting with M. Wasserman, D. McIntosh, A. Yandreski and M. MacKenzie; attending on internal discussions with M. Wasserman regarding outstanding issues.
Feb-01-11	Andraya Frith	0.80	Discussions with A. Yandreski regarding privacy issues raised by selling customer lists; preparing brief memorandum to file.
Feb-02-11	Martino Calvaruso	1.60	Attending on internal discussions and email correspondence; attending on discussions with D. Schieman regarding certain tax issues; attending on discussions with and finalizing memorandum to file for M. Wasserman; attending on discussions with A. Yandreski.
Feb-04-11	Martino Calvaruso	1.20	Attending on email correspondence; reviewing and revising the Minutes of the Second Meeting of the Inspectors.
Feb-07-11	Martino Calvaruso	0.30	Attending on email correspondence; reviewing and revising the Minutes of the Second Meeting of the Inspectors.
Feb-10-11	Martino Calvaruso	1.50	Attending on internal discussions and email correspondence; attending on discussions with A. Yandreski; reviewing correspondence of D. McIntosh; reviewing and revising the Minutes of the Second Meeting of Inspectors.
Feb-14-11	Martino Calvaruso	0.40	Attending on internal discussions and email correspondence.
Feb-15-11	D'Arcy A. Schieman	2.80	Reviewing documents and legislation regarding tax matters.

DATE	NAME	HOURS	DESCRIPTION
Feb-15-11	Martino Calvaruso	1.50	Attending on internal discussions and email correspondence; attending on various conference calls with A. Yandreski regarding outstanding issues; reviewing agenda and meeting materials for the Third Meeting of Inspectors; preparing materials in respect of the Third Meeting of Inspectors.
Feb-16-11	D'Arcy A. Schieman	2.70	Communicating with A. Yandreski regarding tax matters; reviewing documents and legislation.
Feb-16-11	Martino Calvaruso	1.70	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on discussions with D. McIntosh and A. Yandreski; attending on matters in preparation of the Third Meeting of the Inspectors; attending on the Third Meeting of the Inspectors.
Feb-17-11	Martino Calvaruso	3.30	Attending on internal discussions and email correspondence; preparing initial draft of the minutes of the Third Meeting of the Inspectors.
Feb-22-11	Martino Calvaruso	2.10	Attending on internal discussions and email correspondence; attending on discussions with A. Yandreski; attending on matters in respect of the determination of costs related to the book and inventory destruction; reviewing preference and transfer at under value checklist; attending on questions from A. Yandreski and conducting research in respect thereof.
Feb-22-11	Marc Wasserman	0.50	Conference call to discuss questions to be poised to Direct Brands Inc.
Feb-23-11	Martino Calvaruso	2.00	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman and J. Hassell; attending on conference call with M. Wasserman and A. Yandreski regarding preference and transfers at under value issues; attending on conference call with M. Wasserman and D. McIntosh; revising minutes of the Third Meeting of the Inspectors.
Feb-23-11	Marc Wasserman	0.50	Meeting with J. Swartz to discuss questions of DBI.
Feb-24-11	Martino Calvaruso	1.10	Attending on internal discussions; attending on pre-conference call with A. Yandreski; attending on conference call with A. Yandreski and The Bank of Nova Scotia.
Feb-25-11	James R. Hassell	0.20	Considering and conferring with M. Calvaruso regarding common law employment termination claims.
Feb-25-11	Martino Calvaruso	0.50	Attending on internal discussions and email

DATE	NAME	HOURS	DESCRIPTION
			correspondence; attending on internal discussions with J. Hassell.
Feb-28-11	D'Arcy A. Schieman	0.40	Reviewing correspondence and documents regarding tax matters.
Mar-01-11	James R. Hassell	0.20	Obtaining information from M. Calvaruso and working on reasonable notice of termination at common law assessment with respect to employees.
Mar-01-11	Martino Calvaruso	1.20	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman and J. Hassell; attending on discussions with A. Yandreski; preparing a reporting email to M. Wasserman.
Mar-02-11	James R. Hassell	0.30	Providing comments on common law notice formula to M. Calvaruso.
Mar-02-11	Martino Calvaruso	0.70	Attending on email correspondence; attending on discussions with A. Yandreski; attending on internal discussions with M. Wasserman; attending on conference call with A. Yandreski and representatives from the Bank of Nova Scotia.
Mar-03-11	James R. Hassell	0.20	Reviewing revised formula for common law termination of employment notice claims.
Mar-03-11	Martino Calvaruso	3.70	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman and J. Hassell; preparing and revising reporting email summarizing the framework for valuing the claims of former employees.
Mar-03-11	Marc Wasserman	0.50	Discussing with D. McIntosh regarding fees for counsel for the company and other matters, including employee claims and issues regarding questions for the parent company.
Mar-08-11	James R. Hassell	0.40	Conferring with M. Calvaruso regarding calculation of common law notice pay.
Mar-08-11	Martino Calvaruso	1.30	Attending on email correspondence; attending in discussions with A. Yandreski; attending on conference call with J. Hassell and A. Yandreski regarding employee proofs of claim; reviewing certain agreements provided by A. Yandreski.
Mar-09-11	James R. Hassell	0.70	Conference call with D. McIntosh, A. Yandreski, M. Wasserman and M. Calvaruso regarding employee claims and common law severance formula.

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DATE	NAME	HOURS	DESCRIPTION
Mar-09-11	Martino Calvaruso	0.80	Attending on internal discussions; attending on discussions with M. Wasserman; attending on conference call with M. Wasserman, J. Hassell, D. McIntosh and A. Yandreski regarding employee proofs of claim; attending on discussions with A. Yandreski.
Mar-15-11	Martino Calvaruso	0.60	Attending on discussions and email correspondence regarding the calculation of employee Proofs of Claim.
Mar-16-11	James R. Hassell	0.20	Responding to M. Calvaruso regarding revised severance formula.
Mar-16-11	D'Arcy A. Schieman	1.20	Reviewing correspondence and documents regarding tax matters; communicating with A. Yandreski.
Mar-17-11	Martino Calvaruso	1.30	Attending on status update conference call with M. Wasserman and A. Yandreski; attending on discussions with M. Wasserman; reviewing correspondence received from N. Renner; reviewing certain employee proofs of claim; attending on discussions with A. Yandreski; reviewing and revising email correspondence regarding the calculation of employee Proofs of Claim..
Mar-21-11	Martino Calvaruso	0.40	Attending on email correspondence; attending on discussions with N. Renner regarding outstanding issues.
Mar-22-11	James R. Hassell	0.20	Considering and responding to M. Calvaruso regarding additional questions with respect to employee claims.
Mar-22-11	Martino Calvaruso	2.00	Attending on internal discussions and email correspondence; attending on discussions with A. Yandreski; attending on discussions with J. Hassell; attending on status update conference call with M. Wasserman, D. McIntosh and A. Yandreski; preparing email memorandum to D. McIntosh and A. Yandreski regarding substantive consolidation; reviewing correspondence and other documentation.
Mar-23-11	Marc Wasserman	0.50	Engaged in discussions with the Trustee and representative of the Superintendent of Bankruptcy regarding status of matters.
Mar-24-11	Martino Calvaruso	0.30	Attending on conference call with M. Wasserman, A. Yandreski and L. Lau.
Mar-24-11	Marc Wasserman	0.50	Conference call with Davies, Direct Brands U.S. and Trustee regarding Direct Brands U.S.'s request to transfer distributions made to it to employees of the bankrupt entities.
Mar-29-11	Marc Wasserman	0.50	Meeting with Davies regarding gifting distribution to employees.

DATE	NAME	HOURS	DESCRIPTION
Mar-31-11	D'Arcy A. Schieman	0.80	Reviewing documents regarding tax matters; preparing correspondence; communicating with A. Yandreski.
Apr-01-11	Martino Calvaruso	2.80	Attending on internal discussions and email correspondence; attending on internal discussions with M. Wasserman; attending on conference call with A. Yandreski regarding materials received from Direct Brands, Inc.; reviewing materials received from Direct Brands, Inc.
Apr-08-11	Martino Calvaruso	1.30	Attending on correspondence with A. Yandreski regarding materials received from Direct Brands, Inc.; attending on internal discussions with M. Wasserman; reviewing materials received from Direct Brands, Inc.
Apr-11-11	Martino Calvaruso	3.50	Attending on internal discussions and email correspondence; attending on discussions with A. Yandreski regarding the materials received from Direct Brands, Inc.; attending on meeting with M. Wasserman, D. McIntosh and A. Yandreski regarding materials received from Direct Brands, Inc. and status of preference review; reviewing materials received from Direct Brands, Inc. in preparation for meeting with M. Wasserman, D. McIntosh and A. Yandreski.
Apr-18-11	Martino Calvaruso	1.80	Attending on internal meeting with M. Wasserman, D. McIntosh and A. Yandreski in preparation of meeting with Davies and attending on matters in relation thereto; attending on meeting with M. Wasserman, D. McIntosh, A. Yandreski, J. Swartz and N. Renner regarding status of preference review and other issues; reviewing outstanding document request list.
Apr-18-11	Marc Wasserman	1.50	Attending meeting at Trustee's office with counsel to the Parent company regarding transactions at undervalue and preference review.
Apr-20-11	Martino Calvaruso	1.20	Attending on the Fourth Meeting of the Inspectors and attending on matters in preparation of same; attending on discussions with A. Yandreski.
Apr-20-11	Marc Wasserman	0.50	Conference call and discussions with D. McIntosh regarding outstanding issues and issues in connection with transactions at under value.
Apr-21-11	Martino Calvaruso	1.40	Attending on discussions with A. Yandreski; reviewing agreements between DB Media Distribution Inc. and BMO Life Assurance Company; preparing and revising settlement and release agreement between the Trustee and BMO Life Assurance Company.

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Apr-25-11	D'Arcy A. Schieman	1.50	Communicating with A. Yandreski regarding tax matters; reviewing documents.
Apr-28-11	Martino Calvaruso	1.00	Attending on meeting with M. Wasserman, D. McIntosh, J. Swartz and N. Renner regarding preference review.
Apr-28-11	Marc Wasserman	0.80	Meeting with J. Swartz, N. Renner, D. McIntosh and M. Calvaruso regarding transfers at under value and questions for parent company in respect thereof.
Apr-29-11	James R. Hassell	0.20	Responding to enquiries from M. Calvaruso regarding calculation of severance and employee overtime claim.
Apr-29-11	Martino Calvaruso	1.00	Attending on email correspondence; attending on conference call with A. Yandreski regarding outstanding issues; attending on correspondence with J. Hassell regarding outstanding employment issues.
Apr-30-11	Martino Calvaruso	2.30	Attending on matters in respect of outstanding employment issues and questions raised by A. Yandreski; preparing Minutes of the Fourth Meeting of the Inspectors.
May-03-11	D'Arcy A. Schieman	1.40	Reviewing documents and correspondence regarding tax matters.
May-03-11	Martino Calvaruso	1.30	Attending on email correspondence; preparing Minutes of the Fourth Meeting of the Inspectors.
May-04-11	Martino Calvaruso	0.40	Attending on email correspondence; attending on internal discussions with M. Wasserman; preparing materials in response to question from A. Yandreski.
May-09-11	Martino Calvaruso	0.50	Attending on discussions with A. Yandreski and M. Wasserman regarding outstanding issues; reviewing and revising Minutes of the Fourth Meeting of Inspectors.
May-11-11	Marc Wasserman	0.20	Discussions with D. McIntosh regarding correspondence from N. MacParland in upcoming meeting.
May-12-11	D'Arcy A. Schieman	2.40	Communicating with A. Yandreski regarding tax matters; preparing documents and correspondence.
May-12-11	Ian S. MacGregor	0.20	Exchange with D. Schieman.
May-16-11	D'Arcy A. Schieman	1.10	Communicating with A. Yandreski regarding tax matters; preparing documents and correspondence.
May-20-11	D'Arcy A. Schieman	3.20	Communicating with D. Albrecht and with W. Kim of the Ontario tax authority regarding tax matters; reviewing documents and correspondence.

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May-20-11	Ian S. MacGregor	0.20	Attending on internal discussions.
May-24-11	Martino Calvaruso	0.40	Attending on internal discussions and email correspondence; attending on discussions with A. Yandreski; reviewing draft letter from Alvarez & Marsal to the Nor Don collection agency.
May-25-11	Ian S. MacGregor	0.10	Internal discussions.
May-31-11	D'Arcy A. Schieman	2.40	Communicating with W. Kim regarding tax matters; reviewing documents and legislation.
May-31-11	Marc Wasserman	0.50	Discussions with N. MacParland and D. McIntosh regarding next steps in respect of information requests.
Jun-01-11	Martino Calvaruso	1.10	Attending on discussions with M. Wasserman; attending on meeting with D. McIntosh, A. Yandreski, M. Wasserman, Davies and Direct Brands Inc. regarding preference and transfers at undervalue review.
Jun-09-11	Martino Calvaruso	2.20	Attending on internal discussions and email correspondence; attending on discussions with M. Wasserman regarding outstanding issues; attending on discussions with A. Yandreski regarding outstanding issues; attending on internal meeting with M. Wasserman and R. Chartrand regarding solvency issues; conducting research in respect of solvency issues.
Jun-10-11	Martino Calvaruso	1.20	Attending on meeting with D. McIntosh, A. Yandreski and M. Wasserman regarding preference review.
Jun-10-11	Marc Wasserman	1.50	Attending meeting with D. McIntosh and A. Yandreski regarding issues with respect to Parentco; attending conference call with respect thereto.
Jun-16-11	D'Arcy A. Schieman	2.40	Communicating with Ontario Ministry of Revenue regarding tax matters; reviewing documents.
Jun-21-11	D'Arcy A. Schieman	4.20	Preparing for and attending meeting with W. Kim of the Ontario Ministry of Revenue regarding tax matters; reviewing documents and legislation.
Jun-23-11	D'Arcy A. Schieman	2.20	Reviewing documents and legislation regarding tax matters; communicating with A. Yandreski.
Jun-27-11	D'Arcy A. Schieman	0.60	Communicating with A. Yandreski regarding tax matters; reviewing documents.
Jul-05-11	Marc Wasserman	1.00	Conference call with Davies and representatives of Parent company.
Aug-17-11	D'Arcy A.	0.40	Reviewing documents and legislation regarding tax

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Aug-24-11	D'Arcy A. Schieman	1.30	Reviewing argument regarding tax matters.
Aug-25-11	D'Arcy A. Schieman	1.80	Communicating with A. Yandreski and W. Kim regarding tax matters; preparing correspondence; reviewing documents.
Aug-31-11	D'Arcy A. Schieman	1.10	Reviewing documents and legislation regarding tax matters.
Sep-19-11	Martino Calvaruso	2.10	Attending on internal discussions with M. Wasserman; reviewing materials received from the CMRRA; attending on internal meeting with M. Wasserman, D. McIntosh and A. Yandreski.
Sep-19-11	Marc Wasserman	1.50	Attending meeting with D. McIntosh and A. Yandreski regarding next steps.
Sep-22-11	D'Arcy A. Schieman	2.50	Reviewing legislation regarding tax matters; communicating with representative from provincial tax authority.
Sep-26-11	D'Arcy A. Schieman	1.70	Communicating with W. Kim regarding tax matters; reviewing documents and correspondence.
Sep-30-11	D'Arcy A. Schieman	3.20	Reviewing legislation regarding tax matters; communicating with representative from provincial tax authority.
Oct-13-11	D'Arcy A. Schieman	0.10	Communicating with A. Yandreski regarding tax matters.
Oct-13-11	Martino Calvaruso	1.50	Attending on discussions with M. Wasserman; attending on email correspondence with A. Yandreski; preparing materials for A. Yandreski in anticipation of meeting with L. Lau; attending on meeting with L. Lau, M. Wasserman, D. McIntosh and A. Yandreski.
Oct-17-11	D'Arcy A. Schieman	0.40	Communicating with W. Kim regarding tax matters; reviewing legislation.
Oct-21-11	Martino Calvaruso	1.00	Attending on internal discussions with M. Wasserman; attending on meeting with M. Wasserman, D. McIntosh, A. Yandreski, N. MacParland and M. Milne-Smith.
Oct-21-11	Marc Wasserman	1.00	Attending meeting with N. MacParland and M. Milne-Smith, D. McIntosh, A. Yandreski and M. Calvaruso regarding potential claim for return of capital.
Nov-29-11	Martino Calvaruso	0.60	Attending on conference call with A. Yandreski regarding retiree claims.

DATE	NAME	HOURS	DESCRIPTION
Dec-05-11	Martino Calvaruso	0.60	Attending on discussions with M. Wasserman regarding retiree claim issues; attending on discussions with A. Yandreski regarding retiree claim issues.
Feb-03-12	Martino Calvaruso	0.80	Attending on email correspondence; attending on discussions with A. Yandreski regarding an update on the status of the bankruptcy proceedings; reviewing and preparing comments to the draft letter prepared by A. Yandreski.
Feb-10-12	Ian S. MacGregor	0.70	Reviewing Minutes of Settlement; attending on internal call.
Feb-13-12	Ian S. MacGregor	0.40	Internal discussions regarding settlement; reviewing emails.
Feb-14-12	D'Arcy A. Schieman	1.00	Communicating with A. Yandreski, I. MacGregor, and W. Kim regarding potential settlement of tax matter; preparing and sending settlement letter.
Feb-29-12	D'Arcy A. Schieman	0.20	Communicating with W. Kim regarding tax matter.
Mar-06-12	Martino Calvaruso	1.00	Attending on settlement meeting with M. Wasserman, D. McIntosh, A. Yandreski and counsel to Direct Brands Inc.
Mar-06-12	Marc Wasserman	0.50	Attending meeting with D. McIntosh, N. MacParland and M. Milne Smith regarding next steps and response from parent company in respect of insolvency issues.
Mar-08-12	Martino Calvaruso	1.20	Attending on email correspondence; attending on discussions with A. Yandreski; reviewing materials relating to the 2008 transactions; conducting preliminary "privy to" research.
Mar-26-12	Martino Calvaruso	1.50	Attending on internal discussions with M. Wasserman regarding "privy to" analysis and reviewing materials relating thereto; attending on conference call with M. Wasserman, D. McIntosh, A. Yandreski and L. Lau regarding update on proceedings and negotiations with Direct Brands Inc.
Mar-26-12	Marc Wasserman	1.00	Attending inspector meeting regarding update on TUVs.
Apr-10-12	Martino Calvaruso	2.00	Attending on email correspondence; attending on discussions with A. Yandreski regarding materials received from Direct Brands Inc. and reviewing same; attending on conference call with M. Wasserman, D. McIntosh, A. Yandreski and L. Lau.

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Apr-10-12	Marc Wasserman	0.80	Attending conference call with inspector regarding next steps in respect of litigation.
Apr-17-12	Martino Calvaruso	0.80	Attending on discussions with A. Yandreski; attending on research regarding transactions at undervalue.
Apr-30-12	D'Arcy A. Schieman	1.00	Reviewing legislation for discussion with Crown counsel.
Jun-12-12	Marc Wasserman	0.50	Update conference call with Inspector.
Sep-07-12	D'Arcy A. Schieman	1.80	Communicating with Crown counsel regarding tax matters; reviewing documents and jurisprudence.
Sep-11-12	D'Arcy A. Schieman	0.90	Communicating with A. Yandreski and Crown counsel regarding tax matters; reviewing documents and jurisprudence.
Sep-12-12	D'Arcy A. Schieman	0.70	Communicating with A. Yandreski regarding tax matters; reviewing documents; preparing correspondence.
Sep-13-12	D'Arcy A. Schieman	4.00	Communicating with A. Yandreski and W. Kim regarding settlement of tax litigation; reviewing documents, government publications, and jurisprudence; preparing correspondence.
Sep-13-12	Andréa M. Lockhart	0.50	Meeting with M. Wasserman to discuss file; conference call with A&M to discuss preparations for discharge.
Sep-14-12	D'Arcy A. Schieman	1.40	Communicating with A. Yandreski regarding tax matters; reviewing and preparing documents.
Sep-19-12	D'Arcy A. Schieman	1.60	Communicating with A. Yandreski and W. Kim regarding settlement of tax litigation; reviewing documents, government publications, and jurisprudence; preparing correspondence.

REMITTANCE FORM

ATTENTION: Doug McIntosh

Alvarez & Marsal Canada Inc.
Suite 2900, South Tower, Royal Bank Plaza
200 Bay Street
Toronto, ON M5J 2J1
CANADA

Re: Client Number: 223017
Matter Number: 1126367
Invoice Number: 11473979

Invoice Total: CAD98,387.29
Invoice Date: September 21, 2012

PLEASE RETURN THIS FORM WITH YOUR PAYMENT TO:

Osler, Hoskin & Harcourt LLP FINANCE & ACCOUNTING DEPARTMENT (RECEIPTS) 1 First Canadian PO BOX 50 Toronto ON (Ontario) M5X 1B8 Canada 416.362.2111 MAIN 416.862.6666 FACSIMILE
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DUE AND PAYABLE NO LATER THAN 30 DAYS FOLLOWING THE DATE OF THIS INVOICE

Electronic Fee Transfers (EFT) and WIRE INSTRUCTIONS for Account:
(PLEASE NOTE THAT WIRE TRANSFER MAY COST MORE THAN EFT)

Account Name for all payments: Osler, Hoskin & Harcourt LLP

(Canadian Dollar Payments)

TD Canada Trust
180 TD Square, 317 – 7th Avenue S.W.
Calgary, Alberta T2P 2Y9
Transit No: 80629-0004
Account No: 5219313
Swift Code: TDOMCATTOR

(US Dollar Payments)

Intermediary Bank: Bank of America, N.Y.
ABA: 026009593
Beneficiary Bank: TD Canada Trust
Branch: 55 King St. W., Toronto, ON M5K 1A2
Transit No: 10252-0004
Account No: 7366769
Swift Code: TDOMCATTOR

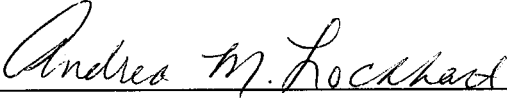
(EURO Payments)

TD Canada Trust
55 King St. W.
Toronto, Ontario M5K 1A2
Transit No: 10252-0004
Account No: 0360 01 3952346
Swift Code: TDOMCATTOR

E-mail us at payments@osler.com

Please reference your invoice number(s) when making payments to any of these accounts.

**THIS IS EXHIBIT "2" REFERRED TO
IN THE AFFIDAVIT OF MARC S. WASSERMAN
SWORN BEFORE ME, THIS OCTOBER 15, 2012**


Commissioner for Taking Affidavits

Osler, Hoskin & Harcourt LLP Fee Summary of Invoices for Professional Services rendered for the period from December 9, 2010 to September 19, 2012.

Name of Professional	Area of Practice	Year of Call	Time Billed (Hours)	Hourly Rate (CAD)	Total Charged
<u>Partners</u>					
Marc S. Wasserman	Insolvency & Restructuring	2001 (Ontario)	42.2	\$650	\$27,430.00
			20.0	\$670	\$13,400.00
			2.8	\$695	\$1,946.00
Andraya Frith	Commercial	1998 (Ontario)	5.2	\$670	\$3,484.00
Patricia J. Wilson	Litigation	1984 (Ontario)	2.2	\$770	1694.00
Ian S. MacGregor	Tax	1976 (Ontario)	0.5	\$845	\$422.50
			1.1	\$870	\$957.00
D'Arcy A. Schieman	Tax	2002 (Ontario)	42.1	\$610	\$25,681.00
			12.6	\$615	7,749.00
James R. Hassell	Employment & Labour	1976 (Ontario)	2.6	\$795.00	\$2,067.00
<u>Associates</u>					
Artem Miakichev	Insolvency & Restructuring	2005 (Ontario)	18.4	\$495	\$9,108.00
Andrea M. Lockhart	Insolvency & Restructuring	2008 (Ontario)	0.5	\$485	\$242.50
Martino Calvaruso	Insolvency & Restructuring	2009 (Ontario)	27.4	\$310	\$8,494.00
			135.4	\$385	\$52,129.00
			7.3	\$440	\$3,212.00
Jordan P. Toye	Corporate	2009 (Ontario)	2.8	\$310	\$868.00
D'Arcy A. Schieman	Tax	2002 (Ontario)	3.4	\$610	\$2,074.00
Stephanie L. Kauffman	Pensions & Benefits	2004 (Ontario)	4.2	\$595	\$2,499.00
Total			330.7	\$494.28(Avg. Rate)	\$163,457.00

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

Court File No. CV-10-9023-00CL
Estate File Nos. 31-456611, 31-456614,
31-456616, 31-456617

ONTARIO

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

Proceeding commenced at TORONTO

**AFFIDAVIT OF MARC S. WASSERMAN
(sworn October 16, 2012)**

OSLER, HOSKIN & HARCOURT LLP
P.O. Box 50, First Canadian Place
Toronto, ON M5X 1B8

Marc S. Wasserman (LSUC # 44066M)
Tel: (416) 862-4908
Fax: (416) 862-6666

Andrea M. Lockhart (LSUC #55444K)
Tel: (416) 862-6829
Fax: (416) 862-6666

Solicitors for Alvarez & Marsal Canada
Inc. in its capacity as Trustee of DB
Media Distribution Inc., DB Media
Distribution (Canada), CH LLC (Canada)
and CH Sub LLC (Canada) and not in its
personal capacity