Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ASTRAZENECA CANADA INC.

Plaintiff

- and -

SAMEH SADEK also known as SAM SADEK,
ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY,
ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC.,
SHEPHERD RX PHARMACY INC. and LILIAN FAM

Defendants

SIXTH REPORT OF THE RECEIVER
ALVAREZ & MARSAL CANADA INC.

JULY 23, 2019

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1.0 INTRODUCTION

Overview

1.1 This sixth report of the Receiver (the "**Sixth Report**") is filed by Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as Court-appointed Receiver (the "**Receiver**") of the assets, undertakings and properties of each of Sameh Sadek also known as Sam Sadek ("**Sadek**"), St. Maharial Pharmacy Inc. dba MD Health Pharmacy ("**SMP**"), St. Maharial Clinic Inc. ("**SMC**"), SRX Investment Inc. ("**SRX**"), Shepherd RX Pharmacy Inc. ("**Shepherd**") and Lilian Fam ("**Fam**", and collectively, the "**Defendants**" and, individually, a "**Defendant**").

1.2 Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated September 11, 2018 (as amended and restated by the Order of the Honourable Mr. Justice McEwen dated October 17, 2018, the "**Appointment Order**"), A&M was appointed as the Receiver of the Domestic Property (as defined in the Appointment Order) of the Defendants, with certain additional powers relating to Foreign Property (as defined in the Appointment Order).

1.3 The Receiver was appointed by way of a motion made by the plaintiff, AstraZeneca Canada Inc. ("**AstraZeneca**"), a large pharmaceutical company and creditor of the Defendants, pursuant to section 101 of the *Courts of Justice Act* (Ontario). These proceedings commenced by AstraZeneca are referred to herein as the "**Receivership Proceedings**".

1.4 To date, the Receiver has provided, and filed with the Court in the Receivership Proceedings, five reports each dated October 9, 2018 (the "**First Report**"), November 20, 2018 (the "**Second Report**"), February 13, 2019 (the "**Third Report**"), April 11, 2019 (the "**Fourth Report**"), and May 30, 2019 (the "**Fifth Report**" and, collectively with the First Report, Second Report, Third Report and Fourth Report, the "**Previous Reports**"),

respectively, which, among other things, summarize the activities of the Receiver following its appointment pursuant to the Appointment Order. The Previous Reports can be accessed on the Receiver's Case Website at: www.alvarezandmarsal.com/mdhealth.

Purpose of this Sixth Report

1.5 This Sixth Report is filed in support of the Receiver's motion seeking an Order from this Court, among other things:

(a) approving the activities of the Receiver since the date of the Third Report, February 13, 2019, to the date of this Sixth Report;

(b) approving the Receiver's Statement of Receipts and Disbursements for the period September 11, 2018 to July 12, 2019;

(c) approving the Receiver's fees and disbursements for the period February 1, 2019 to June 30, 2019, and those of its counsel Aird & Berlis LLP ("**A&B**"), and accruals thereof to the discharge of the Receiver;

(d) providing advice and direction with respect to the Fam Realization Funds, as defined and detailed below;

(e) authorizing and directing the Receiver to make a final distribution of the net proceeds realized by the Receiver to the creditors of the Defendants, in accordance with the Receiver's proposed distribution of funds (the "**Proposed Distribution**") as detailed in Section 8 herein, including a provision for the Remaining BM Funds; and

(f) upon the filing of a discharge certificate (the "**Discharge Certificate**") by the Receiver, discharging A&M as Receiver of the assets, undertakings and properties

of the Defendants, and releasing A&M from any and all liability as set out in the draft Order.

1.6 In preparing this Sixth Report, the Receiver has, in some instances, relied upon the Defendants' books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained by third parties, and discussions with various individuals (collectively, the "**Information**"). Since the time of its appointment, the Receiver has had little to no communication or otherwise with management, and no communication with any employees, of any of the corporate Defendants. The Receiver has had no meaningful communication with Sadek. The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants of Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

1.7 This Sixth Report has been prepared for this Court and the Defendants' stakeholders to provide general information and an update relating to these Receivership Proceedings, including a summary of the Receiver's realization efforts, the results of the Claims Process, and the Receiver's Proposed Distribution of the funds recovered from its realization efforts, net of administration costs. This Sixth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Sixth Report contrary to the provisions of this paragraph.

1.8 Capitalized terms used but not defined in this Sixth Report shall have the meaning ascribed to them in the Appointment Order or the Previous Reports, as applicable. All references to dollars are in Canadian currency unless otherwise noted.

1.9 In accordance with the Appointment Order, copies of materials and prescribed notices delivered and/or filed in these Receivership Proceedings are available on the Receiver's Case Website at: www.alvarezandmarsal.com/mdhealth.

2.0 BRIEF BACKGROUND

2.1 A background summary of the Defendants, including a description of the activities and circumstances leading to the appointment of the Receiver, is contained in the motion materials (the "**AstraZeneca Motion Materials**") filed by AstraZeneca and further summarized by the Receiver in the Previous Reports, all of which can be found on the Case Website.

2.2 The two individual Defendants, namely, Sadek and Fam, are spouses and, as of the date of this Sixth Report, the Receiver understands that Sadek does not reside in Canada, and has not lived in Canada since August 2018. As previously mentioned in the Third Report, Fam has returned to Canada, and, to the best of the Receiver's knowledge, she is currently residing in Ontario.

Overview of the Mareva Proceedings

2.3 As described in the AstraZeneca Motion Materials, it is alleged that between June 2017 and March 2018 AstraZeneca, a biopharmaceutical distribution company, paid MD Health approximately $7.73 million on the basis that Sadek and Fam had filled approximately 7,980 prescriptions for AstraZeneca medications.

2.4 As previously described in the Previous Reports, the corporate Defendants, SMP and SMC, had not been operating for several months leading up to the Appointment Order.

2.5 AstraZeneca contends that the Defendants defrauded AstraZeneca by submitting false claims for non-existent prescriptions. Accordingly, AstraZeneca commenced an action against the Defendants, including bringing a motion for certain injunctive relief and, subsequently, obtained the Mareva Orders, as more particularly described in the First Report.

2.6 As at the date of this Sixth Report, the Mareva Orders remain in full force and effect.

2.7 As previously described in the Third Report, and below, Fam's legal counsel, O'Connor MacLeod Hanna LP ("**OMH LLP**"), successfully set aside the Fam Default on April 17, 2019, on consent, and varied the terms of the Appointment Order to provide Fam with limited financial assistance from the Receiver, the terms of which were incorporated in the Order of Justice Hainey dated April 17, 2019 (the "**April 17 Order**"). Fam is now defending against the Mareva Proceedings, and the Motion for Judgment filed by AstraZeneca. A copy of the April 17 Order is attached hereto as **Appendix "A"**.

Orders issued to date in the Receivership Proceedings

2.8 Since the appointment of the Receiver, the Court has issued the following Orders, all of which can be found, together with any Endorsements issued in connection therewith, on the Case Website:

(a) on October 17, 2018, the Court issued an Order (the "**October 17 Order**") amending and restating the Appointment Order;

(b) on November 29, 2018, the Court issued a further Order, among other things, approving the sale of the real property municipally known as 8 Calico Court, Halton Hills, Ontario;

(c) on March 1, 2019, the Court issued, *inter alia*, the following Orders:

i. an Order, among other things, approving the sale of the Churchill Meadows Property;

ii. an Order, among other things, approving the sale of the Hammond Property; and

iii. an Order approving a procedure for the determination and resolution of claims filed against the Defendants and authorizing the Receiver to administer the claims procedure in accordance with its terms (the "**Claims Procedure Order**");

(d) on April 17, 2019, the Court issued an Order (the "**April 17 Order**"), *inter alia*: (i) setting aside the Fam Default and directing Fam to serve and file a Statement of Defence by no later than May 2, 2019, (ii) permitting Fam to open a bank account (the "**Fam Account**") for the purpose of depositing employment income and government benefit cheques, and from which account Fam was permitted to spend up to $5,000 per month for ordinary expenses, and (iii) directing the Receiver to release from the proceeds of realization and deposit a single lump-sum payment of $20,000 into the Fam Account; and

(e) in addition, and pursuant to the terms of the April 17 Order, Fam is required to deliver to the Receiver, and counsel for AstraZeneca, copies of the monthly bank statements relating to the Fam Account.

3.0 RECEIVER'S ACTIVITIES SINCE THE FIFTH REPORT TO DATE

3.1 Since the date of the Fifth Report, the Receiver has, but for a resolution in respect of the BM Funds, completed its realization efforts in respect of all known Domestic Property, administered the Claims Process, and negotiated what it believes to be an equitable Proposed Distribution among the various stakeholders of the Defendants. These activities include, among other things, the following:

(a) administering the Claims Process in accordance with the Claims Procedure Order as described in Section 7 below, and corresponding with various claimants regarding the Proposed Distribution;

(b) corresponding with Fam with respect to the operation of the Fam Account and other matters as required by the April 17 Order, as described in more detail below;

(c) corresponding and meeting with the Receiver's legal counsel, A&B, with respect to administration and general receivership matters, including liaising and addressing queries and requests for information from stakeholders;

(d) corresponding with AstraZeneca's legal counsel, Blake Cassels & Graydon LLP ("**Blakes**"), with respect to general receivership matters and information requests;

(e) attending at Court and correspondence with parties with respect to the BM Funds (as defined below), in an effort to facilitate a resolution with respect to the dispute relating to such funds;

(f) maintaining the Case Website; and

(g) maintaining the Receiver's trust bank accounts and Statement of Receipts and Disbursements.

3.2 Additional activities with respect to the Claims Process and other matters are described in more detail below.

Realization Efforts Completed

3.3 As set out in the Fifth Report, with exception of the BM Funds (as defined below), the Receiver's realization efforts with respect to the Domestic Property (as such term is defined in the Appointment Order), known to the Receiver, are complete. The Receiver's gross realizations (before disbursements) total approximately $5,427,000. A summary of the Receiver's final realization efforts with respect to the Domestic Property seized by the Receiver is set out in the Fifth Report, which is attached hereto, without appendices, as **Appendix "B"**.

3.4 At the time of the Appointment Order, the Domestic Property ultimately seized by the Receiver was in the name or possession of various Defendants. The realizable value of the property and the Defendant's name who possessed such property is summarized below:

Source of Realization	SRX Investments Inc.	Lilian Fam	St. Maharial Pharmacy Inc.	St. Maharial Clinic Inc.	Sameh Sadek	Daniel Sadek	Deposit Interest	Receivership Gross Realizations
Amount	$2,418,192	$2,834,381	$212	$170	$6,476	$140,946	$26,719	$5,427,096

Additional Stakeholders

3.5 As previously reported to the Court, the Receiver has maintained open communication with certain of the Defendants' purported secured creditors and judgment creditors, namely, AstraZeneca, Pfizer Canada Inc. ("**Pfizer**"), Eli, Lilly & Company ("**Eli Lilly**"), McKesson Canada Corporation ("**McKesson**"), Lundbeck Canada Inc. ("**Lundbeck**" and collectively with AstraZeneca, Pfizer and Eli Lilly, the "**Pharma Companies**" or the "**Constructive Trust Claimants**") CWB Maxium Financial and 1951584 Ontario Inc. (together, "**CWB**"), MD Health Medical Centre (Brampton) Inc., through their respective legal

counsel, in order to keep them apprised of the Receivership Proceedings generally, and the Receiver's realization efforts.

4.0 FOREIGN PROPERTY

4.1 The Receiver has not received or obtained any additional information or responses pertaining to any known Foreign Property since the date of the Fifth Report. The Receiver will report to the Court if further information becomes available prior to its discharge.

5.0 APRIL 17 ORDER

5.1 Pursuant to the April 17 Order, Fam was, among other things: (i) required to provide monthly statements for the Fam Account to the Receiver and legal counsel to AstraZeneca within two business days of month end; and (ii) permitted to spend up to $5,000 per month for ordinary expenses from the Fam Account, provided that Fam may spend in excess of $5,000 per month with the prior written consent of the Receiver and Blakes, acting reasonably.

5.2 While Fam has provided account statements to the Receiver for both May and June, in both instances the account statements were provided late and required the Receiver to follow-up on numerous occasions for a full set of statements or details regarding certain transactions.

5.3 In addition, the Receiver discovered that Fam, unbeknownst to the Receiver, opened an additional bank account in the name of Lilian Fam Pharma Inc. ("**Fam Pharma**"), which Fam was not permitted to do. Fam has provided the Receiver with copies of the May and June account statements for the Fam Pharma account.

5.4 On May 4, 2019, Fam requested consent from the Receiver and AstraZeneca, to spend in excess of the $5,000 limit to purchase a vehicle up to a maximum of $10,000. The Receiver reviewed the May statements and based on its review determined Fam spent approximately $11,900 on the vehicle without advising or seeking further consent from the Receiver.

5.5 Furthermore, a review of the disbursements for ordinary expenses (excluding the vehicle purchase and certain transactions that were reversed) disclosed that total disbursements for the month of May were approximately $15,200 well in excess of the $5,000 per month allowed for by the Order. By Fam's own admission, she has spent monies on certain

activities that were not appropriate given her current circumstances. At the end of May, the balance in the Fam Account was approximately $737.

5.6 Fam has subsequently requested that additional estate funds be provided to her. The Receiver has advised Fam that the Court only authorized the Receiver to release and/or deposit a single lump sum payment of $20,000 to the Fam Account and, as such, the Receiver was not in a position to consider such a request.

6.0 BM RETAINER FUNDS

6.1 As described in Section 5.0 of the Fifth Report, on August 8, 2018, SRX paid a retainer in the amount of $150,000 to Blaney McMurtry LLP ("**BM**") in connection with certain legal services purportedly rendered by BM to certain of the Defendants prior to and in response to the Mareva Proceedings (the "**BM Funds**"). Pursuant to the October 17 Order, the Court directed that $53,201.95 of the BM Funds be deemed Domestic Property and directed BM to transfer this amount to the Receiver. These funds were subsequently transferred by BM to the Receiver. The balance of the BM Funds, being $96,798.05 (the "**Remaining BM Funds**"), remain subject to the Mareva Orders and, based on the Receiver's understanding, cannot be released until further order of the Court. However, BM and AstraZeneca are currently disputing the application of the Mareva Orders as it relates to the Remaining BM Funds.

6.2 Since the Mareva Orders, and the terms thereunder, were issued and/or negotiated prior to the Appointment Order, the Receiver, through its legal counsel, A&B, has spent considerable time and effort to attempt to resolve this issue and/or encourage the appropriate parties to seek the necessary relief from this Court.

6.3 Since the date of the Fifth Report, on July 5, 2019, the Receiver, together with its legal counsel, Blakes and BM, attended at a 9:30 a.m. Court appointment before the Honourable Justice Hainey with respect to this issue, and a hearing was scheduled for August 8, 2019. Attached hereto as **Appendix "C"** is a copy of the Endorsement of Justice Hainey dated July 5, 2019.

6.4 To date, a resolution to this issue has not been reached. The Receiver believes that the matter will be resolved at the August 8, 2019 hearing, if not sooner.

7.0 CLAIMS PROCESS

Results of Claims Process

7.1 On March 1, 2019, the Court issued the Claims Procedure Order approving the claims process (the "**Claims Process**") to identify and determine claims of creditors of the Defendants.

7.2 In accordance with the provisions of the Claims Procedure Order, the Receiver has undertaken the following since the date of the Fifth Report:

(a) reviewed and adjudicated certain Claims;

(b) issued Notices of Revision or Disallowance ("**NRDAs**" and each an "**NRDA**"); and

(c) corresponded with claimants regarding the NRDAs and the revised claims.

7.3 The Receiver has completed its review and classification of the Claims as filed. To date, the Receiver has admitted 22 claims as filed (including certain contingent claims) totalling $16,480,273. A summary of the Claims received and allowed by the Receiver is provided below:

Sameh Sadek, et al
Summary of Claims Filed and Allowed against the Defendants by Claim Type

Total Claims	**22**

Summary of Net Claims Filed						
		Amount				
Claim Type	**# of Claims Filed**	**Deemed Trust Claims**	**Constructive Trust Claims**	**Secured Claims**	**Unsecured Claims**	**Total**
Constructive Trust Claimants	4	-	14,450,137	-	360,928	14,811,065
Secured Creditor	2	-	-	740,122	-	740,122
Government Agency	3	24,879	-	-	24,506	49,385
Defendant (Fam)	1	-	-	-	512,641	512,641
Unsecured Creditors	12	-	-	-	367,059	367,059
Total	**22**	**24,879**	**14,450,137**	**740,122**	**1,265,135**	**16,480,273**

(1) The Receiver notes that two Claims filed were subsequently withdrawn.

7.4 The Receiver issued a total of four NRDAs to Claimants. Two of those claims have now been deemed partially disallowed pursuant to the NRDA issued, as the time for the Claimant to respond to the NRDA has expired.

7.5 Two Claimants filed Notices of Dispute ("**NODs**" and each an "**NOD**") in respect of the NRDAs that were issued by the Receiver. The Receiver engaged with these Claimants and the respective Claims have been resolved as follows: (i) in the one instance, the Claim and NOD was subsequently withdrawn by the Claimant; and (ii) in the other instance, the Claimant provided additional information satisfactory to the Receiver and the Claim has been allowed in accordance with the NOD.

7.6 A detailed final summary of the Claims filed, disallowed and accepted in the Claims Process is attached hereto as **Appendix "D"**.

Secured Claimants

7.7 As noted in the summary, the Receiver received two secured claims from each of CWB, and MD Health Medical Centre (Brampton) Inc. ("**MD Health Brampton**", and together with CWB, the "**Secured Claimants**"), both of whom assert secured claims against certain of the Defendants.

7.8 As is customary and required under the terms of the Claims Procedure Order, the Receiver reviewed the supporting documents submitted with the Proofs of Claim filed by each of the Secured Claimants and, concurrently, had A&B review and provide a security opinion with respect to the validity and enforceability of the underlying security. In both instances, the Receiver has satisfied itself that the Secured Claimants hold valid secured claims as against the counterparty Defendants to the agreements.

7.9 CWB's secured claim is as against each of Sadek, SMP and SMC. Whereas, MD Health Brampton's secured claim relates solely to SMP. The aggregate total of these secured claims is approximately $740,000.

Constructive Trust Claimants

7.10 Each Proof of Claim submitted by the Pharma Companies included constructive trust claims as against each of the Defendants (other than Fam), asserting proprietary claims and that any funds that were advanced to the Defendants under the fraudulent scheme are impressed with a constructive trust.

7.11 The supporting documents included in the Proof of Claim submitted by AstraZeneca also included a Judgement against the Defendants (other than Fam) in favour of AstraZeneca pursuant to which the Court impressed the judgment funds with a constructive trust.

7.12 Each of the other Constructive Trust Claimants filed similar claims to AstraZeneca, except that, as a result of the stay of proceedings, none of them obtained a similar judgment. However, based on a review of the supporting documents submitted by the other Pharma Companies the Receiver is of the view that there is sufficient evidence to support that each of these parties were defrauded by the Defendants similarly to AstraZeneca, and that the funds advanced by the Pharma Companies, through their respective claims administrators, are traceable and, should therefore be impressed with the same constructive trust. Accordingly, the Receiver has determined that the other Pharma Companies should be treated equal to AstraZeneca.

7.13 The Receiver has been advised by its legal counsel, A&B, that the following three elements must be established for a constructive trust claim to proceed on the basis of unjust enrichment: (a) an enrichment of the Defendants; (b) a corresponding deprivation of the Constructive Trust Claimants; and (c) an absence of a juristic reason for the enrichment.

In addition to satisfying this three-part test, a link must be identified between the contribution of the Constructive Trust Claimants and the asset which the constructive trust is being claimed upon.

7.14 In consultation with A&B, the Receiver has reviewed the Proofs of Claim submitted by each of the Constructive Trust Claimants and is of the view that they would each satisfy the test, based on the facts and information available to the Receiver, such that a constructive trust would likely be found. Further, on a review of the account statements and the information provided by the Constructive Trust Claimants, the Receiver has been able to perform a high level tracing of the funds advanced by the Pharma Companies to their respective claims administrators to each of the respective Defendants, and then to the cash in the bank accounts of the Defendants or converted into the assets and properties over which the Pharma Companies claim a constructive trust, as applicable.

7.15 A summary of the bank statement activity of the Defendants main bank accounts, including significant transactions (that information is available for) and tracing of transfers between accounts is provided below[1]:

[1] Given the significant amount of account activity in each of the Defendants' bank accounts, the Receiver did not request information on transactions less than $5,000.

St. Maharial Pharmacy Inc. Acct #5255782	
Opening Balance - 6/01/17	**32,245**
Claimsecure	8,873,822
ESI - CANADA MSP	5,822,610
Other Deposits	157,776
Other Withdrawals	(100,295)
KOHL&FRISH	(144,000)
Miscellaneous Cheques	(117,983)
Budd's Imported Cars	(119,729)
Wire to Customer	(230,920)
MAXIUM/DESANTE	(306,312)
Lilian Fam	(334,000)
Transactions < $5,000	(309,673)
SMC Account - 5303663	(559,730)
SRX - 5309327	(12,663,600)
Closing Balance - 8/7/18	**212**

SRX Acct #5309327	
Opening Balance - 9/20/17	**-**
SMP Account - 5255782	12,663,600
Unknown Deposits	100,000
Budds Imported Cars	(78,909)
Lilian Fam	(92,400)
Sameh Fouad Sadek.	(240,000)
Other Withdrawals	(747,017)
Remington Georgetown Inc. (8 Calico and Pre-Con)	(1,433,145)
Haxell Law - Hammond Road House	(2,707,959)
SRX Account - 5256362	(7,453,700)
Closing Balance - 8/15/18	**10,470**

SRX Acct #5256362	
Opening Balance - 12/19/17	**-**
SRX Account - 5309327	7,453,700
Credit Memo	350,080
SRX Account - 7305236	31,155
Deposits under $5,000	7,786
Laurentian University	(18,500)
SMP Account - 5255782	(30,000)
Blaney McMurtry LLP	(150,016)
Daniel Sadek	(165,000)
Unknown Withdrawals	(263,740)
Lilian Fam - HSBC Account	(500,008)
Sameh Fouad Sadek.	(2,290,098)
Foreign Property	(4,425,359)
Closing Balance - 8/9/18	**0.37**

Mrs Lilian Fam Acct #6391480	
Opening Balance - 6/01/17	**24,691**
SMP Account - 5255782	334,000
SRX Account - 5309327	92,400
SMC Account - 5303663	5,000
Other Deposit	10,311
Other Withdrawals	(24,163)
Transactions < $5,000	(48,795)
Fam Account - 6741465	(80,000)
MCAP - Mortgage Payout Churchill Meadows	(300,480)
Closing Balance - 8/10/18	**12,965**

Mrs Lilian Fam Acct #6741465	
Opening Balance - 8/07/18	**-**
Fam Account - 6391480	80,000
Closing Balance - 8/7/18	**80,000**

St. Maharial Clinic Inc. Acct #5303663	
Opening Balance - 6/01/17	**14,960**
SMP Account - 5255782	559,730
Miscellaneous Deposits	88,255
SRX Account - 5309327	26,500
Miscellaneaous Withdrawals	(66,020)
Transactions < $5,000	(295,060)
Miscellaneous Cheques	(328,195)
Closing Balance	**-**

<u>Highlighted Items</u>

Blue – Funds paid to SMP from Claimsecure and ESI on behalf of the Constructive Trust Claimants
Yellow – Transfers between Defendants' Accounts
Green – Assets ultimately realized on by the Receiver

7.16 Based on the Receiver's review of the Defendants' records, SMP received approximately $14.7 million in funds from Claimsecure and ESI as payments made on behalf of the Constructive Trust Claimants. The Constructive Trust Claimants have submitted claims in the amount of $14.0 million.

7.17 Certain of the above noted funds were transferred between the Defendants' bank accounts and, among other things, were used to purchase Domestic Property or Foreign Property. Approximately $12.7 million was transferred from SMP to SRX and $334,000 was transferred from SMP to Lilian Fam. It appears that any legitimate receipts received in the SMP business were used to fund normal course business expenses up until the pharmacy business was closed in May 2018, months prior to the Receiver's appointment. As a result,

there were no assets remaining in the operating entity, SMP, at the time of the Appointment Order.

8.0 RECEIVER'S PROPOSED DISTRIBUTION

Proposed Distribution re Misappropriated Funds

8.1 Based on the facts surrounding these proceedings and a review of the jurisprudence, the Receiver has prepared a recommendation regarding an appropriate distribution of the realization proceeds, based upon its determination of the Claims.

8.2 The following Proposed Distribution provides for a *parri passu* distribution among the Constructive Trust Claimants and Secured Claimants, whereby these parties would be placed in the same class of creditors:

Proposed Distribution
Constructive Trust Claims and Secured Claimants, *pari passu*

Net Realizations Available for Distribution (July 12, 2019)	4,499,998
Estimate of General Receivership Costs to Close	(10,000)
Estimated Professional Fees to Close[1]	(90,400)
Net Cash Balance	**4,399,598**
Super-Priority Payments	
Less: CRA Deemed Trust Claim[2]	(24,879)
Less: AstraZeneca Canada Inc. Legal Costs[3]	(432,117)
Less: Fam Claim[4] net of Costs	(447,093)
Net Cash Balance Available for Distribution	**3,495,509**
Constructive Trust and Secured Claimants, *pari passu*	
AstraZeneca Canada Inc. Claim (Net of Legal Costs Above)	7,508,993
Pfizer Canada ULC Claim	5,124,519
Eli Lilly Canada Inc. Claim	1,003,577
Lundbeck Canada Inc. Claim	380,931
CWB Maxium Financial and 1951584 Ontario Inc. Claim	640,122
MD Health Medical Centre (Brampton) Inc. Claim	100,000
Total	**14,758,142**
Estimated Recovery (%)	*23.7%*
Estimated Recovery ($)	
AstraZeneca Canada Inc. (excl. legal costs)	1,778,527
Pfizer Canada ULC	1,213,757
Eli Lilly Canada Inc.	237,700
Lundbeck Canada Inc.	90,225
CWB Maxium Financial and 1951584 Ontario Inc.	151,615
MD Health Medical Centre (Brampton) Inc.	23,685
Remaining Unsecured Claimants	-
Total	**3,495,509**

Notes
1 - Fees for the Receiver and Receiver's Counsel.
2 - Includes $8,017.15 against the St. Maharial Pharmacy Payroll and $16,861.56 against the St. Maharial Clinic Payroll.
3 - Includes legal costs for the Mareva and Receivership Motions.
4 - Fam's proposed claim net of $65,548 in Receivership Professional Fee costs allocated for costs incurred realizing on these assets (allocation is approximately 9.5% of total costs).

8.3 As set out in the Proposed Distribution, the Constructive Trust Claimants and the Secured Creditors will receive an estimated distribution of 23.7% of their individual Claim value. There will be no funds available for unsecured claimants from the traceable assets. Under

a scenario where the Constructive Trust Claimants were successful in demonstrating their priority claim over the Secured Creditors, the estimated distribution for the Constructive Trust Claimants would increase to 24.9% of their proven Claim value.

8.4 Accordingly, the Receiver is requesting the Court's approval of a distribution to be made pursuant to the above Proposed Distribution, as the Receiver is of the view that this distribution provides for an equitable resolution and avoids unnecessary costs being incurred as a result of parties disputing priority.

8.5 The Receiver notes that it will not be making a distribution until the appeal period has expired, being 30 days from the date of the Order approving such distribution, should the Court grant such relief, and the BM Funds issue has been resolved. In the event additional monies are recovered by the Receiver, adjustments will be made accordingly to the distribution amounts of each creditor receiving a distribution thereunder.

8.6 In addition, no Claims will be compromised under the Claims Process, per the terms of the Claims Procedure Order, and, as such, Claimants will be free to pursue any shortfall under their Proof of Claim following the Receiver's discharge.

Fam Funds

8.7 In addition to funds and/or assets seized or realized by the Receiver that relate directly to the scheme perpetrated by the Defendants, as described above, the Receiver realized on approximately $513,000 of Domestic Property in Fam's name that is not directly traceable to the funds the Defendants received from the Constructive Trust Claimants. These funds, net of receivership costs allocated to the realization costs of these assets, have been segregated from the Proposed Distribution above (the "**Fam Realization Funds**").

8.8 Fam has filed a Proof of Claim claiming an interest in the Fam Realization Funds and, as such, is requesting that such proceeds be released to her, net of: (i) the Receiver's costs incurred to realize on these assets; and (ii) any crystallized claims that have been allowed against her by the Receiver. Of the Claims filed in the Claims Process, there are proven unsecured claims of approximately $77,700 that have been filed against Fam, including a judgment in the amount of approximately $70,500 in favour of McKesson. In addition, after accounting for the proposed amounts under the Proposed Distribution, there are approximately $5.8 million in contingent unsecured claims filed against Fam. AstraZeneca has advised the Receiver that it intends on pursuing these contingent claims in the Mareva proceedings and has requested that such funds not be released to any creditors until such time it can prove its Claim.

8.9 The Receiver is seeking advice and direction from the Court on whether to pay the Fam Realization Funds into Court or hold such funds until a determination on the contingent claims is made by the Court.

8.10 To the extent the Court prefers that the Receiver retain the Fam Realization Funds until such time as a determination is made with respect to the contingent claims, the Receiver will hold the funds in the estate trust account and only file its discharge certificate after such time and the balance of the Remaining Administrative Matters are complete.

9.0 PROFESSIONAL FEES AND DISBURSEMENTS

9.1 The Fee Affidavit of Alan J. Hutchens sworn July 22, 2019 (the "**Hutchens Affidavit**") attests to the fees and disbursements of the Receiver for the period February 1, 2019 to June 30, 2019, in the amount of $99,220.22, including disbursements and HST, and accruals thereof to the discharge of the Receiver in the estimated amount of $30,000.00, plus HST (the "**Receiver Fee Accrual**"). A copy of the Hutchens Affidavit is attached hereto as **Appendix "E"**.

9.2 The Receiver believes that the statements of account attached to the Hutchens Affidavit accurately reflect the work that was done in connection with this matter and that all of the time spent by the Receiver was reasonable and necessary.

9.3 The Fee Affidavit of Steven Graff sworn July 23, 2019 (the "**Graff Affidavit**") attests to the fees and disbursements of A&B for the period January 26, 2019 to June 24, 2019, in the amount of $149,841.69, including disbursements and HST, and accruals thereof to the discharge of the Receiver in the estimated amount of $50,000.00, exclusive of disbursements and HST (the "**Legal Fee Accrual**" and, together with the Receiver Fee Accrual, the "**Fee Accruals**"). A copy of the Graff Affidavit is attached hereto as **Appendix "F"**.

9.4 The Receiver confirms that the fees and disbursements set out in the Graff Affidavit relate to advice sought by the Receiver. Further, the hourly rates charged by A&B are consistent with the rates charged by corporate law firms practicing in the area of insolvency in the Toronto market. It is the Receiver's view that the fees and disbursements of A&B are reasonable and appropriate in the circumstances.

10.0 RECEIVER'S RECEIPTS AND DISBURSEMENTS

10.1 A summary of the Receiver's receipts and disbursements from September 11, 2018 to July 12, 2019 is set out below:

ST. MAHARIAL PHARMACY INC. ET AL Receiver's Summary Receipts and Disbursements Schedule For the period September 11, 2018 to July 12, 2019	
RECEIPTS:	
Property Sale Proceeds	$4,110,743.91
Company/Individual Funds	779,926.86
Return of Deposits	354,564.13
Sale of Vehicles	81,500.00
Return of Retainer Funds - Blaney McMurtry	53,201.95
Tenant Rent	14,000.00
Gov't of Canada cheques	6,578.89
Deposit Interest	26,579.91
Total Receipts	**$5,427,095.65**
DISBURSEMENTS:	
Professional Fees	$600,127.08
Commission on sale of property	159,256.00
HST Paid	98,367.60
Lilian Fam payment (April 17 Order)	20,000.00
Property taxes	16,848.74
Insurance	14,592.20
Maintenance / Housewares	8,565.40
Utilities	4,566.70
Security	2,461.75
Bank Charges	1,725.95
Office expense	515.83
Receiver's Filing Fee	70.00
Total Disbursements	**$927,097.25**
Net Account Balance	**$4,499,998.40**

11.0 REMAINING ADMINISTRATIVE MATTERS

11.1 If the Court approves the Proposed Distribution, the following matters would remain outstanding (collectively, the "**Remaining Administrative Matters**"):

(a) resolution, or Court determination, in respect of the Remaining BM Funds issue;

(b) resolution, or Court determination, in respect of the Fam Realization Funds;

(c) making distributions to creditors in accordance with the Distribution and Discharge Order, following the expiry of the applicable appeal period;

(d) preparing and filing the Receiver's final report as required under Section 246 of the *Bankruptcy and Insolvency Act* (Canada); and

(e) any incidental tasks that may be required in connection with concluding the receivership proceedings, including without limitation, the filing of the Discharge Certificate, upon completion of the Remaining Administrative Matters.

12.0 SUMMARY COMMENTS

12.1 Following the distribution of the amounts set out herein and the completion of the other Remaining Administrative Matters, the administration of the Receivership will be substantially complete. The Receiver seeks to be discharged upon the filing of a certificate certifying that all outstanding matters to be attended to in connection with the receivership of the Defendants have been completed to the satisfaction of the Receiver.

All of which is respectfully submitted this 23rd day of July, 2019.

Alvarez & Marsal Canada Inc., solely in its capacity as
Court-appointed Receiver of Sameh Sadek also known as Sam Sadek, St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc., Shepherd RX Pharmacy Inc. and Lilian Fam,
and not in its personal capacity

Per: Alan J. Hutchens
Senior Vice-President

TAB A

Court File No. CV-18-602745-00 CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

THE HONOURABLE	)	WEDNESDAY, THE 17TH
	)	
MR. JUSTICE HAINEY	)	DAY OF APRIL, 2019

BETWEEN:

ASTRAZENECA CANADA INC.

Plaintiff

and

SAMEH SADEK also known as Sam Sadek, ST. MAHARIAL PHARMACY INC. DBA MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM

Defendants

ORDER

THIS MOTION, made by the Defendant, Lilian Fam, for an order setting aside the noting in default of Lilian Fam ("**Ms. Fam**"), varying the orders of Justice Dunphy dated August 9, 17 and September 5, 2018 (the "**Mareva Orders**"), and the Orders of Justice Dunphy and Justice McEwen, respectively, dated September 11 and October 17, 2018 (the "**Receivership Orders**") and related relief, was heard this day at the court house, 330 University Avenue, 8th Floor, Toronto, Ontario, M5G 1R7.

ON READING the Affidavit of Lilian Fam dated February 28, 2019, and the Responding Motion Record of the Plaintiff dated April 3, 2019, and upon being advised of the consent of Ms. Fam, the Plaintiff and the Receiver, Judgment having been rendered against all other defendants,

1. **THIS COURT ORDERS** that the noting in default dated August 29, 2018, is hereby set aside as against only the defendant Lilian Fam.

2. **THIS COURT ORDERS** that Ms. Fam shall serve and file a Statement of Defence by no later than May 2, 2019.

3. **THIS COURT ORDERS** that, subject to paragraphs 4, 5, 7, 8 and 9 of this Order, the Receivership Orders, the Mareva Orders and the Claims Procedure Order of Hainey J. dated March 1, 2019, otherwise remain in full force and effect.

4. **THIS COURT ORDERS** that Ms. Fam is hereby permitted to open a bank account at a Canadian registered bank into which she may deposit employment income and government benefit cheques going forward from the date of this Order (the "**Fam Account**").

5. **THIS COURT ORDERS** that Ms. Fam shall provide monthly statements for the Fam Account to the Receiver and counsel to the Plaintiff within two (2) business days of month end.

6. **THIS COURT ORDERS AND DECLARES** that Ms. Fam has admitted that she has no interest in or claim to the proceeds of the assets seized by the Receiver set out in **Schedule "A"** hereto, and that Ms. Fam shall not take a contrary position in the ongoing Claims Procedure. The admission of Ms. Fam is without prejudice to the claims of the Plaintiff and any other creditors to claim the proceeds of other assets not so admitted by Ms. Fam herein.

7. **THIS COURT ORDERS** that Ms. Fam is permitted to spend up to $5,000.00 per month for ordinary expenses from the Fam Account, provided that Ms. Fam shall be permitted to spend in excess of $5,000.00 per month with the prior written consent of the Receiver and the Plaintiff, acting reasonably.

8. **THIS COURT ORDERS AND DIRECTS** the Receiver to release or deposit a single, lump-sum payment of $20,000.00 to the Fam Account following confirmation of the establishment of same pursuant to paragraph 4 above.

9. **THIS COURT ORDERS** that paragraphs 10 and 11 of Justice Dunphy's Order of August 9, 2018, are deleted with respect to Lilian Fam only, and that Ms. Fam may retrieve her passports from the Superior Court Registrar.

10. **THIS COURT ORDERS** that costs of this Motion shall be in the cause.

Hainey J.

Hainey J.

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

APR 25 2019

PER / PAR: RV

Schedule "A"

Assets collected by the Receiver which Ms. Fam has admitted she has no interest in or claim to.

Asset	Book Value	Realization Amount
Proceeds of Fam accounts at HSBC Bank bearing account numbers: CAHKBC082--150; CAHKBC082--203; and CAHKBC082-550	$473,184	$473,184
5045 Churchill Meadows Boulevard, Mississauga, Ontario (the "**Churchill Meadows Property**")	Listing Amount: $789,900	The purchase price set out in the agreement of purchase and sale for the Churchill Meadows Property (the "**Churchill APS**") is subject to a sealing order by the Court. ***Ms. Fam only admits no interest or claim to $300,000.00 in relation to this property.***
8 Calico Court, Georgetown, Ontario	Listing Amount: $1,079,000	$1,000,000 (excl. commission and other costs)
2018 Land Rover, VIN SALYM2RVXJA729788	$25,000	$71,000
2015 Mini Cooper, VIN WMWX S 5 C53 FT830733	$19,200	$10,500
Georgetown Pre-Construction Property	$519,000	$350,044

ASTRAZENECA CANADA INC.
Plaintiff

-and-

SAMEH SADEK also known as Sam Sadek et al.
Defendants

Court File No. CV-18-602745-00 CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT
TORONTO

ORDER

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Barristers and Solicitors
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Oakville ON L6K 3W5

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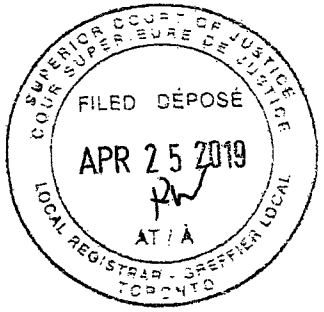
Lawyers for the Defendant,
Lilian Fam



TAB B

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ASTRAZENECA CANADA INC.

Plaintiff

- and -

SAMEH SADEK also known as SAM SADEK,
ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY,
ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC.,
SHEPHERD RX PHARMACY INC. and LILIAN FAM

Defendants

FIFTH REPORT OF THE RECEIVER
ALVAREZ & MARSAL CANADA INC.

MAY 30, 2019

Table of Contents

1.0 INTRODUCTION

Overview

1.1 This fifth report of the Receiver (the "**Fifth Report**") is filed by Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as Court-appointed Receiver (the "**Receiver**") of the assets, undertakings and properties of each of Sameh Sadek also known as Sam Sadek ("**Sadek**"), St. Maharial Pharmacy Inc. dba MD Health Pharmacy ("**SMP**"), St. Maharial Clinic Inc. ("**SMC**"), SRX Investment Inc. ("**SRX**"), Shepherd RX Pharmacy Inc. ("**Shepherd**") and Lilian Fam ("**Fam**", and collectively, the "**Defendants**" and, individually, a "**Defendant**").

1.2 Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated September 11, 2018 (as amended and restated by the Order of the Honourable Mr. Justice McEwen dated October 17, 2018, the "**Appointment Order**"), A&M was appointed as the Receiver of the Domestic Property (as defined in the Appointment Order) of the Defendants, with certain additional powers relating to Foreign Property (as defined in the Appointment Order).

1.3 The Receiver was appointed by way of a motion made by the plaintiff, AstraZeneca Canada Inc. ("**AstraZeneca**"), a large pharmaceutical company and creditor of the Defendants, pursuant to section 101 of the *Courts of Justice Act* (Ontario). These proceedings commenced by AstraZeneca are referred to herein as the "**Receivership Proceedings**".

1.4 To date, the Receiver has provided, and filed with the Court in the Receivership Proceedings, four reports each dated October 9, 2018 (the "**First Report**"), November 20, 2018 (the "**Second Report**"), February 13, 2019 (the "**Third Report**"), and April 11, 2019 (the "**Fourth Report**" and, collectively with the First, Second and Third Reports, the "**Previous Reports**"), respectively, which, among other things, summarize the activities of

the Receiver following its appointment pursuant to the Appointment Order. The Previous Reports can be accessed on the Receiver's Case Website at: www.alvarezandmarsal.com/mdhealth.

Purpose of this Fifth Report

1.5 This Fifth Report has been prepared to provide an update on the Receivership Proceedings to stakeholders, as well as to provide additional information with respect to the Claims Process which was approved by an order of the Court on March 1, 2019 (the "**Claims Procedure Order**").

1.6 In preparing this Fifth Report, the Receiver has, in some instances, relied exclusively upon the Defendants' books and records that could be located by the Receiver, unaudited and draft financial information available, certain financial information obtained by third parties, and discussions with various individuals (collectively, the "**Information**"). Since the time of its appointment, the Receiver has had no communication or otherwise with management or any employees of any of the corporate Defendants. The Receiver has had no meaningful communication with Sadek, and only minimal communication with Fam and her legal counsel. The Receiver has not audited, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants of Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of the Information.

1.7 This Fifth Report has been prepared for this Court and the Defendants' stakeholders to provide general information and an update relating to these Receivership Proceedings,

including a summary of the Receiver's realization efforts and the results to-date of the Claims Process. This Fifth Report should not be relied upon for any other purpose. The Receiver will not assume responsibility or liability for losses incurred as a result of the circulation, publication, reproduction or use of this Fifth Report contrary to the provisions of this paragraph.

1.8 Capitalized terms used but not defined in this Fifth Report shall have the meaning ascribed to them in the Appointment Order or the Previous Reports, as applicable. All references to dollars are in Canadian currency unless otherwise noted.

1.9 In accordance with the Appointment Order, copies of materials and prescribed notices delivered and/or filed in these Receivership Proceedings are available on the Receiver's Case Website.

2.0 BRIEF BACKGROUND

2.1 A background summary of the Defendants, including a description of the activities and circumstances leading to the appointment of the Receiver, is contained in the motion materials (the "**AstraZeneca Motion Materials**") filed by AstraZeneca and further summarized by the Receiver in its First Report, both of which can be found on the Case Website. A copy of the First Report, without appendices, is attached hereto as **Appendix "A"**.

2.2 The two individual Defendants, namely, Sadek and Fam, are spouses and, as of the date of this Fifth Report, the Receiver understands that Sadek does not reside in the country. As described in the Third Report, Fam has returned to Canada, and, to the best of the Receiver's knowledge, she is currently residing in the country.

Overview of the Mareva Proceedings

2.3 As described in the AstraZeneca Motion Materials, it is alleged that between June 2017 and March 2018 AstraZeneca, a biopharmaceutical distribution company, paid MD Health approximately $7.73 million on the basis that Sadek and Fam had filled approximately 7,980 prescriptions for AstraZeneca medications.

2.4 AstraZeneca contends that the Defendants defrauded AstraZeneca by submitting false claims for non-existent prescriptions. Accordingly, AstraZeneca commenced an action against the Defendants, including bringing a motion for certain injunctive relief and, subsequently, obtained the Mareva Orders, as more particularly described in the First Report.

2.5 The Mareva Orders granted by this Court provided for certain injunctive relief, including, among other things:

(a) restraining the Defendants, with the sole exception of Shepherd, from dealing with their assets;

(b) prohibiting Sadek and Fam from leaving the jurisdiction;

(c) requiring the Defendants to disclose certain information relating to their existing assets;

(d) freezing bank accounts at certain financial institutions and requiring those financial institutions to disclose to AstraZeneca any and all records concerning the Defendants' assets and accounts; and

(e) granting Certificates of Pending Litigation over certain properties owned by the Defendants, as described further below.

2.6 As at the date of this Fifth Report, the Mareva Orders remain in full force and effect.

2.7 As described in the Third Report, Fam returned to Ontario and made herself available to cross-examinations by legal counsel to AstraZeneca, in order to comply with the Mareva Orders. Fam's legal counsel, O'Connor MacLeod Hanna LP ("**OMH LLP**"), moved to set aside the noting in default of Fam dated August 29, 2018 (the "**Fam Default**"), and a return date for this motion was scheduled for April 17, 2019.

2.8 On April 17, 2019, this Court issued an Order (the "**April 17 Order**"), which, among other things, (i) set aside the Fam Default and directed Fam to serve and file a Statement of Defence by no later than May 2, 2019, and (ii) permitted Fam to open a bank account (the "**Fam Account**") for the purpose of depositing employment income and government benefit cheques, and from which account Fam was permitted to spend up to $5,000.00 per month for ordinary expenses.

2.9 The April 17 Order also directed the Receiver to release from the proceeds of realization and deposit a single lump-sum payment of $20,000.00 into the Fam Account. A copy of the April 17 Order is attached hereto as **Appendix "B"**.

Orders issued to date in the Receivership Proceedings

2.10 Since the appointment of the Receiver, the Court has issued the following Orders, all of which can be found, together with any Endorsements issued in connection therewith, on the Case Website:

(a) on October 17, 2018, the Court issued an Order (the "**October 17 Order**") amending and restating the Appointment Order;

(b) on November 29, 2018, the Court issued a further Order, among other things, approving the sale of the real property municipally known as 8 Calico Court, Halton Hills, Ontario; and

(c) on March 1, 2019, the Court issued, *inter alia*, the following Orders:

i. an Order, among other things, approving the sale of the real property municipally known as 5045 Churchill Meadows Boulevard, Mississauga, Ontario (the "**Churchill Meadows Property**");

ii. an Order, among other things, approving the sale of the real property municipally known as 2334 Hammond Road West, Mississauga, Ontario (the "**Hammond Property**"); and

iii. an Order approving a procedure for the determination and resolution of claims filed against the Defendants and authorizing the Receiver to

administer the claims procedure in accordance with its terms (the "**Claims Procedure Order**").

3.0 RECEIVER'S ACTIVITIES SINCE THE THIRD REPORT TO DATE

3.1 Since the date of the Third Report (the last report wherein the Receiver provided an update on its activities in the Receivership Proceedings), the Receiver has continued its efforts to realize on the Domestic Property. The Receiver's activities since its Third Report include, among other things, the following:

(a) liaising and coordinating with the financial institutions who maintained the Defendants' bank accounts to provide account statements and other documentation relating to the Defendants' bank account activity;

(b) liaising with the Ontario College of Pharmacists ("**OCP**") with respect to the OCP's enforcement proceedings relating to certain of the Defendants;

(c) liaising with the Real Properties Broker (as defined below) with respect to the sale of the Churchill Meadows Property and the Hammond Property;

(d) reviewing the books and records obtained by the Receiver relating to the corporate Defendants;

(e) liaising with the Receiver's insurance broker on insurance matters;

(f) making enquiries with certain parties with respect to certain Foreign Property as described in Section 4.0 below;

(g) administering the Claims Process in accordance with the Claims Procedure Order as described in Section 6.0 below;

(h) corresponding with Fam with respect to facilitating the opening of a bank account and other matters as required by the April 17 Order;

(i) corresponding and meeting with the Receiver's legal counsel, A&B, with respect to administration and general receivership matters, including liaising and addressing queries and requests for information from stakeholders;

(j) responding to requests from OMH LLP regarding: (A) the release of personal items belonging to Fam located at the Hammond Property; (B) scheduling appointments to vary the Appointment Order; and (C) the return of certain personal documentation and information in the possession of the Receiver relating to Fam;

(k) corresponding with AstraZeneca's legal counsel, Blake Cassels & Graydon LLP ("**Blakes**"), with respect to general receivership matters and information requests;

(l) maintaining the Case Website;

(m) maintaining the Receiver's trust bank accounts and Statement of Receipts and Disbursements; and

(n) responding to stakeholders and other enquiries.

3.2 Additional activities with respect to realizing on the Domestic Property and other matters are described in more detail below.

Hammond Property

3.3 As described in the First Report, on September 11, 2018, the Receiver secured the Hammond Property and began preparing the property for sale. The Receiver's activities at this property since the date of the Third Report include, among other things, (i) attending at the residence on a regular basis to inspect the premises and ensure that the property was secure, and (ii) arranging for up-keep and maintenance to be conducted at the residence, as required.

3.4 As described in the Third Report, the Receiver entered into an agreement of purchase and sale to sell the Hammond Property. The sale transaction was approved by this Court on March 1, 2019 and, subsequently, closed on March 14, 2019. The Receiver filed a Receiver's Certificate with the Court on March 15, 2019.

Churchill Meadows Property

3.5 As described in the First Report, on September 11, 2018, the Receiver secured the Churchill Meadows Property. The Receiver's activities at the Churchill Meadows Property since the date of the Third Report include, among other things, the following:

(a) communicating with the tenants residing at the Churchill Meadows Property with respect to lease payments, the sales efforts for the property, and their obligations pursuant to a lease agreement entered into by Fam and the tenants prior to the Receiver's appointment;

(b) entering into a lease termination agreement dated April 17, 2019, whereby the tenants and the Receiver mutually agreed to terminate the lease effective on May 1, 2019; and

(c) corresponding with Re/Max Realtron Realty Inc. (the "**Real Properties Broker**") and the purchaser of the property to revise the transaction closing date and move it up from July 3, 2019 to May 2, 2019.

3.6 As described in the Third Report, the Receiver entered into an agreement of purchase and sale to sell the Churchill Meadows Property. The sale transaction was approved by this Court on March 1, 2019 and, subsequently, closed on May 2, 2019. The Receiver filed a Receiver's Certificate with the Court on May 2, 2019.

Realization Efforts Completed

3.7 With exception of the BM Funds (as defined below), following the closing of the above-referenced sale transactions, the Receiver's realization efforts with respect to the Domestic Property (as such term is defined in the Appointment Order) are complete.

Additional Stakeholders

3.8 As previously reported to the Court, the Receiver has maintained open communication with certain of the Defendants' purported secured creditors and judgment creditors, namely, CWB and McKesson, through their respective legal counsel, in order to keep them apprised of the Receivership Proceedings generally.

4.0 FOREIGN PROPERTY

Aruba Condominiums

4.1 On March 16, 2019, the Receiver was contacted by Johnson Notary Services ("**Johnson**") with respect to an agreement of purchase and sale ("**Aruba APS**") that had been entered into by Sadek for the purchase of a property located in Aruba by SRX. The registered property, locally known as Salinja Cerca 47-B, was to be purchased for a price of USD$495,000. In accordance with the terms of the Aruba APS, SRX sent a deposit in the amount USD$49,500 to one of Johnson's local escrow accounts.

4.2 A notice of default was issued by the seller on January 21, 2019 for non-compliance with the financial obligations arising from the Aruba APS. The seller decided to dissolve the purchase agreement and claim the deposit of USD$49,500 from the notary's escrow account as damages for breach of the agreement, which was contemplated by the terms of the Aruba APS.

4.3 The Receiver was provided with notice of the seller's intention on March 16, 2019, and Johnson requested that the Receiver confirm whether it intended to satisfy the terms of the Aruba APS on behalf of the buyer or dissolve the transaction.

4.4 On March 18, 2019, the Receiver advised Johnson that it had no intention of completing the sale transaction contemplated by the Aruba APS, and requested a copy of Aruba APS for review in accordance with the Receiver's mandate to review any and all transactions involving the Defendants.

4.5 On March 29, 2019, the Receiver further advised Johnson that it did not have the authority to pursue the matter in Aruba and would not be seeking a recognition order in that

jurisdiction. Johnson confirmed that the penalty would be paid from the funds in escrow in accordance with the Aruba APS, which was expressly provided for in the Aruba APS.

Other Foreign Property

4.6 The Receiver has not received or obtained any additional information or responses pertaining to any other known Foreign Property since the date of the Third Report. The Receiver will report to the Court if further information becomes available.

5.0 BM RETAINER FUNDS

5.1 As described in the Previous Reports, on August 8, 2018, SRX paid a retainer in the amount of $150,000 to Blaney McMurtry LLP ("**BM**") in connection with certain legal services purportedly rendered by BM to certain of the Defendants prior to and in response to the Mareva Proceedings (the "**BM Funds**"). Also, as described in the Previous Reports, the Receiver, though its counsel, has spent considerable time and effort to attempt to resolve this issue and/or encourage the appropriate parties to seek the necessary relief from this Court. A copy of a letter from the Receiver's counsel, A&B, to BM dated October 4, 2018, which set out the Receiver's initial position with respect to this issue, is attached hereto as **Appendix "C"**.

5.2 Pursuant to the October 17 Order, the Court directed that $53,201.95 of the BM Funds be deemed to be Domestic Property (as defined in the Appointment Order) and transferred to the Receiver. These funds were subsequently transferred by BM to the Receiver.

5.3 The balance of the BM Funds, being $96,798.05 (the "**Remaining BM Funds**"), remain frozen pursuant to the Mareva Orders and cannot be released or otherwise moved by BM until further order of the Court. Until such time, BM is not entitled to apply the Remaining BM Funds to its accounts or otherwise dispose of the Remaining BM Funds.

5.4 Since the date of the Third Report, the Receiver, again through its counsel, has continued its efforts to attempt to consensually resolve this issue in a satisfactory manner. However, to date, a resolution to this issue has not been reached. At this stage, the Receiver believes that, absent a satisfactory resolution in the very near term, this issue will need to be addressed by this Court at a subsequent attendance.

6.0 CLAIMS PROCESS AND NEXT STEPS

Results of Claims Process

6.1 On March 1, 2019, the Court issued the Claims Procedure Order approving the claims process (the "**Claims Process**") to identify and determine claims of creditors of the Defendants. A copy of the issued and entered Claims Procedure Order is attached hereto as **Appendix "D"**.

6.2 In accordance with the provisions of the Claims Procedure Order, the Receiver has undertaken the following:

(a) on March 4, 2019, posted a copy of the Claims Package to the Receiver's Case Website;

(b) arranged for the Notice to Creditors to be published in *The Globe and Mail, National Edition* on March 7, 2019;

(c) on March 4, 2019, caused a copy of the Claims Package to be mailed to each party on the Service List and any other Known Creditors; and

(d) provided Claims Packages to parties who requested same.

6.3 The Claims Procedure Order provided for a claims bar date of April 15, 2019 (the "**Claims Bar Date**").

6.4 A summary of the Claims received by the Receiver prior to the Claims Bar Date is provided below:

Sameh Sadek, et al
Summary of Claims Filed against the Defendants by Claim Type

Total Claims	23

Summary of Net Claims Filed

Claim Type	# of Claims Filed	Amount				
		Deemed Trust Claims	Constructive Trust Claims	Secured Claims	Unsecured Claims	Total
Pharmaceutical Company	4	-	14,450,137	-	360,928	14,811,065
Lender	3	-	-	800,122	-	800,122
Government Agency	3	12,916	-	-	16,211	29,127
Defendant (Fam)	1	-	-	-	512,641	512,641
General	12	-	-	-	367,059	367,059
Total	**23**	**12,916**	**14,450,137**	**800,122**	**1,256,840**	**16,520,015**

(1) The Receiver notes that one claim filed by a Claimant was subsequently withdrawn.

6.5 A detailed summary of the claims filed in the Claims Process is attached hereto as **Appendix "E"**.

6.6 The Receiver is in the process of completing its review and adjudicating the Claims as filed. To date, the Receiver has admitted 20 claims as filed (including certain contingent claims) totalling $16,360,015.

6.7 The Receiver has issued three Notices of Revision or Disallowance ("**NRDAs**" and each an "**NRDA**") to Claimants. One of those claims has now been deemed partially disallowed pursuant to the NRDA issued, as the time for the Claimant to respond to the NRDA has expired.

6.8 Two Claimants have filed Notices of Dispute in respect of the NRDAs that they were issued. The Receiver continues to correspond with these Claimants in an effort to resolve their respective Claims. In the event that these disputes are not settled within the time period set by the Receiver, a motion to the Court will be scheduled for a final determination of the Claims at issue.

Next Steps

6.9 At this point, the Receiver intends to complete its review and classification of the Claims filed under the Claims Process. Following which, the Receiver will prepare a proposed scheme of distribution, based upon its determination of the Claims, and bring a motion to Court seeking an Order, among other things, (i) authorizing the Receiver to make a final distribution pursuant to the Receiver's proposed distribution scheme, and (ii) discharging and releasing the Receiver (the "**Proposed Distribution and Discharge Motion**").

6.10 The Receiver anticipates that the Proposed Distribution and Discharge Motion will be scheduled within the next few weeks, in order to bring these Receivership Proceedings to an end.

7.0 RECEIVER'S INTERIM RECEIPTS AND DISBURSEMENTS

7.1 A summary of the Receiver's interim receipts and disbursements from September 11, 2018 to May 16, 2019 is set out below:

ST. MAHARIAL PHARMACY INC. ET AL Receiver's Summary Receipts and Disbursements Schedule For the period September 11 to May 16, 2019	
RECEIPTS:	
Property Sale Proceeds	$4,110,743.91
Company/Individual Funds	766,946.25
Return of Deposits	354,564.13
Sale of Vehicles	81,500.00
Return of Retainer Funds - Blaney McMurtry	53,201.95
Tenant Rent	14,000.00
Gov't of Canada cheques	6,578.89
Deposit Interest	15,484.37
Total Receipts	**$5,403,019.50**
DISBURSEMENTS:	
Professional Fees	$532,202.65
Commission on sale of property	159,256.00
HST Paid	89,530.82
Lilian Fam payment (April 17 Order)	20,000.00
Property taxes	16,848.74
Insurance	14,630.88
Maintenance / Housewares	8,565.40
Utilities	3,748.48
Security	2,461.75
Bank Charges	1,725.95
Office expense	515.83
Receiver's Filing Fee	70.00
Total Disbursements	**$849,556.50**
Net account balance	**$4,553,463.00**

8.0 SUMMARY COMMENTS

8.1 As discussed, this Fifth Report was prepared primarily to provide stakeholders, and the Court, with an update on the results of each of the Claims Process and the Receiver's realization efforts.

8.2 The Receiver will return to Court in the near term to file the Proposed Distribution and Discharge Motion once it has completed its review of the Claims and developed a distribution scheme. At such time, the Receiver will provide the Court with its recommendation regarding the appropriate distribution of the realization proceeds.

All of which is respectfully submitted this 30th day of May, 2019.

Alvarez & Marsal Canada Inc., solely in its capacity as
Court-appointed Receiver of Sameh Sadek also known as Sam Sadek, St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc., Shepherd RX Pharmacy Inc. and Lilian Fam,
and not in its personal capacity

Per: Alan J. Hutchens
Senior Vice-President

ASTRAZENECA CANADA INC.
Plaintiff

-and-

SAMEH SADEK also known as SAM SADEK, et al.
Defendants

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

FIFTH REPORT OF THE RECEIVER
ALVAREZ & MARSAL CANADA INC.

AIRD & BERLIS LLP
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Ian Aversa (LSUC # 55449N)
Tel: (416) 865-3082
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Kyle Plunkett (LSUC # 61044N)
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Fax: (416) 863-1515
Email: kplunkett@airdberlis.com

Shakaira John (LSUC # 72263D)
Tel: (416) 865-4637
Fax: (416) 863-1515
Email: sjohn@airdberlis.com

Lawyers for Alvarez & Marsal Canada Inc., in its capacity as the court-appointed Receiver of Sameh Sadek also known as Sam Sadek, et al.

TAB C

COUNSEL SLIP

Court File No. CV-18-00602745-00CL

Date: JULY 05, 2019

No. On List 1

Title of Proceeding: ASTRAZENECA CANADA INC -v- SADEK et al

Counsel for:
Plaintiff(s) [ ]
Applicant(s) [ ]
Petitioner(s) [ ]

R.S.M. Woods
Blakes - selinan.woods@blakes.com
Counsel to AstraZeneca Canada

416 863-3876 (T)
416 863-2653 (F)
Phone No.
Fax No.

Counsel for:
Defendant(s) [ ]
Respondent(s) [ ]

Ian Aversa, Aird & Berlis LLP
For: Alvarez & Marsal
Tel: 416.865.3082
Fax: 416.863.1515

Phone No.
Fax No.

MERVYN D. ABRAMOWITZ
LOU BRZEZINSKI,
FOR BLANEY McMURTRY LLP

416.597.4887
mabramowitz@blaney.com

July 5/19

I have hearing scheduled for August 8, 2019 at 10 AM.

Hainey J

TAB D

APPENDIX "D"

Claim Number	Claim Type	Defendant(s) Claim Filed Against	Deemed Trust Claim	Constructive Trust Claim	Secured Claim	Unsecured Claim	Total
1	Unsecured Creditor	Sadek, SMC	-	-	-	35,061	35,061
2	Unsecured Creditor	Fam	-	-	-	904	904
3	Unsecured Creditor	Fam	-	-	-	1,083	1,083
4	Unsecured Creditor	SMC	-	-	-	8,873	8,873
5	Secured Creditor	Sadek, SMP, SMC, Fam	-	-	100,000	-	100,000
7	Constructive Trust Claimants	Sadek, SMP, SMC	-	1,003,577	-	-	1,003,577
8	Unsecured Creditor	SRX, Fam	-	-	-	1,220	1,220
9	Unsecured Creditor	Fam	-	-	-	2,608	2,608
10	Unsecured Creditor	SRX	-	-	-	1,040	1,040
11	Unsecured Creditor	Sadek, SMP, Fam	-	-	-	71,606	71,606
12	Unsecured Creditor	Sadek	-	-	-	42,940	42,940
13	Secured Creditor	Sadek, SMP, SMC	-	-	640,122	-	640,122
14	Unsecured Creditor	Fam	-	-	-	247	247
15	Constructive Trust Claimants	All Defendants	-	7,941,111	-	331,685	8,272,796
16	Defendant (Fam)	Fam	-	-	-	512,641	512,641
17	Constructive Trust Claimants	Sadek, SMP	-	380,931	-	29,243	410,173
18	Unsecured Creditor	Sadek, SMP, SMC, Fam	-	-	-	200,000	200,000
19	Constructive Trust Claimants	Sadek, SMP, SMC	-	5,124,519	-	-	5,124,519
20	Unsecured Creditor	SMP	-	-	-	1,478	1,478
22	Government Agency	Sadek	-	-	-	841	841
23	Government Agency	SMP	8,017	-	-	14,065	22,083
24	Government Agency	SMC	16,862	-	-	9,599	26,461
			24,879	**14,450,137**	**740,122**	**1,265,135**	**16,480,273**

Notes:

1. The chart above includes certain claims that are allowed as contingent claims.

2. Claims #13 and #18 have been deemed partially disallowed pursuant to the NRDAs issued, the time for the Claimants to respond to the NRDAs has expired. The Chart above shows the Claims as allowed.

3. Claims #6 and #21 have been withdrawn by the Claimants.

TAB E

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ASTRAZENECA CANADA INC.

Plaintiff

- and -

SAMEH SADEK also known as SAM SADEK,
ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY,
ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC.,
SHEPHERD RX PHARMACY INC. and LILIAN FAM

Defendants

AFFIDAVIT OF ALAN J. HUTCHENS

(sworn July 22, 2019)

I, **ALAN J. HUTCHENS**, of the Town of Oakville, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Senior Vice-President of Alvarez & Marsal Canada Inc. ("**A&M**"), the Court-appointed receiver (in such capacity, the "**Receiver**") of each of Sameh Sadek (also known as Sam Sadek), St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investments Inc., Shepherd RX Pharmacy Inc. and Lilian Fam (collectively, the "**Defendants**") and, as such, I have knowledge of the matters to which I hereinafter depose.

2. A&M was appointed as the Receiver, without security, over the assets, undertakings and properties of the Defendants by Order of the Honourable Mr. Justice Dunphy dated September 11, 2018, as amended and rested by the Order of the Honourable Mr. Justice McEwen dated October 17, 2018 (the "**Amended and Restated Appointment Order**").

3. Pursuant to paragraphs 18 and 19 of the Amended and Restated Appointment Order, the Receiver and its legal counsel shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court, and are required to pass their accounts from time to time.

4. I confirm the amount of $83,442.50, exclusive of disbursements and HST, accurately reflects the time charges and fees incurred by the Receiver relating to its appointment for the period of February 1, 2019 to June 30, 2019. Total hours incurred during the aforementioned period were 153.0 hours resulting in an average hourly rate of $545.38. Total disbursements incurred during the time period were $4,370.21. Attached hereto as **Exhibits "A" and "B"** are summaries of the invoices rendered by the Receiver in respect of these proceedings. Attached hereto as **Exhibit "C"** are true copies of the invoices rendered by A&M in its capacity as Receiver which total $99,220.22, inclusive of disbursements and HST.

5. The hourly billing rates set out in the Receiver's accounts are the normal hourly rates charged by the Receiver for services rendered in relation to similar proceedings.

6. I consider the amounts disclosed for the Receiver's fees and expenses to be fair and reasonable considering the circumstances and the scope of the Receiver's mandate in connection with the administration of these receivership proceedings.

7. In addition to the approval of the Receiver's accounts incurred through June 30, 2019, the Receiver is also seeking approval of fees and disbursements that the Receiver estimates that it will incur to complete the remaining activities to conclude the receivership proceedings. As described in the Sixth Report of the Receiver dated July 22, 2019 (the "**Sixth Report**"), it is anticipated that such remaining activities will include (collectively, the "**Remaining Activities**"):

   (a) preparing the Sixth Report, reviewing draft Court materials and attending the Court hearing to be held on July 25, 2019;

   (b) correspondence and communication with the Receiver's legal counsel and the various stakeholders in these proceedings;

(c) making distributions to creditors in accordance with the Distribution and Discharge Order;

(d) preparing and filing the Receiver's final report as required under Section 246 of the Bankruptcy and Insolvency Act; and

(e) any incidental tasks that may be required in connection with concluding the receivership proceedings, including without limitation, the filing of the Discharge Certificate.

8. The Receiver estimates that its fees and disbursements in connection with the Remaining Activities will be no greater than $30,000, plus HST (the "**Receiver Fee Accrual**").

9. This Fee Affidavit is made in support of a motion to, *inter alia,* approve the attached accounts of A&M, together with the fees and disbursements detailed therein.

SWORN before me at the City of Toronto, in the Province of Ontario this 22 day of July, 2019

A commissioner, etc.

Peter Alexander Dalglish, a Commissioner, etc., Province of Ontario, while a Student-at-Law. Expires June 13, 2021.

ALAN J. HUTCHENS

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF ALAN J. HUTCHENS

Sworn before me

This 22 day of July, 2019

Commissioner for taking Affidavits, etc

EXHIBIT "A"
ALVAREZ & MARSAL CANADA INC. COURT-APPOINTED RECEIVER OF
ST.MAHARIAL PHARMACY INC. ET AL
(February 1, 2019 to June 30, 2019)

Invoice No.	Invoice Date	Invoice Period / Description	Total Hours			Disbursements	HST	Invoice Total ($CAD)
Inv #6	**March 5, 2019**	**February 1, 2019 to February 28, 2019**	**18.7**	**$**	**12,979.00**	**$ 5.83**	**$ 1,688.03**	**$ 14,672.86**
		Hutchens, Alan	5.9	$	5,074.00			
		Karpel, Greg	10.5	$	7,087.50			
		Gold, Zach	1.7	$	637.50			
		Singels-Ludvik, Audrey	0.6	$	180.00			
Inv #7	**April 1, 2019**	**March 1, 2019 to March 30, 2019**	**43.8**	**$**	**19,402.50**	**$ 3,628.64**	**$ 2,994.05**	**$ 26,025.19**
		Hutchens, Alan	1.8	$	1,548.00			
		Karpel, Greg	7.7	$	5,197.50			
		Gold, Zach	31.0	$	11,625.00			
		Ip, John-Luke	1.2	$	402.00			
		Singels-Ludvik, Audrey	2.1	$	630.00			
Inv #8	**May 7, 2019**	**April 1, 2019 to May 4, 2019**	**50.6**	**$**	**27,053.00**	**$ 211.26**	**$ 3,544.35**	**$ 30,808.61**
		Hutchens, Alan	5.8	$	4,988.00			
		Karpel, Greg	16.2	$	10,935.00			
		Brouwer, Matthew	3.8	$	1,995.00			
		Gold, Zach	22.6	$	8,475.00			
		Singels-Ludvik, Audrey	2.2	$	660.00			
Inv #9	**June 3, 2019**	**May 5, 2019 to May 31, 2019**	**22.9**	**$**	**12,594.50**	**$ 455.99**	**$ 1,688.42**	**$ 14,738.91**
		Hutchens, Alan	3.7	$	3,182.00			
		Karpel, Greg	7.8	$	5,265.00			
		Gold, Zach	9.7	$	3,637.50			
		Singels-Ludvik, Audrey	1.7	$	510.00			
Inv #10	**July 8, 2019**	**June 1, 2019 to June 30, 2019**	**17.0**	**$**	**11,413.50**	**$ 68.49**	**$ 1,492.66**	**$ 12,974.65**
		Hutchens, Alan	2.1	$	1,806.00			
		Karpel, Greg	13.7	$	9,247.50			
		Singels-Ludvik, Audrey	1.2	$	360.00			
		TOTAL	**153.0**	**$**	**83,442.50**	**$ 4,370.21**	**$ 11,407.51**	**$ 99,220.22**

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF ALAN J. HUTCHENS

Sworn before me

This 22 day of July, 2019

Commissioner for taking Affidavits, etc

EXHIBIT "B"
ALVAREZ & MARSAL CANADA INC. COURT-APPOINTED RECEIVER OF ST.MAHARIAL PHARMACY INC. ET AL
(February 1, 2019 to June 30, 2019)

Staff Member	Title	Total Hours	Rate ($CAD)	Amount Billed ($CAD)
Hutchens, Alan	Managing Director	19.3	$ 860.00	$ 16,598.00
Karpel, Greg	Senior Director	55.9	675.00	37,732.50
Brouwer, Matthew	Director	3.8	525.00	1,995.00
Gold, Zach	Associate	65.0	375.00	24,375.00
Ip, John-Luke	Analyst	1.2	335.00	402.00
Singels-Ludvik, Audrey	Senior Associate	7.8	300.00	2,340.00
Total Fees (excl. Disbursements and HST)		**153.0**	**Avg Rate $ 545.38**	**$ 83,442.50**

Attached is Exhibit "C"

Referred to in the

AFFIDAVIT OF ALAN J. HUTCHENS

Sworn before me

This 22 day of July, 2019

Commissioner for taking Affidavits, etc

Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

March 5, 2019

St. Maharial Pharmacy Inc., et al
c/o Alvarez & Marsal Canada Inc.
Court-Appointed Receiver
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
PO Box 22
Toronto, ON M5J 2J1

RE: SAMEH SADEK also known as SAM SADEK, ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM (the "Companies")

INVOICE #6 – 817400

For professional services rendered in our capacity as Court-appointed Receiver of the Companies for the period February 1 to 28, 2019, pursuant to the Appointment Order dated September 11, 2018.

BILLING SUMMARY

	Hours	Rate	Total
A. Hutchens, Managing Director	5.9	$860	$5,074.00
G. Karpel, Senior Director	10.5	$675	7,087.50
Z. Gold, Associate	1.7	$375	637.50
A. Singels-Ludvik, Associate	0.6	$300	180.00
	18.7		$12,979.00
Add: Out of pocket expense – courier charge			5.83
			$12,984.83
Add: HST @ 13%			1,688.03
TOTAL INVOICE			**$14,672.86**

Mailing Instructions:
Alvarez & Marsal Canada ULC
Att: Audrey Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wiring Instructions:

Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	TDOMCATTTOR
Bank Address:	55 King Street West Toronto, ON
Bank Transit #:	10202
Institution #:	0004
Account #:	5519970
Reference #:	MD Health – Inv. #6 (817400)
HST#:	83158 2127 RT0001

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – February 1 to 28, 2019

A. Hutchens		Hrs.
Feb 4	Internal emails/emails with Aird & Berlis ("A&B") on open receivership matters.	0.2
Feb 5	Internal discussion on open receivership matters; teleconference with A&B on open receivership matters and upcoming Court attendances/hearings; review and revise the draft fee affidavit and internal discussion/emails with A&B on same.	1.9
Feb 6	Emails with A&B on Court matters.	0.2
Feb 7	Attend at A&B's offices to finalize and swear the Receiver's fee affidavit.	0.6
Feb 8	Review and revise the draft Third Report of the Receiver ("Third Report") and internal emails/emails with A&B on same.	1.5
Feb 11	Review and revise the draft Third Report incorporating comments from A&B and internal emails/emails with A&B on same.	0.7
Feb 12	Review and finalize the Third Report for service and discussion/emails with A&B on same.	0.4
Feb 13	Discussion with A&B on the Claims Procedure Order; emails with A&B on service of the Third Report.	0.2
Feb 22	Review the Consent of the Ontario College of Pharmacists and emails with A&B on same.	0.2
TOTAL – A. Hutchens		**5.9 hrs.**

G. Karpel		Hrs.
Feb 4	Review of draft Court materials prepared by A&B, provide comments regarding same; correspondence with Z. Gold regarding fee affidavit.	1.5
Feb 5	Discussions with A. Hutchens regarding file matters and requests from Blakes; strategic discussions with A. Hutchens and K. Plunkett regarding various file matters; review of fee affidavit and exhibits, provide comments regarding same; draft sections of Third Report of the Receiver ("Third Report").	2.9
Feb 7	Discussion with K. Plunkett regarding Court hearing.	0.3

A&M

Feb 8	Review of Fam property release document; draft sections of Third Report.	2.8
Feb 11	Review of comments provided by A&B on Third Report; review of McEwen endorsement for Mareva judgement.	0.9
Feb 19	Review of correspondence and discussion with K. Plunkett [redacted]	0.4
Feb 21	Correspondence with various parties with respect to information requests and sale transactions.	0.3
Feb 22	Review of Ontario College of Pharmacists consent request.	0.2
Feb 25	Correspondence with J. Glaser regarding sale of furniture.	0.3
Feb 26	Discussion with K. Plunkett regarding the claims process and A&B discussions with Fam's counsel.	0.4
Feb 28	Discussion with K. Plunkett regarding Court preparation and discussions with counsel to various parties.	0.5
TOTAL – G. Karpel		**10.5 hrs.**

Z. Gold		**Hrs.**
Feb 5	Review professional fee invoices and compile summary of professional fees to date.	1.2
Feb 27	Format and review Notice to Creditors for posting in The Globe & Mail and discussions with The Globe & Mail on same.	0.5
TOTAL – Z. Gold		**1.7 hrs.**

A. Singels-Ludvik		**Hrs.**
Feb 4	Process invoice for payment and update Schedule of Receipts and Disbursements ("R&D").	0.2
Feb 6	Process invoice for payment and update R&D.	0.2

Feb 21	Process invoice for payment and update R&D.	0.2
TOTAL – A. Singels-Ludvik		**0.6 hrs.**

Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

April 1, 2019

St. Maharial Pharmacy Inc., et al
c/o Alvarez & Marsal Canada Inc.
Court-Appointed Receiver
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
PO Box 22
Toronto, ON M5J 2J1

RE: SAMEH SADEK also known as SAM SADEK, ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM (the "Companies")

INVOICE #7 – 817400

For professional services rendered in our capacity as Court-appointed Receiver of the Companies for the period March 1 to 30, 2019, pursuant to the Appointment Order dated September 11, 2018.

BILLING SUMMARY

	Hours	Rate	Total
A. Hutchens, Managing Director	1.8	$860	$1,548.00
G. Karpel, Senior Director	7.7	$675	5,197.50
Z. Gold, Associate	31.0	$375	11,625.00
J. Ip, Analyst	1.2	$335	402.00
A. Singels-Ludvik, Associate	2.1	$300	630.00
	43.8		$19,402.50
Add: Out of pocket expenses, including publishing notice of the claims process in The Globe & Mail and travel costs			3,628.64
			$23,031.14
Add: HST @ 13%			2,994.05
TOTAL INVOICE			**$26,025.19**

Mailing Instructions:
Alvarez & Marsal Canada ULC
Att: Audrey Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wiring Instructions:

Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	TDOMCATTTOR
Bank Address:	55 King Street West Toronto, ON
Bank Transit #:	10202
Institution #:	0004
Account #:	5519970
Reference #:	MD Health – Inv. #7 (817400)
HST#:	83158 2127 RT0001

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – March 1 to 31, 2019

A. Hutchens		Hrs.
Mar 11	Review and finalize the closing documents for sale of the Hammond Road residence; review and revise the draft Interim Report of the Receiver ("Interim Report") to be filed with the Office of the Superintendent of Bankruptcy pursuant to sec. 246(2) of the BIA and internal emails to finalize same.	1.2
Mar 20	Internal emails/emails with Aird & Berlis ("A&B") [redacted]	0.2
Mar 27	Review status of remaining receivership matters.	0.4
TOTAL – A. Hutchens		**1.8 hrs.**

G. Karpel		Hrs.
Mar 1	Prepare for and attend at Court for the Receiver's motion for approval of property sales and the Claims Procedure Order; review of claims process matters and discussions with Z. Gold on same.	2.8
Mar 4	Correspondence with Z. Gold regarding claims noticing and website; correspondence with A. Coluccio with respect to insurance matters; correspondence with TD with respect to request for information.	0.5
Mar 5	Draft the Interim Report; discussions with K. Plunkett on open receivership matters.	0.7
Mar 8	Discussion with K. Plunkett on open receivership matters; correspondence with Z. Gold regarding furniture at the Hammond residence; correspondence with the tenant of the Churchill Meadows residence.	0.4
Mar 10	Review the Statement of Receipts and Disbursements and finalize the Interim Report; correspondence with Z. Gold regarding furniture at the Hammond residence.	0.6
Mar 11	Review and execute closing documents for sale transaction, correspondence with A. Hutchens and A&B regarding same.	0.5
Mar 13	Discussions with K. Plunkett regarding the Churchill Meadows tenant and other matters; correspondence with Z. Gold regarding Hammond property status.	0.4
Mar 14	Correspondence with A&B regarding Hammond closing and tenant communication.	0.3

A&M

Mar 18	Discussions with K. Plunkett regarding Aruba property; discussions with Z. Gold regarding claims matters.	0.4
Mar 19	[redacted] discussions with K. Plunkett regarding same; correspondence with A&B regarding funds payment.	0.7
Mar 21	Correspondence with A. Singels-Ludvik regarding banking matters.	0.2
Mar 28	Correspondence with creditors regarding claims matters.	0.2
TOTAL – G. Karpel		**7.7 hrs.**

Z. Gold		**Hrs.**
Mar 1	Update Receiver's website; review and finalize materials for claims process; review invoices and related documentation and prepare initial creditor list; review and coordinate payment of invoices.	6.5
Mar 2	Attend Hammond residence to supervise moving of personal items.	4.0
Mar 3	Finalize materials for claims packages; package claims materials for distribution.	3.2
Mar 4	Package claims materials for distribution; mail packages to potential creditors.	3.6
Mar 8	Review and coordinate payment of invoices; coordinate removal and donation of remaining items at Hammond residence.	2.4
Mar 13	Supervise removal and donation of remaining items at Hammond residence.	4.3
Mar 15	Discussions with creditors regarding proofs of claim forms ("POCs") and related items; discussions with utility providers to cancel services for Hammond residence.	0.8
Mar 17	Discussions regarding outstanding items related to the Hammond residence.	0.7
Mar 18	Discussions with creditors regarding POCs and related items; discussion with utility provider to cancel service.	2.1
Mar 19	Review submitted POCs and related materials; discussions with creditors regarding POCs.	1.5

Mar 25	Discussions with creditors regarding POCs and related items.	0.2
Mar 26	Discussions with creditors regarding POCs and related items.	0.5
Mar 28	Discussions with creditors regarding POCs and related items.	1.2
TOTAL – Z. Gold		**31.0 hrs.**

J-L Ip		**Hrs.**
Mar 10	Attend at Hammond residence to oversee movers.	1.2
TOTAL – J-L Ip		**1.2 hrs.**

A. Singels-Ludvik		**Hrs.**
Mar 6	Process invoices for payment and update the Schedule of Receipts and Disbursements ("R&D").	0.2
Mar 8	Process invoices for payment; process cheques received for deposit and update R&D.	0.6
Mar 15	Process invoices for payment; process cheques received for deposit and update R&D.	0.6
Mar 21	Emails with G. Karpel regarding banking matters.	0.2
Mar 22	Process cheque received for deposit and update R&D.	0.2
Mar 25	Process invoices for payment; process cheque received for deposit and update R&D.	0.3
TOTAL – A. Singels-Ludvik		**2.1 hrs.**

Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

May 7, 2019

St. Maharial Pharmacy Inc., et al
c/o Alvarez & Marsal Canada Inc.
Court-Appointed Receiver
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
PO Box 22
Toronto, ON M5J 2J1

RE: SAMEH SADEK also known as SAM SADEK, ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM
(the "Companies")

INVOICE #8 – 817400

For professional services rendered in our capacity as Court-appointed Receiver of the Companies for the period April 1 to May 4, 2019, pursuant to the Appointment Order dated September 11, 2018.

BILLING SUMMARY

	Hours	Rate	Total
A. Hutchens, Managing Director	5.8	$860	$4,988.00
G. Karpel, Senior Director	16.2	$675	10,935.00
M. Brouwer, Director	3.8	$525	1,995.00
Z. Gold, Associate	22.6	$375	8,475.00
A. Singels-Ludvik, Associate	2.2	$300	660.00
	50.6		$27,053.00
Add: Out of pocket expenses - postage			211.26
			$27,264.26
Add: HST @ 13%			3,544.35
TOTAL INVOICE			**$30,808.61**

Mailing Instructions:
Alvarez & Marsal Canada ULC
Att: Audrey Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wiring Instructions:

Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	TDOMCATTTOR
Bank Address:	55 King Street West Toronto, ON
Bank Transit #:	10202
Institution #:	0004
Account #:	5519970
Reference #:	MD Health – Inv. #8 (817400)
HST#:	83158 2127 RT0001

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – April 1 to May 4, 2019

A. Hutchens		Hrs.
Apr 5	Review and finalize disbursements.	0.2
Apr 8	Review and route correspondence and Proof of Claim ("POC") received from Pallett Valo.	0.2
Apr 9	Internal emails on open items; review the preliminary POC tracker.	0.3
Apr 10	Review iterations of the draft Fourth Report of the Receiver ("Fourth Report") and internal discussions/emails with Aird & Berlis ("A&B") regarding same.	0.8
Apr 11	Review and finalize the Fourth Report for service and emails with A&B on same.	0.4
Apr 16	Review the updated POC tracker and related emails.	0.3
Apr 17	Review the further updated POC tracker and related emails; review the Endorsement from today's Court hearing.	0.4
Apr 18	Attend at A&B's offices to discuss POCs received in the claims process and approach to administering/reviewing same.	2.0
Apr 22	Review the draft Illustrative Waterfall Analysis.	0.4
Apr 24	Emails with A&B on POC and other open receivership matters.	0.3
Apr 30	Review and finalize the sale agreement for the Churchill Meadows residence.	0.5
TOTAL – A. Hutchens		**5.8 hrs.**

G. Karpel		Hrs.
Apr 9	Review and draft Fourth Report; review of current claims summary.	1.3
Apr 10	Review of financial records, correspondence with TD regarding same; review and draft the Fourth Report, discussions with K. Plunkett regarding same; discussions with K. Plunkett regarding Mareva materials for posting,	2.8
Apr 11	Review of Fourth Report and provide comments regarding same.	0.5

A&M

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – April 1 to May 4, 2019

Apr 15	Discussions and correspondence with tenant [redacted], discussions with K. Plunkett regarding file matters; review of claim received, discussions with Z. Gold regarding claims procedure matters.	1.1
Apr 18	Meeting with A. Hutchens, Z. Gold and A&B to review claims submitted and plan for assessment/next steps; discussion with K. Plunkett regarding file matters.	2.3
Apr 22	Review of draft waterfall analysis, discussions with Z. Gold regarding same.	0.7
Apr 26	Discussions with K. Plunkett regarding claims process and claims administration.	0.5
Apr 29	Discussions with K. Plunkett regarding claims process and claims administration and closing of Churchill Meadows residence; discussions with M. Brouwer regarding funds transfers between accounts; discussions with Z. Gold regarding posting materials on case website and sale of Churchill Meadows residence.	1.1
Apr 30	Review of Defendants bank activity and tracing exercise, discussions with M. Brouwer and correspondence with TD regarding same; review and execution of sale transaction documents for Churchill Meadows residence, discussion with A. Hutchens regarding same; correspondence with Fam's accountant regarding banking activity and transactions.	3.5
May 1	Review of claims filed and notices of disallowance, discussions with K. Plunkett regarding same; correspondence with Z. Gold regarding Churchill Meadows residence matters.	1.2
May 2	Correspondence with L. Fam regarding bank account opening; discussions with Z. Gold regarding file matters.	0.5
May 3	Discussions with A. Singels-Ludvik regarding banking matters and sale closing.	0.3
May 4	Correspondence with L. Fam and E. Hoult of Blakes regarding expenditure request.	0.4
TOTAL – G. Karpel		**16.2 hrs.**

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – April 1 to May 4, 2019

M. Brouwer		Hrs.
Apr 29	Review of bank statements and tracing of certain bank receipts and disbursements; review of deposit and withdrawal support provided by banks.	3.8
TOTAL – M. Brouwer		**3.8 hrs.**

Z. Gold		Hrs.
Apr 2	Communication with various creditors; communication with defendant (Fam) regarding utilities bills and related matters.	0.7
Apr 3	Communication with various creditors; communication with defendant (Fam) regarding utilities bills and related matters.	1.3
Apr 5	Review and facilitate payment of various invoices; review claims filed to date; create archive of claims filed; communication with residents of Churchill Meadows residence regarding payment of utilities.	1.9
Apr 8	Review claims filed to date; communication with creditors regarding filing proof of claim and amendments to existing claims.	1.2
Apr 9	Review claims filed to date; draft detailed claims tracker.	2.8
Apr 10	Review claims filed to date; update draft detailed claims tracker.	0.3
Apr 12	Communication with various creditors regarding proof of claims.	0.2
Apr 16	Communication with various creditors regarding proof of claims.	1.0
Apr 17	Communication with utilities providers regarding proof of claims and transfer of account; review and update claims tracker and related materials; create data room for storage of claims and related materials.	1.3
Apr 18	Review and update claims tracker and related materials; meeting with A&B regarding same.	1.6
Apr 19	Draft illustrative waterfall analysis.	1.6
Apr 22	Review and update illustrative waterfall analysis; internal discussion regarding same.	0.8

A&M

Apr 25	Discussion with various creditors regarding proof of claim and related items.	0.3
Apr 26	Communication with utilities providers regarding proof of claims and transfer of account.	0.2
Apr 29	Discussion with A&B regarding illustrative waterfall analysis.	0.2
Apr 30	Update Receivership website with redacted materials.	0.4
May 1	Arrange locksmith and supervise lock changing at Churchill Meadows residence; tour residence and ensure compliance with sale agreement; discussions with utilities providers to close accounts.	4.0
May 2	Deliver new keys to A&B; review and update claims tracker; discussions with utilities providers to close accounts.	2.8
TOTAL – Z. Gold		**22.6 hrs.**

A. Singels-Ludvik		**Hrs.**
Apr 3	Process invoice for payment and update Schedule of Receipts and Disbursements ("R&D").	0.2
Apr 5	Process invoices for payment; process cheque received for deposit and update R&D.	0.8
Apr 11	Process invoices for payment and update R&D; bank reconciliation to date.	0.5
Apr 15	Process invoices for payment and update R&D.	0.4
May 3	Discussions with G. Karpel regarding banking matters and sale closing.	0.3
TOTAL – A. Singels-Ludvik		**2.2 hrs.**

Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

June 3, 2019

St. Maharial Pharmacy Inc., et al
c/o Alvarez & Marsal Canada Inc.
Court-Appointed Receiver
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
PO Box 22
Toronto, ON M5J 2J1

RE: SAMEH SADEK also known as SAM SADEK, ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM (the "Companies")

INVOICE #9 – 817400

For professional services rendered in our capacity as Court-appointed Receiver of the Companies for the period May 5 to 31, 2019, pursuant to the Appointment Order dated September 11, 2018.

BILLING SUMMARY

	Hours	Rate	Total
A. Hutchens, Managing Director	3.7	$860	$3,182.00
G. Karpel, Senior Director	7.8	$675	5,265.00
Z. Gold, Associate	9.7	$375	3,637.50
A. Singels-Ludvik, Associate	1.7	$300	510.00
	22.9		$12,594.50
Add: Out of pocket expenses, including travel and website maintenance charges			455.99
			$13,050.49
Add: HST @ 13% *			1,688.42
TOTAL INVOICE			**$14,738.91**

**Excludes HST exempt out of pocket expenses*

Mailing Instructions:
Alvarez & Marsal Canada ULC
Att: Audrey Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wiring Instructions:

Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	TDOMCATTTOR
Bank Address:	55 King Street West Toronto, ON
Bank Transit #:	10202
Institution #:	0004
Account #:	5519970
Reference #:	MD Health – Inv. #9 (817400)
HST#:	83158 2127 RT0001

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – May 5 to 31, 2019

A. Hutchens		Hrs.
May 6	Review draft Notices of Revision or Disallowance of Claim and internal emails on same.	0.4
May 28	Review the draft responding letters to certain Notices of Dispute and internal discussion on same; review and revise the draft Fifth Report of the Receiver ("Fifth Report") and internal discussion on same.	1.7
May 30	Review iterations of the revised draft Fifth Report incorporating comments from Aird & Berlis ("A&B"); internal discussion on the draft Fifth Report and claims/distribution considerations; review and finalize the Fifth Report for service.	1.6
TOTAL – A. Hutchens		**3.7 hrs.**

G. Karpel		Hrs.
May 6	Review of NRDAs and correspondence with claimants regarding same.	0.5
May 7	Correspondence with L. Fam regarding passport matters.	0.1
May 10	Correspondence with K. Plunkett regarding website and materials posted.	0.2
May 27	Draft the Fifth Report, discussions with Z. Gold regarding same.	3.2
May 28	Draft the Fifth Report, discussions with A. Hutchens and K. Plunkett regarding same; review of letters to claimants regarding Notices of Dispute.	2.1
May 30	Review comments from A&B on the draft Fifth Report, discussions with K. Plunkett regarding same; finalize the Fifth Report, discussions with A. Hutchens and K. Plunkett regarding same; respond to creditor inquiry regarding report.	1.7
TOTAL – G. Karpel		**7.8 hrs.**

Z. Gold		Hrs.
May 9	Update and review Receiver's website; discussions with website design and internal parties regarding redaction of Receiver's materials; review of redacted materials; review of defendants' mail; arrange for mailing of select personal items to Fam.	2.0

A&M

May 13	Communications with creditor regarding claims process.	0.2
May 20	Review mail and arrange payment of invoices.	0.8
May 21	Communications with creditor regarding claims process; review and update claims tracker.	0.8
May 27	Update and review claims tracker; internal discussions regarding same and summary table for Fifth Report.	1.1
May 28	Update and review claims tracker and revise summary; internal discussions regarding same.	1.0
May 30	Correspondence with utilities providers regarding closing of outstanding accounts; review and revise claims section of Fifth Report; update and review Receiver's website; review mail and arrange payment of invoices.	3.8
TOTAL – Z. Gold		**9.7 hrs.**

A. Singels-Ludvik		**Hrs.**
May 7	Bank reconciliation for the month of April and update Schedule of Receipts and Disbursements ("R&D"); update Summary R&D.	0.2
May 8	Process invoices for payment and update R&D.	0.6
May 10	Update Summary R&D.	0.2
May 16	Process invoices for payment and update R&D; internal discussions regarding HST matters; bank reconciliation to date.	0.7
TOTAL – A. Singels-Ludvik		**1.7 hrs.**

A&M

Alvarez & Marsal Canada Inc.
Licensed Insolvency Trustees
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900, P.O. Box 22
Toronto, ON M5J 2J1
Phone: +1 416 847 5200
Fax: +1 416 847 5201

July 8, 2019

St. Maharial Pharmacy Inc., et al
c/o Alvarez & Marsal Canada Inc.
Court-Appointed Receiver
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
PO Box 22
Toronto, ON M5J 2J1

RE: SAMEH SADEK also known as SAM SADEK, ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY, ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC., SHEPHERD RX PHARMACY INC. and LILIAN FAM (the "Companies")

INVOICE #10 – 817400

For professional services rendered in our capacity as Court-appointed Receiver of the Companies for the period June 1 to 30, 2019, pursuant to the Appointment Order dated September 11, 2018.

BILLING SUMMARY

	Hours	Rate	Total
A. Hutchens, Managing Director	2.1	$860	$1,806.00
G. Karpel, Senior Director	13.7	$675	9,247.50
A. Singels-Ludvik, Associate	1.2	$300	360.00
	17.0		$11,413.50
Add: Out of pocket expenses including courier and website maintenance charges			68.49
			$11,481.99
Add: HST @ 13%			1,492.66
TOTAL INVOICE			**$12,974.65**

Mailing Instructions:
Alvarez & Marsal Canada ULC
Att: Audrey Singels-Ludvik
Royal Bank Plaza, South Tower
200 Bay Street, Suite 2900
P.O. Box 22
Toronto, ON M5J 2J1

Wiring Instructions:

Bank:	TD Canada Trust
Account Name:	Alvarez & Marsal Canada ULC
Swiftcode:	TDOMCATTTOR
Bank Address:	55 King Street West Toronto, ON
Bank Transit #:	10202
Institution #:	0004
Account #:	5519970
Reference #:	MD Health – Inv. #10 (817400)
HST#:	83158 2127 RT0001

St. Maharial Pharmacy Inc., et al - 817400
DETAILED SUMMARY – June 1 to 30, 2019

A. Hutchens		**Hrs.**
Jun 4	Emails with Norton Rose and internally regarding realizations/claims information included in the Fifth Report of the Receiver.	0.2
Jun 5	Review the letter received from Blaney McMurtry ("BM") and emails with Aird & Berlis ("A&B")/internal emails on same.	0.2
Jun 10	Review the updated Illustrative Waterfall Analysis and internal discussion on same; review the draft letter from A&B to BM.	0.6
Jun 18	Review the draft email to CWB Maxium's legal counsel and internal emails on related matters.	0.3
Jun 21	Review the draft letter from A&B to BM and related materials referenced in the letter, and internal discussion/teleconference with A&B on same.	0.5
Jun 24	Review the revised draft letter to BM, confirm an aspect of the Third Report and emails with A&B on same.	0.3
TOTAL – A. Hutchens		**2.1 hrs.**

G. Karpel		**Hrs.**
Jun 4	Discussions with K. Plunkett regarding Fam and status of receivership; review of waterfall analysis and update for settled claims, discussions with Z. Gold regarding same; conference call with Norton Rose with respect to their client's claim; correspondence with Fam regarding bank accounts.	1.2
Jun 5	Discussions with K. Plunkett regarding claims and waterfall analysis; correspondence with Fam regarding bank accounts.	0.6
Jun 7	Prepare updated waterfall analysis; discussions with K. Plunkett regarding claims and waterfall analysis; correspondence with Fam regarding bank accounts.	1.7
Jun 9	Prepare draft illustrative waterfall analysis [redacted] correspondence with K. Plunkett regarding same.	[redacted]
Jun 10	Discussions with A. Hutchens regarding waterfall analysis and other receivership matters; discussions with K. Plunkett regarding receivership matters; prepare for and attend conference call with Blakes [redacted].	2.2

A&M

Jun 11	Review of draft letter to Blaney McMurtry, discussions with I. Aversa and K. Plunkett regarding same; prepare for and attend conference call with Norton Rose to discuss waterfall analysis; prepare for and attend conference call with Pallett Valo to discuss waterfall analysis.	2.7
Jun 12	Draft email to L. Fam regarding obligations under Court Order; review of claims chart prepared by A&B and provide comments regarding same.	0.5
Jun 19	Discussions with K. Plunkett regarding Fam request and correspondence with Pallet Valo; review of correspondence from CRA.	0.5
Jun 21	Correspondence and discussions with K. Plunkett regarding file matters; discussions with A. Hutchens and I. Aversa regarding letter to Blaney McMurtry; correspondence with certain creditors [redacted]	0.8
Jun 23	Correspondence with K. Plunkett regarding Fam funds request.	0.2
Jun 24	Call with K. Plunkett regarding Fam request.	0.3
Jun 25	Correspondence and discussions with CRA regarding revised claims; discussions with K. Plunkett and E. Hoult of Blakes regarding Fam request for funds and other receivership matters.	0.7
Jun 26	Draft email to Fam regarding request for funds and correspondence with K. Plunkett regarding same; discussions with K. Plunkett regarding distribution matters.	0.4
TOTAL – G. Karpel		**13.7 hrs.**

A. Singels-Ludvik		**Hrs.**
Jun 4	Process invoice for payment and update Schedule of Receipts and Disbursements ("R&D").	0.2
Jun 7	Process invoices for payment and update R&D.	1.0
TOTAL – A. Singels-Ludvik		**1.2 hrs.**

A&M

ASTRAZENECA CANADA INC. - and - **SAMEH SADEK also known as SAM SADEK, et al.**

Plaintiff

Defendants

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

AFFIDAVIT OF FEES

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Tel: 416.863.1500
Fax: 416.863.1515
Email: iaversa@airdberlis.com / kplunkett@airdberlis.com / sjohn@airdberlis.com

Ian Aversa – LSO No. 55449N
Kyle B. Plunkett - LSO No. 61044N
Shakaira John – LSO No. 72263D

Lawyers for Alvarez & Marsal Canada Inc., in its capacity as the court-appointed Receiver of Sameh Sadek also known as Sam Sadek, et al.

TAB F

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ASTRAZENECA CANADA INC.

Plaintiff

- and -

SAMEH SADEK also known as SAM SADEK,
ST. MAHARIAL PHARMACY INC. dba MD HEALTH PHARMACY,
ST. MAHARIAL CLINIC INC., SRX INVESTMENT INC.,
SHEPHERD RX PHARMACY INC. and LILIAN FAM

Defendants

AFFIDAVIT OF STEVEN GRAFF
(sworn July 23, 2019)

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

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP is acting as counsel for Alvarez & Marsal Canada Inc. ("**A&M**"), in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**"), without security, of the assets, undertakings and properties of Sameh Sadek (also known as Sam Sadek), St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc., Shepherd RX Pharmacy Inc. and Lilian Fam (collectively, the "**Defendants**").

2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as counsel to the Receiver, detailing its services rendered and disbursements incurred, namely:

(a) an account dated February 28, 2019 in the amount of $38,752.56 in respect of the period from January 25, 2019 to February 26, 2019;

(b) an account dated March 27, 2019 in the amount of $19,962.75 in respect of the period from February 27, 2019 to March 24, 2019;

(c) an account dated April 30, 2019 in the amount of $42,095.43 in respect of the period from March 27, 2019 to April 26, 2019;

(d) an account dated May 31, 2019 in the amount of $24,601.47 in respect of the period from April 29, 2019 to May 31, 2019; and

(e) an account dated June 26, 2019 in the amount of $24,429.48 in respect of the period from June 3, 2019 to June 24, 2019,

(the "**Statements of Account**"). Attached hereto and marked as **Exhibit "A"** to this Affidavit are copies of the Statements of Account. The average hourly rate of Aird & Berlis LLP is $457.91.

3. Attached hereto and marked as **Exhibit "B"** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

4. Assuming this Honourable Court grants an order discharging the Receiver and there is no opposition to the Order, the anticipated legal fees, exclusive of taxes and disbursements, to the discharge of the Receiver is anticipated to be $50,000.00 (the "**Legal Accrual**").

5. This Affidavit is made in support of a motion to, *inter alia,* approve the attached accounts of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN before me at the City of)
Toronto, in the Province of Ontario)
this 23th day of July, 2019)
)
)
)

A commissioner, etc.
Kyle B. Plunkett

STEVEN GRAFF

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF STEVEN GRAFF

Sworn before me

this 23th day of July, 2019

Commissioner for taking Affidavits, etc

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Mr. Greg A. Karpel

Account No.: 625988

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 53502/146502

February 28, 2019

Re: Potential Insolvency Proceedings of St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc. and Shepherd RX Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended February 26, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
RTH	25/01/19	$725.00	0.10	$72.50	Email from K. Plunkett re agreement
RTH	28/01/19	$725.00	0.10	$72.50	Email from client
SJ	28/01/19	$340.00	0.10	$34.00	Instruct J. McLean re motion materials and service list
KBP	28/01/19	$475.00	1.10	$522.50	Revise and update draft materials; review and respond to emails from G. Karpel.
IEA	29/01/19	$595.00	0.30	$178.50	Emails and discussions with clients, counsel and K. Plunkett
SJ	29/01/19	$340.00	4.00	$1,360.00	Draft motion materials - claims procedure order
KBP	29/01/19	$475.00	1.80	$855.00	Review and respond to emails from Blakes and counsel to L. Fam regarding scheduling appointment; review and revise draft claims procedure order.
IEA	30/01/19	$595.00	2.00	$1,190.00	Engaged with reviewing draft claims procedure order and draft ancillary

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					order and providing comments; Emails and discussions with clients and K. Plunkett re same
RTH	30/01/19	$725.00	0.60	$435.00	Review and revise vesting order; Email to K. Plunkett
SJ	30/01/19	$340.00	2.20	$748.00	Revise motion materials; Discussions with K. Plunkett re same
KBP	30/01/19	$475.00	1.50	$712.50	Review and provide comments on draft ancillary order; revise and circulate draft claims procedure order; update court materials.
KBP	31/01/19	$475.00	0.40	$190.00	Review and consider emails from G. Karpel regarding motion materials;
KBP	01/02/19	$475.00	0.70	$332.50	Review and consider settlement proposal [redacted] email exchange with S. Woods regarding same; attend call with G. Karpel to discuss same.
IEA	04/02/19	$595.00	1.50	$892.50	Emails and discussions with clients, K. Plunkett and S. John regarding motion materials and fee affidavit and providing comments regarding same; Engaged with reviewing draft materials and providing comments
SJ	04/02/19	$340.00	2.50	$850.00	Revise motion materials; Prepare fee affidavits; Instruct S. Morris re same
KBP	04/02/19	$475.00	1.90	$902.50	Review and provide comments on draft orders; revise and provide comments on draft court materials; email exchange with E. Hoult regarding [redacted]
IEA	05/02/19	$595.00	1.00	$595.00	Emails and discuss with clients, counsel and J. Nemers
SJ	05/02/19	$340.00	0.50	$170.00	Revise motion materials
KBP	05/02/19	$475.00	2.50	$1,187.50	Attend call with E. Hoult to discuss [redacted] review and revise court materials for motion returnable March 1, 2019;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					review and consider emails from working group regarding same; review and consider emails from Blakes team; review and respond to emails from O. Niedzviecki regarding collection of personal items.
IEA	06/02/19	$595.00	0.60	$357.00	Emails and discussions with clients, K. Plunkett and S. John
SJ	06/02/19	$340.00	2.00	$680.00	Revise motion materials; Review fee affidavits for redactions; Discussions with K. Plunkett re same
KBP	06/02/19	$475.00	1.90	$902.50	Attend calls with E. Hoult to discuss current status of settlement and scheduling appointment; review and respond to emails from E. Nedviecky regarding personal items; email exchange with clients regarding materials; review and respond to emails regarding claims procedure order.
IEA	07/02/19	$595.00	0.20	$119.00	Emails and discussions with clients and K. Plunkett
SJ	07/02/19	$340.00	1.50	$510.00	Draft acknowledgement and release re Fam personal items; Meeting with A. Hutchens to commission affidavit; Prepare schedule to acknowledgement
KBP	07/02/19	$475.00	2.10	$997.50	Prepare and attend scheduling motion for L. Fam to set aside noting in default; attend post-court meeting with counsel to discuss next steps; review and revise court materials.
IEA	08/02/19	$595.00	0.50	$297.50	Emails and discussions with clients and K. Plunkett
SJ	08/02/19	$340.00	0.80	$272.00	Instruct J. McLean re motion record; Review fee affidavits re redactions
KBP	08/02/19	$475.00	0.80	$380.00	Review and finalize acknowledgment; email exchange with client regarding updates on report and next steps regarding materials.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	09/02/19	$475.00	2.00	$950.00	Review and finalize draft motion materials; review and redact accounts for fee affidavits, where appropriate; email exchange with client regarding request from L. Fam to release mail.
IEA	10/02/19	$595.00	2.10	$1,249.50	Engaged with reviewing the draft report and related motion materials and providing comments; Emails and discussions with K. Plunkett regarding same
KBP	10/02/19	$475.00	2.10	$997.50	Review and provide comments on draft third report; email to O. Niedzviecki regarding acknowledgment and release and passport.
IEA	11/02/19	$595.00	3.10	$1,844.50	Engaged with reviewing draft report and related motion materials and emails and discussions with clients and K. Plunkett regarding same
KBP	11/02/19	$475.00	2.30	$1,092.50	Revise and update comments on third report; review and respond to emails from E. Hoult regarding judgment motion; review and consider emails from client regarding comments on report; review and consider judgment and endorsement.
IEA	12/02/19	$595.00	2.30	$1,368.50	Emails and discussions with clients and K. Plunkett; Engaged with reviewing the draft report and the corresponding draft motion materials and providing comments; Emails and discussions with clients, K. Plunkett and R. Hooke re same
KBP	12/02/19	$475.00	1.90	$902.50	Revise and finalize motion record; review and consider emails from E. Hoult; attend call with A. Hutchens to discuss materials.
IEA	13/02/19	$595.00	2.50	$1,487.50	Engaged with reviewing the draft motion materials and providing comments; Emails and discussions with clients, K. Plunkett and R.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					Hooke re same; Engaged with coordinating service and filing of the motion record
KBP	13/02/19	$475.00	2.20	$1,045.00	Review and respond to emails from A. Hutchens regarding finalizing materials; prepare and complete motion record for service.
IEA	14/02/19	$595.00	0.60	$357.00	Emails and discussions with counsel, clients, K. Plunkett and R. Hooke
KBP	14/02/19	$475.00	0.30	$142.50	Email exchange with A. Valois regarding motion materials; email exchange with client regarding same;
PW	14/02/19	$190.00	0.60	$114.00	Filed Motion Record and Appendices for March 1, 2019
KBP	15/02/19	$475.00	0.40	$190.00	Email exchange with A. Valois regarding sale transaction for 2334 Hammond property; attend call with A. Valois to discuss same.
IEA	18/02/19	$595.00	0.30	$178.50	Emails and discussions re the hearing
KBP	18/02/19	$475.00	0.30	$142.50	Review and consider email from E. Hoult regarding requests from L. Fam; email exchange with I. Aversa regarding updates.
IEA	19/02/19	$595.00	0.40	$238.00	Emails and discussions with counsel, clients and K. Plunkett
KBP	19/02/19	$475.00	1.20	$570.00	Attend call with E. Hoult; review and consider email exchange between O. Niedzviecki and E. Hoult; email to E. Hoult; attend update call with G. Karpel regarding same; review and consider emails from G. Karpel regarding sale transaction.
IEA	20/02/19	$595.00	0.60	$357.00	Emails and discussions with clients and K. Plunkett re the upcoming hearing and next steps re same; Emails to and from counsel and K. Plunkett

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	20/02/19	$475.00	0.60	$285.00	Attend call with E. Hoult; review and consider email from client regarding update on sale transactions; discussions with I. Aversa about balance of retainer funds.
IEA	21/02/19	$595.00	1.00	$595.00	Emails and discussions with counsel, clients and K. Plunkett
RTH	21/02/19	$725.00	0.10	$72.50	Email from purchaser's counsel
KBP	21/02/19	$475.00	1.00	$475.00	Email exchange with O. Niedzviecki regarding discussions on motion to set aside; attend call with Blaneys to discuss fees; attend call with S. Woods regarding updates.
IEA	22/02/19	$595.00	1.10	$654.50	Emails and discussions with counsel, clients and K. Plunkett
KBP	22/02/19	$475.00	0.30	$142.50	Review and respond to emails from client team regarding approval hearing; review and respond to emails from Blakes.
IEA	25/02/19	$595.00	0.50	$297.50	Meeting, emails and discussions with counsel and K. Plunkett
KBP	25/02/19	$475.00	1.10	$522.50	Meeting with Blaneys to discuss fees and mareva orders; email exchanges with Blakes regarding upcoming motion; attend call with L. O'Brien from Norton Rose to discuss claims process.
IEA	26/02/19	$595.00	0.60	$357.00	Emails and discussions with counsel, clients and K. Plunkett re upcoming hearings and next steps re same
KBP	26/02/19	$475.00	1.60	$760.00	Reivew and respond to emails from Blakes and O. Niedzviecki regarding appointment; attend call with O. Niedzviecki regarding update; review and respond to emails from client regarding same and motion.
TOTAL:			68.30	$33,204.50	

Name	Hours	Rate	Value
Randy T. Hooke (RTH)	0.90	$725.00	$652.50
Shakaira John (SJ)	13.60	$340.00	$4,624.00
Kyle B. Plunkett (KBP)	32.00	$475.00	$15,200.00
Ian E. Aversa (IEA)	21.20	$595.00	$12,614.00
Patrick Williams (PW)	0.60	$190.00	$114.00

OUR FEE	$33,204.50
HST at 13%	$4,316.59

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Court Fees		$160.00

Subject to HST

Teraview Search	$126.20	
Photocopies - Local	$111.00	
Imaging/Scanning	$99.50	
Photocopies	$335.25	
Binding and Tabs	$40.75	
Deliveries/Parss	$235.50	
Total Disbursements		$948.20
HST at 13%		$123.27
AMOUNT NOW DUE		**$38,752.56**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Ian E Aversa

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Mr. Greg A. Karpel

Account No.: 628196

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 53502/146502

March 27, 2019

Re: Potential Insolvency Proceedings of St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc. and Shepherd RX Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 24, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SJ	27/02/19	$340.00	2.00	$680.00	Review Motion materials for court attendance; Research regarding standing; Instruct J. Yantzi regarding research; Telephone call with P.Choi regarding update
SJ	27/02/19	$340.00	3.00	$1,020.00	Revise draft Order; Discussion with J.Yantzi regarding research findings; Review same; Discussion with K. Plunkett regarding research and motion materials; Revise service list; Discussion with K. Plunkett, S. Whyte regarding lease defaults
KBP	27/02/19	$475.00	1.10	$522.50	Review and respond to emails from O. Niedvecky and S. Woods regarding mareva proceedings; review and consider emails from client regarding motion; review and prepare for motion.
IEA	28/02/19	$595.00	1.00	$595.00	Emails and discussions with counsel, clients and K. Plunkett
KBP	28/02/19	$475.00	1.10	$522.50	Prepare for motion re approval of sales and claims procedure; attend calls with client regarding same;

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					review and consider emails from O. Niedvecky.
JY	28/02/19	$275.00	2.40	$660.00	Research [redacted] discussion with S. John re research
IEA	01/03/19	$595.00	0.50	$297.50	Emails and discussions with clients, counsel and K. Plunkett
SJ	01/03/19	$340.00	3.50	$1,190.00	Prepare for court attendance; Attend at court with K. Plunkett for motion hearing; Serve orders on service list; Various emails re order
KBP	01/03/19	$475.00	2.10	$997.50	Prepare and attend approval motion; review and respond to various emails from client group; review and consider emails from O. Niedvecky.
IEA	03/03/19	$595.00	0.20	$119.00	Emails and discussions with K. Plunkett and S. John
KBP	03/03/19	$475.00	2.00	$950.00	Review and consider motion record of L. Fam re amending mareava orders; review and consider emails from client [redacted] attend call with client to discuss.
IEA	04/03/19	$595.00	0.50	$297.50	Emails and discussions with counsel, clients and K. Plunkett
SJ	04/03/19	$340.00	4.00	$1,360.00	Instruct J. McLean re Fam passport; Draft notice letter to tenants; Discussion with K. Plunkett re same; Review claims procedure order and diarize key dates; Call with A. Del re voicemail message; Email to D. Wolski re service list and TD
KBP	04/03/19	$475.00	1.00	$475.00	Review and respond to emails from E. Hoult; attend calls with E. Hoult and client [redacted] review and consider emails from client regarding claims process.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	05/03/19	$595.00	0.50	$297.50	Engaged with reviewing the motion materials
RTH	05/03/19	$725.00	0.10	$72.50	Email from purchaser's counsel
SJ	05/03/19	$340.00	0.80	$272.00	Prepare requisition re Fam passport; Various emails and call with A. Anissimova re same
KBP	05/03/19	$475.00	0.40	$190.00	Review and respond to emails from E. Hoult regarding request for information; review and consider emails from client.
PW	05/03/19	$190.00	0.60	$114.00	Attended Commercial List Office in attempt to surrender passport of Lillian Fam to Court
RTH	06/03/19	$725.00	1.00	$725.00	Draft closing documents, statement of adjustments; Respond to letter of requisition
EL	06/03/19	$300.00	0.10	$30.00	Meeting with R. Hooke re file and closing
KBP	06/03/19	$475.00	0.40	$190.00	Review and revise emails from client regarding claims procedure; review and consider emails from E. Hoult.
PW	06/03/19	$190.00	0.60	$114.00	Surrender passports of L. Fam to Superior Court Commercial List
RTH	07/03/19	$725.00	0.40	$290.00	Prepare package of closing documents; Email to client
EL	07/03/19	$300.00	0.10	$30.00	Emails from R. Hooke and G. Karpel re documents and taxes
CAM	07/03/19	$625.00	0.10	$62.50	Meeting with R. Hooke re: status of transaction
KBP	08/03/19	$475.00	1.00	$475.00	Attend call with G. Karpel to discuss claims procedure and updates on sale transaction; review and consider emails from E. Hoult.
RTH	11/03/19	$725.00	0.50	$362.50	Discussion with clerk re closing logistics; Respond to requisition letter

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
EL	11/03/19	$300.00	0.60	$180.00	Meeting with R. Hooke regarding file and closing; Review requisition letter; Drafting response to requisitions and undertaking to pay taxes; Review signed documents
KBP	11/03/19	$475.00	0.30	$142.50	Review and respond to client regarding claims process and sale transactions.
IEA	12/03/19	$595.00	0.20	$119.00	Emails and discussions with R. Hooke, S. Miceli and K. Plunkett
EL	12/03/19	$300.00	0.20	$60.00	Telephone call with S. Miceli re DRA and Undertaking to Pay Taxes; Emails from A. Valois re DRA; Discussion with S. Miceli re same
EL	13/03/19	$300.00	0.20	$60.00	Email to A. Valois regarding Closing document and finds; Email to accounting regarding same; Email from A. Valois regarding purchaser signed documents; Review same
KBP	13/03/19	$475.00	0.30	$142.50	Review and respond to emails from client regarding sale transactions [redacted]
CC	14/03/19	$300.00	0.20	$60.00	Search of title of 3129 Gladish Grove, Mississauga, review of title and summary report to K. Plunkett
EL	14/03/19	$300.00	0.80	$240.00	Email from G. Karpel and telephone call with C. McNeill regarding closing status; Telephone call with A. Valois regarding closing funds, timing of closing and process of registration of vesting order; Telephone call with A. Valois regarding status of closing funds; Emails to and from accounting regarding same; Preparing receiver's certificate; Telephone call with A. Valois regarding registrations
CAM	14/03/19	$625.00	0.50	$312.50	Emails to and from client re: status of transaction; Attending to closing matters

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	14/03/19	$475.00	0.30	$142.50	Emails re final closing documents for sale of Hammond property; discussions with G. Karpel.
EL	15/03/19	$300.00	0.10	$30.00	Email to G. Karpel regarding tax payment and real estate commissions
CAM	15/03/19	$625.00	0.20	$125.00	Emails re: closing and funds
KBP	15/03/19	$475.00	0.30	$142.50	Review and respond to emails from client [redacted] review and respond to emails from E. Hoult.
PW	15/03/19	$190.00	0.60	$114.00	Filed Receiver's Certificate
IEA	18/03/19	$595.00	0.50	$297.50	Emails and discussions with K. Plunkett re update and next steps
SJ	18/03/19	$340.00	0.20	$68.00	Discussion with K. Plunkett re response to email [redacted] Draft email re same
KBP	18/03/19	$475.00	0.20	$95.00	Review and consider email from E. Hoult to discuss outstanding matters; review and consider emails from client regarding TD.
IEA	19/03/19	$595.00	0.50	$297.50	Emails and discussions with counsel, clients and K. Plunkett
RTH	19/03/19	$725.00	0.20	$145.00	Arrange wire to receiver; email to L. Grey
KBP	19/03/19	$475.00	1.00	$475.00	Review and consider emails from R. Hooke regarding closing funds; [redacted] email exchange with G. Karpel regarding same.
IEA	20/03/19	$595.00	0.20	$119.00	Emails and discussions with counsel, client and K. Plunkett
KBP	20/03/19	$475.00	0.30	$142.50	Email exchange with E. Hoult regarding TD documents [redacted]

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	21/03/19	$475.00	0.80	$380.00	Review and consider correspondence regarding examination and motion record of L. Fam; attend call with E. Hoult.
IEA	22/03/19	$595.00	0.40	$238.00	Email and discussions with clients and K. Plunkett and brief review of documents from counsel
RTH	22/03/19	$725.00	0.20	$145.00	Email exchanges with client
TOTAL:			40.30	$17,184.50	

Name	Hours	Rate	Value
Shakaira John (SJ)	13.50	$340.00	$4,590.00
Kyle B. Plunkett (KBP)	12.60	$475.00	$5,985.00
Ian E. Aversa (IEA)	4.50	$595.00	$2,677.50
Jonathan Yantzi (JY)	2.40	$275.00	$660.00
Randy T. Hooke (RTH)	2.40	$725.00	$1,740.00
Patrick Williams (PW)	1.80	$190.00	$342.00
Eveleen Lal (EL)	2.10	$300.00	$630.00
Christie A. McNeill (CAM)	0.80	$625.00	$500.00
Carlos Casasola (CC)	0.20	$300.00	$60.00

OUR FEE	$17,184.50
HST at 13%	$2,233.99

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Wire Charges		$30.00

Subject to HST

Photocopies - Local	$177.75	
Imaging/Scanning	$82.75	
Taxi	$7.54	
Teraview Search	$71.50	
Photocopies	$17.00	
Deliveries/Parss	$33.56	
LPIC Transaction Levy	$65.00	
Total Disbursements		$455.10
HST at 13%		$59.16
AMOUNT NOW DUE		**$19,962.75**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Ian E Aversa

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

35585728.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Mr. Greg A. Karpel

Account No.: 631376

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 53502/146502

April 30, 2019

Re: Potential Insolvency Proceedings of St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc. and Shepherd RX Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 26, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	27/03/19	$595.00	0.20	$119.00	Emails and discussions with K. Plunkett
KBP	27/03/19	$475.00	0.20	$95.00	Attend call with E. Hoult regarding scheduled examinations [redacted]
KBP	28/03/19	$475.00	0.30	$142.50	Review and consider email from notary in Aruba regarding property dispute; email exchange with E. Hoult; email to client regarding same.
IEA	29/03/19	$595.00	0.20	$119.00	Emails and discussions with clients, counsel and K. Plunkett
KBP	29/03/19	$475.00	0.30	$142.50	Review and respond to email from notary in Aruba regarding purchase deposit.
IEA	31/03/19	$595.00	0.20	$119.00	Emails and discussions with K. Plunkett
IEA	01/04/19	$595.00	0.20	$119.00	Emails and discussions with K. Plunkett

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	01/04/19	$475.00	0.40	$190.00	Review and consider email from E. Hoult [redacted] email to client regarding same.
KBP	02/04/19	$475.00	0.30	$142.50	Review and consider email from E. Hoult [redacted].
IEA	04/04/19	$595.00	1.00	$595.00	Engaged with brief review of motion materials and emails and discussions with counsel, clients and K. Plunkett
KBP	04/04/19	$475.00	1.10	$522.50	Review and consider motion record of E. Hoult regarding motion returnable April 17, 2019; email exchange with client.
KBP	05/04/19	$475.00	1.10	$522.50	Email exchanges with O. Niedzviecki regarding sale of Churchill Meadows property and fixtures/equipment; attend call with E. Hoult regarding updates; email to client regarding administrative matters and motion on April 17th.
IEA	07/04/19	$595.00	0.30	$178.50	Emails and discussions with K. Plunkett
IEA	08/04/19	$595.00	1.00	$595.00	Telephone call, emails and discussions with clients and K. Plunkett; Telephone call with J. Bunting regarding claims procedure and discussions with K. Plunkett regarding same
KBP	08/04/19	$475.00	0.60	$285.00	Email exchange with E. Hoult; email exchange with G. Karpel; review draft fourth report.
IEA	09/04/19	$595.00	1.00	$595.00	Emails and discussions with clients, K. Plunkett and S. John re draft fourth report and reviewing and providing comments re same
SJ	09/04/19	$340.00	2.00	$680.00	Draft fourth report; Discussions w/ K. Plunkett re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	09/04/19	$475.00	1.80	$855.00	Review and consider factum from Fam; review and revise draft fourth report; circulate same to client team.
IEA	10/04/19	$595.00	2.00	$1,190.00	Engaged with reviewing draft report and providing comments and emails and discussions with clients and K. Plunkett re same; Engaged with reviewing materials re claims procedure and emails and discussions re same
KBP	10/04/19	$475.00	1.60	$760.00	Revise and circulate draft fourth report; attend calls with G. Karpel regarding draft; email exchange with E. Hoult; revise draft report.
IEA	11/04/19	$595.00	1.20	$714.00	Emails and discussions with clients and K. Plunkett re the Receiver's Fourth Report and coordinating service and filing of same
KBP	11/04/19	$475.00	1.70	$807.50	Revise and finalize Fourth Report for motion returnable April 17, 2019; email exchanges with client team regarding same; review and respond to emails from E. Hoult; email exchange with O. Niedzviecki.
IEA	12/04/19	$595.00	0.50	$297.50	Emails and discussions with clients, counsel and K. Plunkett
KBP	12/04/19	$475.00	0.60	$285.00	Attend call with O. Niedviecki [redacted] attend call with E. Hoult regarding same; review and consider emails from E. Hoult and O. Niedviecki;
PW	12/04/19	$190.00	0.60	$114.00	Filed Fourth Report of Receiver for April 17, 2019
IEA	15/04/19	$595.00	1.00	$595.00	Engaged with reviewing documents and correspondence regarding claims procedure and emails and discussions with clients and K. Plunkett regarding same
KBP	15/04/19	$475.00	2.00	$950.00	Attend call with O. Niezviecki and E. Hoult; review and consider proof of claim from L. Fam; email exchange with client regarding claims process.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	16/04/19	$595.00	1.20	$714.00	Emails and discussions with clients and K. Plunkett regarding the claims purchase and reviewing documents regarding same
SJ	16/04/19	$340.00	1.50	$510.00	Discussion w/ K. Plunkett re claims procedure; Instruct B. Cook re binders for claims procedure meeting; Research re constructive trust.
KBP	16/04/19	$475.00	2.10	$997.50	Attend call with E. Hoult; review and prepare for motion returnable April 17, 2019.
IEA	17/04/19	$595.00	3.00	$1,785.00	Telephone calls, emails and discussions with clients, K. Plunkett and S. John regarding claim procedure and reviewing documents and materials re same
RTH	17/04/19	$725.00	0.30	$217.50	Email from K. Plunkett; Discussion with D. McCallum
SJ	17/04/19	$340.00	2.80	$952.00	Instruct B. Cook re claims procedure binders; Serve order re firm motion on service list; Review binders; Call w/ I. Aversa and K. Plunkett re same.
KBP	17/04/19	$475.00	4.50	$2,137.50	Prepare and attend motion returnable April 17, 2019 regarding setting aside default; review proofs of claim; attend call with client to discuss motion and Justice Hainey's endorsement; attend call with working group to discuss claims.
IEA	18/04/19	$595.00	3.00	$1,785.00	Meeting with clients, K. Plunkett and S. John regarding claims process and next steps regarding same; Emails and discussions with counsel, clients, K. Plunkett and S. John regarding same
SJ	18/04/19	$340.00	4.20	$1,428.00	Review pharmacy claims; Draft comparison chart re same; Review claims procedure binders; Prepare for meeting; Meeting with I. Aversa and K. Plunkett and client team re

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					claims procedure; Instruct S. Morris re searches.
SRM	18/04/19	$370.00	0.30	$111.00	Review, order and report on corporate profiles
KBP	18/04/19	$475.00	2.00	$950.00	Prepare and attend meeting with client team to discuss claims procedure and claims; email exchange with client to discuss follow-up.
IEA	22/04/19	$595.00	1.00	$595.00	Engaged with reviewing documents from clients and emails and discussions with clients, K. Plunkett and S. John regarding same
SJ	22/04/19	$340.00	0.30	$102.00	Instruct J. Yantzi re research
KBP	22/04/19	$475.00	2.20	$1,045.00	Review and consider waterfall analysis; review and respond to emails from client; attend call with E. Hoult; attend calls with client team; review and consider emails from client team [redacted]
IEA	23/04/19	$595.00	2.50	$1,487.50	Telephone calls, emails and discussions with clients, counsel, K. Plunkett, S. John and J. Yantzi and reviewing documents and correspondence re same
KBP	23/04/19	$475.00	2.30	$1,092.50	Review and consider emails from Blakes team; review and summarize claims and discuss same with client; email to Lundbeck counsel; review and respond to emails from E. Hoult; review and consider letter from MSA Law; prepare response.
JY	23/04/19	$275.00	1.90	$522.50	Research [redacted]
IEA	24/04/19	$595.00	3.20	$1,904.00	Telephone calls, emails and discussions with counsel, clients, K. Plunkett and S. John re claims procedure and reviewing documents and correspondence re same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SJ	24/04/19	$340.00	0.30	$102.00	Discussion w/ J. Yantzi re research findings; Email to J. Yantzi re same; Discussion w/ K. Plunkett re next steps
KBP	24/04/19	$475.00	2.10	$997.50	Prepare claims summary and identify disallowances; discuss same with client; draft letter in response to MSA Law letter re redactions; attend call with E. Hoult; attend call with McCarthy's regarding claims procedure; follow up email to McCarthy's regarding Lundbeck claim.
JY	24/04/19	$275.00	4.80	$1,320.00	Research [redacted] discussion with K. Plunkett re same
JY	24/04/19	$275.00	0.50	$137.50	Receive instruction from S. John; [redacted]
IEA	25/04/19	$595.00	0.50	$297.50	Emails and discussions with K. Plunkett re claims process and next steps re same
KBP	25/04/19	$475.00	0.70	$332.50	Email exchange with E. Hoult [redacted] review and consider claims; attend call with G. Karpel to discuss same and completion of sale of Churchill Meadows house.
SJ	26/04/19	$340.00	0.50	$170.00	Review materials re redactions; Instruct B. Cook re same; Email to G. Karpal re same
DJM	26/04/19	$650.00	0.50	$325.00	Review requisition letter; Instructions to clerk
KBP	26/04/19	$475.00	2.10	$997.50	Attend call with J. Sobel; letter to MSA Law; prepare and attend call with Blakes team [redacted]; draft notices of partial disallowances for CWB, MD Health Brampton and MD Investments.
TOTAL:			73.70	$34,745.50	

Name	Hours	Rate	Value
Ian E. Aversa (IEA)	23.20	$595.00	$13,804.00
Kyle B. Plunkett (KBP)	30.00	$475.00	$14,250.00
Shakaira John (SJ)	11.60	$340.00	$3,944.00
Patrick Williams (PW)	0.60	$190.00	$114.00
Randy T. Hooke (RTH)	0.30	$725.00	$217.50
Shannon R. Morris (SRM)	0.30	$370.00	$111.00
Jonathan Yantzi (JY)	7.20	$275.00	$1,980.00
Derek J. McCallum (DJM)	0.50	$650.00	$325.00

OUR FEE	$34,745.50
HST at 13%	$4,516.92

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Due Diligence-Gov Fee		$16.00

Subject to HST

Photocopies - Local	$304.50	
Binding and Tabs	$190.75	
Imaging/Scanning	$328.00	
Photocopies	$1,511.00	
Deliveries/Parss	$113.68	
Corporate Search	$20.00	
Due Diligence	$25.00	
Total Disbursements		$2,492.93
HST at 13%		$324.08

AMOUNT NOW DUE	**$42,095.43**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Ian E Aversa

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.
35918862.1

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Mr. Greg A. Karpel

Account No.: 634883

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 53502/146502

May 31, 2019

Re: Potential Insolvency Proceedings of St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc. and Shepherd RX Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 31, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SJ	29/04/19	$340.00	3.00	$1,020.00	Call w/ Z. Gold re redactions; Review and revise Notice of disallowance; Draft letter re same; Emails to E. Houtt and G. Faure re claims procedure materials
DJM	29/04/19	$650.00	2.00	$1,300.00	Discussion with K. Plunkett; Prepare response to requisition; Prepare closing documents; Review court order
KBP	29/04/19	$475.00	1.00	$475.00	Revise notices of disallowance and circulate same to client; attend call with G. Karpel to discuss updates regarding AstraZeneca claim.
KBP	30/04/19	$475.00	1.00	$475.00	Attend call with G Karpel to discuss claims waterfall; review and consider revised proof of claim from Lundbeck Canada; review and provide comments on draft notices and cover letters.
IEA	01/05/19	$595.00	0.30	$178.50	Emails and discussions with counsel, client and K. Plunkett regarding claims process

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
SJ	01/05/19	$340.00	0.30	$102.00	Draft letters re notice of disallowance
KBP	01/05/19	$475.00	1.10	$522.50	Attend call with client to discuss notices of disallowance; revise and circulate same; review and consider emails from client regarding tenancy; attend call with MD Investments counsel.
SJ	02/05/19	$340.00	0.20	$68.00	Prepare email to service list re serving order
DJM	02/05/19	$650.00	1.80	$1,170.00	Correspondence with purchaser's counsel re: fund status; Correspondence with client; Receive funds; Close transaction; Report to client
KBP	02/05/19	$475.00	1.60	$760.00	Email exchange with counsel regarding order from Justice Hainey; review and respond to emails from client team regarding notices of disallowance; review and respond to emails from E. Besciglia; review and respond regarding documents for closing of Churchill Meadows.
IEA	03/05/19	$595.00	0.20	$119.00	Emails and discussions with counsel, clients and K. Plunkett
KBP	03/05/19	$475.00	0.30	$142.50	Address post-closing deliverables; email exchange with G. Karpel regarding claims; review and consider emails from L. Fam.
IEA	06/05/19	$595.00	0.30	$178.50	Engaged with reviewing correspondence from counsel and emails to and from counsel, clients and K. Plunkett regarding same
KBP	06/05/19	$475.00	0.80	$380.00	Attend call with client to discuss report to court; finalize notices of disallowance; email exchange with MD Investments counsel; email exchange with E. Hoult [redacted]
PW	06/05/19	$190.00	0.60	$114.00	Filed Receiver's Certificate

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	07/05/19	$595.00	0.40	$238.00	Emails and discussions with counsel, clients and K. Plunkett
KBP	07/05/19	$475.00	0.70	$332.50	Review and respond to emails from client regarding requests from L. Fam; review and consider emails from stakeholders.
KBP	09/05/19	$475.00	0.30	$142.50	Review and respond to emails from client team regarding updates on third report and email from J. Sobel regarding redactions.
KBP	10/05/19	$475.00	0.20	$95.00	Attend call with G. Karpel to discuss updates on draft report; review and consider emails from stakeholders.
IEA	13/05/19	$595.00	0.30	$178.50	Emails and discussions with K. Plunkett
KBP	13/05/19	$475.00	1.00	$475.00	Review and consider emails from stakeholders regarding notice of dispute; review and consider response to request for information; attend call with G. Karpel regarding updates.
IEA	14/05/19	$595.00	0.50	$297.50	Engaged with reviewing correspondence from counsel and emails and discussions with counsel and K. Plunkett re same
KBP	14/05/19	$475.00	0.20	$95.00	Review and respond to client regarding draft report; review and consider emails from client regarding request for notice of dispute.
IEA	15/05/19	$595.00	0.40	$238.00	Emails and discussions with counsel and K. Plunkett
KBP	15/05/19	$475.00	0.20	$95.00	Email exchange with E. Hoult [redacted]
IEA	16/05/19	$595.00	0.30	$178.50	Emails and discussions with K. Plunkett regarding update and next steps
KBP	16/05/19	$475.00	0.70	$332.50	Email exchange with G. Karpel regarding update report; attend call

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					with E. Hoult [redacted]
IEA	21/05/19	$595.00	0.50	$297.50	Engaged with reviewing correspondence from counsel and emails and discussions with clients and K. Plunkett re same
KBP	21/05/19	$475.00	1.00	$475.00	Review and consider notices of disputes from MD Investments and MD Health Brampton; email exchange with client.
IEA	22/05/19	$595.00	0.50	$297.50	Emails and discussions with counsel, clients and K. Plunkett
KBP	22/05/19	$475.00	0.60	$285.00	Review and respond to emails from client team [redacted]; Instruct S. John regarding draft response letters
IEA	23/05/19	$595.00	0.40	$238.00	Emails and discussions with K. Plunkett and S. John and reviewing draft correspondence re claims process
SJ	23/05/19	$340.00	2.00	$680.00	Discussion w/ K. Plunkett re letters and report; Draft letters re notices of dispute
KBP	23/05/19	$475.00	0.90	$427.50	Review and provide comments on draft letters regarding notice of disputes; Review and respond to emails from client regarding report
IEA	24/05/19	$595.00	0.70	$416.50	Engaged with reviewing draft documents regarding claims process and emails and discussions with clients, K. Plunkett and S. John regarding same
SJ	24/05/19	$340.00	0.30	$102.00	Revise letters re notice of dispute
IEA	28/05/19	$595.00	1.00	$595.00	Emails and discussions with counsel, clients, K. Plunkett and S. John
SJ	28/05/19	$340.00	1.00	$340.00	Revise letters re notice of dispute; Review and revise draft report

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	28/05/19	$475.00	1.00	$475.00	Attend call with S. Woods; review and consider draft fifth report; review and finalize notices of dispute.
IEA	29/05/19	$595.00	1.50	$892.50	Emails and discussions with counsel, clients, K. Plunkett and S. John and reviewing draft report and providing comments
SJ	29/05/19	$340.00	2.00	$680.00	Review and revise fifth report of receiver
KBP	29/05/19	$475.00	1.80	$855.00	Review and provide comments on draft fifth report; circulate same to client.
IEA	30/05/19	$595.00	2.50	$1,487.50	Engaged with reviewing the draft report and providing comments; Emails and discussions with clients, K. Plunkett and S. John re same
SJ	30/05/19	$340.00	4.50	$1,530.00	Discussion w/ K. Plunkett re report; Prepare appendices re same; Review report; Serve report; Revise service letter; Review and consider voicemail from G. Favre; Email re same
KBP	30/05/19	$475.00	1.20	$570.00	Revise and finalize fifth report; attend call with G. Karpel; attend call with E. Hoult; attend call with G. Faure; review and consider emails from G. Faure.
IEA	31/05/19	$595.00	0.30	$178.50	Emails and discussions regarding draft report and related matters
EC	31/05/19	$275.00	0.70	$192.50	Filed receiver report and affidavit of service at the Commercial List office at 330 University Ave
SJ	31/05/19	$340.00	1.00	$340.00	Instruct re service and filing of fifth report of the receiver; Revise affidavit of service re same; Call w/ K. Plunkett re motion date
KBP	31/05/19	$475.00	0.20	$95.00	Email exchange with E. Hoult [redacted] email to S. John regarding same.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
TOTAL:			45.30	$21,153.00	

Name	Hours	Rate	Value
Shakaira John (SJ)	14.30	$340.00	$4,862.00
Derek J. McCallum (DJM)	3.80	$650.00	$2,470.00
Kyle B. Plunkett (KBP)	15.80	$475.00	$7,505.00
Ian E. Aversa (IEA)	10.10	$595.00	$6,009.50
Patrick Williams (PW)	0.60	$190.00	$114.00
Emily Chittick (EC)	0.70	$275.00	$192.50

OUR FEE	$21,153.00
HST at 13%	$2,749.89

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Wire Charges		$15.00

Subject to HST

Photocopies - Local	$391.25	
Imaging/Scanning	$43.00	
Deliveries/Parss	$87.04	
Photocopies	$15.25	
Teraview Search	$27.00	
Postage	$41.40	
Total Disbursements		$604.94
HST at 13%		$78.64
AMOUNT NOW DUE		**$24,601.47**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Ian E Aversa

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD BERLIS

Brookfield Place, 181 Bay Street, Suite 1800
Toronto, Ontario, Canada M5J 2T9
T 416.863.1500 F 416.863.1515
airdberlis.com

Alvarez & Marsal Canada Inc.
2900 - 200 Bay Street
P.O. Box 22
Toronto, ON
M5J 2J1

Attention: Mr. Greg A. Karpel

Account No.: 637222

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 53502/146502

June 26, 2019

Re: Potential Insolvency Proceedings of St. Maharial Pharmacy Inc. dba MD Health Pharmacy, St. Maharial Clinic Inc., SRX Investment Inc. and Shepherd RX Pharmacy Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended June 24, 2019

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	03/06/19	$475.00	1.00	$475.00	Review and consider letters from claimants; review and respond to emails from Fam's counsel; email exchange with G. Karpel regarding same.
IEA	04/06/19	$595.00	0.50	$297.50	Emails and discussions with K. Plunkett re claims process and next steps re same
PD	04/06/19	$275.00	2.70	$742.50	Meeting with K. Plunkett and S. John to discuss constructive trust research task; reviewed report of the receiver and claims of creditors
SJ	04/06/19	$340.00	0.70	$238.00	Review letter re claim; Email re same; Internal meeting re distribution scheme
KBP	04/06/19	$475.00	2.00	$950.00	Review and respond to emails from O. Niedzviecki; email exchange with client regarding distribution; review and consider letters from claimants regarding disallowance; attend call with E. Hoult; attend call with counsel to Ely Lilly.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	05/06/19	$595.00	1.10	$654.50	Engaged with reviewing correspondence from counsel and emails and discussions re same; Discussions and instructions to S. John re draft correspondence; Engaged with review draft letter and providing comments; Emails and discussions with K. Plunkett re claims process and next steps re same
PD	05/06/19	$275.00	3.30	$907.50	Reviewed claims, trail orders; research re constructive trusts for K. Plunkett; discussion with S. John re research; drafted research memo re constructive trusts
SJ	05/06/19	$340.00	2.00	$680.00	Discussions w/ P. Daglish re research; Draft letter to M. Abramowitz [redacted]
KBP	05/06/19	$475.00	1.10	$522.50	Email to O. Niedzviecki regarding outstanding financial statements; attend call with client to discuss distribution and negotiations; attend call with E. Hoult and C. Burr [redacted]
IEA	06/06/19	$595.00	1.00	$595.00	Email and discuss with client, K, Plunkett and S. John
PD	06/06/19	$275.00	4.80	$1,320.00	Research re constructive trusts for K. Plunkett; drafted research memo; delivered research memo to S. John for review
SJ	06/06/19	$340.00	2.00	$680.00	Review M. Saad proof of claim materials; Discussion w/ K. Plunkett re same
KBP	06/06/19	$475.00	1.70	$807.50	Email exchange with O. Niedzviecki regarding outstanding financial statements; attend call with E. Hoult [redacted] review and consider waterfall; review and consider letter from Blaneys; review and provide instructions on disallowance of claim for M. Saad.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	07/06/19	$595.00	0.50	$297.50	Telephone call, emails and discussion with clients and K. Plunkett; Engage with reviewing and revising draft letter to counsel
SJ	07/06/19	$340.00	1.00	$340.00	Draft notice of disallowance re M. Saad claim; Draft cover letter re same
KBP	07/06/19	$475.00	1.00	$475.00	Review and respond to emails from G. Karpel regarding waterfall analysis and notice of disputes; review and consider emails from I. Aversa regarding letter response to Blaneys.
KBP	09/06/19	$475.00	0.50	$237.50	Review and consider emails from G. Karpel regarding distribution scheme; review and consider notice of claims.
IEA	10/06/19	$595.00	0.40	$238.00	Telephone call, emails and discussions with clients and K. Plunkett
KBP	10/06/19	$475.00	1.30	$617.50	Multiple emails to O. Niedzviecki regarding bank statements; attend call with Blakes team [redacted]; attend calls with client to discuss same; emails to Norton Rose regarding updates on claims process; review and respond to emails from client.
IEA	11/06/19	$595.00	0.60	$357.00	Telephone call, emails and discussions with client and reviewing and revising draft correspondence; Discussions and instructions to S. John re same
SJ	11/06/19	$340.00	0.30	$102.00	Finalize letter to M. Abramowitz; Email re same
KBP	11/06/19	$475.00	2.10	$997.50	Attend call with Norton Rose team to discuss Pfizer claim; attend call with A. Ilchenko regarding CWB claim; review and provide comments on draft letter to Blaneys; review and respond to emails from client

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					regarding waterfall analysis; review and consider emails from client team regarding Fam bank statements; follow up email to A. Ilchenko regarding claims from AstraZeneca.
PD	12/06/19	$275.00	2.70	$742.50	Discussion with S. John re further research [redacted] discussion on research
SJ	12/06/19	$340.00	4.00	$1,360.00	Prepare chart of crystalized claims re Fam; Review P. Daglish research memo; Call w/ P. Daglish re same
KBP	12/06/19	$475.00	1.00	$475.00	Review and provide comments on draft email to L. Fam; [redacted] email exchange with G. Karpel.
SJ	13/06/19	$340.00	0.50	$170.00	Review P. Daglish research memo
KBP	13/06/19	$475.00	1.00	$475.00	Review and respond to email from S. John regarding crystallized claims summary; review and consider research [redacted]
IEA	14/06/19	$595.00	0.50	$297.50	Engaged with reviewing correspondence from client and emails and discussions with clients and K. Plunkett re same
SJ	14/06/19	$340.00	0.50	$170.00	Draft summary of law email [redacted]; Review case
IEA	16/06/19	$595.00	0.20	$119.00	Emails and discussions with K. Plunkett
IEA	17/06/19	$595.00	0.20	$119.00	Engaged with preparing correspondence to counsel
KBP	17/06/19	$475.00	0.20	$95.00	Review and consider emails from G. Karpel regarding request for additional funds and account activity.

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	18/06/19	$595.00	0.50	$297.50	Emails and discussions with clients, counsel and K. Plunkett
KBP	18/06/19	$475.00	1.00	$475.00	Finalize and circulate summary email to A. Ilchenko regarding waterfall analysis; email exchange with E. Hoult; review and consider emails from client regarding request from Ms. Fam.
IEA	19/06/19	$595.00	0.20	$119.00	Emails and discussions with clients and K. Plunkett
KBP	19/06/19	$475.00	0.90	$427.50	Attend call with CWB [redacted]; review and respond to emails from E. Hoult; email exchange with A. Ilchenko.
IEA	20/06/19	$595.00	1.60	$952.00	Engaged with preparing correspondence to counsel and emails and discussions with counsel and K. Plunkett re same
KBP	20/06/19	$475.00	0.60	$285.00	Review and provide comments on draft reply letter to Blaneys; email exchanges with G. Karpel [redacted]
IEA	21/06/19	$595.00	1.50	$892.50	Engaged with reviewing and revising draft correspondence and emails and discussions with clients and K. Plunkett re same
IEA	23/06/19	$595.00	0.40	$238.00	Emails and discussions with clients and K. Plunkett
KBP	23/06/19	$475.00	0.20	$95.00	Review and respond to email from G. Karpel [redacted]
IEA	24/06/19	$595.00	1.50	$892.50	Engaged with reviewing and revising draft correspondence to counsel and emails and discussions with counsel, clients and K. Plunkett

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
KBP	24/06/19	$475.00	0.60	$285.00	Attend call with G. Karpel to discuss request from L. Fam for additional funds; review and consider emails from E. Hoult; review and provide comments on letter to BM re Retainer Funds.
TOTAL:			51.40	$21,514.00	

Name	Hours	Rate	Value
Kyle B. Plunkett (KBP)	16.20	$475.00	$7,695.00
Ian E. Aversa (IEA)	10.70	$595.00	$6,366.50
Peter Dalglish (PD)	13.50	$275.00	$3,712.50
Shakaira John (SJ)	11.00	$340.00	$3,740.00

OUR FEE	$21,514.00
HST at 13%	$2,796.82

DISBURSEMENTS

Subject to HST

Deliveries/Parss	$42.01	
Binding and Tabs	$37.50	
Photocopies - Local	$18.50	
Imaging/Scanning	$7.00	
Total Disbursements		*$105.01*
HST at 13%		$13.65
AMOUNT NOW DUE		**$24,429.48**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Ian E Aversa

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.5% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.
36492334.1

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF STEVEN GRAFF

Sworn before me

this 23th day of July, 2019

Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

Lawyer	**Call to Bar**	**Hrly Rate**	**Total Time**	**Value**
Ian Aversa	2008	$595.00	69.80	$41,471.50
Kyle B. Plunkett	2011	$475.00	106.60	$50,635.00
Shakaira John	2017	$340.00	64.00	$21,760.00
Randy Hooke	1989	$725.00	3.60	$ 2,610.00
Christie McNeill	1996	$625.00	0.80	$ 500.00
Derek McCallum	1997	$650.00	4.30	$ 2,795.00
Clerk/Student	**Call to Bar**	**Avg Hrly Rate**	**Total Time**	**Value**
Shannon Morris	N/A	$370.00	0.30	$ 111.00
Carlos Casasola	N/A	$300.00	0.20	$ 60.00
Patrick Williams	N/A	$190.00	3.60	$ 684.00
Emily Chittick	N/A	$275.00	0.70	$ 192.50
Eveleen Lal	N/A	$300.00	2.10	$ 630.00
Jonathan Yantzi	N/A	$275.00	9.60	$ 2,640.00
Peter Daglish	N/A	$275.00	13.50	$ 3,712.50

ASTRAZENECA CANADA INC. - and - **SAMEH SADEK also known as SAM SADEK, et al.**

Plaintiff

Defendants

Court File No. CV-18-602745-00-CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

AFFIDAVIT OF STEVEN GRAFF

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Lawyers for Alvarez & Marsal Canada Inc., in its capacity as the court-appointed Receiver of Sameh Sadek also known as Sam Sadek, et al.

ASTRAZENECA CANADA INC.
Plaintiff

-and-

SAMEH SADEK also known as SAM SADEK, et al.
Defendants

Court File No. CV-18-602745-00-CL

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SIXTH REPORT OF THE RECEIVER
ALVAREZ & MARSAL CANADA INC.

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