

Court File No. CV-17-11674-00CL

HMV CANADA INC.

SECOND REPORT OF THE RECEIVER

MARCH 9, 2018

Court File No. CV-17-11674-00CL

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

BETWEEN:

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondents

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended, and under section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43**

**SECOND REPORT OF RICHTER ADVISORY GROUP INC.
IN ITS CAPACITY AS RECEIVER OF
HMV CANADA INC.**

MARCH 9, 2018

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APPENDIX "F" – Statement of Account from Service Canada dated February 16, 2018

APPENDIX "G" – Affidavit of Pritesh Patel, sworn March 8, 2018 re: Fees of Richter Advisory Group Inc.

APPENDIX "H" – Affidavit of Evan Stitt, sworn March 6, 2018 re: Fees of Gowling WLG (Canada) LLP

I. INTRODUCTION

1. On January 27, 2017 (the "**Date of Appointment**"), pursuant to an Order (the "**Receivership Order**") of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), Richter Advisory Group Inc. ("**Richter**"), was appointed as receiver (the "**Receiver**") of the assets, undertakings, and properties (collectively, the "**Property**") of HMV Canada Inc. ("**HMV**" or the "**Company**") to exercise the powers and duties set out in the Receivership Order.
2. The Receivership Order was granted pursuant to an application made by HUK 10 Limited ("**HUK10**" or the "**Lender**"), pursuant to security held by HUK10 in the Property of the Company, including a general security agreement, representing a charge over all assets of HMV. A copy of the Receivership Order is attached hereto as **Appendix "A"**.
3. Subsequent to the granting of the Receivership Order, the Court issued an order (the "**Approval Order**") approving the agency agreement entered into among the Company, the Receiver and a contractual joint venture comprised of Gordon Brothers Canada ULC and Merchant Retail Solutions ULC (together, the "**Agent**") dated January 26, 2017 (the "**Agency Agreement**"), pursuant to which, among other things, the Agent was authorized to conduct a sale (the "**Liquidation Sale**") of the Company's inventory (the "**Merchandise**") and furniture, fixtures, and equipment (the "**FF&E**").
4. On June 19, 2017, the Court issued an order (the "**Bankruptcy Order**") approving the application by HUK10 for a bankruptcy order against HMV and appointing Richter Advisory Group Inc. as the trustee (in such capacity, the "**Trustee**") of the estate of the Company. A copy of the Bankruptcy Order is attached hereto as **Appendix "B"**.
5. On the same date the Bankruptcy Order was granted, the Court also issued an order (the "**Distribution Order**") authorizing the Receiver to, among other things, make an interim distribution of \$31,975,000 to HUK10 in respect of its secured claim against the Property. A copy of the Distribution Order is attached hereto as **Appendix "C"**.
6. This report is the Receiver's second report (the "**Second Report**") to this Court. The Receiver's first report dated June 9, 2017 (the "**First Report**") outlined, among other things, an update regarding the Company's operations since the Date of Appointment, the activities of the Receiver, the Receiver's receipts and disbursements, a summary of the validity and enforceability of the Lender's security in respect of the Property and the opinion thereon of the Receiver's independent legal counsel, Gowling WLG (Canada) LLP ("**Gowling WLG**"), the fees and disbursements of the Receiver and Gowling WLG since the Date of Appointment, and details on the proposed \$31,975,000 interim distribution to HUK10. Richter, in its capacity as proposed Receiver, previously filed with this Court a report (the "**Pre-Filing Report**") dated

January 26, 2017, to provide this Court with information relating to, among other things, an overview of the Company's corporate structure and historical financial background, along with details involving the Agency Agreement. Copies of the First Report and the Pre-Filing Report, excluding appendices, are attached hereto as **Appendix "D"** and **Appendix "E"**, respectively.

II. PURPOSE OF REPORT

7. The purpose of this Second Report is to:
 - a) report on the activities of the Receiver since the First Report;
 - b) report on the Receiver's statement of receipts and disbursements for the period from the Date of Appointment to March 2, 2018 (the "**R&D**");
 - c) update the Court with respect to the Receiver's estimate of the Outstanding Priority Claims (as defined herein) as at the date of this Second Report and the Receiver's estimate of professional fees and disbursements required to complete the administration of these receivership proceedings (the "**Remaining Fees and Disbursements**"); and
 - d) recommend that the Court issue an Order:
 - (i) approving the Second Report and the activities of the Receiver set out therein;
 - (ii) approving the R&D;
 - (iii) authorizing and directing the Receiver to make a payment to the Receiver General for Canada in the amount of \$363,584.75 in respect of the Subrogated 81.4 Claims (as defined herein);
 - (iv) authorizing and directing the Receiver to make an interim distribution to HUK10, or as HUK10 may direct, in respect of its secured claim against the Property in the amount of \$800,000 (the "**HUK10 Distribution**");
 - (v) authorizing the Receiver to retain approximately \$245,332 (the "**Holdback**") from the available cash on hand remaining following payment of the Subrogated 81.4 Claims and the HUK10 Distribution, and to use such funds to pay the Outstanding Priority Claims and Remaining Fees and Disbursements (collectively, the "**Outstanding Disbursements**") without further approval of this Court;
 - (vi) authorizing the Receiver to settle the Outstanding Priority Claims, as outlined in this Second Report;

- (vii) approving the accounts of the Receiver and Gowling WLG, including the Remaining Fees and Disbursements, as set out in this Second Report;
- (viii) discharging the Receiver upon completion of the Remaining Matters (as defined herein), and authorizing the Receiver to distribute any residual amounts remaining in its possession to HUK10 after the payment of the Outstanding Disbursements, subject to the Receiver filing a certificate evidencing the same with the Court; and
- (ix) ordering and declaring that effective upon its discharge as Receiver, Richter is released and discharged from any and all liability that Richter now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Richter while acting in its capacity as Receiver, save and except for any gross negligence or willful misconduct on the part of Richter.

III. QUALIFICATIONS

- 8. Richter has prepared this Second Report for the use of the Court in consideration of the Motion seeking the above-noted relief.
- 9. In preparing this Second Report, Richter has relied upon unaudited financial information prepared by the Company's former representatives, the Company's books and records, and other sources (collectively, the "Information").
- 10. In accordance with industry practice, except as described in this Second Report, Richter has reviewed the Information for reasonableness, internal consistency, and use in the context in which it was provided. However, Richter has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards ("GAAS") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, Richter expresses no opinion or other form of assurance contemplated under GAAS in respect of the Information.
- 11. Unless otherwise noted, all monetary amounts contained in this Second Report are expressed in Canadian dollars.

IV. ACTIVITIES OF THE RECEIVER

- 12. The activities of the Receiver since the date of the First Report have included:
 - a) attending before this Court in respect of the Bankruptcy Order and the Distribution Order;
 - b) liaising with Service Canada on claims submitted by former employees of the Company under the Wage Earner Protection Program ("WEPP");

- c) corresponding with former employees of the Company regarding the status of claims and payments under WEPP;
 - d) corresponding with the Company's suppliers and landlords regarding the recovery of outstanding amounts owed to the Company;
 - e) corresponding with various government agencies in respect of the Company's sales tax accounts, corporate tax accounts, workers' compensation, and applicable filings;
 - f) preparing and mailing T4s to the Company's former employees in respect of the 2017 tax year;
 - g) corresponding with CRA in connection with its audit on the Company's payroll remittance account and sales tax account, and in respect of the Receiver's sales tax account;
 - h) corresponding with HMV's payroll provider, ADP Canada Co. ("ADP"), in connection with a reconciliation of refunds issued to the Company since the Date of Appointment;
 - i) preparing and filing the Company's federal and provincial corporate tax returns for the reporting periods ending December 31, 2016 and June 18, 2017;
 - j) discussing and corresponding with Gowling WLG on numerous matters, including the Outstanding Priority Claims;
 - k) corresponding with HUK10 on a regular basis in connection with the status of the receivership proceedings;
 - l) responding to inquiries from stakeholders, including addressing questions or concerns of parties who contacted the Receiver on the toll-free telephone hotlines and/or general email accounts established by the Receiver for these receivership proceedings;
 - m) preparing this Second Report; and
 - n) other matters pertaining to the administration of HMV's receivership proceedings.
13. To the best of its knowledge and belief, the Receiver has complied with all of its statutory duties and obligations pursuant to the *Bankruptcy and Insolvency Act* ("BIA"), the Receivership Order, and any subsequent orders of the Court, as at the date of this Second Report. Prior to filing its Certificate of Discharge (as defined herein), the Receiver will complete its statutory duties, including preparing and filing its final report pursuant to section 246(3) of the BIA.

V. RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

14. In accordance with the Agency Agreement, proceeds from the sale of the Merchandise and expenses incurred as part of the Liquidation Sale were for the account of the Agent, and therefore are not reflected in the R&D. Accordingly, any sales taxes collected or paid in respect of Proceeds or Expenses (both as defined in the Agency Agreement) were omitted from the R&D as these amounts were remitted in the ordinary course by either HMV or the Agent, as applicable.
15. The receipts presented in the R&D are in respect of the Treasury Assets (as defined in the Receivership Order). The disbursements are presented net of any reimbursement from the Agent, and primarily consist of costs incurred by the Company or the Receiver that were not subject to reimbursement pursuant to the Agency Agreement including, but not limited to:
 - a) costs in respect of the Company's head office or warehouse locations;
 - b) any Expense incurred by the Company where the actual amount was in excess of the reimbursement thresholds set forth in the Agency Agreement;
 - c) Central Services Expenses (as defined in the Agency Agreement) such as HMV's point-of-sale, inventory control, payroll, accounting, information technology services, and systems;
 - d) professional fees incurred as part of these receivership proceedings; and
 - e) HMV gift cards or loyalty points redeemed by customers for the Merchandise.
16. The Receiver's R&D is set out below:

HMV Canada Inc.
Statement of Receipts and Disbursements
For the period January 27, 2017 to March 2, 2018

Receipts		Notes
Proceeds from Liquidation Sale	\$ 26,582,423	1
Cash on hand at Date of Appointment	11,380,756	2
Recovery of pre-filing taxes	626,689	3
Recovery of prepaid/accounts receivable	147,529	4
Interest earned	153,876	
Post-filing sales tax refunds	459,151	5
Other Refunds	56,075	
Total Receipts	\$ 39,406,498	
Disbursements		
Payroll, occupancy and other operating costs	\$ 1,830,566	6,7
Professional fees and disbursements	1,357,393	8
Pre-filing sales taxes	675,664	9
Gift card and loyalty redemptions	1,182,967	10
Sales taxes paid on disbursements	467,263	11
s81.1 payments	458,264	12
Payment to Trustee	50,000	13
Bank charges / other fees	464	
Total Disbursements	\$ 6,022,582	
Excess of Receipts over Disbursements	\$ 33,383,917	
Payments to Secured Creditor		
First distribution (July 20, 2017)	(31,975,000)	14
Total Payments to Secured Creditor	\$ (31,975,000)	
Cash on hand	\$ 1,408,917	

Notes:

1. Proceeds from the liquidation sale of the Company's inventory and furniture, fixtures and equipment pursuant to the Agency Agreement and the Final Reconciliation Agreement.
2. Represents cash in the Company's bank accounts on or about the Date of Appointment.
3. Refund from CRA for Non-Resident Taxes paid by HMV in 2007 and 2010.
4. Recovery of prepaids and accounts receivable outside of the Liquidation Sale.
5. Recovery of sales taxes for amounts paid to the Agent in respect of the Agent's Fee, the FF&E Commissions, and the Agent's Sharing Amount (all as defined in the Agency Agreement) pursuant to the Final Reconciliation, as well as disbursements paid by Receiver.
6. Includes the pre-filing wages paid to all employees by the Company, wages and benefits for head office and warehouse employees, and benefits for store-level employees in excess of the thresholds set forth under the Agency Agreement.
7. Balances shown represent payments made by HMV or the Receiver to date, net of reimbursements received from the Agent for eligible Expenses (as defined in the Agency Agreement) incurred during the Liquidation Sale.
8. Represents the fees and disbursements of the Receiver, Gowling WLG, and the Company's counsel, Aird & Berlis LLP, either paid by the Company or the Receiver.
9. Unremitted sales taxes (HST, QST and PST) for December 2016 and January 2017 that were paid by HMV after the Date of Appointment.
10. Represents the reimbursement to the Agent for HMV gift cards and loyalty points redeemed by customers for Merchandise and/or Additional Merchandise (as defined in the Agency Agreement) during the Liquidation sale.
11. Consists of sales taxes paid to the Agent in respect of the Agent's Fee, the FF&E Commissions, and the Agent's Sharing Amount pursuant to the Final Reconciliation, as well as disbursements paid by Receiver. This balance excludes sales taxes paid on disbursements by HMV.
12. Represents the Canadian-dollar equivalent of the aggregate settlement payments made by the Company to various suppliers in connection with valid demands for repossession of goods pursuant to section 81.1 of the BIA.
13. As per the Distribution Order authorizing the Receiver to transfer funds in its possession to the trustee of the Company's bankrupt estate.
14. As per the Distribution Order authorizing and directing the Receiver to make an interim distribution to HUK10, or as HUK10 may direct.

17. As noted above, the Receiver had total receipts of approximately \$39.4 million, the majority of which relate to the proceeds due to HMV pursuant to the Agency Agreement. In addition, the Company had approximately \$11.4 million of cash on hand on or about the Date of Appointment, which amounts the Receiver transferred from the HMV account to the estate account following the granting of the Receivership Order.
18. Total disbursements over the same period were approximately \$6.0 million, primarily consisting of payroll and benefits, gift card and loyalty redemptions, and professional fees.
19. Pursuant to the Distribution Order, the Receiver made an interim distribution to HUK10 in respect of its secured claim against the Property in the amount of \$31,975,000. Additionally, the Receiver also transferred \$50,000 from the proceeds eligible to be distributed to HUK10 by the Receiver to the Trustee to fund the bankruptcy administration process. As at March 2, 2018, the Receiver had cash on hand of approximately \$1.4 million.
20. As at the date of this Second Report, the Receiver does not anticipate any additional material realizations, other than those detailed in the Remaining Matters.

VI. PRIORITY CLAIMS

21. The security granted by HMV in favour of HUK10 is subject to prior charges and security interests or claims in respect of the Property, which include:
 - a) the Administration Charge; and
 - b) statutory claims pursuant to the BIA (the "**BIA Claims**").

ADMINISTRATION CHARGE

22. The Receivership Order provided for an Administration Charge in favour of the Receiver, the Receiver's counsel, and counsel to the Company (the "**Insolvency Professionals**") in an amount not to exceed \$750,000, subject to further Order of the Court, charging all of the Property as security for the professional fees and disbursements incurred both before and after the Date of Appointment.
23. As at February 28, 2018, the Insolvency Professionals have received payment for their fees and disbursements incurred as part of these receivership proceedings. In addition, the Receiver has estimated Remaining Fees and Disbursements in the amount of \$85,000 (excluding applicable taxes). The Receiver is of the view that the Holdback is sufficient to provide for the Remaining Fees and Disbursements, after taking into account payment of the Outstanding Priority Claims.

BIA CLAIMS

24. The Receiver addressed all fifteen (15) of the demands for repossession of goods delivered to the Receiver pursuant to section 81.1 of the BIA as detailed in the First Report. Accordingly, the Receiver is not aware of any amounts that could be owing pursuant to section 81.1 of the BIA.
25. As noted in the First Report, the Receiver reviewed the Company's books and records and prepared an analysis of the potential claims which could be asserted by HMV's former employees for outstanding wages and/or vacation pay pursuant to section 81.4 of the BIA (the "**81.4 Claims**"). Based on its review, the Receiver determined that the aggregate amount of the 81.4 Claims to be approximately \$507,665 in respect of 1,332 former HMV employees with claims limited to outstanding vacation pay.
26. The Receiver understands that Service Canada has issued payments to 739 of these 1,332 former HMV employees pursuant to WEPP. In connection with these payments, Service Canada asserted a subrogated claim, ranking in priority to the secured claims of HUK10, of \$363,584.75 (the "**Subrogated 81.4 Claims**"). A copy of the most recent statement of account from Service Canada is attached hereto as **Appendix "F"**.
27. The Receiver is seeking this Court's approval to pay the Subrogated 81.4 Claims to the Receiver General for Canada from funds currently held by the Receiver.
28. As at the date of this Second Report, there remain 593 outstanding claims from former HMV employees pursuant to WEPP, most of whom are owed potential priority amounts in connection with the 81.4 Claims. Based on the Company's books and records, the Receiver determined that the aggregate amount of these claims to be approximately \$144,080 (the "**Residual 81.4 Claims**").
29. To date, the Receiver has made multiple attempts to contact these 593 former HMV employees, the most recent of which was by letter dated February 8, 2018 advising individuals that if they intended to file a WEPP application with Service Canada they needed to do so before March 9, 2018. The Receiver understands that Service Canada can take four to six weeks from the date of receipt of an application to process payments, provided the information received is complete. As at the date of this Second Report, approximately 40 of these letters have been returned to the Receiver by Canada Post, while 10 former employees have responded and contacted the Receiver for assistance in completing a WEPP application.
30. In the event the Receiver is unable to resolve these claims with the former HMV employees or Service Canada by April 30, 2018, the Receiver seeks authority from the Court to settle the balance of the Residual 81.4 Claims as follows:
 - a) amend the claim information previously submitted by the Receiver to Service Canada pursuant to WEPP for any employee with an outstanding Residual 81.4 Claim;

- b) notify the affected employees of the reduction to their respective WEPP claim for the 81.4 Claim amount;
 - c) remit payment of the 81.4 Claim amount directly to those employees with an outstanding Residual 81.4 Claim; and
 - d) forward any unclaimed funds (i.e. returned or stale-dated cheques) relating to the Residual 81.4 Claims to the Office of the Superintendent of Bankruptcy, along with a list of names, last known mailing addresses, and the amount payable to each individual.
31. In addition to the 81.4 Claims, the Receiver also completed a reconciliation of all refunds issued by ADP to the Company since the Date of Appointment. The Receiver understands that ADP issued normal course refunds to the Company for payments made to employees that had not been deposited within six months of the issuance date, or were returned by the recipient bank. The Company would then issue a replacement cheque/payment to the affected employee(s) in a subsequent payroll run.
32. Based on its review, the Receiver determined that a total of approximately \$3,196 was received from ADP but not subsequently repaid to the affected employees, of which \$1,621 relates to the six month period prior to the Date of the Appointment and \$1,575 to the period thereafter (collectively, the "**Outstanding Wages**", and together with the Residual 81.4 Claims, the "**Outstanding Priority Claims**"). As the Outstanding Wages would rank in priority to the claims of HUK10, it is the Receiver's intention to pay the Outstanding Wages to the affected former HMV employees directly, subject to this Court's approval. Any unclaimed funds (i.e. returned or stale-dated cheques) relating to the Outstanding Wages will be forwarded to the Office of the Superintendent of Bankruptcy, along with a list of names, last known mailing addresses, and the amount payable to each individual.
33. The Receiver is seeking this Court's approval to withhold approximately \$147,276 from any distribution to HUK10 to address the Outstanding Priority Claims as part of the Remaining Matters.
34. As at the date of this Second Report, the Receiver is not aware of any claims, other than those noted above, that would rank in priority to the claims of HUK10 as against the Property, or the proceeds therefrom.

VII. REMAINING MATTERS TO BE COMPLETED IN THESE PROCEEDINGS

35. If this Court grants the order requested herein, the Receiver will have completed its duties and obligations as set out in the Receivership Order and subsequent orders of this Court, save and except for the following (the "**Remaining Matters**"):
- a) payment to the Receiver General of Canada in respect of the Subrogated 81.4 Claims;

- b) payment of the HUK10 Distribution, as outlined in this Second Report;
 - c) settlement of the Outstanding Priority Claims, as outlined in this Second Report;
 - d) payment of the Remaining Fees and Disbursements;
 - e) pursuing potential recovery of any unclaimed HST input tax credits paid during these proceedings; and
 - f) other administrative matters incidental to these proceedings such as filing the Receiver's report pursuant to section 246(3) of the BIA.
36. Upon the completion of the Remaining Matters, the Receiver will have realized on the Property and completed its statutory duties as well as those duties set out in the Receivership Order and any subsequent orders of the Court. Accordingly, the Receiver is of the view that it is appropriate to seek an order of the Court discharging the Receiver upon the filing of a certificate (the "**Certificate of Discharge**") with this Court certifying that all of the Remaining Matters have been completed.

VIII. PROPOSED DISTRIBUTION TO HUK10

37. HMV's outstanding indebtedness to HUK10 comprised:
- a) direct indebtedness owing by HMV to HUK10 (the "**Direct Indebtedness**");
 - b) guarantees made by HMV in favour of HUK10 on the indebtedness owing by each of HMV Digital Holdings ULC ("**HMV Digital**"), HMV Pure Holdings ULC ("**HMV Pure**"), and HMV IP Holdings ULC ("**HMV IP**") to HUK10 (collectively, the "**Guarantee Indebtedness**"), as well as a guarantee made by HMV in favour of HUK10 on the indebtedness owing by Wholesale Entertainment ULC to HUK10 (the "**Wholesale Guarantee**"); and
 - c) indebtedness owing by HMV to each Retail Agents 230 Limited ("**RAL 230**") and HMV IP (collectively, the "**Affiliate Indebtedness**", and together with the Direct Indebtedness, the Guarantee Indebtedness and the Wholesale Guarantee, the "**HUK10 Indebtedness**").
38. As detailed in the Pre-Filing Report, on December 22, 2016, the Company, HMV Digital, HMV Pure, HMV IP, RAL 230 and HUK10 entered into an amendment and consolidation (the "**Consolidation Agreement**") as a result of certain defaults that occurred under the amended and restated loan agreement dated November 4, 2011. Pursuant to the Consolidation Agreement, each of HMV IP and RAL 230 agreed to assign all of their respective indebtedness owing by the Company and related security to the Lender, and the Lender agreed to forbear from exercising its rights and remedies and taking enforcement actions under its security until January 20, 2017.

39. The Receiver and its counsel have not received or reviewed any documentation in connection with the Wholesale Guarantee, and therefore for the purposes of the herein motion, the Receiver has excluded the Wholesale Guarantee from the HUK10 Indebtedness, as detailed below.
40. As detailed in the First Report, the Receiver obtained an independent legal opinion on HUK10's security from Gowling WLG, supported by separate independent legal opinions from law firms ("**Additional Law Firms**") arranged by Gowling WLG in those provinces where Gowling WLG does not have offices in Canada, namely from additional legal counsel in the Provinces of Saskatchewan, Manitoba and each of the Atlantic Provinces. In these opinions to the Receiver, Gowling WLG and each of the Additional Law Firms, as applicable, opined that the security documents executed and delivered by HMV in favour of HUK10 are (i) valid and enforceable in accordance with the terms thereof, subject to the standard assumptions, qualifications and limitations contained in the opinion, and (ii) create a valid security interest and hypothec in the assets of HMV to secure the payment and performance of indebtedness and obligations owed to HUK10.
41. Such opinions also confirmed that HUK10's security has been registered in all public offices where registration of such security interests and hypothecs is ordinarily necessary to perfect or render opposable the security interests and hypothecs created thereby. As a result, such security interests and hypothecs have been perfected and are opposable in all provinces.
42. As noted above, the Receiver had cash on hand of approximately \$1.4 million as at March 2, 2018. The Receiver is seeking approval to make a distribution of \$800,000 to HUK10 and HUK10 is agreeable to the Receiver retaining approximately \$608,917 in the estate to pay the Subrogated 81.4 Claims, the Outstanding Disbursements and any other liabilities ranking in priority to HUK10's claims as part of the Remaining Matters.
43. On February 14, 2018, HUK10 provided the Receiver with an updated account of the HUK10 Indebtedness, which indicated the Company was indebted to HUK10 in the approximate amount of \$7.9 million (excluding the Wholesale Guarantee), exclusive of interest and costs, on a secured basis. After the Receiver makes the proposed \$800,000 distribution, HUK10 is expected to suffer a shortfall of approximately \$7.1 million on its secured advances to the Company. As such, there will not be any funds available for distribution to the Company's unsecured creditors.
44. The Receiver additionally notes that the aggregate amount of HUK10's direct debt claims against the Company, namely the Direct Indebtedness and the Guarantee Indebtedness, are themselves more than the funds that will be available for distribution, such that there will be no notional payout in relation to the

Affiliate Indebtedness as the Receiver had previously advised it expected would be the case in the First Report.

45. Following payment of the HUK10 Distribution and the Subrogated 81.4 Claims, the Receiver will have in its possession a Holdback in the amount of approximately \$245,332. In the Receiver's view, such amount should be sufficient to settle the Remaining Matters, as well as provide a small contingency fund to satisfy any unexpected or unknown claims or expenses as of the date of this Second Report.
46. The Receiver also seeks authority to pay the Outstanding Disbursements from the Holdback without further order of this Court. Accordingly, upon satisfying the Remaining Matters, the Receiver shall distribute any residual amounts remaining in the Holdback, or subsequently collected by the Receiver, to HUK10 without further order of this Court.

IX. REQUEST FOR APPROVAL OF FEES

47. The Receiver, and its counsel, Gowling WLG have maintained detailed records of their professional time and disbursements since the Date of Appointment.
48. In accordance with the Receivership Order, the Receiver has been authorized to periodically pay its fees and disbursements, and that of Gowling WLG, subject to approval by the Court.
49. The Receiver's professional fees incurred for services rendered from May 15, 2017 to February 23, 2018 amount to \$195,627.25, plus disbursements in the amount of \$2,767.42 (all excluding HST). These amounts represent professional fees and disbursements not yet approved by the Court. The time spent by the Receiver's professionals is described in the affidavit of Pritesh Patel attached hereto as **Appendix "G"**.
50. The fees of the Receiver's counsel, Gowling WLG, for services rendered from May 12, 2017 to February 28, 2018 total \$93,190.50, plus disbursements in the amount of \$27,473.09 (all excluding HST). These amounts represent professional fees and disbursements not yet approved by the Court. The time spent by the professionals of Gowling WLG is described in the Affidavit of Evan Stitt attached hereto as **Appendix "H"**.
51. The Receiver has reviewed the accounts of its legal counsel and confirms that the services reflected therein have been duly authorized and duly rendered and that, in the Receiver's opinion, the charges are fair and reasonable in the circumstances.
52. In addition to the fees incurred as of February 23, 2018 for Richter and February 28, 2018 for Gowling WLG, and on the assumption that there are no delays, disputes or unforeseen developments in connection with these proceedings, including the within motion, and the performance of the Remaining Matters, the Receiver has estimated Remaining Fees and Disbursements in the amount of \$85,000 (excluding

applicable taxes). This estimate represents the Receiver's best estimate of the reasonable professional and legal fees required to complete the administration of these proceedings up to the effective date of discharge.

X. RECOMMENDATION

53. The Receiver recommends that this Court grant an order:

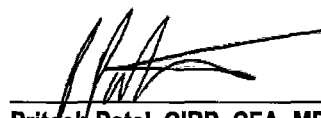
- a) approving the Second Report, and the actions, activities and conduct of the Receiver set out therein;
- b) approving the R&D;
- c) authorizing and directing the Receiver to make a payment to the Receiver General for Canada in the amount of \$363,584.75 in respect of the Subrogated 81.4 Claims;
- d) authorizing and directing the Receiver to make the HUK10 Distribution to HUK10, or as HUK10 may direct, in the amount of \$800,000;
- e) authorizing the Receiver to retain approximately \$245,332 from the available cash on hand remaining following payment of the Subrogated 81.4 Claims and the HUK10 Distribution, and to use such funds to pay the Outstanding Disbursements without further approval of this Court;
- f) authorizing the Receiver to settle the Outstanding Priority Claims, as outlined in this Second Report;
- e) approving the accounts of the Receiver and Gowling WLG, including the Remaining Fees and Disbursements, as set out in this Second Report;
- f) discharging the Receiver upon completion of the Remaining Matters, and authorizing the Receiver to distribute any residual amounts remaining in its possession to HUK10 after the payment of the Outstanding Disbursements, subject to the Receiver filing a certificate evidencing the same with the Court; and
- g) ordering and declaring that effective upon its discharge as Receiver, Richter is released and discharged from any and all liability that Richter now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Richter while acting in its capacity as Receiver, save and except for any gross negligence or willful misconduct on the part of Richter.

All of which is respectfully submitted on the 9th day of March, 2018.

Richter Advisory Group Inc.
in its capacity as the Receiver of
HMV Canada Inc.
and not in its personal capacity



Paul van Eyk, CPA, IFA, CIRP, LIT
Senior Vice-President



Pritesh Patel, CIRP, CFA, MBA, LIT
Vice-President

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
PROCEEDINGS COMMENCED AT TORONTO**

**SECOND REPORT OF THE
RECEIVER**

GOWLING WLG (CANADA) LLP
1 First Canadian Place, Suite 1600
100 King Street West
Toronto, Ontario M5X 1G5

David F.W. Cohen
Tel: (416) 369-6667 / Fax: (416) 862-7661
Email: david.cohen@gowlingwlg.com

Frank D. Lamie
Tel: (416) 862-3609 / (416) 862-7661
Email: frank.lamie@gowlingwlg.com

**Lawyers for Richter Advisory Group Inc., in its capacity as
Receiver of HMV Canada Inc.**

TAB A

APPENDIX A

Court File No. CV-17-11674-00CL

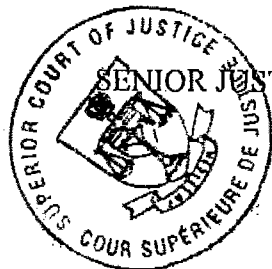
ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

THE HONOURABLE REGIONAL

FRIDAY, THE 27th DAY



SENIOR JUSTICE MORAWETZ

OF JANUARY, 2017

HUK 10 LIMITED

Applicant

- and -

HVM CANADA INC.

Respondent

APPLICATION UNDER section 243(1) of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended, and under section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43

ORDER

(Appointing Receiver)

THIS APPLICATION made by HUK 10 Limited (the "Applicant") for: (i) an Order (the "Appointment Order") pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Richter Advisory Group Inc. ("Richter") as receiver (the "Receiver") without security, of the assets, undertakings and properties of HVM Canada Inc. (the "Debtor") comprising, acquired for, or used in relation to, the business carried on by the Debtor, and (ii) an Order (the "Agency Agreement Approval Order") approving the agency agreement entered into among the Debtor, the Receiver and a contractual joint venture comprised of Gordon Brothers Canada ULC and Merchant Retail Solutions ULC (together, the "Agent") dated January 26, 2017 (the "Agency Agreement") and redacted copy of which is

attached as Appendix "A" to the report of Richter dated January 26, 2017 (the "Pre-Appointment Report"), pursuant to which, among other things, the Agent shall conduct a sale of, among other things, the Debtor's Merchandise and Owned FF&E (as such terms are defined in the Agency Agreement) (the "Sale") as agent for the Debtor and, as applicable, the Receiver, and approving the sale guidelines attached to the Agency Agreement which guidelines shall govern the Sale (the "Sale Guidelines"), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Christopher Emmott sworn January 25, 2017, and the Exhibits thereto, and the Pre-Appointment Report and the Appendices thereto, and on hearing the submissions of counsel for the Applicant, counsel for the proposed Receiver, counsel for the Debtor, counsel for ~~the Agent~~ ^{Primaris REIT}, counsel for The Cadillac Fairview Corporation Limited, counsel for 20 Vic Management Inc., Morguard Investments and Ivanhoe Cambridge II Inc. and those other parties listed on the counsel slip, no one appearing for any other person although duly served as appears from the affidavit of service of Donna McEvoy sworn January 26, 2017, and on reading the consent of Richter to act as the Receiver,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application, the Application Record and the Pre-Appointment Report is hereby abridged and that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. **THIS COURT ORDERS** that, pursuant to section 243(1) of the BIA and section 101 of the CJA, Richter is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor comprising, acquired for or used in relation to the business (the "Business") carried on by the Debtor, including all proceeds thereof (the "Property").

3. **THIS COURT ORDERS** that subject to further Order of this Court, and subject to paragraph 5 hereof, the Debtor shall remain in possession and control of the Property and shall remain in day to day operation and control of the Business, subject at all times to the provisions of the Agency Agreement and the Sale Guidelines, and the Receiver shall not be or be deemed to

be in possession and control of the Property save and except as specifically provided for herein or pursuant to steps actually taken by the Receiver with respect to the Property under the permissive powers granted to the Receiver pursuant to paragraph 9 of this Order (the "Permissive Powers").

4. **THIS COURT ORDERS** that the Debtor shall be entitled to continue to utilize its central cash management system currently in place with Bank of Montreal ("BMO") or, with the prior written consent of the Receiver and the Agent, replace it with another substantially similar central cash management system (the "Cash Management System") and that BMO or any future bank providing the Cash Management System shall not be under any obligation whatsoever to inquire into the propriety, validity or legality of any transfer, payment, collection or other action taken under the Cash Management System, or as to the use or application by the Debtor or Receiver of funds transferred, paid, collected or otherwise dealt with in the Cash Management System, and shall be entitled to provide the Cash Management System without any liability in respect thereof to any person other than the Debtor, pursuant to the terms of the documentation applicable to the Cash Management System, and shall be, in its capacity as provider of the Cash Management System, an unstayed and unaffected creditor with regard to any claims or expenses it may suffer or incur in connection with the provision of the Cash Management System, and any recourse for such claims or expenses shall be limited to proceeds of the Merchant, which, for greater certainty, shall not include any proceeds to which the Agent is entitled under or pursuant to the Agency Agreement.

RECEIVER'S POWERS

Mandatory Powers

5. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to act at once in respect of and take possession and control of all of the Debtor's funds, cash, cash equivalents, investment items, treasury items, bank accounts, accounts with other financial institutions, including without limitation all proceeds generated by the Sale to which the Merchant is entitled under the Agency Agreement ("Proceeds") as and when remitted by the Agent, and for greater certainty such Proceeds shall include the Guaranteed Amount, the

Merchant's Sharing Recovery Amount, the Net FF&E Proceeds as such terms are defined in the Agency Agreement (collectively "Treasury Assets").

6. **THIS COURT ORDERS** that the Receiver is authorized and directed to remit to the Debtor sufficient funding from the Treasury Assets to operate the Business in accordance with the provisions of the Agency Agreement including, without limitation, to pay rent in full to the applicable landlords through to the Vacate Date for each Closing Store. Without limiting the foregoing, the Receiver is authorized and hereby directed to remit sufficient funds to the Debtor to enable the Debtor to pay the rent in full for the month of February, 2017 under each of the debtor's store, head office, distribution centres and other real property leases (the "Leases"), and the Debtor is hereby authorized and directed to remit payment of the February 2017 rent in full to the applicable landlords in accordance with the provisions of the respective Leases. Commencing on March 1, 2017, rent under all Leases (save and except any component of rent comprising percentage rent which shall be calculated and paid in accordance with the terms of the Lease) shall be paid by the Debtor ^{twice} ~~quarter~~ monthly in advance ^{in equal payments} up to and including the effective date of any notice of repudiation delivered by the ~~Receiver~~ ^{Debtor} to the relevant landlord, and the Receiver be and is hereby ~~authorized~~ ^{authorized} and directed to remit to the Debtor sufficient funding from Treasury Assets ~~on a weekly basis~~ to enable the Debtor to make such ~~weekly~~ ^{in advance} rent payments in accordance herewith.

7. **THIS COURT ORDERS** that notwithstanding any term of this Order, but subject to the rights of the Receiver to repudiate, and any trustee in bankruptcy that may be appointed in respect of the Debtor, to disclaim, retain, or assign Leases:

(a) any charges created by this Order over the Leases shall only be a charge in the Debtor's interest in such Leases;

(b) except as expressly permitted by the terms of the Leases, none of the Leases shall be amended or varied or deemed to be amended or varied, in any way without obtaining the prior written consent of the applicable landlord or without further Order of this Court;

(c) the Debtor shall provide the relevant landlord(s) with at least ~~six~~ ^{fifteen} (15) days' prior notice of the intention to repudiate Lease (the "Repudiation Notice Period");

(d) if a notice of repudiation is delivered by the Debtor in respect of a Lease, then (a) during the Repudiation Notice Period, the landlord may show the affected leased premises to prospective tenants during normal business hours, on giving the Debtor, and if such repudiation is delivered while the Sale is ongoing and the Closing Store in question has not yet been vacated, the Agent, 24 hours' prior written notice, and (b) at the effective time of the repudiation, the relevant landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims or rights such landlord may have against the Debtor in respect of such lease or leased premises, provided that nothing herein shall relieve such landlord of its obligation to mitigate any damages claimed in connection therewith.

8. **THIS COURT ORDERS** that the Debtor shall provide each of the relevant landlords with notice of the Debtor's intention to remove any fixtures from any leased premises at least six days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Debtor's, or in the case of the Closing Stores, the Agent's entitlement to remove any such fixture under the provisions of the Lease, such fixture shall remain on the premises and shall be dealt with as agreed between such landlord and the Debtor, or in the case of the Closing Stores, the Debtor, the Receiver and the Agent, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord. If the Debtor repudiates the Lease governing such leased premises it shall not be required to pay Rent under such lease pending resolution of any such dispute (other than Rent payable for the Repudiation Notice Period), and the repudiation of the Lease shall be without prejudice to the Debtor's, or in the case of the Closing Stores, the Debtor's, the Receiver's or the Agent's claim to the fixtures in dispute;

Permissive Powers

9. **THIS COURT ORDERS** that subject at all times to paragraph 5 above relating to Treasury Assets and Proceeds, the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized, but not obligated, to do any of the following where the Receiver considers it necessary or desirable:

- 6 -

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor, excluding the Agency Agreement;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises, or other assets to continue the business of the Debtor or any parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the

name and on behalf of the Debtor, for any purpose pursuant to this Order or the Agency Agreement Approval Order;

- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to sell, convey, transfer, lease or assign any Property (other than the Leases) or any part or parts thereof not subject to the Agency Agreement out of the ordinary course of business, without the approval of this Court in respect of any transaction not exceeding \$25,000, provided that the aggregate consideration for all such transactions does not exceed \$200,000; and with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amounts set out above, and in each such case notice under subsection 63(4) of the *Ontario Personal Property Security Act*, shall not be required, and in each case the *Ontario Bulk Sales Act* shall not apply;
- (k) to apply for any vesting order or other orders necessary to convey the Property (other than the Leases) or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (l) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (m) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property; and

- (n) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

10. **THIS COURT ORDERS** that, in carrying out its mandate and exercising the powers given to it under this and any other Orders of the Court, the Receiver shall conduct itself and administer the Property (including by exercising control over the Treasury Assets) in a manner that is consistent with, and will not cause or contribute to a breach or frustration of, the obligations of the Debtor and the Receiver under the Agency Agreement. Without limiting the foregoing and notwithstanding any other provision of this Order (including for certainty paragraph 20 of this Order) and any other Order of the Court, the Merchant and the Receiver are directed to administer all funds generated by the Sale, or that are to be received, remitted or paid by Merchant or Receiver under the Agency Agreement, in accordance with the provisions thereof, including, without limitation, section 4.7.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

11. **THIS COURT ORDERS** that: (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control and shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

12. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data

storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 10 or in paragraph 11 of this Order shall require the delivery of the Records, or the granting of access to the Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

13. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

14. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

15. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or

with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

16. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall: (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

17. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver and the Agent or leave of this Court.

CONTINUATION OF SERVICES

18. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Debtor and/or Receiver, and that the Debtor and/or Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid in accordance with normal payment practices of the

Debtor or such other practices as may be agreed upon by the supplier or service provider and the Debtor, with the consent of the Agent, or as may be ordered by this Court.

NO PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

19. **THIS COURT ORDERS** that no Proceeding may be commenced or continued against any of the former, current or future directors or officers of the Debtor with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Debtor whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, without first obtaining leave of the Court on not less than seven days' notice to the Service List in these proceedings.

RECEIVER TO HOLD FUNDS

20. **THIS COURT ORDERS** that, subject to paragraph 10 of this Order, all Treasury Assets or Proceeds received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the Sale or the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into (i) one or more of the Receiver's new accounts to be opened by the Receiver (the "**Post Receivership Accounts**"); or (ii) one of the Debtor's existing accounts with BMO which accounts shall be swept on a daily basis, or as soon as practicable, and the proceeds deposited into the Post Receivership Accounts, and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

21. **THIS COURT ORDERS** that all employees of the Debtor shall remain the employees of the Debtor until such time as the Debtor may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including, any successor employer liabilities as provided for in section 14.06(1.2) of the BIA.

DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE

22. **THIS COURT ORDERS** that the Debtor shall indemnify its directors and officers against obligations and liabilities that they may incur as directors or officers of the Debtor after the commencement of the within proceedings, except to the extent that, with respect to any officer or director, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

23. **THIS COURT ORDERS** that the directors and officers of the Debtor shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$750,000, as security for the indemnity provided in paragraph 20 of this Order. The Directors' Charge shall have the priority set out in paragraphs 32 and 34 herein.

24. **THIS COURT ORDERS** that, notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Debtor's directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 21 of this Order.

PIPEDA

25. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Debtor and Receiver shall be authorized to disclose personal information of identifiable individuals to the Agent and to its advisors, and the Agent is in turn authorized to disclose such personal information of identifiable individuals to potential purchasers, but only to the extent desirable or required to assist the Agent or potential purchasers with the Sale. The Agent and the prospective purchasers shall maintain and protect the privacy of such information and limit the use of such information to the conduct and evaluation of the Sale, and, in the case of prospective purchasers, if they do not complete a Sale, shall return all such information to the Agent or the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is

in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Agent or the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

26. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

27. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment, the carrying out of the provisions of this Order, or arising from the Debtor's operation of the Business, including any liability or obligation in respect of taxes, withholdings, interest, penalties or other like claims, save and except for any gross negligence or wilful misconduct on its part, and it shall have no obligations under sections 81.4(5) or 81.6(3) of the BIA. Nothing in this Order shall derogate from the protections afforded to the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

28. **THIS COURT ORDERS** that the Receiver, counsel to the Receiver, and counsel to the Debtor shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver, counsel to the Receiver and counsel to the Debtor shall be entitled to and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed the amount of \$750,000 in the aggregate unless further ordered by the Court, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall have the priority set out in paragraphs 32 through 34. For clarity, counsel to the Debtor's access to the Administration Charge is solely for fees incurred and accrued on and after the date of this Order.

29. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

30. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel and counsel to the Debtor, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

31. **THIS COURT ORDERS** that the Receiver, in consultation with the Agent and HUK 10 shall be at liberty and it is hereby empowered to utilize the funds in the Post Receivership Accounts from time to time for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, and funding the Debtor's operation of the Business in accordance with the provisions of the Agency Agreement, including interim expenditures.

VALIDITY AND PRIORITY OF CHARGES

32. **THIS COURT ORDERS** that the priorities of the Administration Charge, the Director's Charge and the Agents Charge as provided in the Agency Agreement Approval Order, as between them, shall be as follows:

First - the Agent's Charge

Second - the Administration Charge up to \$750,000

Third - the Directors Charge up to \$750,000

33. **THIS COURT ORDERS** that the filing, registration, or perfection of the Administration Charge, the Directors Charge, and the Agent's Charge (collectively, the "Charges") shall not be required, and that the Charges shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered, recorded or perfected subsequent to the Charges coming into existence, notwithstanding any such failure to file, register, record or perfect.

34. **THIS COURT ORDERS** that each of the Charges shall constitute a charge on the Property in priority to any security interests of the Applicant as well as all other security interests, trusts, liens, charges and encumbrances, statutory or otherwise, which are properly perfected security interests as of the date of this Order in favour of any other Person but subject to sections 14.06(7), 81.4(4) and 81.6(2) of the BIA.

35. **THIS COURT ORDERS** that any Charge created by this Order over Leases of real property in Canada shall only be a Charge in the Debtor's interest in such Lease.

SERVICE AND NOTICE

36. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05, this Order shall constitute

an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL " <http://www.richter.ca/Folder/Insolvency-Cases/H/HMV-Canada-Inc>".

37. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the intended recipient at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

38. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder and is hereby authorized and empowered, but not obligated, to cause the Debtor to make an assignment in bankruptcy and that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

39. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United Kingdom or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

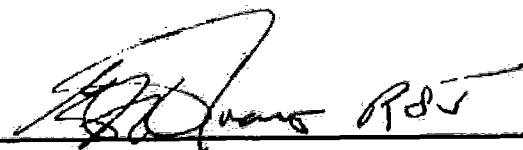
40. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located,

- 17 -

for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

41. **THIS COURT ORDERS** that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.


42. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



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JAN 27 2017

PER / PAR: 

8(A) This Court Orders that
no lease shall be assigned or sold without the
applicable landlord's consent and where such consent
has not been obtained the debtor shall repudiate
such lease in accordance with the terms of this Order
and the Approval Order-Agency Agreement Order dated
Jan. 23, 2017 and such repudiation shall be
without prejudice to any and all rights that
the landlord may have arising as a result of
the repudiation.

907

HUK 10 LIMITED

- and -
Applicant

HMV CANADA INC.

Respondent

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

PROCEEDINGS COMMENCED AT TORONTO

**ORDER
(APPOINTING RECEIVER)**

WEIRFOULDS LLP
Barristers & Solicitors
TD Bank Tower
66 Wellington Street West
Toronto, Ontario M5K 1B7

EDMOND F.B. LAMEK – LSUC No. 33338U

Tel: 41-947-5042

Fax: 416-365-1876

Email: elamek@weirfoulds.com

DANNY NUNES– LSUC No. 53802D

Tel: 416-619-6293

Fax: 416-365-1876

Email: dnunes@weirfoulds.com

Lawyers for the Applicant,
HUK 10 Limited

TAB B

APPENDIX B

Court File No.: 31-208236-T

**ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)**

**THE HONOURABLE
REGIONAL SENIOR
JUSTICE MORAWETZ**

)
)
)

MONDAY, THE 19TH**DAY OF JUNE, 2017**

**IN THE MATTER OF THE BANKRUPTCY OF
HVM CANADA INC.
OF THE CITY OF TORONTO, PROVINCE OF ONTARIO**

BANKRUPTCY ORDER

UPON THE APPLICATION of HUK 10 LIMITED (the "**Applicant**"), issued on the 8th day of June, 2017, and upon having read the Affidavit of Truth of Christopher Emmott, filed and the Affidavit of Service of Alan Arthur McCallum, filed, and it appearing to the Court that the following act of bankruptcy has been committed:

(a) HVM Canada Inc. has ceased to meet its liabilities generally as they become due.

1. **THIS COURT ORDERS** that HVM Canada Inc., of the City of Toronto, Province of Ontario, be and is hereby adjudged bankrupt and a bankruptcy order is hereby made against HVM Canada Inc.

2. **THIS COURT ORDERS** that Richter Advisory Group Inc., of the City of Toronto, Province of Ontario, be and is hereby appointed Trustee of the estate of the said bankrupt.

3. **THIS COURT ORDERS** that the said Trustee give security in an amount to be fixed by the Official Receiver pursuant to section 16(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

IN THE MATTER OF THE BANKRUPTCY OF HVM CANADA INC.

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

PROCEEDINGS COMMENCED AT TORONTO

BANKRUPTCY ORDER

WEIRFOULDS LLP
Barristers and Solicitors
The TD Bank Tower, Suite 4100
66 Welling Street West
Toronto, ON M5K 1B7

Edmond F.B. Lamek (LSUC No. 33338U)
Tel.: 416.947.5042
Fax: 416.365.1876
Email: elamek@weirfoulds.com

Danny M. Nunes (LSUC No. 53802D)
Tel.: 416.619.6293
Fax: 416.365.1876
Email: dnunes@weirfoulds.com

Lawyers for the Applicant, HUK 10 Limited

June 19, 2017

Court File No. 31-208236-T

E. Lamek for HUK 10.

F. Lamie for P. Lamer.

June 18, 2017

The Bankruptcy Proceedings were not opposed.

I am satisfied that the record establishes that the proposed indebtedness to HUK 10 has not been proved. I am also satisfied that the proposed act of bankruptcy has been proven and there is no reason not to grant the Bankruptcy Order. Proceedings granted. P. Lamer. Advising Group, Inc named Trustee

[Signature] P.L.T.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

BANKRUPTCY APPLICATION RECORD

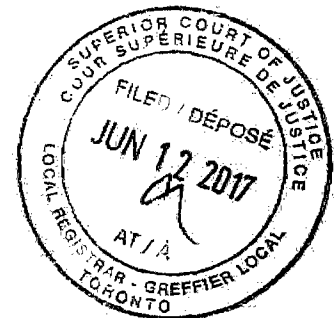
WEIRFOULDS LLP

4100-66 Wellington Street West
Toronto, Ontario
M5K 1B7

Edmond F.B. Lamek
Tel: 416-947-5042
Fax: 416-365-1876
LSUC #: 33338U

Danny M. Nunes
Tel: 416-619-6293
Fax: 416-365-1876
LSUC #: 53802D

Lawyers for the Applicant, HUK 10 Limited



TAB C

APPENDIX C

Court File No. CV-17-11674-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE REGIONAL)

)

MONDAY, THE 19th DAY

)

OF JUNE, 2017

SENIOR JUSTICE MORAWETZ)

)

HUK 10 LIMITED

Applicant

- and -

HVM CANADA INC.

Respondent



DISTRIBUTION ORDER

THIS MOTION made by Richter Advisory Group Inc. ("**Richter**") in its capacity as receiver (the "**Receiver**") without security, of the undertaking, property, and assets (collectively, the "**Property**") of HVM Canada Inc. ("**HVM**") for an Order:

- (a) that the time for service of the Notice of Motion and the Motion Record of the Receiver is abridged and validated so that this Motion is properly returnable today and dispensing with further service thereof;
- (b) approving the Receiver's actions and activities as set out in the pre-filing report of the Receiver dated January 26, 2017 (the "**Pre-Filing Report**") and the First Report of the Receiver dated June 9, 2017 (the "**First Report**");
- (c) approving the interim statement of receipts and disbursements of the Receiver for the period from January 27, 2017 to June 5, 2017 (the "**Receiver's Interim R&D Statement**");
- (d) approving the fees and expenses of the Receiver for the period from January 16, 2017 to May 12, 2017 and the fees and expenses of its counsel Gowling WLG (Canada) LLP ("**Gowling WLG**") for the period from January 4, 2017 to May 12, 2017;

- 2 -


- (e) discharging the charge (the "Agent's Charge") granted against the Property in favour of a contractual joint venture composed of Gordon Brothers Canada ULC and Merchant Retail Solutions ULC, pursuant to the approval order issued by this Court on January 27, 2017;
- (f) discharging the charge (the "Directors' Charge") granted against the Property in favour of the directors and officers of HMV, pursuant to the order appointing the Receiver issued by this Court on January 27, 2017;
- (g) authorizing and directing the Receiver to make an interim distribution in the amount of \$31,975,000 to HUK 10 Limited ("HUK10"), or to such person as HUK10 may direct, in respect of its secured claim against HMV (the "HUK10 Distribution"); and
- (h) authorizing the Receiver, to transfer to Richter in its capacity as trustee in bankruptcy of HMV (in such capacity, the "Trustee"), the amount of \$50,000 (the "Bankruptcy Administration Deposit"), to provide the necessary funding for the respective administrative, professional, and other costs anticipated to be incurred by the Trustee in its administration of HMV's bankruptcy proceedings;

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Pre-Filing Report, the First Report, the fee affidavits of the Receiver and its counsel Gowling WLG as to their respective fees and disbursements (together, the "Fee Affidavits"), and on hearing the submissions of counsel for the Receiver, counsel to HUK10, and those other parties listed on the Counsel Slip, no one appearing for any other person on the Service List, although properly served as appears from the Affidavit of Service of [NAME] sworn June 9, 2017, filed:

Thomas A. Gierman, 

SERVICE

1. ~~THIS COURT ORDERS that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.~~ 

APPROVAL OF ACTIVITIES, R&D AND FEES

- 2. **THIS COURT ORDERS** that the Pre-Filing Report and First Report, and the conduct, actions, and activities of the Receiver as set out therein, are hereby approved.
- 3. **THIS COURT ORDERS** that the Receiver's Interim R&D Statement is hereby approved.

- 3 -

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from January 16, 2017 to May 12, 2017, and the fees and expenses of Gowling WLG for the period from January 4, 2017 to May 12, 2017, as set out in the First Report and the Fee Affidavits are hereby approved.

AGENT'S AND DIRECTORS' CHARGES

5. **THIS COURT ORDERS** that the Agent's Charge and the Directors' Charge are hereby discharged, extinguished, and released and shall be of no further force or effect.

DISTRIBUTION

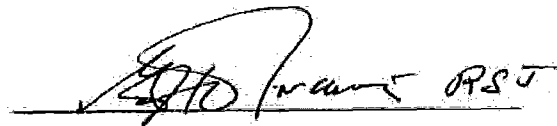
6. **THIS COURT ORDERS** that the Receiver is hereby authorized and directed to make the HUK10 Distribution.

BANKRUPTCY APPLICATION

7. **THIS COURT ORDERS** that the Receiver is hereby authorized to transfer to the Trustee the Bankruptcy Administration Deposit.

GENERAL

8. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.



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

JUN 19 2017

PER / PAR: 

HUK 10 LIMITED

Applicant

v.

HMV CANADA LIMITED

Respondents

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

(PROCEEDING COMMENCED AT TORONTO)

**DISTRIBUTION ORDER
(June 19, 2017)**

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

David Cohen (LSUC #33195Q)
Tel: 416.369.6667
Fax: (416) 862-7661
Email: david.cohen@gowlingwlg.com

Frank Lamie (LSUC #54035S)
Tel: (416) 862-3609
Fax: (416) 862-7661
Email: Frank.Lamie@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity as the
Court-appointed receiver of HMV Canada Limited

June 19, 2017

Court File No. CV-17-11674-00CL

HUK 10 LIMITED

Applicant

v.

HMV CANADA LIMITED

Respondents

*F. Lamie for Richter Advisory Group Inc.
E. Lamie for HUK 10 Limited*

June 19, 2017

The motion proceeded unopposed.

The Receiver, through its counsel, has opined that the security agreements in favour of HUK 10 are valid and enforceable and that HUK 10 is the highest ranking secured creditor. The Receiver also confirmed that the Direct Indebtedness, Guaranteed Indebtedness and Affiliated Indebtedness owed to HUK 10 is greater than the amount available for distribution. Thus, it is not necessary to address the issue as to whether the Termination Fee is appropriate to include in the indebtedness owing to HUK 10. Further, the counsel to the Receiver

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

(PROCEEDING COMMENCED AT TORONTO)

MOTION RECORD

(Returnable June 19, 2017)

GOWLING WLG (CANADA) LLP

Barristers and Solicitors

1 First Canadian Place

100 King Street West, Suite 1600

Toronto, Ontario M5X 1G5

David F.W. Cohen (LSUC #331950)

Tel: 416.369.6667

Fax: (416) 862-7661

Email: david.cohen@gowlingwlg.com

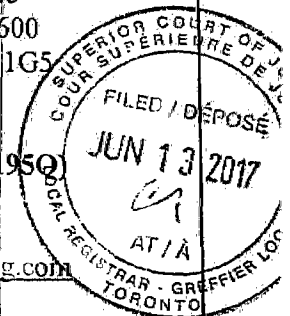
Frank Lamie (LSUC # 54035S)

Tel: (416) 862-3609

Fax: (416) 862-7661

Email: frank.lamie@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity
as the Court-appointed receiver of HUK 10 Limited



has advised that there has been no opposition
 expressed to the proposed distribution. Distribution
 to MEX 10 is approved.
 There are no significant subsidiary secured parties
 and counsel to the Receiver notes that
 the issues of many key legal questions ~~have~~ have
 been addressed through the resolution of
 S&I / BIA claims. The issues relating to
 landlords have been addressed by the
 Receiver in a proactive manner.

The Receiver request approval of its ^{Filing} Protective
 Report and its First Report. No adverse
 comment has been received ~~there~~ and these
 reports are approved, together with the
 activities described.

The Interim S&R+D Statute is approved.

The fees and disbursements of the Receiver
 and its counsel have been described as
^{being} fair and reasonable - the
 circumstances and the fee request is
 not opposed. The fee requests are
 approved.

In Agent's Charge and the Director's Charge
 are discharged and released for the
 reasons set forth in the Report.
 With respect to the proposed Subjunctive
 H.M.V., the Recipro ~~recommends~~ recommends
 that the Subjunctive proceed as it
 will codify the process and will
 eliminate guesswork. Counsel to
 H.M.V. is acknowledged that the
 Subjunctive could result in a
 removal of H.M.V. priority, however,
 counsel to H.M.V. confirmed that the
 taxing authorities, both federal and
 provincial, have been served
 with the materials and have
 not indicated any opposition.
~~The right~~ In these circumstances, I
 am prepared to authorize the Recipro
 to transfer to the Trustee the
 Subjunctive Administrative Deposit.

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HUK 10 LIMITED

- Applicant -

- and -

HNV CANADA LIMITED

- Respondents -

signed
 Note mailed and under signed
 in the form presented, sent
 in receipt for the paragraph
 relating to service. The note
 was served on June 9, 2017 and the
 the ~~note~~ notice provision is not
 required.



ONTARIO
SUPERIOR COURT OF JUSTICE
 (Commercial List)

(PROCEEDING COMMENCED AT TORONTO)

AFFIDAVIT OF EVAN STITT
 (Sworn June 8, 2017)

GOWLING WLG (CANADA) LLP
 Barristers and Solicitors
 1 First Canadian Place
 100 King Street West, Suite 1600
 Toronto, Ontario M5X 1G5

David F.W. Cohen (LSUC #33195Q)
 Tel: 416.369.6667
 Fax: (416) 862-7661
 Email: david.cohen@gowlingwlg.com

Frank Lamie (LSUC #54035S)
 Tel: (416) 862-3609
 Fax: (416) 862-7661
 Email: Frank.Lamie@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity as the Court-appointed
 receiver of HNV Canada Limited

TAB D

APPENDIX D

Court File No. CV-17-11674-00CL

HMV CANADA INC.

FIRST REPORT OF THE RECEIVER

JUNE 9, 2017

Court File No. CV-17-11674-00CL

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

BETWEEN:

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended, and under section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43**

**FIRST REPORT OF RICHTER ADVISORY GROUP INC.
IN ITS CAPACITY AS RECEIVER OF
HMV CANADA INC.**

JUNE 9, 2017

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APPENDICES

APPENDIX "A" – Receivership Order dated January 27, 2017

APPENDIX "B" – Approval Order dated January 27, 2017

APPENDIX "C" – Redacted Agency Agreement dated January 26, 2017

APPENDIX "D" – Report of the Proposed Receiver dated January 26, 2017 (without Exhibits)

APPENDIX "E" – Summary of Repudiation Notices

APPENDIX "F" – Letter from WeirFoulds LLP to the Receiver dated June 6, 2017

APPENDIX "G" – Affidavit of Pritesh Patel, sworn June 8, 2017 re: Fees of Richter Advisory Group Inc.

APPENDIX "H" – Affidavit of Evan Stitt, sworn June 8, 2017 re: Fees of Gowling WLG (Canada) LLP

I. INTRODUCTION

1. On January 27, 2017 (the **"Date of Appointment"**), pursuant to an Order (the **"Receivership Order"**) of the Ontario Superior Court of Justice (Commercial List) (the **"Court"**), Richter Advisory Group Inc. (**"Richter"**) was appointed as receiver (the **"Receiver"**) of the assets, undertakings, and properties (collectively, the **"Property"**) of HMV Canada Inc. (**"HMV"** or the **"Company"**) to exercise the powers and duties set out in the Receivership Order.
2. The Receivership Order was granted pursuant to an application made by HUK 10 Limited (**"HUK10"** or the **"Lender"**), pursuant to security held by HUK10 in the Property of the Company, including a general security agreement, representing a charge over all assets of HMV. A copy of the Receivership Order is attached hereto as **Appendix "A"**.
3. Subsequent to the granting of the Receivership Order, the Court issued an Order (the **"Approval Order"**) approving the agency agreement entered into among the Company, the Receiver, and a contractual joint venture comprised of Gordon Brothers Canada ULC and Merchant Retail Solutions ULC (together, the **"Agent"**) dated January 26, 2017 (the **"Agency Agreement"**), pursuant to which, among other things, the Agent was authorized to conduct a sale (the **"Liquidation Sale"**) of the Company's inventory (the **"Merchandise"**) and furniture, fixtures, and equipment (the **"FF&E"**). A copy of the Approval Order and a redacted copy of the Agency Agreement are attached hereto as **Appendix "B"** and **Appendix "C"**, respectively.
4. By letter dated June 6, 2017 from counsel to HUK10, WeirFoulds LLP, (the **"June 6 Letter"**), HUK10 advised the Receiver of its intention to bring an application before the Court seeking an order that HMV be adjudged bankrupt (the **"Bankruptcy Application"**), naming Richter as trustee of HMV's bankrupt estate (in such proposed capacity, the **"Trustee"**), and sought the Receiver's consent to the lifting of the stay of proceedings in respect of HMV. The Receiver provided its consent to the lifting of the stay of proceedings. The Receiver understands that the Bankruptcy Application will be heard contemporaneously with the Receiver's motion returnable before the Court on June 19, 2017.
5. Richter, in its capacity as proposed Receiver, previously filed with this Court a report (the **"Pre-Filing Report"**) dated January 26, 2017, to provide this Court with information relating to, among other things, an overview of the Debtors' corporate structure and historical financial background along with details involving the Agency Agreement. A copy of the Pre-Filing Report (without appendices) is attached hereto as **Appendix "D"**.

II. PURPOSE OF REPORT

6. The purpose of this first report (the "First Report") is to:

- a) provide this Court with an update regarding the Company's operations since the Date of Appointment, including matters related to:
 - (i) the Liquidation Sale conducted pursuant to the Agency Agreement and the Approval Order;
 - (ii) repudiation notices issued by HMV in respect of its leased locations;
 - (iii) demands received from certain of the Company's suppliers for repossession of goods pursuant to section 81.1 of the BIA and the Receiver's administration thereof; and
 - (iv) employees of HMV.
- b) report on the activities of the Receiver since the Pre-Filing Report;
- c) report on the Receiver's statement of receipts and disbursements for the period from the Date of Appointment to June 5, 2017 (the "Interim R&D");
- d) report on the Receiver's review of the validity and enforceability of the Lender's security in respect of the Property and the opinion thereon of the Receiver's independent legal counsel, Gowling WLG (Canada) LLP ("Gowling WLG");
- e) report on the accounts of the Receiver and Gowling WLG to date; and
- f) recommend that this Court issue an order:
 - (i) approving the Pre-Filing Report and the First Report, and the actions, activities, and conduct of the Receiver set out therein;
 - (ii) approving the Interim R&D;
 - (iii) terminating the Agent's Charge (as defined in the Receivership Order);
 - (iv) terminating the Directors Charge (as defined in the Receivership Order);
 - (v) authorizing the Receiver, should the Court grant the Bankruptcy Application, to transfer to the Trustee, the amount of \$50,000 for HMV's bankruptcy estate (the "Bankruptcy Administration Deposit"), to provide the necessary funding for the respective administrative, professional, and other costs incurred by the Trustee in its administration of HMV's bankruptcy proceedings;

- (vi) authorizing and directing the Receiver to make an interim distribution to HUK10, or as HUK10 may direct, in respect of its secured claim against the Property in the amount of \$31,975,000; and
- (vii) approving the accounts of the Receiver and its counsel, as set out in this First Report.

III. QUALIFICATIONS

- 7. In preparing this First Report, the Receiver has relied upon unaudited financial information prepared by the Company's representatives, the Company's books and records, and discussions with the Company's representatives, its legal counsel and the Lender (collectively, the "Information").
- 8. In accordance with industry practice, except as described in this First Report:
 - a) Richter has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook; and
 - b) future-oriented financial information relied upon in preparing this First Report is based on management's assumptions regarding future events. Actual results achieved may vary from this information and these variations may be material.
- 9. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Receivership Order, the Approval Order, or the Agency Agreement.
- 10. Unless otherwise noted, all monetary amounts contained in this First Report are expressed in Canadian dollars.

IV. BACKGROUND

THE LIQUIDATION SALE

- 11. Following the issuance of the Approval Order, the Agent commenced the liquidation of the Merchandise and FF&E on January 28, 2017 (the "Sale Commencement Date") at all of the Company's 102 leased retail stores (collectively the "Closing Stores" and each a "Closing Store") in Canada. The Receiver understands HMV provided assistance to the Agent to transfer all Merchandise located at the Company's two (2) leased warehouse and distribution centers in Mississauga, Ontario (the "HMV Warehouses") to the Closing Stores. Additionally, HMV assisted the Agent in acquiring and distributing the Additional Merchandise for the Liquidation Sale, which the Agent and HMV procured and distributed in accordance with the Sale Guidelines.

12. Subsequent to the Sale Commencement Date, and in accordance with the Agency Agreement, the Agent made payment to the Receiver in the amount of \$20.4 million, representing 85% of the net minimum guarantee (the "NMG") on the Merchandise (the "Initial Guaranty Payment"), calculated based upon the Merchandise Threshold, being the lower end of the permitted range of the Cost Value of Merchandise. From the funds paid by the Agent on account of the Initial Guaranty Payment, \$3.6 million (the "Escrow Amount") was held by the Receiver, in a separate trust account, pending completion of the final reconciliation provided for in the Agency Agreement. The remaining portion of the NMG was to be paid by the Agent to the Receiver following the final determination of the Cost Value of the Merchandise at the end of the Liquidation Sale, as described in greater detail below.
13. For each Closing Store, the Agent was required to reimburse the Company for operating costs incurred in conducting the Liquidation Sale (the "Expenses"), including but not limited to, wages, benefits, occupancy and other store operating costs, all subject to thresholds set forth in the Agency Agreement, from the Sale Commencement Date up to the applicable Vacate Date (as defined below). The Agent effected such reimbursements as part of the weekly reconciliations prepared between the Agent, HMV, and the Receiver, as described below.
14. The Agent provided regular updates to the Company and the Receiver on the status of the Liquidation Sale. Prior to the Sale Commencement Date, the Agent advised the Company and the Receiver that it would not establish its own Agency Accounts and that the proceeds ("Proceeds") from the sale of Merchandise would continue to be deposited to the Company's existing bank accounts, over which the Receiver had possession and control, and transferred to the Agent upon written request, subject to review and approval by the Receiver. On a weekly basis, the Agent, the Receiver, and the Company jointly prepared a reconciliation of the prior week's receipt of Proceeds and disbursement of Expenses related to the Liquidation Sale, including the proceeds from the sale of any FF&E and Additional Merchandise. Upon review and approval by the Receiver, the Company would transfer the net of any unremitted Proceeds less Expenses owing to the Agent pursuant to the weekly reconciliation.
15. Pursuant to the Agency Agreement, the Agent was required to complete the Liquidation Sale and vacate each Closing Store on or before April 30, 2017 (the "Outside Vacate Date"); however, the Agent, at its sole discretion, could elect to vacate any Closing Store prior to the Outside Vacate Date by providing the Company with at least ten (10) days' advance written notice (each a "Vacate Notice") thereof (as to each such Closing Store, as applicable, the "Vacate Date"). The Agent commenced the Liquidation Sale at all of the Closing Stores on January 28, 2017. On February 15, 2017, the Agent provided the Company and the Receiver with its first Vacate Notice outlining its intention to vacate certain Closing Stores effective

March 1, 2017. The Agent subsequently provided three (3) additional Vacate Notices to the Company and the Receiver as it began to consolidate the Merchandise in March and April.

16. As described in greater detail below, upon receipt of a Vacate Notice, HMV issued a corresponding Notice of Repudiation of a Commercial Lease (each a "Repudiation Notice") to the landlord in respect of each Closing Store to coincide with the applicable Vacate Date, where appropriate and practicable, in accordance with the terms of the Receivership Order.
17. The Liquidation Sale was completed on April 15, 2017 (the "Sale Termination Date") upon the Agent vacating the final two (2) HMV store locations. The Receiver is of the view that the Agent conducted the Liquidation Sale in accordance with the Agency Agreement and the Sale Guidelines, and no material issues have been formally reported by any of the landlords of the Closing Stores as at the date of this First Report.
18. Following the Sale Termination Date, the Agent, the Company, and the Receiver, jointly prepared a reconciliation of the aggregate Cost Value and Retail Price of the Merchandise based on the Gross Rings method. Following discussions, the Agent, the Company, and the Receiver reached an agreement on the determination of the Cost Value of the Merchandise, which resulted in an additional amount owed by the Agent to the Company under the NMG of approximately \$4.2 million (the "Balance of Guaranteed Amount"). Payment of the Balance of the Guaranteed Amount would be effected as part of the Final Reconciliation (as defined below).
19. On or about April 17, 2017, the Agent and the Receiver jointly commenced the preparation of the final reconciliation of the Liquidation Sale, including, without limitation, a summary of the Proceeds, Expenses, and the Net FF&E Proceeds (the "Final Reconciliation"). As per the Final Reconciliation, the Proceeds from the Merchandise (and the Additional Merchandise) exceeded the sum of (i) the Guaranteed Amount, and (ii) the Expenses (including the cost of the Additional Merchandise) by approximately \$4.2 million. After deducting for the Agent's Fee of \$1.4 million, the remaining balance of Proceeds was \$2.8 million (the "Sharing Amount"). As such, the Sharing Amount was to be shared 50% to the Agent and 50% to the Company (the "Company's Sharing Amount") in accordance with the Agency Agreement.
20. After negotiations, the Agent and the Receiver reached a resolution on all outstanding issues, and the Agent and the Receiver, on behalf of itself and HMV, signed off on the Final Reconciliation on June 2, 2017 (the "Final Reconciliation Agreement"). Pursuant to the Final Reconciliation Agreement, the Escrow Amount (including any accrued interest) was released to the Receiver and deposited by the Receiver to its estate account on June 5, 2017. On June 2, 2017, the Agent made payment to the Receiver on the net amounts owing to HMV on account of the Balance of the Guaranteed Amount, the Company's Sharing

Amount, and any amounts owing to the Agent pursuant to the Final Reconciliation. Further, the Letters of Credit provided by the Agent to HMV and the Receiver under the Agency Agreement (in support of its obligations) were cancelled by the Receiver on or about June 5, 2017.

LEASED PREMISES

21. As noted above, the Company maintained all of its real property leases as at the Sale Commencement Date, including the Closing Stores, the HMV Warehouses, and the Company's head office located at 5401 Eglinton Avenue West in Toronto, Ontario (the "Head Office").
22. The Company was current in respect of rent obligations to its landlords for January 2017, except for certain landlords where monthly rent was based on a percentage of sales, which the Company reconciled and paid after the Date of Appointment in accordance with the applicable lease arrangements. Pursuant to the Receivership Order, the Company made payment to landlords for the Closing Stores (save and except any component of rent based on a percentage of prior period sales in accordance with the underlying Closing Store lease) and the Head Office on February 1, 2017 in respect of rent for the entire month of February 2017. Commencing on March 1, 2017, HMV made payment to the landlords in respect of rent for the Closing Stores and the Head Office on a semi-monthly basis, in advance, up to and including the Vacate Date for the respective leased premises.
23. For the HMV Warehouses, the Company made payment to the landlord in respect of half of the February rent as it was the Company's intention to deliver a Repudiation Notice and surrender prior to the end of the month. On February 8, 2017, HMV delivered Repudiation Notices to the landlord for the HMV Warehouses, each with an effective surrender date of February 22, 2017. On or about this date, HMV contacted the landlord regarding the return of a security deposit in the amount of \$24,578 held by the landlord in respect of one (1) of the HMV Warehouses. The Receiver understands the landlord refused to return the security deposit and advised HMV it would retain the funds on account of damages by HMV to the HMV Warehouses. The Receiver understands the landlord did not provide any evidence to HMV in respect of the alleged damages caused by HMV and the actual costs incurred by the landlord in respect of remediating such damages to the HMV Warehouses. Further, the landlord inquired with HMV regarding the status of the balance of rent for February owing up to February 22, 2017, which HMV advised would be paid upon release of the security deposit, or alternatively, net against the security deposit by the landlord before returning the balance to HMV. The Receiver understands neither the landlord nor HMV took any further steps to collect the respective amounts owed to either party in respect of the HMV Warehouses. The Receiver is currently considering what further steps the Receiver may take in connection with the recovery of the net balance of the security deposit held by the landlord for the HMV Warehouses.

24. On February 15, 2017, HMV issued Repudiation Notices in respect of five (5) Closing Stores, all with an effective surrender date of March 1, 2017. Over the next 45 days, HMV issued Repudiation Notices in respect of all remaining Closing Stores with effective surrender dates to coincide with the applicable Vacate Date provided by the Agent, as follows:
 - a) 33 Closing Stores vacated and surrendered between March 14-15;
 - b) 29 Closing Stores vacated and surrendered between March 27-30; and
 - c) 35 Closing Stores vacated and surrendered between April 9-15.
25. The Receiver understands the Company provided each landlord of a Closing Store with at least fifteen (15) days notice prior to the effective surrender date as required by the Receivership Order. On the effective surrender date for each Closing Store, the Company also emailed each landlord to confirm the surrender and vacation of the applicable Closing Store as set out in the applicable Repudiation Notice. The Receiver understands the Company did not receive any formal responses or objections to the Repudiation Notices or subsequent confirmation emails from any of the landlords. As at April 16, 2017, the Company no longer maintained leases in respect of any Closing Store.
26. On April 12, 2017, HMV delivered a Repudiation Notice to the landlord of the Head Office with an effective surrender date of April 28, 2017. The Receiver understands the Company did not receive any formal response or objection from the Head Office landlord to the Repudiation Notice. After surrendering and vacating the Head Office on April 28, 2017, HMV was no longer a party to any real property leases. Attached hereto as **Appendix "E"** is a summary of Repudiation Notices issued by the Company, including the date of issue and the effective surrender date for each real property lease.

SUPPLIER CLAIMS

27. Subsequent to the granting of the Receivership Order, fifteen (15) of HMV's suppliers delivered to the Receiver demands for repossession of goods pursuant to section 81.1 of the BIA (each an "81.1 Claim"). Upon receipt of an 81.1 Claim, the Receiver immediately advised the Agent and HMV of the demand and made commercially reasonable efforts to determine the location and track the movement and/or sale of any goods properly identified on the 81.1 Claim, pending completion of the Receiver's review to determine the validity of the 81.1 Claim.
28. A summary of the 81.1 Claims received is presented below:

Supplier	Date of Claim ⁽¹⁾	Claim Amount ⁽²⁾	Currency
Accepted Claims:			
Atlantic Packaging Products Ltd.	30-Jan-17	\$ 6,590	CAD
Disallowed Claims:			
Danawares Corp.	07-Feb-17	\$ 20,398	CAD
Crojack Capital Inc.	14-Feb-17	\$ 12,600	USD
Settled Claims:			
Entertainment One Limited Partnership	27-Jan-17	\$ 28,913	CAD
Sony Pictures Home Entertainment Canada Ltd.	27-Jan-17	\$ 131,880	CAD
Twentieth Century Fox Home Entertainment Canada Ltd.	30-Jan-17	\$ 148,899	CAD
Sony Music Entertainment Canada, Inc.	30-Jan-17	\$ 654,697	CAD
Warner Bros. Home Entertainment Group	30-Jan-17	\$ 271,799	CAD
Musique Select Inc.	31-Jan-17	\$ 127,951	CAD
Outside Music Distribution Inc.	31-Jan-17	\$ 30,382	CAD
ION Audio, LLC	02-Feb-17	\$ 44,590	USD
Happy Plugs Inc.	02-Feb-17	\$ 8,475	USD
Naxos of Canada Ltd.	08-Feb-17	\$ 11,839	CAD
Cohen Hazan Group LLC	09-Feb-17	\$ 33,629	USD
Book Depot Partnership	10-Feb-17	\$ 7,246	CAD

Notes:

(1) In certain circumstances, refers to date in which supplier initially advised the Receiver of its intention to assert a 81.1 Claim, which may have been prior to the date noted on the Form 75.

(2) As filed by the supplier.

29. Based on a review of the supporting documentation, the Receiver concluded that the 81.1 Claim delivered by Atlantic Packaging Products Ltd. ("Atlantic") was valid and the Receiver invited Atlantic to attend at the HMV Warehouses to retrieve such goods, at its own expense. Atlantic arranged to pick up the goods subject to its 81.1 Claim from the HMV Warehouses on February 9, 2017.
30. The Receiver, upon its review and investigation, concluded that the following 81.1 Claims were not valid:
- a) Danawares Corp. ("Danawares") – the goods identified on the 81.1 Claim were not in the possession of HMV or the Receiver as at the time when the demand was presented. As such, the Receiver delivered written notice to Danawares disallowing its 81.1 Claim; and
 - b) Crojack Capital Inc. ("Crojack") – Crojack did not present its 81.1 Claim within the 15 days of the Date of Appointment and as such, Crojack's right to repossess the goods outlined in the 81.1 Claim expired. Accordingly, the Receiver delivered written notice to Crojack's counsel disallowing its 81.1 Claim.
31. For the remaining 81.1 Claims, it was not practical or feasible in the circumstances to identify, segregate, and remove all goods identified on these 81.1 Claims from store shelves without causing a material disruption to the Liquidation Sale. Further, the time and expense to the applicable supplier of retrieving its

goods would have been significant as the items were dispersed at the Closing Stores across Canada. As such, HMV and the respective supplier, in consultation with the Receiver and the Lender, sought to reach a monetary settlement in connection with these 81.1 Claims (each a "Settled 81.1 Claim", and each supplier, a "Settling Supplier"). The Receiver, based upon its review and investigation, concluded that a portion of each Settled 81.1 Claim was valid pursuant to the provisions of the BIA.

32. After negotiations, HMV and the Receiver entered into settlement and release agreements with each Settling Supplier whereby each such Settling Supplier would accept the settlement amount (noted in the table above) as full and final payment in connection with its 81.1 Claim. The Receiver is of the view that the terms of each Settled 81.1 Claim were fair and reasonable in the circumstances and in all cases the settlement amount was less than the portion of the 81.1 Claim determined to be valid by the Receiver.
33. The 81.1 Claim asserted by Sony Pictures Home Entertainment Canada Ltd. ("SPHEC") included a demand that the Receiver refrain from selling or permitting the sale of any copies of a certain new release film (the "New Release") until such time as SPHEC repossessed its property or waived its right to do so. Accordingly, the Receiver gave direction to HMV on January 28, 2017, to make commercially reasonable efforts to have copies of the New Release remaining in HMV's possession identified, removed from store shelves, segregated, and placed in storage until further direction from the Receiver. The Receiver understands that the New Release product represented approximately 40% of the SPHEC 81.1 Claim amount. The Receiver, upon its review and investigation, advised SPHEC that neither HMV nor the Receiver had any interest in the New Release product held by HMV and invited SPHEC to retrieve such goods, at its own cost and liability, from the Closing Stores. After discussions, HMV, the Receiver, and SPHEC entered into an agreement on February 10, 2017 whereby SPHEC elected to retrieve the New Release product located at 21 of the Closing Stores on or before March 12, 2017, after which any copies remaining in HMV's possession would be deemed abandoned by SPHEC and could be included in the Liquidation Sale. On March 7, 2017, SPHEC advised HMV that it was abandoning any of the remaining New Release product and that all such abandoned goods could be included in the Liquidation Sale.
34. In addition to the 81.1 Claims, on January 30, 2017 HoMedics USA, LLC d.b.a. HoMedics Group Canada and The House of Marley, LLC (collectively, "HoMedics") delivered a demand (the "HoMedics Demand") to the Receiver in respect of certain inventory (the "Consignment Goods") which was in the possession of HMV on the Date of Appointment but subject to a consignment arrangement between HoMedics and HMV. Subsequent to the receipt of the HoMedics Demand, the Receiver gave direction to HMV to make commercially reasonable efforts to have the Consignment Goods in HMV's possession identified, removed from store shelves, segregated, and placed in storage until further direction by the Receiver. The Receiver, based on its review of the supporting documentation, concluded that the supply arrangements between

HoMedics and HMV were in fact true consignments. After negotiations, HMV, the Receiver, and HoMedics entered into an agreement on February 15, 2017 whereby HoMedics was permitted to retrieve the Consignment Goods from the Closing Stores, at its own cost and liability, on or before February 28, 2017, after which the Consignment Goods remaining in HMV's possession, if any, would be deemed to be abandoned by HoMedics and could be included in the Liquidation Sale. The Receiver understands HoMedics retrieved the Consignment Goods and took no further steps in connection with the HoMedics Demand.

EMPLOYEES

35. As at the Date of Appointment, HMV employed approximately 1,280 individuals across Canada, the majority of which were part-time employees at the Closing Stores. The Company's workforce was not unionized and the Company did not maintain a pension plan.
36. As noted in the Pre-Filing Report, the majority of the Company's employees were owed accrued wages for the pre-filing period from January 22, 2017 to January 26, 2017 (the "Stub Period Wages") as at the Date of Appointment. Subsequent to the Date of Appointment, the Receiver, with the approval of the Lender, provided sufficient funding to the Company to pay the Stub Period Wages, in the ordinary course, to all employees. In addition, the Receiver understands the Company maintained all existing benefit plans for its employees during the Liquidation Sale, including honouring vacation requests from employees for vacation entitlements earned outside of the six-month period prior to the Date of Appointment, subject to staffing needs at the Closing Stores. The honouring of vacation requests was necessary to maintain the cooperation of the HMV employees at the Closing Stores during the Liquidation Sale.
37. On the Date of Appointment, the Company terminated a number of its employees at the Head Office as the positions were not required for the Liquidation Sale. On or about February 9, 2017, the Company also terminated all remaining employees at the HMV Warehouses. Additional Head Office employees were subsequently terminated during the receivership proceedings as the Company deemed appropriate, all of whom received written notice in advance of their effective date of termination. The last Head Office employees were terminated effective April 28, 2017 upon surrender of the lease for the Head Office.
38. The Company maintained the majority of its workforce at the Closing Stores up to the Vacate Date for the applicable Closing Store. Employees were paid in the ordinary course up to the last day worked for their respective Closing Store, including any vacation accrued subsequent to the Date of Appointment. In addition, certain full-time employees at the Closing Stores received performance incentive payments of up to 10% of base wages earned during the Liquidation Sale under an Agent-approved employee incentive plan pursuant to the Agency Agreement. Upon receipt of a Vacate Notice from the Agent, HMV provided

written notice of termination to employees at the applicable Closing Store(s), which notice period the Receiver understands was generally between 10 and 15 days. The last of the remaining Closing Store employees were terminated effective April 15, 2017 upon closure of HMV's final two (2) stores in Toronto and Edmonton.

39. Subsequent to an employee's termination, the Company issued a record of employment on behalf of the employee to Service Canada and worked with the Receiver to provide the information necessary for the Receiver to comply with the provisions of the *Wage Earner Protection Program Act (Canada)* ("WEPPA"). Based on the books and records of HMV, the Receiver filed a proof of claim on behalf of all employees (including those whose employment ended prior to the Date of Appointment) in accordance with the provisions of WEPPA, its regulations and the applicable labour standards legislation in the province of employment, a copy of which was provided to each employee. Additionally, the Receiver established telephone hotlines, a general email address and a "Frequently Asked Questions" section on its website, in both French and English, in order to proactively provide employees with information in regards to WEPPA and respond to employee inquiries on a timely basis.
40. Given the scale of HMV's operations and the number of affected employees, the Receiver contacted Service Canada after the issuance of the Receivership Order to agree on a protocol for the administration and submission of employee claims pursuant to WEPPA. As employee terminations would occur on a rolling basis, Service Canada agreed to extend the application deadline for WEPPA claims to 56 days from the date of termination rather than 56 days from the Date of Appointment. Further, Service Canada advised the Receiver to submit applications on a periodic basis during the receivership proceedings rather than wait until all employees of HMV had been terminated. As at the date of this First Report, the Receiver had submitted approximately 1,350 applications to Service Canada in respect of employee entitlements pursuant to WEPPA. The Receiver is not aware of any additional applications to be filed in respect of employee claims pursuant to WEPPA as at the date of this First Report. In the event the Receiver is advised of any further applications, the Receiver will attend to the administration of WEPPA in accordance with its duties.
41. On March 9, 2017, the Receiver was contacted by Koskie Minsky LLP ("Koskie") who advised that they acted on behalf of approximately 20-30 current and/or former HMV employees in respect of employee rights and entitlements for severance and termination pay. Koskie had proposed serving as representative counsel for all employees of HMV (the "Proposed Rep Counsel"). As Proposed Rep Counsel, Koskie's fees would be paid out of the estate, subject to a cap, or be secured by a Court-ordered charge as against the Property.

42. The Receiver, its counsel and Koskie subsequently engaged in a number of discussions regarding Koskie's proposed mandate, which the Receiver understood would primarily consist of assisting employees with questions about their employment-related rights and obligations in relation to the receivership proceedings of HVM, including establishing a dedicated bilingual website, telephone line and email address, and assisting employees in filing their proofs of claim (collectively the "Proposed Mandate"). The Receiver discussed the Proposed Mandate with the Company and the Lender, and the Lender ultimately advised it would not support the appointment of Koskie as the Proposed Rep Counsel. The Receiver was of the view that the Proposed Mandate was largely duplicative of the statutory duties and responsibilities of the Receiver. On April 21, 2017, the Lender and the Receiver, through their respective counsel, advised Koskie that neither party would support the appointment of Koskie as Proposed Rep Counsel. The Receiver has not had any subsequent discussions and/or formal correspondence from Koskie regarding the Proposed Rep Counsel appointment as at the date of this First Report.

POWERS OF THE RECEIVER

43. The Receivership Order contemplated that the Receiver would take possession and control of the Company's treasury assets and all amounts due to the Company pursuant to the Agency Agreement, and the Company was required to remain in possession and control of the remaining assets, including the Merchandise and the FF&E. Further, the Receivership Order contemplated that the operation and management of the Company would continue to be controlled by its current directors and officers during the receivership proceedings.
44. The Receiver notes that the Receivership Order also empowered and authorized, but did not obligate, the Receiver to take an expanded role in keeping with the customary powers conferred in receiverships with a view to providing the Receiver with the flexibility to exercise its discretion and address issues and engage in activities in a timely fashion as requirements arise.
45. On April 28, 2017, with the Liquidation Sale complete and no remaining operations or employees, the remaining two (2) directors of HVM tendered their respective resignations effective immediately. Accordingly, the Receiver expanded its role and exercised its permissive powers granted pursuant to the Receivership Order to conclude, among other things, the Company's obligations with respect to the Agency Agreement and Final Reconciliation.

V. RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS

46. In accordance with the Agency Agreement, Proceeds from the sale of Merchandise and Expenses incurred as part of the Liquidation Sale were for the account of the Agent, and therefore are not reflected in the Interim R&D. Accordingly, any sales taxes collected or paid in respect of Proceeds or Expenses were also omitted as these amounts were remitted in ordinary course by either HMV or the Agent, as applicable.
47. The receipts presented in the Interim R&D are in respect of the Treasury Assets (as defined in the Receivership Order). The disbursements are presented net of any reimbursement from the Agent, and primarily consist of costs incurred by the Company or the Receiver that were not subject to reimbursement pursuant to the Agency Agreement including, but not limited to:
- a) costs in respect of the Head Office or the HMV Warehouses;
 - b) any Expense incurred by the Company where the actual amount was in excess of the reimbursement thresholds set forth in the Agency Agreement;
 - c) Central Services Expenses such as HMV's point-of-sale, inventory control, payroll, accounting, information technology services and systems;
 - d) professional fees incurred as part of these receivership proceedings; and
 - e) HMV gift cards or loyalty points redeemed by customers for Merchandise
- (collectively (a) to (e) inclusive, hereinafter referred to as the "Non-Reimbursable Expenses").
48. The Receiver's Interim R&D is set out below:

HMV Canada Inc.
Statement of Receipts and Disbursements
For the period January 27, 2017 to June 5, 2017

Receipts		Notes
Guaranteed Amount	\$ 24,613,218	1
Company's Sharing Amount	1,419,084	1
Cash on hand at Date of Appointment	11,380,756	2
FF&E Proceeds (net)	550,121	3
Recovery of pre-filing taxes	626,689	4
Recovery of accounts receivable	124,304	5
Interest earned	76,144	
Total Receipts	\$ 38,790,316	
Disbursements		
Payroll and benefits	1,653,914	6,7
Occupancy costs	48,132	7
Other operating costs	31,601	7
Professional fees and disbursements	1,034,236	8
Pre-filing sales taxes	675,664	9
Gift card and loyalty redemptions	1,182,967	10
Sales taxes paid on disbursements	414,499	11
30 Day Goods payments	458,264	12
Bank charges / other fees	395	
Total Disbursements	\$ 5,499,672	
Cash on hand	\$ 33,290,644	

Notes:

1. Pursuant to the Agency Agreement and the Final Reconciliation Agreement.
2. Represents cash in the Company's bank accounts as at the Date of Appointment.
3. As per the Final Reconciliation. Amount shown is net of the Agent's FF&E Commissions (\$132k) and related out-of-pocket costs (73k).
4. Refund from CRA for Non-Resident Taxes paid by HMV in 2007 and 2010.
5. Recovery of prepaids and accounts receivable outside of the Liquidation Sale.
6. Includes the Stub Period Wages, wages and benefits for Head Office and HMV Warehouse employees, and benefits for Closing Store employees in excess of the thresholds set forth under the Agency Agreement.
7. Balances shown represent payments made by HMV or the Receiver to date, net of reimbursements received from the Agent for Expenses Incurred during the Liquidation Sale.
8. Represents the fees and disbursements of the Receiver, Gowling WLG, and the Company's counsel, Aird & Berlis LLP.
9. Unremitted sales taxes (HST, QST and PST) for December 2016 and January 2017 that were paid by HMV after the Date of Appointment.
10. Represents the reimbursement to the Agent for HMV gift cards and loyalty points redeemed by customers for Merchandise and/or Additional Merchandise during the Liquidation sale.
11. Consists of sales taxes paid to the Agent in respect of the Agent's Fee, the FF&E Commissions, and the Agent's Sharing Amount pursuant to the Final Reconciliation, as well as disbursements paid by Receiver. This balance excludes sales taxes paid on disbursements by HMV.
12. Represents the Canadian-dollar equivalent of the aggregate settlement payments made in connection with the Settled 81.1 Claims.

49. As noted above, the Receiver had total receipts of approximately \$38.8 million, the majority of which relate to proceeds due to HMV pursuant to the Agency Agreement, namely the Guaranteed Amount of \$24.6 million, the Company's Sharing Amount of \$1.4 million and the FF&E Proceeds, net of the Agent's commission and costs, of approximately \$550,000. In addition, the Company had approximately \$11.4 million of cash on hand on the Date of Appointment, which amounts the Receiver transferred from the HMV account to the estate account immediately following the granting of the Receivership Order.
50. Total disbursements over the same period were approximately \$5.5 million, primarily consisting of:
- a) *Payroll and benefits (\$1.6 million)* – this amount includes payment of approximately \$0.6 million related to the Stub Period Wages and approximately \$0.1 million of benefit costs for full-time employees at Closing Stores that were in excess of the Benefits Cap as per the Agency Agreement. Additionally, the Company also incurred approximately \$0.9 million related to wages and benefits for employees at the Head Office and the HMV Warehouses, of which approximately \$0.2 million relates to incentive payments made to approximately 29 employees. The Receiver understands the Company offered incentive payments to certain key Head Office employees to retain these individuals as part of the Liquidation Sale. The Receiver understands the Lender was aware of the incentive amounts and approved the payments prior to release;
 - b) *Gift card and loyalty redemptions (\$1.2 million)* - Pursuant to the Agency Agreement, the Agent was entitled to accept outstanding HMV gift cards for the first 30 days after the Sale Commencement Date, however the Company was required to reimburse the Agent in cash for any amounts redeemed. In total, approximately \$1.0 million of gift cards were redeemed up to and including February 28, 2017, after which all functionality to process gift card transactions was disabled by HMV. In addition, HMV sponsored a customer rewards program, *purehmv*, in which members could redeem their points for discounts and/or merchandise. The Receiver understands *purehmv* points redemptions amounted to approximately \$0.2 million as at February 2, 2017, after which all functionality related to the program was disabled;
 - c) *Professional fees and disbursements (\$1.0 million)* – fees and disbursements of the Receiver (\$0.6 million), Gowling WLG (\$0.3 million) and the Company's counsel, Aird & Berlis LLP (\$0.1 million);
 - d) *Pre-filing sales taxes (\$0.7 million)* – relates to payment of unremitted HST, QST and PST as applicable for periods prior to the Date of Appointment. The Receiver understands the directors and officers of HMV required that these amounts be paid in ordinary course as part of their agreement to continue to serve in their capacities as directors and officers of HMV during the Liquidation Sale. The

Receiver understands the unremitted amounts could rank in priority to the Lender's security as against the Property as these amounts could be considered to be held in trust for the relevant taxing authorities and not form part of the Property. The Receiver understands the Lender was aware of the amounts and supported the payments prior to release; and

- e) *30 Day Goods (\$0.4 million)* – represents the Canadian-dollar equivalent of the aggregate settlement payments made in connection with the Settled 81.1 Claims.

51. As at June 5, 2017, the Receiver had cash on hand of approximately \$33.3 million.
52. The Receiver notes that the Interim R&D does not take into account approximately \$150,000 of accrued amounts owing to suppliers for certain Closing Store and Head Office operating expenses (the "**Outstanding Obligations**") such as occupancy costs, utilities, telecommunications, and security, some of which were reimbursed to the Company by the Agent as part of the Final Reconciliation. The Receiver is currently working with the respective vendors to reconcile the amounts and final billings and will make payment of the Outstanding Obligations in due course. The Receiver has made HUK10 aware of the Outstanding Obligations and has advised HUK10 that the Receiver will need to hold back \$150,000, among other holdbacks, from any distribution that is made to the Lender.
53. Other than pursuing the potential recovery of any unclaimed HST input tax credits paid during these proceedings and certain security deposits held by utility companies, the Receiver does not anticipate any additional material realizations from the Property as at the date of this First Report.

VI. ACTIVITIES OF THE RECEIVER

54. The activities of the Receiver since the date of the Pre-Filing Report have included:
 - a) opening new bank accounts under the Receiver's name and taking possession and control over the Treasury Assets;
 - b) sending to all creditors on record the *Notice and Statement of Receiver* required under section 245(1) and 246(1) of the BIA;
 - c) assisting HMV in communications with its employees, landlords and suppliers with a view to minimizing disruption to the Closing Stores and the Liquidation Sale;
 - d) discussions with certain landlords, the Company and its counsel in respect of payment of post-filing rent and timing of issuance of Repudiation Notices;

- e) responding to inquiries from stakeholders, including addressing questions or concerns of parties who contacted the Receiver on the toll-free telephone hotlines and/or general email account established by the Receiver for these receivership proceedings;
- f) responding to inquiries from online and print media, as well as consumers, regarding the redemption of HMV gift cards and/or *purehmv* points;
- g) monitoring the receipt of Proceeds, FF&E Proceeds, and other amounts, as well as remittances of Proceeds to the Agent, and the payment of Expenses and Non-Reimbursable Expenses by HMV;
- h) corresponding with the Lender and its counsel regarding the status of the receivership proceedings and the Liquidation Sale;
- i) assisting the Company with its reporting and updates to the Lender in respect of receipts and disbursements;
- j) reviewing and responding to demands for repossession of goods received from suppliers, including the 81.1 Claims;
- k) determining the amounts owed to HMV's employees as at the Date of Appointment and liaising with Service Canada on the administration of WEPPA;
- l) working with the Company and the Agent as part of the periodic reconciliations of Proceeds and Expenses pursuant to the Agency Agreement;
- m) working with the Company and the Agent to calculate the Cost Value of Merchandise pursuant to the Agency Agreement;
- n) expanding its role and exercising its permissive powers granted pursuant to the Receivership Order to conclude, among other things, the Company's obligations with respect to the Agency Agreement and Final Reconciliation;
- o) working with the Agent to complete the Final Reconciliation and the Final Reconciliation Agreement;
- p) discussions and correspondence with Gowling WLG and the Company's counsel, Aird & Berlis LLP, on a number of matters relating to these receivership proceedings, including but not limited to the 81.1 Claims, the Final Reconciliation, the Proposed Rep Counsel, Repudiation Notices and the administration of WEPPA;
- q) discussions and correspondence with Gowling WLG in connection with the security review and opinion;
- r) arranging for the redirection of HMV's mail from the Head Office to the Receiver's offices;

- s) attending before this Court in respect of the Receivership Order and the Approval Order;
 - t) preparing this First Report; and
 - u) other matters pertaining to the administration of HMV's receivership proceedings.
55. To inform creditors and all other stakeholders, general information on these proceedings has been posted on the Receiver's website at www.richter.ca/Folder/Insolvency-Cases/H/HMV-Canada-Inc. As noted above, the Receiver has also established dedicated toll-free hotlines for general creditor and employee inquiries, as well as a general email address to address specific questions or concerns from stakeholders with respect to these receivership proceedings.

VII. SECURITY REVIEW

SECURED INDEBTEDNESS TO HUK10

56. As outlined in the Pre-Filing Report, HMV's outstanding indebtedness to HUK10 was comprised of:
- a) direct indebtedness owing by HMV to HUK10 (the "Direct Indebtedness");
 - b) guarantees made by HMV in favour of HUK10 on the indebtedness owing by each of HMV Digital Holdings ULC ("HMV Digital"), HMV Pure Holdings ULC ("HMV Pure"), and HMV IP Holdings ULC ("HMV IP") to HUK10 (collectively, the "Guarantee Indebtedness"), as well as a guarantee made by HMV in favour of HUK10 in respect of the indebtedness owing by Wholesale Entertainment ULC ("Wholesale") to HUK10 (the "Wholesale Guarantee"); and
 - c) indebtedness owing by HMV to each of Retail Agents 230 Limited ("RAL 230") and HMV IP (collectively, the "Affiliate Indebtedness").
57. The Receiver notes that all of the HUK10 indebtedness was denominated in Pounds sterling (GBP), and that each of the borrowers with respect to such indebtedness agreed to indemnify HUK10 against any currency conversion losses incurred by HUK10 in relation to the payments made thereunder.
58. On December 22, 2016, the Company, HMV Digital, HMV Pure, HMV IP, RAL 230 and the Lender entered into an amendment and consolidation (the "Consolidation Agreement") as a result of certain defaults that occurred under the amended and restated loan agreement dated November 4, 2011. Pursuant to the Consolidation Agreement, each of HMV IP and RAL 230 agreed to assign all of their respective indebtedness owing by the Company and related security to the Lender, and the Lender agreed to forbear from exercising its rights and remedies and taking enforcement actions under its security until January 20, 2017 to allow HMV time to renegotiate its supply arrangements with its major suppliers on mutually agreeable terms.

59. As outlined in the affidavit of Mr. Christopher Emmott, a Director of HUK10 (the "Emmott Affidavit"), included in the receivership application materials filed with the Court by HUK10, the total outstanding indebtedness owed by HMV to HUK10 as at January 24, 2017 under the Direct Indebtedness, the Guarantee Indebtedness, the Wholesale Guarantee and the Affiliate Indebtedness (collectively the "HUK10 Indebtedness") was approximately \$38.9 million, as follows:

HMV Canada Inc. Summary of HUK 10 Indebtedness As at January 24, 2017 (in \$CAD 000s)			
	Amount	Termination Fee	Outstanding Balance
Direct Indebtedness			
HMV Term Loans	\$ 14,662	\$ 3,308	\$ 17,970
HMV Procurement Fees	3,207	-	3,207
Subtotal	\$ 17,869	\$ 3,308	\$ 21,177
Guaranteed Indebtedness			
HMV IP	\$ 1,515	\$ 620	\$ 2,135
HMV Pure	5,541	529	6,070
HMV Digital	2,566	389	2,954
Wholesale	-	496	496
Subtotal	\$ 9,621	\$ 2,035	\$ 11,656
Affiliate Indebtedness			
HMV IP	\$ 5,200	\$ -	\$ 5,200
230 Limited	929	-	929
Subtotal	\$ 6,129	\$ -	\$ 6,129
Total	\$ 33,619	\$ 5,343	\$ 38,962

60. As detailed above, approximately \$5.3 million of the total outstanding indebtedness was related to facility termination fees (the "Termination Fees") charged by the Lender to HMV on account of the Direct Indebtedness, the Guarantee Indebtedness and the Wholesale Guarantee, which Termination Fees were due and payable on January 24, 2017 when the Lender made demands for repayment of the HUK10 Indebtedness. Gowling WLG has reviewed the underlying loan documentation associated with the Termination Fees chargeable to HMV, HMV IP, HMV Pure, and HMV Digital and confirmed that the Termination Fees were charged in accordance with the terms of such loan documentation, at least insofar as the Termination Fees comprising the Direct Indebtedness and the Guarantee Indebtedness are concerned. The loan documentation relating to the Wholesale Guarantee (which would include provisions concerning the \$0.5 million Termination Fee relating thereto) has not been made available to the Receiver or Gowling WLG at this time, so no conclusion can be made concerning any Termination Fee associated with the Wholesale Guarantee at this time. Requests have been made to HUK10 for the relevant documentation, and once the received, the Receiver and its counsel will undertake a review prior to any

subsequent contemplated distribution being made by the Receiver to HUK10 on account of the indebtedness represented by the Wholesale Guarantee. For the purposes of the motion herein, the Receiver has excluded the Wholesale Guarantee from the HUK10 Indebtedness as at May 31, 2017, as detailed below.

61. The Receiver notes that HMV did not publish audited financial statements for fiscal year ending December 31, 2016 nor did it prepare internal financial statements beyond November 30, 2016. However, subsequent to the Date of Appointment, HMV reconciled the amounts noted in the Emmott Affidavit as against the Company's books and records, and the Receiver understands HMV's calculations were consistent with the Emmott Affidavit, save and except for (i) the Termination Fees which were not accrued by HMV, HMV Pure, or HMV Digital on its books and records, and (ii) the guaranteed indebtedness of HMV IP and Wholesale, which books and records were maintained separate and apart from HMV.
62. The Receiver has reviewed the unaudited financial statements of HMV IP as at December 31, 2016 and January 31, 2017, and notes the amount in the Emmott Affidavit is consistent with HMV IP's internal financial statements, save and except for the facility termination fee which was not accrued by HMV IP.
63. On June 6, 2017, the Lender provided the Receiver with an updated account of the HUK10 Indebtedness (excluding the Wholesale Guarantee) as at May 31, 2017, which indicates an outstanding secured debt balance of approximately \$39.9 million, as follows:

HMV Canada Inc.	
Summary of HUK 10 Indebtedness	
As at May 31, 2017	
(in \$CAD 000s)	
<u>Direct Indebtedness</u>	
HMV Term Loans	\$ 18,466
HMV Procurement Fees	3,207
Subtotal	\$ 21,673
<u>Guaranteed Indebtedness</u>	
HMV IP	\$ 2,308
HMV Pure	6,562
HMV Digital	3,194
Subtotal	\$ 12,064
<u>Affiliate Indebtedness</u>	
HMV IP	\$ 5,200
230 Limited	1,022
Subtotal	\$ 6,222
Total	\$ 39,959

64. The Receiver notes that the increase in the HUK10 Indebtedness was due to accrued interest and the impact of currency conversion (i.e. GBP to CAD) on certain of the amounts outstanding since January 24, 2017. The Receiver has also reviewed the May 31, 2017 HUK10 Indebtedness balances with the former CFO of HMV, whom has advised the Receiver the increased amount appears reasonable and consistent with his understanding of the underlying loan documentation.

SECURITY OPINION

65. The Receiver has obtained an independent legal opinion on HUK10's security from Gowling WLG, supported by separate independent legal opinions from law firms ("**Additional Law Firms**") arranged by Gowling WLG in those provinces where Gowling WLG does not have offices in Canada, namely from additional legal counsel in the Provinces of Saskatchewan, Manitoba and each of the Atlantic Provinces. In these opinions to the Receiver, Gowling WLG and each of the Additional Law Firms, as applicable, have opined that the security documents executed and delivered by HMV in favour of HUK10 are (i) valid and enforceable in accordance with the terms thereof, subject to the standard assumptions, qualifications and limitations contained in the opinion, and (ii) create a valid security interest and hypothec in the assets of HMV to secure the payment and performance of indebtedness and obligations owed to HUK10.
66. Such opinions also confirm that HUK10's security has been registered in all public offices where registration of such security interests and hypothecs is ordinarily necessary to perfect or render opposable the security interests and hypothecs created thereby. As a result, such security interests and hypothecs have been perfected and are opposable in all provinces.
67. Searches carried out by Gowling WLG and the Additional Law Firms (which are summarized in or accompany their respective opinions) confirm that the HUK10 registrations made against HMV are registered prior in time to all other registrants. Accordingly, but subject to the rights of any holders of purchase money security interests that have registered their security interests against HMV and that have otherwise complied with relevant statutory notice provisions necessary to obtain a purchase money priority, HUK10 has priority over all other registrants by virtue of order of registration.
68. Only one registration, namely that made by Xerox Canada Ltd. ("**Xerox**") and registered against HMV in Ontario, seemed plausible as a potential purchase money security interest capable of having priority over HUK10's registration. The Receiver investigated this registration and the nature of Xerox's claim against HMV and understands that Xerox discharged its registration on June 5, 2017. Accordingly, based on the above legal opinions, search results and order of registration, the Receiver understands that HUK10 has registered its security from HMV in all provinces, in priority to all other registrants, and that such registrations are in good standing.

69. During the course of their security review, Gowling WLG noted that some additional security ("Affiliate Security") had been provided by HMV to certain affiliates of HUK10, namely to HMV IP and to RAL 230, in order to secure the Affiliate Indebtedness, and that such Affiliate Security may have been provided to HMV IP and RAL 230 at a time when HMV was insolvent for the purposes of the BIA. It was felt that the provision of the Affiliate Security may become relevant because, prior to the commencement of the HMV receivership, HUK10 had obtained an assignment of the Affiliate Claims and Affiliate Security from HMV IP and RAL 230. The aggregate amount of the claims being asserted by HMV IP against HMV was \$5.2 million (as of May 31, 2017) and by RAL 230 against HMV was \$1.0 million (also as of May 31, 2017). To be clear, this Affiliate Security for the Affiliate Claims is separate and apart from the security that HMV had already provided directly to HUK10 (and which is discussed immediately above).
70. In case the Affiliate Security became relevant for purposes of distribution, the Receiver requested Gowling WLG to review it under Sections 95 and 96 of the BIA. Having done so, Gowling WLG provided the Receiver with a supplemental opinion to the effect that it was their view that a trustee in bankruptcy would not likely be successful upon any application to obtain an order declaring such Affiliate Security to be void in whole or in part under Section 95(1)(b) or Section 96(1)(b) of the BIA. As an additional aside, Gowling WLG also noted out that the defined terms of "Obligations" and "Indebtedness" contained in HUK10's direct security from HMV were sufficiently broad enough that the Affiliate Claims were, in the hands of HUK10 as assignee of such claims, already secured by HUK10's direct security from HMV, without requirement for resort to the Affiliate Security and regardless of the characterization of the Affiliate Security under Section 95(1)(b) or Section 96(1)(b) of the BIA.
71. Finally, the Receiver notes that the aggregate amount of HUK10's direct debt claims against HMV, namely the Direct Indebtedness and the Guarantee Indebtedness (which was \$33.7 million as of May 31, 2017) which are secured by HUK10's security is more than the estimated funds available for distribution (i.e., \$31,975,000, as set forth in paragraph 89 below), such that there is likely to be no payout in relation to the Affiliate Claims which have been assigned to HUK10 in any event.

VIII. PRIORITY CLAIMS

72. The security granted by HMV in favour of HUK10 is subject to prior charges and security interests or claims in respect of the Property, which include:
- a) the Agent's Charge;
 - b) the Administration Charge;
 - c) the Directors Charge; and

- d) Statutory claims pursuant to the BIA (the "BIA Claims").

AGENT'S CHARGE

73. The Approval Order provided that the Agent be granted the Agent's Charge over the Merchandise, Proceeds and the FF&E Proceeds and the Agent's share of proceeds from the sale of Merchant Consignment Goods to secure payment of amounts owing to the Agent under the Agency Agreement, which charge would rank in priority to all Encumbrances.
74. As noted above, the Agent and the Receiver executed the Final Reconciliation Agreement on June 2, 2017, in which the Agent agreed to irrevocably release and discharge the Agent's Charge and authorized the Receiver to take such steps as required to have the Agent's Charge released and discharged by the Court. Accordingly, the Receiver is seeking this Court's approval to terminate the Agent Charge and the security interest therein.

ADMINISTRATION CHARGE

75. The Receivership Order provided for an Administration Charge in favour of the Receiver, the Receiver's counsel, and counsel to the Company (the "Insolvency Professionals") in an amount not to exceed \$750,000, subject to further Order of the Court, charging all of the Property as security for the professional fees and disbursements incurred both before and after the Date of Appointment.
76. As at May 12, 2017, the Insolvency Professionals have received payment for their fees and disbursements incurred as part of these receivership proceedings. As the administration of the receivership will continue for some time beyond the date of this First Report, the Receiver proposes to hold a reserve of \$500,000 (the "Administration Charge Reserve") as security for payment of the fees and disbursements of the Insolvency Professionals.

DIRECTORS CHARGE

77. The Receivership Order provided for a Directors Charge in the maximum amount of \$750,000 subject to further Order of the Court charging the assets of the Company to indemnify its directors and officers (the "D&O") for liabilities incurred by the Company that result in post-filing claims against the directors and officers in their personal capacities. As previously noted, the remaining two (2) directors of HMV resigned on April 28, 2017.
78. The Receiver understands all post-filing source deductions and sales taxes were remitted by the Company in the ordinary course since the Date of Appointment. Further, HMV made payment to all employees in the ordinary course in respect of wages and vacation pay earned from the Date of Appointment. As such, the

Receiver is not aware of any potential outstanding amounts that could give rise to a claim against the D&O under the Directors Charge.

79. The D&O, by their legal counsel, formally advised the Receiver that the D&O were satisfied that all post-filing liabilities that could be direct liabilities of the D&O were current as at the date of this First Report. We understand, based on our discussions with D&O counsel, the D&O consent to the termination of the D&O Charge and the security interest therein. Accordingly, the Receiver is seeking this Court's approval to terminate the Directors Charge and the security interest therein.

BIA CLAIMS

80. As previously noted, the Receiver has addressed all fifteen (15) of the 81.1 Claims received subsequent to the Date of Appointment, including making payment in connection with the Settled 81.1 Claims. Accordingly, the Receiver is of the view no reserve is required in respect of the 81.1 Claims.
81. The Receiver has reviewed the Company's books and records and has prepared an analysis of the potential claims which could be asserted by HMV's former employees pursuant to section 81.4 of the BIA (the "81.4 Claims"). Based on its review, the Receiver has concluded that the maximum amount of the 81.4 Claims is approximately \$515,000.
82. To the best of its knowledge, the Receiver has complied with its obligations under WEPPA and will continue to do so, as required, including providing information to Service Canada and the Company's former employees for the purpose of the administering claims pursuant to WEPPA. As at the date of this First Report, the Receiver has not settled any of the 81.4 Claims as it is anticipated subrogation letters will be filed by Service Canada pursuant to the provisions of WEPPA, whereby Service Canada will be subrogated to the rights of the former employees of HMV and, as such, the amount of the 81.4 Claims will be payable directly to Service Canada. As a result, the Receiver will maintain a reserve in the amount of \$515,000 (the "81.4 Claims Reserve") for the payment of the potential 81.4 Claims.
83. The Receiver understands that the Company did not provide a registered pension plan for its employees. Accordingly, the Receiver is not aware of any amounts that could be owing pursuant to section 81.6 of the BIA.
84. As at the date of this First Report, the Receiver is not aware of any claims, other than those noted above, that would rank in priority to the claims of HUK10 as against the Property, or the proceeds therefrom.

IX. BANKRUPTCY APPLICATION

85. Pursuant to the June 6 Letter, HUK10 advised the Receiver of its intention to bring the Bankruptcy Application and sought the Receiver's consent to the lifting of the stay of proceedings in respect of HMV. A copy of the June 6 Letter is attached hereto as **Appendix "F"**. The Receiver consented to the lifting of the stay of proceedings and does not oppose the relief sought by HUK10. The Receiver is of the view that proceeding with a bankruptcy of the Company will facilitate and provide an orderly resolution of the Company's estate in accordance with the provisions of the BIA.
86. Should the Court grant the Bankruptcy Application, Richter has agreed to act as trustee in bankruptcy in respect of HMV, provided that it receives funding (there will be no material assets in the bankrupt estate). Provided the Court grants a bankruptcy order, HUK10 has agreed, in order to fund the bankruptcy, to the transfer of \$50,000 from the proceeds eligible to be distributed to HUK10 by the Receiver to the Trustee to fund the bankruptcy administration process.

X. PROPOSED INTERIM DISTRIBUTION

87. As stated in this First Report, Gowling WLG has provided a written opinion to the Receiver confirming the validity and enforceability of the Lender's security as against the Property across all provinces in Canada, and the perfection of the security interests created thereby, subject to standard assumptions, qualifications and limitations contained therein.
88. The following table summarizes the amounts available for distribution to the Lender after providing for accrued obligations and reserves for estimated future costs and disbursements:

HMV Canada Inc. Estimate of Amounts Available for Distribution As at June 5, 2017	
Cash on hand	33,290,644
Less Reserves:	
Outstanding Obligations	(150,000)
Administration Charge Reserve	(500,000)
81.4 Claims Reserve	(515,000)
Bankruptcy Administration Deposit	(50,000)
Contingency	(100,644)
Total Reserves	(1,315,644)
Estimated Funds Available for Distribution	31,975,000

89. At this time, HUK10 is seeking an interim distribution from the Receiver in the amount of \$31,975,000 (the "Interim Distribution"). The Receiver is satisfied that the reserves noted in the table above will leave sufficient funds in the estate to pay in full any and all amounts that rank, or may rank, in priority to HUK10, including professional fees subject to the Administration Charge. The Receiver proposes that the Interim Distribution be made after the bankruptcy of the Company, subject to this Court granting the proposed bankruptcy order and the relief sought herein.

XI. REQUEST FOR APPROVAL OF FEES

90. The Receiver, and its counsel, Gowling WLG have maintained detailed records of their professional time and disbursements since the Date of Appointment.
91. In accordance with the Receivership Order, the Receiver has been authorized to periodically pay its fees and disbursements, and that of its counsel, subject to approval by the Court.
92. The Receiver's professional fees incurred for services rendered from January 16, 2017 to May 12, 2017 amount to \$667,186.00, plus disbursements in the amount of \$8,660.01, each excluding applicable taxes. These amounts represent professional fees and disbursements not yet approved by the Court. Attached as Appendix "G" to this First Report is the affidavit of Pritesh Patel in respect of the fees and disbursements of the Receiver.
93. The fees of the Receiver's counsel, Gowling WLG, for services rendered from January 4, 2017 to May 12, 2017 total \$292,552.50, plus disbursements in the amount of \$14,986.08, each excluding applicable taxes. These amounts represent professional fees and disbursements not yet approved by the Court. Attached as Appendix "H" to this First Report is the affidavit of Evan Stitt in respect of the fees and disbursements of the Receiver's counsel.
94. The Receiver has reviewed the accounts of its legal counsel and confirms that the services reflected therein have been duly authorized and duly rendered and that, in the Receiver's opinion, the charges are fair and reasonable in the circumstances.

XII. RECOMMENDATION

95. The Receiver recommends that this Court grant an order:
- a) approving the Pre-Filing Report and the First Report, and the actions, activities and conduct of the Receiver set out therein;
 - b) approving the Interim R&D;

- c) terminating the Agent's Charge and the Directors Charge;
- d) authorizing the Receiver, should the Court grant the Bankruptcy Application, to transfer to the Trustee, the Bankruptcy Administration Deposit, to provide the necessary funding for the respective professional and other costs incurred by the Trustee in its administration of HMV's bankruptcy proceedings;
- e) authorizing and directing the Receiver to make the Interim Distribution to HUK10, or to such entity as HUK10 may direct; and
- f) approving the accounts of the Receiver and its counsel, as set out in this First Report.

All of which is respectfully submitted on the 9th day of June, 2017.

**Richter Advisory Group Inc.
as the Proposed Receiver of
HMV Canada Inc.
and not in its personal capacity**



Paul van Eyk, CPA, IFA, CIRP, LIT
Senior Vice-President



Pritesh Patel, CIRP, CFA, MBA
Vice-President

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
PROCEEDINGS COMMENCED AT TORONTO**

**FIRST REPORT OF THE
RECEIVER**

GOWLING WLG (CANADA) LLP
1 First Canadian Place, Suite 1600
100 King Street West
Toronto, Ontario M5X 1G5

David F.W. Cohen
Tel: (416) 369-6667 / Fax: (416) 862-7661
Email: david.cohen@gowlingwlg.com

Frank D. Lamie
Tel: (416) 862-3609 / (416) 862-7661
Email: frank.lamie@gowlingwlg.com

**Lawyers for Richter Advisory Group Inc., in its capacity as
Receiver of HMV Canada Inc.**

TAB E

APPENDIX E

Court File No. CV-1711674

HMV CANADA INC.

REPORT OF THE PROPOSED RECEIVER

JANUARY 26, 2017

Court File No. CV-1711674

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

BETWEEN:

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondents

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended, and under section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43**

**REPORT OF RICHTER ADVISORY GROUP INC.
IN ITS CAPACITY AS PROPOSED RECEIVER OF
HMV CANADA INC.**

JANUARY 26, 2017

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APPENDICES

APPENDIX "A" – HMV ORGANIZATION CHART

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CONFIDENTIAL APPENDICES

CONFIDENTIAL APPENDIX "1" – SUMMARY OF OFFERS

CONFIDENTIAL APPENDIX "2" – UNREDACTED LIQUIDATION AGENCY AGREEMENT

I. INTRODUCTION

1. Richter Advisory Group Inc. ("**Richter**") understands that an application will be made before the Ontario Superior Court of Justice (Commercial List) (the "**Court**") by the HUK 10 Limited ("**HUK10**" or the "**Lender**") for an order (the "**Receivership Order**") appointing Richter as receiver, pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**"), and section 101 of the *Courts of Justice Act* R.S.O. 1990 c. C.43, as amended (in such capacity, the "**Receiver**"), without security, of all the assets, properties and undertakings (the "**Property**") of HMV Canada Inc. ("**HMV**" or the "**Company**") to exercise the powers and duties set out in the Receivership Order.
2. Richter was previously retained by HMV to act as a financial advisor to the Company to assist with establishing contingency plans given its liquidity situation, and to work with the Company's Lender as appropriate.
3. Richter is a licensed trustee within the meaning of section 2 of the BIA and has consented to act as Receiver in these proceedings. We are writing this report in Richter's capacity as Proposed Receiver of HMV (in such capacity, the "**Proposed Receiver**") with a view to assisting the Court and the Company's stakeholders.

II. PURPOSE OF REPORT

4. The purpose of this report (the "**Report**") is to:
 - a) Provide this Court with:
 - (i) an overview of the Company, including its corporate structure and operations;
 - (ii) an overview of the Company's historical financial performance;
 - (iii) information on the Company's debt structure;
 - (iv) information on the Company's current financial position and liquidity; and
 - (v) the proposed Administration Charge, the Directors' & Officers' Charge and the Agent's Charge (as such terms are defined herein).
 - b) Summarize the key terms of the proposed agreement (the "**Liquidation Agency Agreement**") to be entered into among HMV, the Receiver and a contractual joint venture between Gordon Brothers Canada ULC and Merchant Retail Solutions ULC (together, the "**Agent**"), in which the Agent will liquidate substantially all of the Company's inventory (the "**Merchandise**") and the Company's furniture, fixtures and equipment (the "**FF&E**");
 - c) Summarize the mandate and powers that are being sought for the Receiver under the Receivership Order; and

d) Recommend that, in the event this Court appoints Richter as Receiver, the Court issue an order (the **"Approval Order"**):

- (i) Approving the Liquidation Agency Agreement and authorizing and directing the Receiver and the Company to execute such documents and take such additional steps as are necessary to complete the transaction;
- (ii) Approving the terms of the Administration Charge, the Directors' & Officers' Charge and the Agent's Charge, and proposed priority rankings of such charges; and
- (iii) Sealing the Confidential Appendices to prevent this information from becoming publicly available pending further order of this Court.

III. QUALIFICATIONS

5. In preparing this Report, the Proposed Receiver has relied upon unaudited financial information prepared by the Company's representatives, the Company's books and records, and discussions with the Company's representatives, its legal counsel and the Lender (collectively, the **"Information"**).
6. In accordance with industry practice, except as described in this Report:
 - a) Richter has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook; and
 - b) future-oriented financial information relied upon in preparing this Report is based on management's assumptions regarding future events. Actual results achieved may vary from this information and these variations may be material.
7. Unless otherwise noted, all monetary amounts contained in this Report are expressed in Canadian dollars.

IV. BACKGROUND

COMPANY OVERVIEW

8. With decades of global retailing history, HMV is one of Canada's leading audio and visual entertainment retailers, specializing in music, DVD, Blu-ray, and other media-related products. Established in 1986, HMV has grown from a small retail music chain to become one of Canada's market leaders with 102 stores across Canada, as well as an e-commerce site, www.hmv.ca.
9. The Company originated as a subsidiary of the U.K.- based HMV Retail Ltd. HMV launched its Canadian retail operations in 1986 with the opening of its first store in Mississauga, Ontario. For 20 consecutive years after its founding, HMV received the Canadian music industry's award for music retailer of the year.

10. On or about June 27, 2011, HMV Retail Ltd. sold the Company and the assigned the rights to the "HMV" brand in Canada to U.K.-based Hilco Capital Limited ("**Hilco Capital**"), an affiliate of the Lender. In response to the growing popularity of digital entertainment and streaming services, Hilco Capital assisted the Company in expanding its product mix to include non-media merchandise, and provided other financial and operational advice and support.
11. The Company's corporate head office is located at leased premises on 5401 Eglinton Ave in Toronto, Ontario (the "**Head Office**"). In addition, the Company also maintains two leased warehouse and distribution centers in Mississauga, Ontario to handle retail store replenishment and e-commerce fulfillment. As previously noted, HMV had 102 retail stores operating from leased premises throughout Canada, the largest of which measures 30,000 square feet, broken down by province as follows:

HMV Canada Inc. Store Count by Province As at December 31, 2016	
Province	Store Count
Alberta	20
British Columbia	10
Manitoba	4
New Brunswick	3
Newfoundland	1
Nova Scotia	2
Ontario	34
Quebec	24
Saskatchewan	4
Total	102

Source: Management prepared information

12. As at January 21, 2017, HMV employed approximately 1,340 individuals across Canada, comprised of 1,242 employees at its retail locations, 18 employees in warehousing and distribution, and 80 in head office, e-commerce and administration functions. HMV's workforce is not unionized and the Company does not maintain a pension plan.

CORPORATE STRUCTURE

13. HMV was incorporated under the *Business Corporations Act* (Ontario). The Company is also registered extra-provincially to carry on business in Alberta, British Columbia, Saskatchewan, Manitoba, Quebec, New Brunswick, Nova Scotia, Newfoundland and Labrador and Prince Edward Island. HMV's parent company is U.K.-based Barraud Holdings Limited ("**Barraud**"), an indirect subsidiary of Hilco Capital. The Company's affiliates in Canada include HMV Digital Holdings ULC ("**HMV Digital**") and HMV Pure Holdings

ULC ("**HMV Pure**"), both of which are indirect subsidiaries of Barraud, as well as HMV IP Holdings ULC ("**HMV IP**"). The Company's organizational chart is attached hereto as **Appendix "A"**.

HMV Digital

14. In an attempt to stay competitive in the marketplace, HMV launched a subscription-based, streaming digital music service in December 2012, called "The Vault". The Vault was subsequently replaced with "HMV Digital", an online music store featuring an extensive digital catalogue of songs to buy individually or as complete albums, either through www.hmvdigital.ca or the HMV Digital mobile app.
15. HMV Digital is a British Columbia incorporated unlimited liability company with its registered office at 1800 – 355 Burrard Street, Vancouver, British Columbia. Based on information provided by the Company, the Proposed Receiver understands that HMV Digital has no employees and no material assets.

HMV Pure

16. HMV Pure is the Company's customer rewards program, in which members earn points for every dollar spent in store or online, which can be redeemed for in-store discounts, music downloads, and special gift items, as well as opportunities to enter exclusive members-only contests.
17. HMV Pure is a British Columbia incorporated unlimited liability company with its registered office at 1800 – 355 Burrard Street, Vancouver, British Columbia. Based on information provided by the Company, the Proposed Receiver understands that HMV Pure has no employees and no material assets.

HMV IP

18. The Proposed Receiver understands HMV IP holds the intellectual property rights to the "HMV" brand in Canada. The Proposed Receiver further understands that the Company pays royalty and licensing fees to HMV IP for use of certain intellectual property pursuant to the terms of a sub-sublicense agreement dated June 26, 2011 (the "**Sub-Sublicence Agreement**") entered into between HMV IP and the Company. Pursuant to the Sub-Sublicence Agreement, the Company is permitted to manage, operate and carry on its business in Canada using the "HMV" name.
19. The Company has outstanding secured indebtedness owing to HMV IP as a result of the non-payment of royalty and licensing fees to HMV IP since November 2014.
20. As described in greater detail below, HMV has guaranteed the indebtedness, liabilities and obligations of each of HMV IP, HMV Digital and HMV Pure (collectively the "**Related Companies**") owing to the Lender, in accordance with the terms of a guarantee dated December 28, 2011 (the "**Guarantee**"). As noted above, the Related Companies are not subject to these receivership proceedings as the Related Companies have no material assets.

21. Further background information about HMV, including its causes of financial difficulties and insolvency, is provided in the affidavit of Mr. Christopher Emmott, a Director of HUK10 (the "**Emmott Affidavit**"), included in the receivership application materials filed with the Court by HUK10.

COMPANY'S FORBEARANCE AGREEMENT

22. The Proposed Receiver understands that the Lender has provided accommodations to the Company in order to sustain operations and meet obligations. A summary of these accommodations are as follows:
- a) The Lender continued to advance additional funds to HMV to fund operating losses over the past two years. Between December 2011 and December 2014, the average loan balance owing by HMV to HUK10 was approximately \$11 million, whereas between December 2014 and December 2016, the average loan balance increased significantly to \$26 million; and
 - b) Deferral of all cash payments on account of the HUK10 Indebtedness (as defined herein), including principal repayments, interest, royalties, licensing and other fees, since November 2014.
23. The Proposed Receiver understands that the Company and the Lender entered into an amendment and consolidation agreement on December 22, 2016 (the "**Consolidation Agreement**") as a result of certain defaults that occurred under the amended and restated loan agreement dated November 4, 2011 (the "**HUK10 Loan Agreement**"). As referenced in the Emmott Affidavit, and discussed below, the Lender, without waiving the defaults, agreed to forbear from taking any action in connection with the defaults until January 20, 2017 to allow the Company time to facilitate the Major Supplier Negotiations (as defined herein).

MAJOR SUPPLIER NEGOTIATION PROCESS

24. The Proposed Receiver understands that HMV purchases the majority of its physical media inventory from the major music labels and media studios (the "**Major Suppliers**"). As noted below, the Company owed the Major Suppliers approximately \$56 million in total as at December 31, 2016.
25. During the final weeks of December 2016 and the first few weeks of January 2017, the Proposed Receiver understands that the Company and the Lender engaged in good faith discussions with the Major Suppliers (the "**Major Supplier Negotiations**") in an effort to renegotiate existing supply arrangements. The intent of these negotiations was to provide HMV with liquidity and gross margin improvement going forward to allow it to continue operations. Unfortunately, the Company was unable to reach an agreement with the Major Suppliers, on mutually acceptable terms, that would allow the Company to address its immediate cash flow needs.

26. As such, HUK10 demanded payment of all obligations owing to it by the Company by way of letter dated January 24, 2017 (the "**Demand Letter**"), and that day HUK10 also issued its Notice of Intention to Enforce Security pursuant to section 244(1) of the BIA to the Company. Concurrently with the delivery of the Demand Letter, HUK10 also issued demand letters to each of HMV IP, HMV Digital and HMV Pure in respect of their respective indebtedness to HUK10, which indebtedness was guaranteed by HMV as previously noted.
27. On January 24, 2017, HMV, as well as each of HMV IP, HMV Digital and HMV Pure, consented by way of letter to the enforcement by the Lender.

V. FINANCIAL POSITION

HISTORICAL OPERATING RESULTS

28. The Company's most recent year-to-date ("**YTD**") financial statements are presented for the eleven month period ending November 30, 2016.
29. Set out below is a summary of the Company's income statement for: (i) the fiscal period ending December 28, 2013 ("**FY13**"); (ii) the fiscal period ending December 27, 2014 ("**FY14**"); (iii) the fiscal period ending January 2, 2016 ("**FY15**"); and (iv) the most recent year-to-date ("**YTD**") period ending November 30, 2016 (unaudited) ("**FY16**");

HMV Canada Inc.				
Income Statement				
(\$'000s)				
	Eleven months ended November 30, 2016	Year ended January 2, 2016	Year ended December 27, 2014	Year ended December 28, 2013
Sales	\$ 147,705	\$ 214,424	\$ 225,176	\$ 245,084
Cost of goods sold	89,438	128,493	135,204	150,070
Other cost of sales	3,144	4,196	3,700	3,332
Gross profit	\$ 55,123	\$ 81,735	\$ 86,272	\$ 91,682
Expenses				
Store, head office and other administrative	\$ 68,457	\$ 87,790	\$ 90,342	\$ 94,381
Interest	2,115	2,490	2,466	1,832
Write-down of property, plant and equipment	-	316	-	126
Store closures costs	524	142	126	360
Total expenses	\$ 71,096	\$ 90,738	\$ 92,934	\$ 96,699
Loss before income taxes	(15,973)	(9,003)	(6,662)	(5,017)
Provision for income taxes	-	-	-	240
Net loss for the period	\$ (15,973)	\$ (9,003)	\$ (6,662)	\$ (4,777)
EBITDA	\$ (12,439)	\$ (3,938)	\$ (1,629)	\$ 261

Note: Fiscal year of Company ends on the Saturday of the final week in a calendar year.

Source: Management internal financials & audited financial statements

30. The income statement summary above reflects the following:

- a) the Company's revenues declined each year between FY13 and FY15, and are projected to further decrease to approximately \$190 million for FY16;
- b) net losses total approximately \$20 million between FY13 and FY15, and the Company is projected to incur another loss in FY16;
- c) the Company generated EBITDA losses in each of FY14 and FY15, and this trend is projected to continue in FY16; and
- d) despite store closures and cost reduction initiatives, such as headcount rationalization and renegotiating store rent expenses, the Company has not been able to reduce its operating costs to offset the decline in revenues.

31. Set out below is a summary of the Company's unaudited balance sheet as at November 30, 2016:

HMV Canada Inc.			
Balance Sheet			
As at November 30, 2016			
(\$000s)			
ASSETS		LIABILITIES AND SHAREHOLDER'S DEFICIENCY	
Current		Current	
Cash and cash equivalents	\$ 5,913	Accounts payable and accrued liabilities	\$ 75,724
Accounts receivable, net	\$ 1,303	Sales taxes payable	\$ -
Inventory	\$ 56,553	Income taxes payable	\$ 458
Prepaid expenses	\$ 126	Debt	\$ 55,643
Total current assets	\$ 63,895	Total current liabilities	\$ 131,825
Non-current assets		SHAREHOLDER'S DEFICIENCY	
Property, plant and equipment, net	\$ 4,137	Share capital	\$ 30,000
Intangible assets, net	\$ -	Contributed surplus	\$ 12,323
Total assets	\$ 68,032	Deficit	\$ (106,116)
		Total shareholder's deficiency	\$ (63,793)
		Total liabilities and shareholder's deficiency	\$ 68,032

Source: Management prepared information

32. The Company's internal financial statements as at November 30, 2016 reflect that:

- a) the book value of HMV's current liabilities (approximately \$132 million) significantly exceeds the book value of its current assets (approximately \$64 million). Even if the Company's outstanding indebtedness was excluded, HMV would still have a negative working position of approximately \$12 million;
- b) the Company had an accumulated retained earnings deficit of approximately \$106 million; and
- c) the Company is insolvent on a balance sheet basis.

ABILITY TO CONTINUE AS A GOING CONCERN

33. The Proposed Receiver understands that the Company's financial results YTD continue to be a concern. The Proposed Receiver is of the view that HMV will continue to experience challenges in operating as a going concern due to the following:

- a) the Company and the Major Suppliers were unable to reach an agreement, on mutually acceptable terms, to sustain HMV's operations and support a recovery. Not having come to satisfactory arrangements with the Major Suppliers, the Company is projected to incur another loss in 2017 and require at least an additional \$5 million to sustain operations. As noted above, the Lender is not prepared to continue to advance additional funds to the Company on that basis. The Lender is the Company's primary source of liquidity and a withdrawal of its support, would result in a material adverse change for the Company;
- b) The Lender has supported the Company with additional financing since December 2014, and has agreed to defer cash payments, including scheduled principal and interest payments since November 2014. The Company currently lacks sufficient liquidity to address normal operating costs along with servicing its debt obligations owing to the Lender. In addition, there is no indication that HMV will be able to secure alternative financing to repay HUK10 in full, given its recent financial results and financial position; and
- c) The Major Suppliers have all essentially stopped supplying inventory to the Company, and with no viable alternative supply arrangement, the Company could run out of inventory in the near future.

VI. CREDITORS

BANK OF MONTREAL

- 34. The Bank of Montreal ("**BMO**") provided a \$30 million (subsequently reduced to \$25 million) revolving asset-based facility to HMV pursuant to a credit agreement dated December 22, 2014, as amended by a first amending agreement dated December 15, 2016 (the "**BMO Facility**"). As security for its advances under the BMO Facility, BMO was granted a first-ranking security interest in the Property, in priority to HUK10.
- 35. The Proposed Receiver understands the BMO Facility originally expired in December 2016, but BMO granted a short three month extension to March 2017, at which point the Company could extend for an additional two year period, subject to certain conditions being met including an agreement with the Major Suppliers and an additional \$2 million working capital injection by HUK10.

36. As at the date of this Report, the Proposed Receiver understands that the Company has terminated the BMO Facility. The Proposed Receiver understands that the Company is working with BMO to obtain the necessary discharges and releases of BMO's security.

HUK10

37. The Company's outstanding direct indebtedness owing to the Lender (the "**Direct Indebtedness**") consisted of the following:
- a) certain term loans extended to HMV by HUK10 pursuant to the HUK10 Loan Agreement; and
 - b) certain procurement fees rendered by HUK10 pursuant to the terms of an amended and restated negotiation services agreement dated January 7, 2014.
38. In addition to the Direct Indebtedness, the Company also guaranteed the indebtedness of the Related Companies pursuant to the Guarantee (the "**Guarantee Indebtedness**"):
- a) amounts advanced to HMV IP by HUK10 pursuant to a loan agreement made between HMV IP and HUK10 dated February 27, 2012;
 - b) amounts advanced to HMV Pure by HUK10 pursuant to a loan agreement made between HMV Pure and HUK10 dated February 27, 2012; and
 - c) amounts advanced to HMV Digital by HUK10 pursuant to a loan agreement made between HMV Digital and HUK10 dated February 27, 2012.
39. The Company was also indebted to each of HMV IP and Retail Agents 230 Limited ("**230 Limited**") pursuant to certain agreements and arrangements entered into with HMV. The Proposed Receiver understands that pursuant to the Consolidation Agreement, each of HMV IP and 230 Limited agreed to assign all of their respective indebtedness owing by the Company and related security to the Lender (the "**Assigned Indebtedness**", and together with the Guarantee Indebtedness and Direct Indebtedness, the "**HUK10 Indebtedness**").
40. The table below provides a summary of the HUK10 Indebtedness as at January 24, 2017:

HMV Canada Inc.		
Summary of HUK 10 Indebtedness		
As at January 24, 2017		
(\$000s)		
<u>Direct Indebtedness</u>		
HUK 10 Loan Agreement	\$	17,970
Procurement Fees		3,207
<u>Guaranteed Indebtedness</u>		
HMV IP	\$	2,135
HMV Pure		6,070
HMV Digital		2,954
HMV Wholesale Facility		496
<u>Assigned Indebtedness</u>		
HMV IP	\$	5,200
230 Limited		929
Total	\$	38,961

Source: Emmott Affidavit

41. The Proposed Receiver understands that the HUK10 Indebtedness is secured by a general security agreement and a movable hypothec representing a charge over all assets of HMV, subject to the security created by HMV in favour of BMO under the BMO Facility.

OTHER PPSA REGISTRANTS

42. In addition to the secured claims of the Lender pursuant to the HUK10 Indebtedness, the search report of prepared by the Lender's legal counsel of registrations filed under the applicable Personal Property Security Registry and/or Register of Personal and Movable Real Rights and reflects that certain financing and equipment lessors have registered a security interests against the Company.

POTENTIAL PRIORITY CLAIMS

43. Based on information provided by the Company, the Proposed Receiver understands that potential priority claims could total up to approximately \$2.2 million as at January 21, 2017, and are comprised of the following:

HMV Canada Inc.	
Estimated Priority Claims	
As at January 21, 2017	
(000's)	
Gross Wages and Salary	515
Vacation Pay	1,069
Sales Taxes Due	577
	\$ 2,161

Source: Management prepared estimates

44. The Proposed Receiver understands that the Company was current on all payments to government authorities for sales taxes and source deductions that were due and payable as at the date of this Report, and the above amounts, with the exception of vacation pay for the most part, represent estimates for amounts accrued since the Company's last payment date.
45. As noted above, HMV employed approximately 1,340 individuals across Canada and the Proposed Receiver understands the Company's bi-weekly payroll was approximately \$1 million on average. The Proposed Receiver understands that the \$515,000 estimate for wages represents the gross wages accrued for the stub period since the Company's last payroll run for pay period ending January 21, 2017 (the "**Stub Period Wages**"). The Proposed Receiver understands that the Lender supports the payment of the Stub Period Wages by the Receiver out of proceeds from the Property in the ordinary course for all employees, even those not retained during these proceedings.
46. If appointed as Receiver, the Proposed Receiver will comply with the provisions of the Wage Earner Protection Program Act subsequent to its appointment.

UNSECURED TRADE CREDITORS

47. The Proposed Receiver understands that the Company had total unsecured trade payables owing of approximately \$64 million as at January 24, 2017, of which approximately \$52 million was related to the Major Suppliers.
48. The Proposed Receiver understands that the Company was current in respect of obligations to its landlords for January 2017, except for certain landlords where monthly rent is based on a percentage of sales, which the Proposed Receiver understands is being reconciled by the Company in accordance with the applicable lease arrangements. The proposed Receivership Order contemplates authorizing the remittance of sufficient funds to the Company to enable the Company to pay the rent in full for the month of February 2017 under each of the Debtor's stores, Head Office, and other real property leases.

VII. THE LIQUIDATION AGENCY AGREEMENT

PRE-FILING SOLICITATION PROCESS

49. As noted above, HMV previously retained Richter in December 2016 to assist the Company with assessing strategic options given its liquidity situation, which included the potential for net orderly liquidation of the Company's inventory and assets, as a contingency should the Major Supplier Negotiations fail to achieve an acceptable result. Richter's services included:

- a) identifying and approaching parties, on a confidential basis, to solicit liquidation proposals for the Company's inventory and fixed assets (the **"Pre-Filing Solicitation Process"**);
- b) preparing a non-disclosure agreement (**"NDA"**) and an electronic data-room (the **"Data Room"**);
- c) coordinating due diligence requests from Interested Parties (as defined herein); and
- d) analyzing and negotiating offers.

50. A summary of the Pre-Filing Solicitation Process and its results are as follows:

- a) beginning on December 30, 2016, Richter contacted a total of 8 prospective interested parties (the **"Interested Parties"**), all of which were liquidators, to advise of the opportunity to present a proposal to in connection with this transaction opportunity. The Interested Parties were advised that the Company would consider an agency agreement and/or a consulting agreement, provided that such offers were binding;
- b) Richter, with the assistance of the Company, prepared the Data Room, which contained corporate, financial and information relating to the Company's inventory and fixed assets, to assist Interested Parties in completing their primary due diligence;
- c) all of the Interested Parties executed an NDA to obtain access to the Data Room;
- d) throughout the course of the Pre-Filing Solicitation Process, Richter, with the assistance of the Company, facilitated due diligence efforts by, among other things, responding to queries from the Interested Parties regarding the Company's inventory and assets, and updating the Data Room as new information became available;
- e) Richter deposited in the Data Room a form of consulting agreement and a form of agency agreement on January 10 and January 11, 2017, respectively, on which Interested Parties were required to submit binding offers (the **"Offers"**);
- f) Interested Parties were required to submit Offers to Richter by 5pm EST on January 13, 2017, which date was subsequently extended by the Company to 12pm EST on January 17, 2017 (the **"Bid**

Deadline). In total, 4 Offers were received from 2 of the Interested Parties (the "**Offerors**") prior to the Bid Deadline, with each of the Offerors submitting both an agency agreement, including a net minimum guarantee, and a consulting agreement.

- g) based upon the review by the Company and the Lender, in consultation with Richter, the Company advised Richter to engage in discussions with the Offerors in connection with the agency agreement Offers, and request that each of the Offerors submit their best and final bid to Richter on or before 4PM EST January 23, 2017 (the "**Final Offers**"). Filed with this Court on a sealed and confidential basis as **Confidential Appendix "1"**, a summary of the material terms of the Final Offers received (the "**Final Offers Summary**"), which is the subject of a request for a sealing order from this Court pending closing of the Liquidation Agency Agreement or upon further order of this Court. In view of the sensitive commercial information contained in the Final Offers Summary, the disclosure of which would cause prejudice to the Offerors, and may further affect the parties obligations and rights under the Pre-Filing Solicitation Process and otherwise, the Final Offers Summary will be provided to the Court prior to the return of the within application in a sealed envelope; and
 - h) following an analysis of the Final Offers by the Company and the Lender, in consultation with Richter, the Final Offer submitted by the Agent was selected as the superior bid. The Company, the Proposed Receiver, the Agent, and their respective counsels, entered into negotiations immediately to finalize an agreement, which ultimately resulted in the Liquidation Agency Agreement, as discussed in greater detail below.
51. The Proposed Receiver notes that certain parties were not contacted by Richter as part of the Pre-Filing Solicitation Process due to concerns raised by the Company regarding potential conflicts of interest inherent with these parties. As the Pre-Filing Solicitation Process was run concurrently with the Major Supplier Negotiations, the Company wanted to ensure confidentiality regarding its contingency planning so as not jeopardize its Major Supplier Negotiations. The Proposed Receiver is of the view that the Interested Parties contacted as part of the Pre-Filing Solicitation Process all have extensive knowledge and experience in retail liquidations of this size and scale, and as such, the market was appropriately canvassed.

PROPOSED LIQUIDATION AGENCY AGREEMENT

52. The Proposed Receiver understands from discussions with the Company and the Lender that an orderly liquidation of the Company's inventory and assets would likely result in the highest proceeds, based on the following:

- a) the market for the sale of physical media in Canada is in significant decline and it is unlikely that a prospective purchaser would be interested in acquiring the Company's existing business or that the Company would be able to secure alternative financing to repay the HUK10 Indebtedness; and
 - b) any of the names, marks, or other intellectual property associated with the "HMV" name are licensed from HMV IP, and the Proposed Receiver understands HMV IP would not support the sale and/or otherwise transfer of the license.
53. Attached hereto as **Appendix "B"** is a redacted copy of the Liquidation Agency Agreement (without Exhibits) substantially in the form anticipated to be executed by the parties. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Liquidation Agency Agreement. Filed with this Court on a sealed and confidential basis as **Confidential Appendix "2"** is an unredacted copy of the Liquidation Agency Agreement (with Exhibits) substantially in the form anticipated to be executed by the parties. The Proposed Receiver, the Company and the Agent are currently conducting the final negotiations and revisions of the commercial terms of the Liquidation Agency Agreement. Once finalized and executed, the signed version of the Liquidation Agency Agreement will be provided to the Court on a sealed and confidential basis. In view of the sensitive commercial information and confidentiality obligations contained in the Liquidation Agency Agreement and its Exhibits, the disclosure of which would cause prejudice to the Company, its creditors, and stakeholders, the Liquidation Agency Agreement and its Exhibits is the subject of a request for a sealing order from this Court, and the unredacted copy of the Liquidation Agency Agreement and the Exhibits thereto will be provided to the Court prior to the return of the within application in a sealed envelope.
54. Below is a summary of certain of the material terms of the Liquidation Agency Agreement:
- a) the Agent is a contractual joint venture composed of Gordon Brothers Canada ULC and Merchant Retail Solutions ULC, an affiliate of the Lender;
 - b) the Sale will commence following the approval of the Liquidation Agency Agreement, but no later than February 4, 2017 (the "**Sale Commencement Date**") and to end no later than April 30, 2017 (the "**Sale Termination Date**");
 - c) the Agent has provided a net minimum guarantee ("**NMG**") based on the aggregate Cost Value of the Merchandise, subject to adjustment if:
 - (i) the aggregate Cost Value of the Merchandise is less than Merchandise Threshold or greater than the Merchandise Ceiling;
 - (ii) the Cost Value of the Merchandise as a percentage of the Retail Price of the Merchandise exceeds the Cost Factor Threshold.

- d) the Agent will pay a portion of the NMG (the "**Initial Guaranty Payment**") immediately following the issuance and entry of the Approval Order, with the remaining balance to be paid by the Agent following completion of the Final Reconciliation;
- e) the Agent will be responsible for the expenses in conducting the Sale (the "**Expenses**"), including but not limited to, store-level operating expenses such as payroll, rent, advertising and promotional costs, as well as certain head office costs;
- f) after payment by the Agent of the NMG and the Expenses, the Agent is entitled to a fee (the "**Agent's Fee**") being a percentage of the aggregate Cost Value of the Merchandise;
- g) in the event that the Proceeds of the Sale exceed the sum of the NMG, the Expenses and the Agent's Fee, the Company and the Agent will share the excess based on the terms set out in the Liquidation Agency Agreement;
- h) Agent and Company shall, in good faith, negotiate mutually agreeable terms and conditions upon which the parties will procure additional inventory of like nature, quality, and appropriate mix to include in the Sale (the "**Additional Merchandise**") and upon the appropriate treatment of the costs of acquiring such Additional Merchandise as an expense and the appropriate sharing of the gross margin earned on such Additional Merchandise provided that the Additional Merchandise will not exceed \$6.5 million at cost in the aggregate and that the Additional Merchandise will be distributed among the Closing Stores such that no Closing Store will receive more than 15% of the Additional Merchandise;
- i) the Sale will be conducted in accordance with the sale guidelines (the "**Sale Guidelines**") attached to the Approval Order, and shall include:
 - (i) the Sale will be conducted in accordance with the terms of the applicable leases or other occupancy agreements, except as provided for in the Approval Order or any further Order of the Court, or any written agreement between the Company or Receiver and the applicable landlord;
 - (ii) the Sale shall be conducted so that each of the stores remain open during their normal hours of operation provided in their respective leases;
 - (iii) the Sale shall end by no later than the Sale Termination Date;
 - (iv) all display and hanging signs used by the Agent in connection with the Sale shall be professionally produced and all hanging signs shall be hung in a professional manner. No signs shall advertise the Sale as a "bankruptcy", a "going out of business" or a "liquidation" sale;

- (v) At the conclusion of the Sale in each Closing Store, the Agent shall arrange that the premises for each Closing Store is in "broom-swept" and clean condition, and shall arrange that the Closing Stores are in the same condition as on the Sale Commencement Date, ordinary wear and tear excepted;
 - (vi) the Agent shall be entitled to include in the Sale the Additional Merchandise, subject to certain limitations; and
 - (vii) the Agent, the Company and, where appropriate, the Receiver, shall not conduct any auctions of Merchandise or FF&E at any of the Closing Stores.
- j) the reconciliation of Proceeds and Expenses shall take place between the Agent, the Company and the Receiver on a weekly basis, with a final reconciliation to occur within 30 days of the Sale Termination Date;
 - k) the Agent will have the exclusive right to sell the FF&E and the Agent shall be entitled to receive a commission of the sale proceeds, plus reimbursement of the Agent's out of pocket costs related to such disposition which are not duplicative of the Expenses; and
 - l) the only material condition precedent to the Liquidation Agency Agreement is the Court granting the Approval Order.
55. The form of Approval Order in respect of the Liquidation Agency Agreement includes the following provisions:
- a) that the Sale be conducted in accordance with the Sales Guidelines attached to the Approval Order as is typical in Court-approved retail liquidations;
 - b) requiring that Gross Sale Proceeds and Gross FF&E Proceeds be deposited into certain designated accounts; and
 - c) granting the Agent a charge (the "**Agent's Charge**") over the Merchandise, Proceeds and the FF&E Proceeds and the Agent's share of proceeds from the sale of Merchant Consignment Goods to secure payment of amounts owing to the Agent under the Liquidation Agency Agreement.
56. Based on the experience of the Proposed Receiver with other retail insolvency liquidations, it is the view of the Proposed Receiver that the terms and conditions of the Liquidation Agency Agreement and the Approval Order are consistent with general market conditions.

VIII. COURT-ORDERED CHARGES

ADMINISTRATION CHARGE

57. The proposed Receivership Order provides for a first ranking charge in favour of the Receiver, the Receiver's counsel, and counsel to the Company (the "**Insolvency Professionals**") in an amount not to exceed \$750,000, subject to further Order of the Court, charging all of the Property as security for the professional fees and disbursements incurred both before and after the date of these receivership proceedings (the "**Administration Charge**").
58. The Company was provided the Insolvency Professionals with minimal retainer fees for their services in connection with these receivership proceedings. The quantum of the Administration Charge sought was determined in consultation with the Lender, which supports the Administration Charge. The creation of the Administration Charge is commonplace in similar proceedings as is the proposed priority of the Administration Charge.

DIRECTORS' & OFFICERS' CHARGE

59. The proposed Receivership Order provides for a charge in the maximum amount of \$750,000 subject to further Order of the Court charging the assets of the Company to indemnify its directors and officers for liabilities incurred by the Company that result in post-filing claims against the directors and officers in their personal capacities (the "**Directors' & Officers' Charge**").
60. As noted in the Emmott Affidavit, the proposed Receivership Order leaves a large degree of control over the Company to the current directors and officers to effect the proposed liquidation pursuant to the Liquidation Agency Agreement.
61. The amount of the Directors' & Officers' Charge was determined by taking into consideration employee payroll and related expenses (including source deductions), vacation pay and sales taxes. As noted in the Emmott Affidavit, the Lender supports the Directors' & Officers' Charge.

AGENT'S CHARGE

62. As noted above, the Liquidation Agency Agreement, if approved, provides that the Agent will be granted the Agent's Charge over the Merchandise, Proceeds and the FF&E Proceeds and the Agent's share of proceeds from the sale of Merchant Consignment Goods to secure payment of amounts owing to the Agent under the Liquidation Agency Agreement.

SUMMARY AND PROPOSED RANKING OF THE COURT ORDERED CHARGES

63. It is contemplated that the priorities of the charges sought by the Lender (collectively, the "Charges") will be as follows:
- a) First – the Agent's Charge;
 - b) Second – Administration Charge; and
 - c) Third – the Directors' & Officers' Charge.
64. The Receivership Order provides that the Charges will rank in priority to the security interests of HUK10 as well as all other security interests, trusts, liens, charges and encumbrances, statutory or otherwise, which are properly perfected security interests as of the date of the Receivership Order.
65. The Proposed Receiver believes that the Charges and rankings are required and reasonable in the circumstances of these receivership proceedings in order to achieve an orderly and efficient liquidation of the Company's assets and accordingly, supports the granting and the proposed ranking of the Charges.

IX. RECEIVER'S PROPOSED MANDATE AND POWERS UNDER THE RECEIVERSHIP ORDER

66. The proposed Receivership Order contemplates that the Receiver shall take possession and control over the Company's treasury assets and all amounts due to the Company pursuant to Liquidation Agency Agreement, and the Company shall remain in possession and control of the remaining assets, including the Merchandise and the FF&E. Further, the proposed Receivership Order contemplates that the operation and management of the Company will continue to be controlled by its current directors and officers during the receivership proceedings. The Lenders have requested this structure as the directors and officers have intimate knowledge of the Company's business and operations and have previously overseen the closing of certain of the Company's stores across Canada. As noted in the Emmott Affidavit, the directors and officers of the Company have worked closely with HUK10 over the past five years and are intimately familiar with the Company's business and operations and have a unique skill set and knowledge of the industry which will allow the Company, with the assistance of the Receiver and the Agent, to conduct an orderly liquidation of the Company's assets in the most efficient manner.
67. The Proposed Receiver notes that the proposed Receivership Order empowers and authorizes, but does not obligate, the Receiver to take an expanded role in keeping with the customary powers conferred in receiverships with a view to providing the Receiver with the flexibility to exercise its discretion and address issues and engage in activities in a timely fashion as requirements arise.

68. Provided the Receivership Order is granted, in addition to mailing notice of the Receiver's appointment pursuant to section 246(1) of the BIA, the Receiver will setup a website to post periodic updates and Court materials, as well as establish an information hotline(s) in the event creditors, suppliers, employees or other stakeholders require additional information with respect to these proceedings.

X. RECOMMENDATION

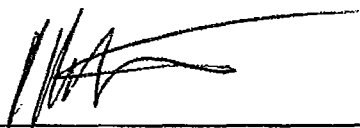
69. Provided this Court issues the Receivership Order, the Proposed Receiver recommends that this Court grant the Approval Order for the following reasons:
- a) the market for the sale of physical media in Canada is in significant decline and it is unlikely that a prospective purchaser would be interested in acquiring the Company's business or that the Company would be able to secure alternative financing to repay the HUK10 Indebtedness;
 - b) any of the names, marks, or other intellectual property associated with the "HUK" name are licensed from HUK IP and such license has or will be terminated, effectively foreclosing the possibility of any sort of going concern sale of the Company's business;
 - c) the Pre-Filing Solicitation Process facilitated by Richter and the Company was commercially reasonable, involved the participation of multiple interested parties, and sufficiently canvassed the market;
 - d) the contemplated Liquidation Agency Agreement represents the best and highest Offer received;
 - e) the Company's lack of liquidity substantially eliminates an opportunity to further market the assets without putting the Liquidation Agency Agreement at risk; and
 - f) HUK10 is the only creditor with a present economic interest in the Property, and any further marketing efforts, in the Receiver's view, are not likely to result in realizations in excess of the HUK10 Indebtedness.
70. Provided this Court sees fit to issue the Receivership Order, upon such issuance of the order appointing the Receiver, and the Approval Order approving the Liquidation Agency Agreement, the Receiver shall forthwith enter into the Liquidation Agency Agreement and carry out the liquidation contemplated therein.

All of which is respectfully submitted on the 26th day of January, 2017.

**Richter Advisory Group Inc.
as the Proposed Receiver of
HMV Canada Inc.
and not in its personal capacity**



**Paul van Eyk, CA-CIRP, CA-IFA
Senior Vice-President**



**Pritesh Patel, CIRP, CFA, MBA
Vice-President**

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
PROCEEDINGS COMMENCED AT TORONTO**

**PRE-FILING REPORT OF THE
PROPOSED RECEIVER**

GOWLING WLG (CANADA) LLP
1 First Canadian Place, Suite 1600
100 King Street West
Toronto, Ontario M5X 1G5

David F.W. Cohen
Tel: (416) 369-6667 / Fax: (416) 862-7661
Email: david.cohen@gowlings.com

Frank D. Lamie
Tel: (416) 862-3609 / (416) 862-7661
Email: frank.lamie@gowlings.com

**Lawyers for Richter Advisory Group Inc., in its capacity as
proposed Receiver of HMV Canada Inc.**

TAB F

APPENDIX F



2018-02-16

PASCALE LAREAU

RICHTER ET ASSOCIES INC
1981 AV MCGILL COLLEGE
MONTREAL QUÉBEC H3A 0G6

Objet : PROGRAMME DE PROTECTION DES SALARIÉS (PPS)

PASCALE LAREAU

En réponse à votre demande, vous trouverez ci-joint un relevé de compte détaillé des faillites/mises sous séquestre – PPS pour le numéro de faillite 31-458256

Suite au versement des paiements dans le cadre du PPS aux anciens employés de la compagnie HMV Canada Inc, le gouvernement du Canada est subrogé dans les droits du demandeur. Cela signifie que le gouvernement du Canada vient substituer, jusqu'à concurrence de la somme versée par le PPS, le bénéficiaire du PPS dans ses droits par rapport à la créance contre l'employeur en faillite ou insolvable grâce à un statut de super priorité, de créancier privilégié ou de créancier non garanti, conformément aux termes de la *Loi sur la faillite et l'insolvabilité*. Ainsi, le gouvernement du Canada ne fournira pas de preuve de réclamation, le demandeur ayant déjà produit une preuve de réclamation valide.

De plus, le gouvernement du Canada a le droit de recouvrer le paiement versé au demandeur dans le cadre du PPS. Conséquemment, le bénéficiaire du PPS peut uniquement recevoir des dividendes sous réserve des droits du gouvernement du Canada. Ainsi, la dette du gouvernement du Canada doit être entièrement payée avant que des dividendes supplémentaires ne soient distribués directement au bénéficiaire du PPS.

Les paiements doivent être versés sous forme de chèques libellés au nom du Receveur Général du Canada. Veuillez inscrire « Paiement PPS » et le numéro d'identification du bureau du surintendant des faillites sur votre chèque afin de vous assurer que le paiement soit crédité au programme et compte approprié. Les chèques doivent être expédiés par courrier à l'adresse suivante :

Service Canada
C. P. 3344, Succursale Bureau-Chef
Matane (Québec) G4W 0K6

Si des procédures judiciaires sont entamées, veuillez envoyer toute documentation pertinente relative au PPS à :

NC-WEPP SERVED-PPS SIGNIFIER-GD@labour-travail.gc.ca

Afin de ne plus recevoir de relevés mensuels associés à ce dossier, veuillez faire parvenir la documentation indiquant que vous avez effectué les tâches en tant qu'administrateur des actifs du failli à l'adresse suivante :

Agence du revenu du Canada
Direction du recouvrement non fiscal
C. P. 2517
London (Ontario) N6A 4G9

En règle générale, le syndic ou le séquestre est le premier à recevoir un paiement prélevé sur l'actif de l'employeur en faillite ou sur les biens de l'employeur insolvable pour les fonctions qu'il exécute au titre de la Loi sur le Programme de protection des salariés (paragraphe 22(1)). Par contre, en raison de la règle de la super priorité (articles 81.3 et 81.4 de la LFI), il est possible qu'il ne reste plus suffisamment d'actifs ou de biens en raison des autres réclamations ayant une priorité plus élevée. Dans une telle situation, vous pouvez présenter une demande au gouvernement afin de recevoir une rémunération pour les fonctions que vous avez exécutées dans le cadre du PPS (article 18 du Règlement sur le PPS) et de l'administration du dossier (article 19 du Règlement sur le PPS). Vous pouvez présenter une demande de remboursement en vertu de l'un ou l'autre des articles ou des deux.

Pour présenter une demande de paiement, composez le numéro sans frais 1-866-683-6516 (ATS : 1-800-926-9105) afin de demander le formulaire de demande de remboursement du syndic ou du séquestre. Le formulaire vous sera envoyé par la poste et il sera accompagné d'un guide pour vous aider dans le cadre du processus de demande. Veuillez téléphoner aux numéros qui figurent au début de l'encadré si vous avez besoin d'aide pour remplir et présenter le formulaire à Service Canada.

Nous vous remercions de votre collaboration. Si vous avez des questions ou des préoccupations au sujet de ce rapport, veuillez communiquer avec Service Canada en composant le 1-866-683-6516 (ATS : 1-800-926-9105). Pour obtenir des renseignements complémentaires sur le Programme de protection des salariés, veuillez consulter le site Web suivant: <http://www.servicecanada.gc.ca/fr/sc/pps/index.shtml>.

Merci,

N. Desrosiers
Service Canada



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$101.66	\$1,332.74	\$0.00	\$1,434.40	\$101.66	\$1,332.74
		\$0.00	\$0.00	\$124.58	\$2,406.01	\$0.00	\$2,530.59	\$124.58	\$2,406.01
		\$0.00	\$0.00	\$97.48	\$1,939.68	\$0.00	\$2,037.16	\$97.48	\$1,939.68
		\$0.00	\$0.00	\$171.72	\$1,504.84	\$0.00	\$1,676.56	\$171.72	\$1,504.84
		\$0.00	\$0.00	\$818.47	\$2,858.56	\$0.00	\$3,677.03	\$818.47	\$2,858.56
		\$0.00	\$0.00	\$218.66	\$1,524.41	\$0.00	\$1,743.07	\$218.66	\$1,524.41
		\$0.00	\$0.00	\$717.60	\$2,959.43	\$0.00	\$3,677.03	\$717.60	\$2,959.43
		\$0.00	\$0.00	\$158.01	\$2,245.05	\$0.00	\$2,403.06	\$158.01	\$2,245.05
		\$0.00	\$0.00	\$49.59	\$940.60	\$0.00	\$990.19	\$49.59	\$940.60
		\$0.00	\$0.00	\$75.19	\$3,019.88	\$0.00	\$3,095.07	\$75.19	\$3,019.88
		\$0.00	\$0.00	\$1,432.23	\$2,244.80	\$0.00	\$3,677.03	\$1,432.23	\$2,244.80
		\$0.00	\$0.00	\$152.89	\$1,320.84	\$0.00	\$1,473.73	\$152.89	\$1,320.84
		\$0.00	\$0.00	\$145.10	\$1,726.52	\$0.00	\$1,871.62	\$145.10	\$1,726.52
		\$0.00	\$0.00	\$1,320.00	\$2,357.03	\$0.00	\$3,677.03	\$1,320.00	\$2,357.03
		\$0.00	\$0.00	\$57.03	\$895.59	\$313.17	\$1,265.79	\$57.03	\$1,208.76
		\$0.00	\$0.00	\$267.65	\$3,099.16	\$0.00	\$3,366.81	\$267.65	\$3,099.16
		\$0.00	\$0.00	\$0.00	\$3,182.70	\$494.33	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$902.51	\$0.00	\$0.00	\$902.51	\$902.51	\$0.00
		\$0.00	\$0.00	\$227.67	\$3,449.36	\$0.00	\$3,677.03	\$227.67	\$3,449.36
		\$0.00	\$0.00	\$1,015.04	\$2,661.99	\$0.00	\$3,677.03	\$1,015.04	\$2,661.99
		\$0.00	\$0.00	\$135.92	\$3,384.55	\$0.00	\$3,520.47	\$135.92	\$3,384.55
		\$0.00	\$0.00	\$2,196.06	\$1,480.97	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$957.76	\$929.97	\$0.00	\$1,887.73	\$957.76	\$929.97
		\$0.00	\$0.00	\$520.00	\$3,157.03	\$0.00	\$3,677.03	\$520.00	\$3,157.03
		\$0.00	\$0.00	\$130.78	\$2,993.99	\$0.00	\$3,124.77	\$130.78	\$2,993.99
		\$0.00	\$0.00	\$304.59	\$3,372.44	\$0.00	\$3,677.03	\$304.59	\$3,372.44
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSE: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					*Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$294.32	\$2,877.52	\$0.00	\$3,171.84	\$294.32	\$2,877.52
		\$0.00	\$0.00	\$698.88	\$2,181.20	\$0.00	\$2,880.08	\$698.88	\$2,181.20
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$175.04	\$2,597.65	\$0.00	\$2,772.69	\$175.04	\$2,597.65
		\$0.00	\$0.00	\$114.45	\$1,371.93	\$0.00	\$1,486.38	\$114.45	\$1,371.93
		\$0.00	\$0.00	\$372.04	\$2,165.11	\$0.00	\$2,537.15	\$372.04	\$2,165.11
		\$0.00	\$0.00	\$171.74	\$2,251.51	\$0.00	\$2,423.25	\$171.74	\$2,251.51
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$238.11	\$3,121.69	\$0.00	\$3,359.80	\$238.11	\$3,121.69
		\$0.00	\$0.00	\$100.41	\$2,121.72	\$0.00	\$2,222.13	\$100.41	\$2,121.72
		\$0.00	\$0.00	\$305.23	\$3,371.80	\$0.00	\$3,677.03	\$305.23	\$3,371.80
		\$0.00	\$0.00	\$284.66	\$3,392.37	\$0.00	\$3,677.03	\$284.66	\$3,392.37
		\$0.00	\$0.00	\$195.27	\$1,711.23	\$0.00	\$1,906.50	\$195.27	\$1,711.23
		\$0.00	\$0.00	\$1,213.36	\$2,463.67	\$0.00	\$3,677.03	\$1,213.36	\$2,463.67
		\$0.00	\$0.00	\$144.15	\$2,354.41	\$0.00	\$2,498.56	\$144.15	\$2,354.41
		\$0.00	\$0.00	\$730.17	\$0.00	\$0.00	\$730.17	\$730.17	\$0.00
		\$0.00	\$0.00	\$342.57	\$3,045.92	\$0.00	\$3,388.49	\$342.57	\$3,045.92
		\$0.00	\$0.00	\$750.03	\$2,927.00	\$0.00	\$3,677.03	\$750.03	\$2,927.00
		\$0.00	\$0.00	\$1,084.06	\$1,281.31	\$0.00	\$2,365.37	\$1,084.06	\$1,281.31
		\$0.00	\$0.00	\$326.86	\$3,109.35	\$240.82	\$3,677.03	\$326.86	\$3,350.17
		\$0.00	\$0.00	\$953.61	\$2,723.42	\$0.00	\$3,677.03	\$953.61	\$2,723.42
		\$0.00	\$0.00	\$1,040.10	\$2,636.93	\$0.00	\$3,677.03	\$1,040.10	\$2,636.93
		\$0.00	\$0.00	\$1,452.30	\$2,224.73	\$0.00	\$3,677.03	\$1,452.30	\$2,224.73
		\$0.00	\$0.00	\$132.38	\$3,544.65	\$0.00	\$3,677.03	\$132.38	\$3,544.65
		\$0.00	\$0.00	\$2,369.00	\$1,308.03	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HVM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$424.68	\$3,252.35	\$0.00	\$3,677.03	\$424.68	\$3,252.35
		\$0.00	\$0.00	\$249.33	\$0.00	\$0.00	\$249.33	\$249.33	\$0.00
		\$0.00	\$0.00	\$720.72	\$2,956.31	\$0.00	\$3,677.03	\$720.72	\$2,956.31
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$55.53	\$2,686.92	\$0.00	\$2,742.45	\$55.53	\$2,686.92
		\$0.00	\$0.00	\$730.08	\$2,946.95	\$0.00	\$3,677.03	\$730.08	\$2,946.95
		\$0.00	\$0.00	\$1,140.00	\$2,537.03	\$0.00	\$3,677.03	\$1,140.00	\$2,537.03
		\$0.00	\$0.00	\$255.56	\$3,421.47	\$0.00	\$3,677.03	\$255.56	\$3,421.47
		\$0.00	\$0.00	\$331.22	\$2,987.43	\$0.00	\$3,318.65	\$331.22	\$2,987.43
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$215.40	\$3,461.63	\$0.00	\$3,677.03	\$215.40	\$3,461.63
		\$0.00	\$0.00	\$172.43	\$1,950.98	\$0.00	\$2,123.41	\$172.43	\$1,950.98
		\$0.00	\$0.00	\$486.58	\$3,190.45	\$0.00	\$3,677.03	\$486.58	\$3,190.45
		\$0.00	\$0.00	\$1,359.21	\$2,317.82	\$0.00	\$3,677.03	\$1,359.21	\$2,317.82
		\$0.00	\$0.00	\$133.07	\$2,549.72	\$0.00	\$2,682.79	\$133.07	\$2,549.72
		\$0.00	\$0.00	\$127.43	\$0.00	\$0.00	\$127.43	\$127.43	\$0.00
		\$0.00	\$0.00	\$109.13	\$984.28	\$0.00	\$1,093.41	\$109.13	\$984.28
		\$0.00	\$0.00	\$900.00	\$2,189.58	\$0.00	\$3,089.58	\$900.00	\$2,189.58
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$301.99	\$18.06	\$0.00	\$320.05	\$301.99	\$18.06
		\$0.00	\$0.00	\$91.28	\$811.59	\$0.00	\$902.87	\$91.28	\$811.59
		\$0.00	\$0.00	\$930.00	\$2,747.03	\$0.00	\$3,677.03	\$930.00	\$2,747.03
		\$0.00	\$0.00	\$38.39	\$550.98	\$0.00	\$589.37	\$38.39	\$550.98
		\$0.00	\$0.00	\$217.68	\$1,963.31	\$0.00	\$2,180.99	\$217.68	\$1,963.31
		\$0.00	\$0.00	\$1,950.04	\$1,726.99	\$0.00	\$3,677.03	\$1,950.04	\$1,726.99
		\$0.00	\$0.00	\$35.38	\$0.00	\$0.00	\$35.38	\$35.38	\$0.00



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					*Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$395.03	\$2,332.61	\$0.00	\$2,727.64	\$395.03	\$2,332.61
		\$0.00	\$0.00	\$1,689.20	\$1,987.83	\$0.00	\$3,677.03	\$1,689.20	\$1,987.83
		\$0.00	\$0.00	\$173.64	\$3,503.39	\$0.00	\$3,677.03	\$173.64	\$3,503.39
		\$0.00	\$0.00	\$395.49	\$3,281.54	\$0.00	\$3,677.03	\$395.49	\$3,281.54
		\$0.00	\$0.00	\$726.76	\$2,950.27	\$0.00	\$3,677.03	\$726.76	\$2,950.27
		\$0.00	\$0.00	\$908.94	\$2,768.09	\$0.00	\$3,677.03	\$908.94	\$2,768.09
		\$0.00	\$0.00	\$600.00	\$3,077.03	\$0.00	\$3,677.03	\$600.00	\$3,077.03
		\$0.00	\$0.00	\$490.88	\$2,323.83	\$0.00	\$2,814.71	\$490.88	\$2,323.83
		\$0.00	\$0.00	\$503.92	\$0.00	\$0.00	\$503.92	\$503.92	\$0.00
		\$0.00	\$0.00	\$0.00	\$402.66	\$3,274.37	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$121.70	\$2,940.06	\$0.00	\$3,061.76	\$121.70	\$2,940.06
		\$0.00	\$0.00	\$157.67	\$83.42	\$0.00	\$241.09	\$157.67	\$83.42
		\$0.00	\$0.00	\$1,350.00	\$873.00	\$0.00	\$2,223.00	\$1,350.00	\$873.00
		\$0.00	\$0.00	\$866.78	\$2,810.25	\$0.00	\$3,677.03	\$866.78	\$2,810.25
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$486.72	\$3,190.31	\$0.00	\$3,677.03	\$486.72	\$3,190.31
		\$0.00	\$0.00	\$2,487.45	\$1,189.58	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$93.59	\$2,617.42	\$0.00	\$2,711.01	\$93.59	\$2,617.42
		\$0.00	\$0.00	\$86.59	\$2,042.06	\$0.00	\$2,128.65	\$86.59	\$2,042.06
		\$0.00	\$0.00	\$129.80	\$3,547.23	\$0.00	\$3,677.03	\$129.80	\$3,547.23
		\$0.00	\$0.00	\$268.33	\$2,385.86	\$0.00	\$2,654.19	\$268.33	\$2,385.86
		\$0.00	\$0.00	\$371.75	\$0.00	\$0.00	\$371.75	\$371.75	\$0.00
		\$0.00	\$0.00	\$449.81	\$3,227.22	\$0.00	\$3,677.03	\$449.81	\$3,227.22
		\$0.00	\$0.00	\$432.73	\$3,244.30	\$0.00	\$3,677.03	\$432.73	\$3,244.30
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,005.00	\$933.20	\$0.00	\$1,938.20	\$1,005.00	\$933.20



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$278.64	\$3,398.39	\$0.00	\$3,677.03	\$278.64	\$3,398.39
		\$0.00	\$0.00	\$1,800.00	\$1,877.03	\$0.00	\$3,677.03	\$1,800.00	\$1,877.03
		\$0.00	\$0.00	\$269.41	\$3,407.62	\$0.00	\$3,677.03	\$269.41	\$3,407.62
		\$0.00	\$0.00	\$144.78	\$1,442.90	\$779.00	\$2,366.68	\$144.78	\$2,221.90
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$106.01	\$3,080.95	\$0.00	\$3,186.96	\$106.01	\$3,080.95
		\$0.00	\$0.00	\$2,832.50	\$844.53	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$682.69	\$2,994.34	\$0.00	\$3,677.03	\$682.69	\$2,994.34
		\$0.00	\$0.00	\$230.60	\$2,079.85	\$0.00	\$2,310.45	\$230.60	\$2,079.85
		\$0.00	\$0.00	\$455.52	\$2,198.40	\$0.00	\$2,653.92	\$455.52	\$2,198.40
		\$0.00	\$0.00	\$270.77	\$2,372.88	\$0.00	\$2,643.65	\$270.77	\$2,372.88
		\$0.00	\$0.00	\$179.98	\$2,383.55	\$0.00	\$2,563.53	\$179.98	\$2,383.55
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$229.68	\$3,041.69	\$0.00	\$3,271.37	\$229.68	\$3,041.69
		\$0.00	\$0.00	\$2,160.00	\$1,517.03	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$227.49	\$3,449.54	\$0.00	\$3,677.03	\$227.49	\$3,449.54
		\$0.00	\$0.00	\$1,840.00	\$1,837.03	\$0.00	\$3,677.03	\$1,840.00	\$1,837.03
		\$0.00	\$0.00	\$487.53	\$0.00	\$0.00	\$487.53	\$487.53	\$0.00
		\$0.00	\$0.00	\$142.03	\$2,786.79	\$0.00	\$2,928.82	\$142.03	\$2,786.79
		\$0.00	\$0.00	\$697.64	\$2,979.39	\$0.00	\$3,677.03	\$697.64	\$2,979.39
		\$0.00	\$0.00	\$456.08	\$3,220.95	\$0.00	\$3,677.03	\$456.08	\$3,220.95
		\$0.00	\$0.00	\$175.39	\$1,581.87	\$0.00	\$1,757.26	\$175.39	\$1,581.87
		\$0.00	\$0.00	\$453.44	\$3,223.59	\$0.00	\$3,677.03	\$453.44	\$3,223.59
		\$0.00	\$0.00	\$983.58	\$2,693.45	\$0.00	\$3,677.03	\$983.58	\$2,693.45



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Non	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$717.60	\$2,959.43	\$0.00	\$3,677.03	\$717.60	\$2,959.43
		\$0.00	\$0.00	\$931.36	\$2,745.67	\$0.00	\$3,677.03	\$931.36	\$2,745.67
		\$0.00	\$0.00	\$1,782.07	\$0.00	\$0.00	\$1,782.07	\$1,782.07	\$0.00
		\$0.00	\$0.00	\$469.72	\$268.57	\$0.00	\$738.29	\$469.72	\$268.57
		\$0.00	\$0.00	\$0.00	\$3,576.93	\$100.10	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$419.97	\$710.63	\$0.00	\$1,130.60	\$419.97	\$710.63
		\$0.00	\$0.00	\$231.65	\$3,067.73	\$0.00	\$3,299.38	\$231.65	\$3,067.73
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$128.16	\$2,799.05	\$0.00	\$2,927.21	\$128.16	\$2,799.05
		\$0.00	\$0.00	\$2,000.00	\$1,677.03	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$250.46	\$14.97	\$0.00	\$265.43	\$250.46	\$14.97
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,240.86	\$2,436.17	\$0.00	\$3,677.03	\$1,240.86	\$2,436.17
		\$0.00	\$0.00	\$634.73	\$3,042.30	\$0.00	\$3,677.03	\$634.73	\$3,042.30
		\$0.00	\$0.00	\$507.52	\$3,169.51	\$0.00	\$3,677.03	\$507.52	\$3,169.51
		\$0.00	\$0.00	\$600.00	\$3,077.03	\$0.00	\$3,677.03	\$600.00	\$3,077.03
		\$0.00	\$0.00	\$1,233.62	\$2,443.41	\$0.00	\$3,677.03	\$1,233.62	\$2,443.41
		\$0.00	\$0.00	\$460.08	\$3,216.95	\$0.00	\$3,677.03	\$460.08	\$3,216.95
		\$0.00	\$0.00	\$518.42	\$0.00	\$0.00	\$518.42	\$518.42	\$0.00
		\$0.00	\$0.00	\$244.15	\$2,674.25	\$0.00	\$2,918.40	\$244.15	\$2,674.25
		\$0.00	\$0.00	\$387.37	\$2,452.64	\$0.00	\$2,840.01	\$387.37	\$2,452.64
		\$0.00	\$0.00	\$212.44	\$2,983.03	\$0.00	\$3,195.47	\$212.44	\$2,983.03
		\$0.00	\$0.00	\$846.43	\$2,830.60	\$0.00	\$3,677.03	\$846.43	\$2,830.60
		\$0.00	\$0.00	\$115.03	\$3,562.00	\$0.00	\$3,677.03	\$115.03	\$3,562.00
		\$0.00	\$0.00	\$1,727.41	\$1,949.62	\$0.00	\$3,677.03	\$1,727.41	\$1,949.62



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super-Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$617.31	\$642.68	\$0.00	\$1,259.99	\$617.31	\$642.68
		\$0.00	\$0.00	\$1,122.84	\$2,554.19	\$0.00	\$3,677.03	\$1,122.84	\$2,554.19
		\$0.00	\$0.00	\$654.42	\$3,022.61	\$0.00	\$3,677.03	\$654.42	\$3,022.61
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,519.55	\$157.48	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$92.97	\$3,179.16	\$0.00	\$3,272.13	\$92.97	\$3,179.16
		\$0.00	\$0.00	\$144.74	\$1,890.04	\$0.00	\$2,034.78	\$144.74	\$1,890.04
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$139.70	\$2,547.37	\$0.00	\$2,687.07	\$139.70	\$2,547.37
		\$0.00	\$0.00	\$875.29	\$2,801.74	\$0.00	\$3,677.03	\$875.29	\$2,801.74
		\$0.00	\$0.00	\$365.41	\$0.00	\$0.00	\$365.41	\$365.41	\$0.00
		\$0.00	\$0.00	\$373.95	\$3,277.07	\$0.00	\$3,651.02	\$373.95	\$3,277.07
		\$0.00	\$0.00	\$207.22	\$0.00	\$0.00	\$207.22	\$207.22	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$507.52	\$3,169.51	\$0.00	\$3,677.03	\$507.52	\$3,169.51
		\$0.00	\$0.00	\$610.00	\$2,492.69	\$0.00	\$3,102.69	\$610.00	\$2,492.69
		\$0.00	\$0.00	\$262.54	\$2,401.56	\$0.00	\$2,664.10	\$262.54	\$2,401.56
		\$0.00	\$0.00	\$1,081.50	\$2,595.53	\$0.00	\$3,677.03	\$1,081.50	\$2,595.53
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$755.04	\$2,921.99	\$0.00	\$3,677.03	\$755.04	\$2,921.99
		\$0.00	\$0.00	\$417.16	\$0.00	\$0.00	\$417.16	\$417.16	\$0.00
		\$0.00	\$0.00	\$206.71	\$1,864.38	\$0.00	\$2,071.09	\$206.71	\$1,864.38
		\$0.00	\$0.00	\$207.65	\$1,899.50	\$0.00	\$2,107.15	\$207.65	\$1,899.50
		\$0.00	\$0.00	\$70.44	\$2,168.94	\$0.00	\$2,239.38	\$70.44	\$2,168.94



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					*Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$286.78	\$2,507.29	\$0.00	\$2,794.07	\$286.78	\$2,507.29
		\$0.00	\$0.00	\$139.00	\$2,369.42	\$0.00	\$2,508.42	\$139.00	\$2,369.42
		\$0.00	\$0.00	\$559.08	\$0.00	\$0.00	\$559.08	\$559.08	\$0.00
		\$0.00	\$0.00	\$149.07	\$1,739.88	\$0.00	\$1,888.95	\$149.07	\$1,739.88
		\$0.00	\$0.00	\$85.10	\$1,976.67	\$0.00	\$2,061.77	\$85.10	\$1,976.67
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$137.10	\$2,043.83	\$0.00	\$2,180.93	\$137.10	\$2,043.83
		\$0.00	\$0.00	\$1,230.00	\$1,877.97	\$0.00	\$3,107.97	\$1,230.00	\$1,877.97
		\$0.00	\$0.00	\$272.41	\$2,126.93	\$0.00	\$2,399.34	\$272.41	\$2,126.93
		\$0.00	\$0.00	\$1,417.50	\$2,259.53	\$0.00	\$3,677.03	\$1,417.50	\$2,259.53
		\$0.00	\$0.00	\$3,076.88	\$600.15	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$200.43	\$3,476.60	\$0.00	\$3,677.03	\$200.43	\$3,476.60
		\$0.00	\$0.00	\$0.00	\$1,730.59	\$0.00	\$1,730.59	\$0.00	\$1,730.59
		\$0.00	\$0.00	\$2,039.40	\$1,637.63	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$268.99	\$3,408.04	\$0.00	\$3,677.03	\$268.99	\$3,408.04
		\$0.00	\$0.00	\$334.62	\$3,342.41	\$0.00	\$3,677.03	\$334.62	\$3,342.41
		\$0.00	\$0.00	\$206.61	\$1,916.41	\$0.00	\$2,123.02	\$206.61	\$1,916.41
		\$0.00	\$0.00	\$755.04	\$2,921.99	\$0.00	\$3,677.03	\$755.04	\$2,921.99
		\$0.00	\$0.00	\$1,470.00	\$2,207.03	\$0.00	\$3,677.03	\$1,470.00	\$2,207.03
		\$0.00	\$0.00	\$239.84	\$3,437.19	\$0.00	\$3,677.03	\$239.84	\$3,437.19
		\$0.00	\$0.00	\$418.18	\$2,663.21	\$0.00	\$3,081.39	\$418.18	\$2,663.21
		\$0.00	\$0.00	\$215.45	\$2,106.38	\$0.00	\$2,321.83	\$215.45	\$2,106.38
		\$0.00	\$0.00	\$204.40	\$2,543.72	\$0.00	\$2,748.12	\$204.40	\$2,543.72
		\$0.00	\$0.00	\$416.09	\$0.00	\$0.00	\$416.09	\$416.09	\$0.00
		\$0.00	\$0.00	\$265.33	\$3,411.70	\$0.00	\$3,677.03	\$265.33	\$3,411.70
		\$0.00	\$0.00	\$689.52	\$1,541.56	\$0.00	\$2,231.08	\$689.52	\$1,541.56
		\$0.00	\$0.00	\$47.68	\$1,091.58	\$0.00	\$1,139.26	\$47.68	\$1,091.58



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier/Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$180.70	\$554.80	\$0.00	\$735.50	\$180.70	\$554.80
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$721.82	\$2,955.21	\$0.00	\$3,677.03	\$721.82	\$2,955.21
		\$0.00	\$0.00	\$529.01	\$550.74	\$0.00	\$1,079.75	\$529.01	\$550.74
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$352.33	\$3,324.70	\$0.00	\$3,677.03	\$352.33	\$3,324.70
		\$0.00	\$0.00	\$1,290.00	\$2,387.03	\$0.00	\$3,677.03	\$1,290.00	\$2,387.03
		\$0.00	\$0.00	\$1,821.31	\$0.00	\$0.00	\$1,821.31	\$1,821.31	\$0.00
		\$0.00	\$0.00	\$1,998.99	\$1,678.04	\$0.00	\$3,677.03	\$1,998.99	\$1,678.04
		\$0.00	\$0.00	\$199.66	\$2,590.99	\$0.00	\$2,790.65	\$199.66	\$2,590.99
		\$0.00	\$0.00	\$29.41	\$1,660.63	\$0.00	\$1,690.04	\$29.41	\$1,660.63
		\$0.00	\$0.00	\$154.81	\$2,198.49	\$0.00	\$2,353.30	\$154.81	\$2,198.49
		\$0.00	\$0.00	\$472.57	\$2,830.77	\$0.00	\$3,303.34	\$472.57	\$2,830.77
		\$0.00	\$0.00	\$667.00	\$2,377.72	\$0.00	\$3,044.72	\$667.00	\$2,377.72
		\$0.00	\$0.00	\$1,920.00	\$1,757.03	\$0.00	\$3,677.03	\$1,920.00	\$1,757.03
		\$0.00	\$0.00	\$1,096.53	\$2,580.50	\$0.00	\$3,677.03	\$1,096.53	\$2,580.50
		\$0.00	\$0.00	\$850.08	\$854.37	\$0.00	\$1,704.45	\$850.08	\$854.37
		\$0.00	\$0.00	\$150.31	\$1,663.11	\$0.00	\$1,813.42	\$150.31	\$1,663.11
		\$0.00	\$0.00	\$3,151.80	\$525.23	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$195.21	\$1,760.66	\$0.00	\$1,955.87	\$195.21	\$1,760.66
		\$0.00	\$0.00	\$501.10	\$564.45	\$0.00	\$1,065.55	\$501.10	\$564.45
		\$0.00	\$0.00	\$292.60	\$2,713.95	\$0.00	\$3,006.55	\$292.60	\$2,713.95
		\$0.00	\$0.00	\$388.95	\$2,761.32	\$0.00	\$3,150.27	\$388.95	\$2,761.32
		\$0.00	\$0.00	\$1,392.00	\$2,285.03	\$0.00	\$3,677.03	\$1,392.00	\$2,285.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$212.69	\$3,420.63	\$0.00	\$3,633.32	\$212.69	\$3,420.63
		\$0.00	\$0.00	\$257.61	\$3,419.42	\$0.00	\$3,677.03	\$257.61	\$3,419.42
		\$0.00	\$0.00	\$257.92	\$2,326.26	\$0.00	\$2,584.18	\$257.92	\$2,326.26
		\$0.00	\$0.00	\$191.72	\$2,852.13	\$0.00	\$3,043.85	\$191.72	\$2,852.13
		\$0.00	\$0.00	\$1,304.91	\$2,372.12	\$0.00	\$3,677.03	\$1,304.91	\$2,372.12
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$131.89	\$888.79	\$0.00	\$1,020.68	\$131.89	\$888.79
		\$0.00	\$0.00	\$210.41	\$1,870.81	\$0.00	\$2,081.22	\$210.41	\$1,870.81
		\$0.00	\$0.00	\$1,260.00	\$2,417.03	\$0.00	\$3,677.03	\$1,260.00	\$2,417.03
		\$0.00	\$0.00	\$755.04	\$2,921.99	\$0.00	\$3,677.03	\$755.04	\$2,921.99
		\$0.00	\$0.00	\$1,155.00	\$2,522.03	\$0.00	\$3,677.03	\$1,155.00	\$2,522.03
		\$0.00	\$0.00	\$321.09	\$2,896.07	\$0.00	\$3,217.16	\$321.09	\$2,896.07
		\$0.00	\$0.00	\$206.07	\$0.00	\$0.00	\$206.07	\$206.07	\$0.00
		\$0.00	\$0.00	\$705.12	\$2,971.91	\$0.00	\$3,677.03	\$705.12	\$2,971.91
		\$0.00	\$0.00	\$210.47	\$0.00	\$0.00	\$210.47	\$210.47	\$0.00
		\$0.00	\$0.00	\$114.26	\$1,452.32	\$0.00	\$1,566.58	\$114.26	\$1,452.32
		\$0.00	\$0.00	\$188.15	\$2,792.20	\$0.00	\$2,980.35	\$188.15	\$2,792.20
		\$0.00	\$0.00	\$346.23	\$3,330.80	\$0.00	\$3,677.03	\$346.23	\$3,330.80
		\$0.00	\$0.00	\$550.09	\$3,126.94	\$0.00	\$3,677.03	\$550.09	\$3,126.94
		\$0.00	\$0.00	\$1,738.16	\$1,938.87	\$0.00	\$3,677.03	\$1,738.16	\$1,938.87
		\$0.00	\$0.00	\$184.30	\$3,492.73	\$0.00	\$3,677.03	\$184.30	\$3,492.73
		\$0.00	\$0.00	\$0.00	\$783.76	\$0.00	\$783.76	\$0.00	\$783.76
		\$0.00	\$0.00	\$867.43	\$2,809.60	\$0.00	\$3,677.03	\$867.43	\$2,809.60
		\$0.00	\$0.00	\$137.78	\$1,710.04	\$0.00	\$1,847.82	\$137.78	\$1,710.04
		\$0.00	\$0.00	\$264.41	\$1,911.02	\$0.00	\$2,175.43	\$264.41	\$1,911.02
		\$0.00	\$0.00	\$717.60	\$2,959.43	\$0.00	\$3,677.03	\$717.60	\$2,959.43
		\$0.00	\$0.00	\$87.62	\$2,618.45	\$0.00	\$2,706.07	\$87.62	\$2,618.45



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$359.33	\$0.00	\$0.00	\$359.33	\$359.33	\$0.00
		\$0.00	\$0.00	\$424.02	\$0.00	\$0.00	\$424.02	\$424.02	\$0.00
		\$0.00	\$0.00	\$153.38	\$2,254.59	\$0.00	\$2,407.97	\$153.38	\$2,254.59
		\$0.00	\$0.00	\$312.61	\$3,364.42	\$0.00	\$3,677.03	\$312.61	\$3,364.42
		\$0.00	\$0.00	\$593.81	\$3,083.22	\$0.00	\$3,677.03	\$593.81	\$3,083.22
		\$0.00	\$0.00	\$3,161.34	\$515.69	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$761.28	\$2,915.75	\$0.00	\$3,677.03	\$761.28	\$2,915.75
		\$0.00	\$0.00	\$3,441.26	\$0.00	\$0.00	\$3,441.26	\$2,000.00	\$1,441.26
		\$0.00	\$0.00	\$445.42	\$3,231.61	\$0.00	\$3,677.03	\$445.42	\$3,231.61
		\$0.00	\$0.00	\$230.20	\$3,446.83	\$0.00	\$3,677.03	\$230.20	\$3,446.83
		\$0.00	\$0.00	\$2,501.36	\$1,175.67	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$256.92	\$0.00	\$0.00	\$256.92	\$256.92	\$0.00
		\$0.00	\$0.00	\$333.89	\$3,343.14	\$0.00	\$3,677.03	\$333.89	\$3,343.14
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$301.03	\$3,376.00	\$0.00	\$3,677.03	\$301.03	\$3,376.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$213.77	\$424.45	\$0.00	\$638.22	\$213.77	\$424.45
		\$0.00	\$0.00	\$283.92	\$2,943.99	\$0.00	\$3,227.91	\$283.92	\$2,943.99
		\$0.00	\$0.00	\$1,241.81	\$2,435.22	\$0.00	\$3,677.03	\$1,241.81	\$2,435.22
		\$0.00	\$0.00	\$909.83	\$2,767.20	\$0.00	\$3,677.03	\$909.83	\$2,767.20
		\$0.00	\$0.00	\$351.86	\$3,325.17	\$0.00	\$3,677.03	\$351.86	\$3,325.17
		\$0.00	\$0.00	\$1,707.95	\$1,969.08	\$0.00	\$3,677.03	\$1,707.95	\$1,969.08
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$189.31	\$0.00	\$0.00	\$189.31	\$189.31	\$0.00
		\$0.00	\$0.00	\$207.96	\$1,503.05	\$0.00	\$1,711.01	\$207.96	\$1,503.05
		\$0.00	\$0.00	\$1,050.00	\$1,749.37	\$0.00	\$2,799.37	\$1,050.00	\$1,749.37
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$159.59	\$2,279.52	\$0.00	\$2,439.11	\$159.59	\$2,279.52
		\$0.00	\$0.00	\$100.15	\$2,131.69	\$0.00	\$2,231.84	\$100.15	\$2,131.69
		\$0.00	\$0.00	\$234.47	\$3,398.97	\$0.00	\$3,633.44	\$234.47	\$3,398.97
		\$0.00	\$0.00	\$100.21	\$0.00	\$0.00	\$100.21	\$100.21	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$251.08	\$4.46	\$0.00	\$255.54	\$251.08	\$4.46
		\$0.00	\$0.00	\$180.61	\$2,540.12	\$0.00	\$2,720.73	\$180.61	\$2,540.12
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$253.55	\$3,383.13	\$0.00	\$3,636.68	\$253.55	\$3,383.13
		\$0.00	\$0.00	\$214.06	\$262.43	\$0.00	\$476.49	\$214.06	\$262.43
		\$0.00	\$0.00	\$241.45	\$2,208.66	\$0.00	\$2,450.11	\$241.45	\$2,208.66
		\$0.00	\$0.00	\$50.30	\$1,946.22	\$0.00	\$1,996.52	\$50.30	\$1,946.22
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$545.96	\$614.42	\$0.00	\$1,160.38	\$545.96	\$614.42
		\$0.00	\$0.00	\$178.27	\$1,630.70	\$0.00	\$1,808.97	\$178.27	\$1,630.70
		\$0.00	\$0.00	\$945.02	\$2,732.01	\$0.00	\$3,677.03	\$945.02	\$2,732.01
		\$0.00	\$0.00	\$781.17	\$1,781.36	\$0.00	\$2,562.53	\$781.17	\$1,781.36
		\$0.00	\$0.00	\$342.73	\$3,003.52	\$0.00	\$3,346.25	\$342.73	\$3,003.52
		\$0.00	\$0.00	\$221.28	\$2,132.66	\$0.00	\$2,353.94	\$221.28	\$2,132.66
		\$0.00	\$0.00	\$208.59	\$2,484.71	\$0.00	\$2,693.30	\$208.59	\$2,484.71
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$105.31	\$1,380.64	\$0.00	\$1,485.95	\$105.31	\$1,380.64
		\$0.00	\$0.00	\$559.08	\$0.00	\$0.00	\$559.08	\$559.08	\$0.00
		\$0.00	\$0.00	\$585.10	\$583.68	\$0.00	\$1,168.78	\$585.10	\$583.68
		\$0.00	\$0.00	\$240.69	\$45.20	\$0.00	\$285.89	\$240.69	\$45.20
		\$0.00	\$0.00	\$1,634.77	\$2,042.26	\$0.00	\$3,677.03	\$1,634.77	\$2,042.26



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$427.39	\$3,249.64	\$0.00	\$3,677.03	\$427.39	\$3,249.64
		\$0.00	\$0.00	\$298.82	\$3,378.21	\$0.00	\$3,677.03	\$298.82	\$3,378.21
		\$0.00	\$0.00	\$122.18	\$2,084.76	\$0.00	\$2,206.94	\$122.18	\$2,084.76
		\$0.00	\$0.00	\$385.00	\$3,292.03	\$0.00	\$3,677.03	\$385.00	\$3,292.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$166.64	\$1,161.72	\$0.00	\$1,328.36	\$166.64	\$1,161.72
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$470.08	\$2,233.32	\$0.00	\$2,703.40	\$470.08	\$2,233.32
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$660.00	\$3,017.03	\$0.00	\$3,677.03	\$660.00	\$3,017.03
		\$0.00	\$0.00	\$335.63	\$105.99	\$0.00	\$441.62	\$335.63	\$105.99
		\$0.00	\$0.00	\$740.00	\$2,937.03	\$0.00	\$3,677.03	\$740.00	\$2,937.03
		\$0.00	\$0.00	\$225.33	\$3,451.70	\$0.00	\$3,677.03	\$225.33	\$3,451.70
		\$0.00	\$0.00	\$215.07	\$1,912.32	\$0.00	\$2,127.39	\$215.07	\$1,912.32
		\$0.00	\$0.00	\$343.07	\$0.00	\$0.00	\$343.07	\$343.07	\$0.00
		\$0.00	\$0.00	\$930.00	\$2,747.03	\$0.00	\$3,677.03	\$930.00	\$2,747.03
		\$0.00	\$0.00	\$57.57	\$817.20	\$0.00	\$874.77	\$57.57	\$817.20
		\$0.00	\$0.00	\$252.04	\$2,208.76	\$0.00	\$2,460.80	\$252.04	\$2,208.76
		\$0.00	\$0.00	\$939.87	\$2,737.16	\$0.00	\$3,677.03	\$939.87	\$2,737.16
		\$0.00	\$0.00	\$474.80	\$332.24	\$0.00	\$807.04	\$474.80	\$332.24
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$855.10	\$2,821.93	\$0.00	\$3,677.03	\$855.10	\$2,821.93
		\$0.00	\$0.00	\$503.92	\$0.00	\$0.00	\$503.92	\$503.92	\$0.00
		\$0.00	\$0.00	\$575.46	\$2,756.00	\$0.00	\$3,331.46	\$575.46	\$2,756.00
		\$0.00	\$0.00	\$1,150.32	\$400.68	\$0.00	\$1,551.00	\$1,150.32	\$400.68



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HVM Canada Inc.

Prénom	Nom	Calendrier Paire					*Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$1,251.59	\$2,425.44	\$0.00	\$3,677.03	\$1,251.59	\$2,425.44
		\$0.00	\$0.00	\$177.75	\$0.00	\$0.00	\$177.75	\$177.75	\$0.00
		\$0.00	\$0.00	\$908.94	\$2,768.09	\$0.00	\$3,677.03	\$908.94	\$2,768.09
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,040.00	\$2,310.00	\$0.00	\$3,350.00	\$1,040.00	\$2,310.00
		\$0.00	\$0.00	\$173.71	\$1,522.31	\$0.00	\$1,696.02	\$173.71	\$1,522.31
		\$0.00	\$0.00	\$121.33	\$2,049.41	\$0.00	\$2,170.74	\$121.33	\$2,049.41
		\$0.00	\$0.00	\$266.19	\$3,312.60	\$0.00	\$3,578.79	\$266.19	\$3,312.60
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$316.19	\$3,360.84	\$0.00	\$3,677.03	\$316.19	\$3,360.84
		\$0.00	\$0.00	\$139.00	\$2,045.97	\$0.00	\$2,184.97	\$139.00	\$2,045.97
		\$0.00	\$0.00	\$1,740.00	\$1,937.03	\$0.00	\$3,677.03	\$1,740.00	\$1,937.03
		\$0.00	\$0.00	\$1,142.28	\$2,534.75	\$0.00	\$3,677.03	\$1,142.28	\$2,534.75
		\$0.00	\$0.00	\$894.62	\$2,782.41	\$0.00	\$3,677.03	\$894.62	\$2,782.41
		\$0.00	\$0.00	\$710.05	\$2,966.98	\$0.00	\$3,677.03	\$710.05	\$2,966.98
		\$0.00	\$0.00	\$361.39	\$3,315.64	\$0.00	\$3,677.03	\$361.39	\$3,315.64
		\$0.00	\$0.00	\$220.99	\$2,967.49	\$0.00	\$3,188.48	\$220.99	\$2,967.49
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$248.20	\$3,428.83	\$0.00	\$3,677.03	\$248.20	\$3,428.83
		\$0.00	\$0.00	\$1,442.00	\$2,235.03	\$0.00	\$3,677.03	\$1,442.00	\$2,235.03
		\$0.00	\$0.00	\$1,840.00	\$1,837.03	\$0.00	\$3,677.03	\$1,840.00	\$1,837.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$159.37	\$3,436.52	\$0.00	\$3,595.89	\$159.37	\$3,436.52
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$548.63	\$3,128.40	\$0.00	\$3,677.03	\$548.63	\$3,128.40
		\$0.00	\$0.00	\$2,177.93	\$0.00	\$0.00	\$2,177.93	\$2,000.00	\$177.93



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$144.96	\$1,576.03	\$364.49	\$2,085.48	\$144.96	\$1,940.52
		\$0.00	\$0.00	\$266.86	\$3,410.17	\$0.00	\$3,677.03	\$266.86	\$3,410.17
		\$0.00	\$0.00	\$270.07	\$3,406.96	\$0.00	\$3,677.03	\$270.07	\$3,406.96
		\$0.00	\$0.00	\$367.01	\$2,135.81	\$0.00	\$2,502.82	\$367.01	\$2,135.81
		\$0.00	\$0.00	\$441.34	\$3,235.69	\$0.00	\$3,677.03	\$441.34	\$3,235.69
		\$0.00	\$0.00	\$680.00	\$2,997.03	\$0.00	\$3,677.03	\$680.00	\$2,997.03
		\$0.00	\$0.00	\$102.61	\$2,501.14	\$0.00	\$2,603.75	\$102.61	\$2,501.14
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$199.72	\$3,477.31	\$0.00	\$3,677.03	\$199.72	\$3,477.31
		\$0.00	\$0.00	\$262.32	\$3,414.71	\$0.00	\$3,677.03	\$262.32	\$3,414.71
		\$0.00	\$0.00	\$170.74	\$0.00	\$0.00	\$170.74	\$170.74	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$390.98	\$3,286.05	\$0.00	\$3,677.03	\$390.98	\$3,286.05
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$268.10	\$1,937.72	\$0.00	\$2,205.82	\$268.10	\$1,937.72
		\$0.00	\$0.00	\$465.92	\$3,211.11	\$0.00	\$3,677.03	\$465.92	\$3,211.11
		\$0.00	\$0.00	\$159.72	\$1,399.67	\$0.00	\$1,559.39	\$159.72	\$1,399.67
		\$0.00	\$0.00	\$249.57	\$2,312.62	\$0.00	\$2,562.19	\$249.57	\$2,312.62
		\$0.00	\$0.00	\$356.72	\$3,320.31	\$0.00	\$3,677.03	\$356.72	\$3,320.31
		\$0.00	\$0.00	\$189.82	\$2,711.18	\$0.00	\$2,901.00	\$189.82	\$2,711.18
		\$0.00	\$0.00	\$975.00	\$2,702.03	\$0.00	\$3,677.03	\$975.00	\$2,702.03
		\$0.00	\$0.00	\$113.33	\$1,877.96	\$0.00	\$1,991.29	\$113.33	\$1,877.96
		\$0.00	\$0.00	\$1,522.56	\$2,154.47	\$0.00	\$3,677.03	\$1,522.56	\$2,154.47
		\$0.00	\$0.00	\$347.61	\$2,022.95	\$0.00	\$2,370.56	\$347.61	\$2,022.95
		\$0.00	\$0.00	\$1,600.00	\$2,077.03	\$0.00	\$3,677.03	\$1,600.00	\$2,077.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$192.80	\$3,484.23	\$0.00	\$3,677.03	\$192.80	\$3,484.23
		\$0.00	\$0.00	\$482.09	\$2,764.43	\$0.00	\$3,246.52	\$482.09	\$2,764.43
		\$0.00	\$0.00	\$225.35	\$3,344.29	\$0.00	\$3,569.64	\$225.35	\$3,344.29
		\$0.00	\$0.00	\$1,453.52	\$2,223.51	\$0.00	\$3,677.03	\$1,453.52	\$2,223.51
		\$0.00	\$0.00	\$1,140.00	\$2,537.03	\$0.00	\$3,677.03	\$1,140.00	\$2,537.03
		\$0.00	\$0.00	\$146.49	\$2,702.68	\$0.00	\$2,849.17	\$146.49	\$2,702.68
		\$0.00	\$0.00	\$490.88	\$2,230.60	\$0.00	\$2,721.48	\$490.88	\$2,230.60
		\$0.00	\$0.00	\$380.40	\$3,296.63	\$0.00	\$3,677.03	\$380.40	\$3,296.63
		\$0.00	\$0.00	\$364.77	\$2,589.67	\$0.00	\$2,954.44	\$364.77	\$2,589.67
		\$0.00	\$0.00	\$164.42	\$1,482.96	\$0.00	\$1,647.38	\$164.42	\$1,482.96
		\$0.00	\$0.00	\$206.41	\$1,888.15	\$0.00	\$2,094.56	\$206.41	\$1,888.15
		\$0.00	\$0.00	\$114.72	\$1,347.44	\$0.00	\$1,462.16	\$114.72	\$1,347.44
		\$0.00	\$0.00	\$152.10	\$1,444.90	\$0.00	\$1,597.00	\$152.10	\$1,444.90
		\$0.00	\$0.00	\$365.04	\$68.55	\$0.00	\$433.59	\$365.04	\$68.55
		\$0.00	\$0.00	\$344.30	\$3,332.73	\$0.00	\$3,677.03	\$344.30	\$3,332.73
		\$0.00	\$0.00	\$725.79	\$2,951.24	\$0.00	\$3,677.03	\$725.79	\$2,951.24
		\$0.00	\$0.00	\$968.98	\$1,701.42	\$0.00	\$2,670.40	\$968.98	\$1,701.42
		\$0.00	\$0.00	\$92.65	\$1,843.63	\$0.00	\$1,936.28	\$92.65	\$1,843.63
		\$0.00	\$0.00	\$1,700.00	\$1,977.03	\$0.00	\$3,677.03	\$1,700.00	\$1,977.03
		\$0.00	\$0.00	\$293.04	\$2,718.09	\$0.00	\$3,011.13	\$293.04	\$2,718.09
		\$0.00	\$0.00	\$216.47	\$2,026.36	\$0.00	\$2,242.83	\$216.47	\$2,026.36
		\$0.00	\$0.00	\$400.55	\$3,276.48	\$0.00	\$3,677.03	\$400.55	\$3,276.48
		\$0.00	\$0.00	\$165.88	\$0.00	\$0.00	\$165.88	\$165.88	\$0.00
		\$0.00	\$0.00	\$383.15	\$0.00	\$0.00	\$383.15	\$383.15	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$74.01	\$1,374.17	\$0.00	\$1,448.18	\$74.01	\$1,374.17
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					*Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$311.60	\$3,365.43	\$0.00	\$3,677.03	\$311.60	\$3,365.43
		\$0.00	\$0.00	\$357.07	\$3,319.96	\$0.00	\$3,677.03	\$357.07	\$3,319.96
		\$0.00	\$0.00	\$838.71	\$2,838.32	\$0.00	\$3,677.03	\$838.71	\$2,838.32
		\$0.00	\$0.00	\$212.42	\$2,841.37	\$0.00	\$3,053.79	\$212.42	\$2,841.37
		\$0.00	\$0.00	\$299.89	\$3,377.14	\$0.00	\$3,677.03	\$299.89	\$3,377.14
		\$0.00	\$0.00	\$978.72	\$2,698.31	\$0.00	\$3,677.03	\$978.72	\$2,698.31
		\$0.00	\$0.00	\$244.36	\$3,171.04	\$0.00	\$3,415.40	\$244.36	\$3,171.04
		\$0.00	\$0.00	\$165.55	\$2,192.47	\$0.00	\$2,358.02	\$165.55	\$2,192.47
		\$0.00	\$0.00	\$423.25	\$2,300.62	\$0.00	\$2,723.87	\$423.25	\$2,300.62
		\$0.00	\$0.00	\$201.96	\$2,647.75	\$0.00	\$2,849.71	\$201.96	\$2,647.75
		\$0.00	\$0.00	\$154.68	\$3,522.35	\$0.00	\$3,677.03	\$154.68	\$3,522.35
		\$0.00	\$0.00	\$211.73	\$1,232.18	\$0.00	\$1,443.91	\$211.73	\$1,232.18
		\$0.00	\$0.00	\$264.68	\$2,729.53	\$0.00	\$2,994.21	\$264.68	\$2,729.53
		\$0.00	\$0.00	\$3,095.71	\$0.00	\$0.00	\$3,095.71	\$2,000.00	\$1,095.71
		\$0.00	\$0.00	\$249.43	\$3,270.11	\$0.00	\$3,519.54	\$249.43	\$3,270.11
		\$0.00	\$0.00	\$2,267.65	\$1,409.38	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$370.25	\$2,630.83	\$0.00	\$3,001.08	\$370.25	\$2,630.83
		\$0.00	\$0.00	\$230.14	\$1,633.84	\$0.00	\$1,863.98	\$230.14	\$1,633.84
		\$0.00	\$0.00	\$390.52	\$0.00	\$0.00	\$390.52	\$390.52	\$0.00
		\$0.00	\$0.00	\$214.77	\$1,804.65	\$0.00	\$2,019.42	\$214.77	\$1,804.65
		\$0.00	\$0.00	\$1,482.99	\$2,194.04	\$0.00	\$3,677.03	\$1,482.99	\$2,194.04
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$398.59	\$3,278.44	\$0.00	\$3,677.03	\$398.59	\$3,278.44
		\$0.00	\$0.00	\$317.97	\$0.00	\$0.00	\$317.97	\$317.97	\$0.00



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Pate					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$342.82	\$3,334.21	\$0.00	\$3,677.03	\$342.82	\$3,334.21
		\$0.00	\$0.00	\$153.58	\$2,885.78	\$0.00	\$3,039.36	\$153.58	\$2,885.78
		\$0.00	\$0.00	\$101.74	\$1,996.38	\$0.00	\$2,098.12	\$101.74	\$1,996.38
		\$0.00	\$0.00	\$413.16	\$2,474.89	\$0.00	\$2,888.05	\$413.16	\$2,474.89
		\$0.00	\$0.00	\$270.78	\$2,372.95	\$0.00	\$2,643.73	\$270.78	\$2,372.95
		\$0.00	\$0.00	\$74.69	\$0.00	\$0.00	\$74.69	\$74.69	\$0.00
		\$0.00	\$0.00	\$205.03	\$2,769.88	\$0.00	\$2,974.91	\$205.03	\$2,769.88
		\$0.00	\$0.00	\$445.23	\$2,654.83	\$0.00	\$3,100.06	\$445.23	\$2,654.83
		\$0.00	\$0.00	\$343.94	\$3,333.09	\$0.00	\$3,677.03	\$343.94	\$3,333.09
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$297.42	\$3,379.61	\$0.00	\$3,677.03	\$297.42	\$3,379.61
		\$0.00	\$0.00	\$1,200.00	\$2,477.03	\$0.00	\$3,677.03	\$1,200.00	\$2,477.03
		\$0.00	\$0.00	\$427.97	\$2,761.39	\$0.00	\$3,189.36	\$427.97	\$2,761.39
		\$0.00	\$0.00	\$420.84	\$3,256.19	\$0.00	\$3,677.03	\$420.84	\$3,256.19
		\$0.00	\$0.00	\$252.32	\$3,403.17	\$0.00	\$3,655.49	\$252.32	\$3,403.17
		\$0.00	\$0.00	\$418.58	\$3,258.45	\$0.00	\$3,677.03	\$418.58	\$3,258.45
		\$0.00	\$0.00	\$669.77	\$0.00	\$0.00	\$669.77	\$669.77	\$0.00
		\$0.00	\$0.00	\$691.40	\$2,985.63	\$0.00	\$3,677.03	\$691.40	\$2,985.63
		\$0.00	\$0.00	\$313.33	\$0.00	\$0.00	\$313.33	\$313.33	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$276.09	\$0.00	\$0.00	\$276.09	\$276.09	\$0.00
		\$0.00	\$0.00	\$239.43	\$2,128.91	\$0.00	\$2,368.34	\$239.43	\$2,128.91
		\$0.00	\$0.00	\$431.56	\$3,245.47	\$0.00	\$3,677.03	\$431.56	\$3,245.47
		\$0.00	\$0.00	\$368.37	\$1,972.77	\$0.00	\$2,341.14	\$368.37	\$1,972.77
		\$0.00	\$0.00	\$64.36	\$0.00	\$0.00	\$64.36	\$64.36	\$0.00
		\$0.00	\$0.00	\$486.72	\$3,190.31	\$0.00	\$3,677.03	\$486.72	\$3,190.31



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HVM Canada Inc.

Prénom	Nom	Calendrier-Paié					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$114.31	\$1,095.41	\$0.00	\$1,209.72	\$114.31	\$1,095.41
		\$0.00	\$0.00	\$0.00	\$816.35	\$0.00	\$816.35	\$0.00	\$816.35
		\$0.00	\$0.00	\$836.16	\$1,409.83	\$0.00	\$2,245.99	\$836.16	\$1,409.83
		\$0.00	\$0.00	\$401.26	\$0.00	\$0.00	\$401.26	\$401.26	\$0.00
		\$0.00	\$0.00	\$382.64	\$2,667.60	\$0.00	\$3,050.24	\$382.64	\$2,667.60
		\$0.00	\$0.00	\$185.94	\$2,759.47	\$0.00	\$2,945.41	\$185.94	\$2,759.47
		\$0.00	\$0.00	\$314.48	\$3,362.55	\$0.00	\$3,677.03	\$314.48	\$3,362.55
		\$0.00	\$0.00	\$251.38	\$3,161.75	\$0.00	\$3,413.13	\$251.38	\$3,161.75
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$230.78	\$3,446.25	\$0.00	\$3,677.03	\$230.78	\$3,446.25
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,350.00	\$2,327.03	\$0.00	\$3,677.03	\$1,350.00	\$2,327.03
		\$0.00	\$0.00	\$228.31	\$2,925.22	\$0.00	\$3,153.53	\$228.31	\$2,925.22
		\$0.00	\$0.00	\$1,456.62	\$2,220.41	\$0.00	\$3,677.03	\$1,456.62	\$2,220.41
		\$0.00	\$0.00	\$281.56	\$0.00	\$0.00	\$281.56	\$281.56	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,473.52	\$2,203.51	\$0.00	\$3,677.03	\$1,473.52	\$2,203.51
		\$0.00	\$0.00	\$373.98	\$3,303.05	\$0.00	\$3,677.03	\$373.98	\$3,303.05
		\$0.00	\$0.00	\$201.66	\$1,918.37	\$600.22	\$2,720.25	\$201.66	\$2,518.59
		\$0.00	\$0.00	\$86.32	\$2,471.83	\$0.00	\$2,558.15	\$86.32	\$2,471.83
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$385.72	\$2,689.06	\$0.00	\$3,074.78	\$385.72	\$2,689.06
		\$0.00	\$0.00	\$118.85	\$1,763.73	\$0.00	\$1,882.58	\$118.85	\$1,763.73
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$65.27	\$1,494.19	\$0.00	\$1,559.46	\$65.27	\$1,494.19



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$1,211.92	\$2,465.11	\$0.00	\$3,677.03	\$1,211.92	\$2,465.11
		\$0.00	\$0.00	\$178.12	\$10.65	\$0.00	\$188.77	\$178.12	\$10.65
		\$0.00	\$0.00	\$72.52	\$1,603.99	\$0.00	\$1,676.51	\$72.52	\$1,603.99
		\$0.00	\$0.00	\$284.06	\$53.34	\$0.00	\$337.40	\$284.06	\$53.34
		\$0.00	\$0.00	\$418.64	\$0.00	\$0.00	\$418.64	\$418.64	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$364.16	\$3,312.87	\$0.00	\$3,677.03	\$364.16	\$3,312.87
		\$0.00	\$0.00	\$1,319.64	\$2,357.39	\$0.00	\$3,677.03	\$1,319.64	\$2,357.39
		\$0.00	\$0.00	\$649.95	\$3,027.08	\$0.00	\$3,677.03	\$649.95	\$3,027.08
		\$0.00	\$0.00	\$257.76	\$0.00	\$0.00	\$257.76	\$257.76	\$0.00
		\$0.00	\$0.00	\$2,295.83	\$1,381.20	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$195.03	\$2,582.77	\$0.00	\$2,777.80	\$195.03	\$2,582.77
		\$0.00	\$0.00	\$2,852.01	\$825.02	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$415.54	\$0.00	\$0.00	\$415.54	\$415.54	\$0.00
		\$0.00	\$0.00	\$301.86	\$2,645.36	\$0.00	\$2,947.22	\$301.86	\$2,645.36
		\$0.00	\$0.00	\$98.34	\$710.77	\$0.00	\$809.11	\$98.34	\$710.77
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$323.34	\$60.72	\$0.00	\$384.06	\$323.34	\$60.72
		\$0.00	\$0.00	\$222.16	\$2,912.60	\$0.00	\$3,134.76	\$222.16	\$2,912.60
		\$0.00	\$0.00	\$1,766.00	\$1,911.03	\$0.00	\$3,677.03	\$1,766.00	\$1,911.03
		\$0.00	\$0.00	\$137.37	\$2,209.38	\$0.00	\$2,346.75	\$137.37	\$2,209.38
		\$0.00	\$0.00	\$106.91	\$1,344.64	\$0.00	\$1,451.55	\$106.91	\$1,344.64
		\$0.00	\$0.00	\$122.93	\$1,252.99	\$0.00	\$1,375.92	\$122.93	\$1,252.99
		\$0.00	\$0.00	\$168.34	\$1,645.85	\$0.00	\$1,814.19	\$168.34	\$1,645.85
		\$0.00	\$0.00	\$1,599.31	\$2,077.72	\$0.00	\$3,677.03	\$1,599.31	\$2,077.72
		\$0.00	\$0.00	\$0.00	\$2,591.72	\$1,085.31	\$3,677.03	\$0.00	\$3,677.03



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HVM Canada Inc.

Prénom	Nom	Calendrier/Pale					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$232.06	\$3,444.97	\$0.00	\$3,677.03	\$232.06	\$3,444.97
		\$0.00	\$0.00	\$202.26	\$2,375.68	\$0.00	\$2,577.94	\$202.26	\$2,375.68
		\$0.00	\$0.00	\$519.42	\$0.00	\$0.00	\$519.42	\$519.42	\$0.00
		\$0.00	\$0.00	\$190.06	\$1,970.79	\$0.00	\$2,160.85	\$190.06	\$1,970.79
		\$0.00	\$0.00	\$64.13	\$0.00	\$0.00	\$64.13	\$64.13	\$0.00
		\$0.00	\$0.00	\$251.11	\$2,329.17	\$0.00	\$2,580.28	\$251.11	\$2,329.17
		\$0.00	\$0.00	\$606.25	\$3,070.78	\$0.00	\$3,677.03	\$606.25	\$3,070.78
		\$0.00	\$0.00	\$61.24	\$1,307.28	\$0.00	\$1,368.52	\$61.24	\$1,307.28
		\$0.00	\$0.00	\$233.22	\$3,443.81	\$0.00	\$3,677.03	\$233.22	\$3,443.81
		\$0.00	\$0.00	\$449.11	\$2,651.94	\$0.00	\$3,101.05	\$449.11	\$2,651.94
		\$0.00	\$0.00	\$1,170.00	\$1,904.63	\$0.00	\$3,074.63	\$1,170.00	\$1,904.63
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$310.46	\$2,182.99	\$0.00	\$2,493.45	\$310.46	\$2,182.99
		\$0.00	\$0.00	\$1,620.00	\$1,143.99	\$0.00	\$2,763.99	\$1,620.00	\$1,143.99
		\$0.00	\$0.00	\$212.04	\$1,912.45	\$0.00	\$2,124.49	\$212.04	\$1,912.45
		\$0.00	\$0.00	\$490.88	\$2,341.10	\$0.00	\$2,831.98	\$490.88	\$2,341.10
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$107.70	\$1,919.08	\$0.00	\$2,026.78	\$107.70	\$1,919.08
		\$0.00	\$0.00	\$250.28	\$2,193.30	\$0.00	\$2,443.58	\$250.28	\$2,193.30
		\$0.00	\$0.00	\$493.76	\$3,183.27	\$0.00	\$3,677.03	\$493.76	\$3,183.27
		\$0.00	\$0.00	\$336.17	\$2,945.98	\$0.00	\$3,282.15	\$336.17	\$2,945.98
		\$0.00	\$0.00	\$323.04	\$363.87	\$0.00	\$686.91	\$323.04	\$363.87
		\$0.00	\$0.00	\$1,258.40	\$2,418.63	\$0.00	\$3,677.03	\$1,258.40	\$2,418.63
		\$0.00	\$0.00	\$223.13	\$2,098.20	\$0.00	\$2,321.33	\$223.13	\$2,098.20
		\$0.00	\$0.00	\$242.40	\$0.00	\$0.00	\$242.40	\$242.40	\$0.00
		\$0.00	\$0.00	\$169.56	\$1,507.61	\$0.00	\$1,677.17	\$169.56	\$1,507.61
		\$0.00	\$0.00	\$762.92	\$2,914.11	\$0.00	\$3,677.03	\$762.92	\$2,914.11



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Pate					*Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$119.34	\$134.44	\$0.00	\$253.78	\$119.34	\$134.44
		\$0.00	\$0.00	\$97.44	\$2,393.14	\$0.00	\$2,490.58	\$97.44	\$2,393.14
		\$0.00	\$0.00	\$2,185.44	\$1,491.59	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$600.00	\$1,076.63	\$0.00	\$1,676.63	\$600.00	\$1,076.63
		\$0.00	\$0.00	\$1,193.54	\$0.00	\$0.00	\$1,193.54	\$1,193.54	\$0.00
		\$0.00	\$0.00	\$860.02	\$2,817.01	\$0.00	\$3,677.03	\$860.02	\$2,817.01
		\$0.00	\$0.00	\$368.62	\$0.00	\$0.00	\$368.62	\$368.62	\$0.00
		\$0.00	\$0.00	\$1,935.07	\$1,741.96	\$0.00	\$3,677.03	\$1,935.07	\$1,741.96
		\$0.00	\$0.00	\$174.67	\$1,575.40	\$0.00	\$1,750.07	\$174.67	\$1,575.40
		\$0.00	\$0.00	\$503.92	\$0.00	\$0.00	\$503.92	\$503.92	\$0.00
		\$0.00	\$0.00	\$158.84	\$1,839.26	\$0.00	\$1,998.10	\$158.84	\$1,839.26
		\$0.00	\$0.00	\$189.08	\$1,796.10	\$0.00	\$1,985.18	\$189.08	\$1,796.10
		\$0.00	\$0.00	\$1,428.50	\$2,248.53	\$0.00	\$3,677.03	\$1,428.50	\$2,248.53
		\$0.00	\$0.00	\$1,015.04	\$2,661.99	\$0.00	\$3,677.03	\$1,015.04	\$2,661.99
		\$0.00	\$0.00	\$116.37	\$0.00	\$0.00	\$116.37	\$116.37	\$0.00
		\$0.00	\$0.00	\$214.32	\$0.00	\$0.00	\$214.32	\$214.32	\$0.00
		\$0.00	\$0.00	\$750.00	\$2,927.03	\$0.00	\$3,677.03	\$750.00	\$2,927.03
		\$0.00	\$0.00	\$211.47	\$3,138.27	\$0.00	\$3,349.74	\$211.47	\$3,138.27
		\$0.00	\$0.00	\$145.69	\$2,162.15	\$0.00	\$2,307.84	\$145.69	\$2,162.15
		\$0.00	\$0.00	\$140.35	\$960.49	\$0.00	\$1,100.84	\$140.35	\$960.49
		\$0.00	\$0.00	\$93.50	\$1,514.50	\$0.00	\$1,608.00	\$93.50	\$1,514.50
		\$0.00	\$0.00	\$503.92	\$0.00	\$0.00	\$503.92	\$503.92	\$0.00
		\$0.00	\$0.00	\$369.64	\$3,307.39	\$0.00	\$3,677.03	\$369.64	\$3,307.39
		\$0.00	\$0.00	\$68.15	\$1,882.41	\$0.00	\$1,950.56	\$68.15	\$1,882.41
		\$0.00	\$0.00	\$1,666.43	\$0.00	\$0.00	\$1,666.43	\$1,666.43	\$0.00
		\$0.00	\$0.00	\$508.20	\$3,168.83	\$0.00	\$3,677.03	\$508.20	\$3,168.83
		\$0.00	\$0.00	\$1,129.50	\$2,547.53	\$0.00	\$3,677.03	\$1,129.50	\$2,547.53



Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Pape					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$123.83	\$3,553.20	\$0.00	\$3,677.03	\$123.83	\$3,553.20
		\$0.00	\$0.00	\$1,829.34	\$1,847.69	\$0.00	\$3,677.03	\$1,829.34	\$1,847.69
		\$0.00	\$0.00	\$317.36	\$3,359.67	\$0.00	\$3,677.03	\$317.36	\$3,359.67
		\$0.00	\$0.00	\$177.93	\$3,499.10	\$0.00	\$3,677.03	\$177.93	\$3,499.10
		\$0.00	\$0.00	\$177.22	\$1,611.63	\$0.00	\$1,788.85	\$177.22	\$1,611.63
		\$0.00	\$0.00	\$183.12	\$0.00	\$0.00	\$183.12	\$183.12	\$0.00
		\$0.00	\$0.00	\$383.48	\$3,293.55	\$0.00	\$3,677.03	\$383.48	\$3,293.55
		\$0.00	\$0.00	\$1,185.86	\$2,491.17	\$0.00	\$3,677.03	\$1,185.86	\$2,491.17
		\$0.00	\$0.00	\$100.36	\$3,397.23	\$0.00	\$3,497.59	\$100.36	\$3,397.23
		\$0.00	\$0.00	\$120.55	\$1,724.92	\$0.00	\$1,845.47	\$120.55	\$1,724.92
		\$0.00	\$0.00	\$2,049.96	\$0.00	\$0.00	\$2,049.96	\$2,000.00	\$49.96
		\$0.00	\$0.00	\$908.94	\$2,768.09	\$0.00	\$3,677.03	\$908.94	\$2,768.09
		\$0.00	\$0.00	\$218.81	\$3,079.74	\$0.00	\$3,298.55	\$218.81	\$3,079.74
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$120.43	\$3,001.34	\$0.00	\$3,121.77	\$120.43	\$3,001.34
		\$0.00	\$0.00	\$854.88	\$2,059.18	\$0.00	\$2,914.06	\$854.88	\$2,059.18
		\$0.00	\$0.00	\$587.03	\$0.00	\$0.00	\$587.03	\$587.03	\$0.00
		\$0.00	\$0.00	\$158.28	\$0.00	\$0.00	\$158.28	\$158.28	\$0.00
		\$0.00	\$0.00	\$298.63	\$2,257.07	\$0.00	\$2,555.70	\$298.63	\$2,257.07
		\$0.00	\$0.00	\$160.60	\$2,383.38	\$0.00	\$2,543.98	\$160.60	\$2,383.38
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$160.97	\$0.00	\$0.00	\$160.97	\$160.97	\$0.00
		\$0.00	\$0.00	\$191.63	\$2,936.39	\$0.00	\$3,128.02	\$191.63	\$2,936.39
		\$0.00	\$0.00	\$167.95	\$3,509.08	\$0.00	\$3,677.03	\$167.95	\$3,509.08
		\$0.00	\$0.00	\$232.69	\$0.00	\$0.00	\$232.69	\$232.69	\$0.00
		\$0.00	\$0.00	\$233.00	\$3,444.03	\$0.00	\$3,677.03	\$233.00	\$3,444.03
		\$0.00	\$0.00	\$149.49	\$2,404.32	\$0.00	\$2,553.81	\$149.49	\$2,404.32



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$894.53	\$0.00	\$0.00	\$894.53	\$894.53	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$164.04	\$1,479.56	\$0.00	\$1,643.60	\$164.04	\$1,479.56
		\$0.00	\$0.00	\$2,496.12	\$1,180.91	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$2,069.53	\$1,607.50	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$101.00	\$949.75	\$0.00	\$1,050.75	\$101.00	\$949.75
		\$0.00	\$0.00	\$2,317.91	\$1,359.12	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$356.85	\$401.96	\$0.00	\$758.81	\$356.85	\$401.96
		\$0.00	\$0.00	\$120.85	\$888.92	\$0.00	\$1,009.77	\$120.85	\$888.92
		\$0.00	\$0.00	\$34.16	\$254.81	\$0.00	\$288.97	\$34.16	\$254.81
		\$0.00	\$0.00	\$323.25	\$2,294.95	\$0.00	\$2,618.20	\$323.25	\$2,294.95
		\$0.00	\$0.00	\$63.26	\$697.68	\$0.00	\$760.94	\$63.26	\$697.68
		\$0.00	\$0.00	\$1,503.81	\$2,173.22	\$0.00	\$3,677.03	\$1,503.81	\$2,173.22
		\$0.00	\$0.00	\$222.13	\$3,126.58	\$0.00	\$3,348.71	\$222.13	\$3,126.58
		\$0.00	\$0.00	\$983.58	\$2,693.45	\$0.00	\$3,677.03	\$983.58	\$2,693.45
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$825.13	\$2,851.90	\$0.00	\$3,677.03	\$825.13	\$2,851.90
		\$0.00	\$0.00	\$697.64	\$2,979.39	\$0.00	\$3,677.03	\$697.64	\$2,979.39
		\$0.00	\$0.00	\$453.44	\$2,169.68	\$0.00	\$2,623.12	\$453.44	\$2,169.68
		\$0.00	\$0.00	\$433.59	\$0.00	\$0.00	\$433.59	\$433.59	\$0.00
		\$0.00	\$0.00	\$457.60	\$1,983.98	\$0.00	\$2,441.58	\$457.60	\$1,983.98
		\$0.00	\$0.00	\$264.71	\$3,412.32	\$0.00	\$3,677.03	\$264.71	\$3,412.32
		\$0.00	\$0.00	\$194.97	\$1,783.47	\$0.00	\$1,978.44	\$194.97	\$1,783.47
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$313.44	\$0.00	\$0.00	\$313.44	\$313.44	\$0.00
		\$0.00	\$0.00	\$346.59	\$3,330.44	\$0.00	\$3,677.03	\$346.59	\$3,330.44



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$63.67	\$749.84	\$308.42	\$1,121.93	\$63.67	\$1,058.26
		\$0.00	\$0.00	\$95.33	\$0.00	\$0.00	\$95.33	\$95.33	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$370.99	\$3,306.04	\$0.00	\$3,677.03	\$370.99	\$3,306.04
		\$0.00	\$0.00	\$1,260.00	\$1,434.26	\$0.00	\$2,694.26	\$1,260.00	\$1,434.26
		\$0.00	\$0.00	\$337.16	\$3,339.87	\$0.00	\$3,677.03	\$337.16	\$3,339.87
		\$0.00	\$0.00	\$408.83	\$2,222.22	\$0.00	\$2,631.05	\$408.83	\$2,222.22
		\$0.00	\$0.00	\$293.17	\$2,644.24	\$0.00	\$2,937.41	\$293.17	\$2,644.24
		\$0.00	\$0.00	\$333.60	\$3,343.43	\$0.00	\$3,677.03	\$333.60	\$3,343.43
		\$0.00	\$0.00	\$1,120.10	\$2,556.93	\$0.00	\$3,677.03	\$1,120.10	\$2,556.93
		\$0.00	\$0.00	\$442.67	\$3,234.36	\$0.00	\$3,677.03	\$442.67	\$3,234.36
		\$0.00	\$0.00	\$91.56	\$0.00	\$0.00	\$91.56	\$91.56	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$215.63	\$1,917.26	\$0.00	\$2,132.89	\$215.63	\$1,917.26
		\$0.00	\$0.00	\$70.96	\$1,317.63	\$0.00	\$1,388.59	\$70.96	\$1,317.63
		\$0.00	\$0.00	\$472.22	\$0.00	\$0.00	\$472.22	\$472.22	\$0.00
		\$0.00	\$0.00	\$1,841.70	\$1,835.33	\$0.00	\$3,677.03	\$1,841.70	\$1,835.33
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$199.13	\$2,637.19	\$0.00	\$2,836.32	\$199.13	\$2,637.19
		\$0.00	\$0.00	\$181.96	\$3,104.86	\$0.00	\$3,286.82	\$181.96	\$3,104.86
		\$0.00	\$0.00	\$231.23	\$3,431.54	\$0.00	\$3,662.77	\$231.23	\$3,431.54
		\$0.00	\$0.00	\$1,669.04	\$2,007.99	\$0.00	\$3,677.03	\$1,669.04	\$2,007.99
		\$0.00	\$0.00	\$2,263.76	\$1,413.27	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$296.23	\$3,380.80	\$0.00	\$3,677.03	\$296.23	\$3,380.80
		\$0.00	\$0.00	\$257.12	\$3,405.11	\$0.00	\$3,662.23	\$257.12	\$3,405.11
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$712.92	\$2,964.11	\$0.00	\$3,677.03	\$712.92	\$2,964.11



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BS: 31-458256

Nom de la compagnie: HMV Canada Inc.

Prénom	Non	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$130.55	\$2,000.40	\$0.00	\$2,130.95	\$130.55	\$2,000.40
		\$0.00	\$0.00	\$326.88	\$3,350.15	\$0.00	\$3,677.03	\$326.88	\$3,350.15
		\$0.00	\$0.00	\$780.77	\$0.00	\$0.00	\$780.77	\$780.77	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$486.74	\$0.00	\$0.00	\$486.74	\$486.74	\$0.00
		\$0.00	\$0.00	\$1,311.44	\$2,365.59	\$0.00	\$3,677.03	\$1,311.44	\$2,365.59
		\$0.00	\$0.00	\$524.16	\$3,152.87	\$0.00	\$3,677.03	\$524.16	\$3,152.87
		\$0.00	\$0.00	\$216.95	\$1,540.26	\$0.00	\$1,757.21	\$216.95	\$1,540.26
		\$0.00	\$0.00	\$318.38	\$3,029.74	\$0.00	\$3,348.12	\$318.38	\$3,029.74
		\$0.00	\$0.00	\$1,350.00	\$2,327.03	\$0.00	\$3,677.03	\$1,350.00	\$2,327.03
		\$0.00	\$0.00	\$440.98	\$3,236.05	\$0.00	\$3,677.03	\$440.98	\$3,236.05
		\$0.00	\$0.00	\$2,379.65	\$1,297.38	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$374.44	\$3,302.59	\$0.00	\$3,677.03	\$374.44	\$3,302.59
		\$0.00	\$0.00	\$248.46	\$3,230.69	\$0.00	\$3,479.15	\$248.46	\$3,230.69
		\$0.00	\$0.00	\$989.31	\$2,093.81	\$0.00	\$3,083.12	\$989.31	\$2,093.81
		\$0.00	\$0.00	\$96.21	\$1,786.50	\$0.00	\$1,882.71	\$96.21	\$1,786.50
		\$0.00	\$0.00	\$511.98	\$3,165.05	\$0.00	\$3,677.03	\$511.98	\$3,165.05
		\$0.00	\$0.00	\$121.87	\$0.00	\$0.00	\$121.87	\$121.87	\$0.00
		\$0.00	\$0.00	\$72.05	\$2,488.65	\$0.00	\$2,560.70	\$72.05	\$2,488.65
		\$0.00	\$0.00	\$520.51	\$0.00	\$0.00	\$520.51	\$520.51	\$0.00
		\$0.00	\$0.00	\$0.00	\$2,365.40	\$1,311.63	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$148.30	\$1,924.55	\$0.00	\$2,072.85	\$148.30	\$1,924.55
		\$0.00	\$0.00	\$289.82	\$3,387.21	\$0.00	\$3,677.03	\$289.82	\$3,387.21
		\$0.00	\$0.00	\$2,723.55	\$953.48	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$281.03	\$3,396.00	\$0.00	\$3,677.03	\$281.03	\$3,396.00
		\$0.00	\$0.00	\$730.08	\$2,946.95	\$0.00	\$3,677.03	\$730.08	\$2,946.95



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HVM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super Priorité	Non-sûre
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$866.68	\$2,810.35	\$0.00	\$3,677.03	\$866.68	\$2,810.35
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$361.61	\$3,215.18	\$0.00	\$3,576.79	\$361.61	\$3,215.18
		\$0.00	\$0.00	\$183.64	\$0.00	\$0.00	\$183.64	\$183.64	\$0.00
		\$0.00	\$0.00	\$546.32	\$3,130.71	\$0.00	\$3,677.03	\$546.32	\$3,130.71
		\$0.00	\$0.00	\$194.69	\$2,079.95	\$0.00	\$2,274.64	\$194.69	\$2,079.95
		\$0.00	\$0.00	\$0.00	\$3,173.09	\$503.94	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$907.50	\$2,769.53	\$0.00	\$3,677.03	\$907.50	\$2,769.53
		\$0.00	\$0.00	\$289.77	\$3,156.65	\$0.00	\$3,446.42	\$289.77	\$3,156.65
		\$0.00	\$0.00	\$232.54	\$2,127.17	\$0.00	\$2,359.71	\$232.54	\$2,127.17
		\$0.00	\$0.00	\$395.56	\$3,281.47	\$0.00	\$3,677.03	\$395.56	\$3,281.47
		\$0.00	\$0.00	\$103.84	\$0.00	\$0.00	\$103.84	\$103.84	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$2,000.00	\$1,677.03	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$185.36	\$2,405.41	\$0.00	\$2,590.77	\$185.36	\$2,405.41
		\$0.00	\$0.00	\$2,701.35	\$975.68	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$1,103.43	\$0.00	\$0.00	\$1,103.43	\$1,103.43	\$0.00
		\$0.00	\$0.00	\$119.37	\$2,014.79	\$0.00	\$2,134.16	\$119.37	\$2,014.79
		\$0.00	\$0.00	\$837.80	\$2,839.23	\$0.00	\$3,677.03	\$837.80	\$2,839.23
		\$0.00	\$0.00	\$148.78	\$3,528.25	\$0.00	\$3,677.03	\$148.78	\$3,528.25
		\$0.00	\$0.00	\$0.00	\$2,365.40	\$1,311.63	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$112.02	\$3,093.86	\$0.00	\$3,205.88	\$112.02	\$3,093.86
		\$0.00	\$0.00	\$287.43	\$3,389.60	\$0.00	\$3,677.03	\$287.43	\$3,389.60
		\$0.00	\$0.00	\$140.25	\$2,255.67	\$0.00	\$2,395.92	\$140.25	\$2,255.67
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,278.96	\$2,398.07	\$0.00	\$3,677.03	\$1,278.96	\$2,398.07
		\$0.00	\$0.00	\$197.55	\$1,857.67	\$0.00	\$2,055.22	\$197.55	\$1,857.67



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMY Canada Inc.

Prénom	Nom	Calendrier Paie					Total des paiements	Super Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$178.02	\$1,605.63	\$0.00	\$1,783.65	\$178.02	\$1,605.63
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$984.09	\$2,692.94	\$0.00	\$3,677.03	\$984.09	\$2,692.94
		\$0.00	\$0.00	\$428.42	\$3,248.61	\$0.00	\$3,677.03	\$428.42	\$3,248.61
		\$0.00	\$0.00	\$251.70	\$173.20	\$0.00	\$424.90	\$251.70	\$173.20
		\$0.00	\$0.00	\$1,034.30	\$0.00	\$0.00	\$1,034.30	\$1,034.30	\$0.00
		\$0.00	\$0.00	\$544.49	\$0.00	\$0.00	\$544.49	\$544.49	\$0.00
		\$0.00	\$0.00	\$274.99	\$3,402.04	\$0.00	\$3,677.03	\$274.99	\$3,402.04
		\$0.00	\$0.00	\$600.11	\$983.20	\$0.00	\$1,583.31	\$600.11	\$983.20
		\$0.00	\$0.00	\$942.45	\$1,707.33	\$0.00	\$2,649.78	\$942.45	\$1,707.33
		\$0.00	\$0.00	\$216.77	\$18.01	\$0.00	\$234.78	\$216.77	\$18.01
		\$0.00	\$0.00	\$646.87	\$3,030.16	\$0.00	\$3,677.03	\$646.87	\$3,030.16
		\$0.00	\$0.00	\$1,227.20	\$2,449.83	\$0.00	\$3,677.03	\$1,227.20	\$2,449.83
		\$0.00	\$0.00	\$1,800.00	\$1,877.03	\$0.00	\$3,677.03	\$1,800.00	\$1,877.03
		\$0.00	\$0.00	\$1,224.00	\$2,453.03	\$0.00	\$3,677.03	\$1,224.00	\$2,453.03
		\$0.00	\$0.00	\$299.06	\$3,233.21	\$0.00	\$3,532.27	\$299.06	\$3,233.21
		\$0.00	\$0.00	\$251.24	\$3,293.74	\$0.00	\$3,544.98	\$251.24	\$3,293.74
		\$0.00	\$0.00	\$153.32	\$601.02	\$0.00	\$754.34	\$153.32	\$601.02
		\$0.00	\$0.00	\$480.48	\$3,196.55	\$0.00	\$3,677.03	\$480.48	\$3,196.55
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$278.08	\$2,472.53	\$0.00	\$2,750.61	\$278.08	\$2,472.53
		\$0.00	\$0.00	\$721.82	\$2,955.21	\$0.00	\$3,677.03	\$721.82	\$2,955.21
		\$0.00	\$0.00	\$1,393.60	\$2,283.43	\$0.00	\$3,677.03	\$1,393.60	\$2,283.43
		\$0.00	\$0.00	\$1,216.80	\$2,460.23	\$0.00	\$3,677.03	\$1,216.80	\$2,460.23
		\$0.00	\$0.00	\$428.27	\$3,248.76	\$0.00	\$3,677.03	\$428.27	\$3,248.76



Service
Canada

Programme de protection des salariés (PPS) - Renseignements sur la faillite/ mise sous séquestre

Numéro d'identification du BSF: 31-458256

Nom de la compagnie: HMM Canada Inc.

Prénom	Nom	Calendrier Paire					Total des paiements	Super/Priorité	Non-sécure
		Salaires	Débourse	Paye de vacances	Indemnité de préavis	Indemnité de départ			
		\$0.00	\$0.00	\$484.54	\$0.00	\$0.00	\$484.54	\$484.54	\$0.00
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$1,350.00	\$1,260.49	\$0.00	\$2,610.49	\$1,350.00	\$1,260.49
		\$0.00	\$0.00	\$139.77	\$1,784.57	\$0.00	\$1,924.34	\$139.77	\$1,784.57
		\$0.00	\$0.00	\$308.90	\$3,368.13	\$0.00	\$3,677.03	\$308.90	\$3,368.13
		\$0.00	\$0.00	\$1,350.00	\$2,327.03	\$0.00	\$3,677.03	\$1,350.00	\$2,327.03
		\$0.00	\$0.00	\$2,751.00	\$926.03	\$0.00	\$3,677.03	\$2,000.00	\$1,677.03
		\$0.00	\$0.00	\$283.37	\$3,027.31	\$0.00	\$3,310.68	\$283.37	\$3,027.31
		\$0.00	\$0.00	\$221.04	\$2,838.99	\$0.00	\$3,060.03	\$221.04	\$2,838.99
		\$0.00	\$0.00	\$736.74	\$885.50	\$0.00	\$1,622.24	\$736.74	\$885.50
		\$0.00	\$0.00	\$0.00	\$3,677.03	\$0.00	\$3,677.03	\$0.00	\$3,677.03
		\$0.00	\$0.00	\$89.82	\$1,191.29	\$0.00	\$1,281.11	\$89.82	\$1,191.29
		\$0.00	\$0.00	\$139.38	\$2,354.14	\$0.00	\$2,493.52	\$139.38	\$2,354.14
		\$0.00	\$0.00	\$438.26	\$3,238.77	\$0.00	\$3,677.03	\$438.26	\$3,238.77
		\$0.00	\$0.00	\$364.72	\$3,312.31	\$0.00	\$3,677.03	\$364.72	\$3,312.31
		\$0.00	\$0.00	\$377,629.20	\$1,650,969.39	\$10,844.91	\$2,039,443.50	\$363,584.75	\$1,675,858.75

Note: *paiement actuel.

Ce rapport reflète l'information la plus récente datant du 2018-02-15(les montants sont sujet à changement)

Les montants ne tiennent pas compte des dividendes versés sur le compte

TAB G

APPENDIX G

Court File No. CV-17-11674-00CL

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

**IN THE MATTER UNDER SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C.43 AS AMENDED**

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

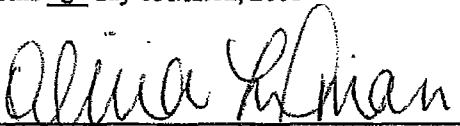
**AFFIDAVIT OF PRITESH PATEL
(Sworn March 8, 2018)**

I, **PRITESH PATEL**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY** that:

1. I am a Vice President of Richter Advisory Group Inc. ("**Richter**") and, as such, I have knowledge of the matters hereinafter deposed to except where stated to be on information and belief, in which case, I verily believe such information to be true.
2. By order (the "**Appointment Order**") of the Honourable Senior Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated January 27, 2017, Richter Advisory Group Inc. ("**Richter**") was appointed receiver (the "**Receiver**") without security, of the assets, undertakings and properties of HMV Canada Inc., pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended and section 101 of the *Courts of Justice Act*, R.S.O.1990, C. C.43, as amended.
3. By order dated June 19, 2017 (the "**First Interim Fee Approval Order**"), the fees and disbursements of the Receiver for the period from January 16, 2017 to May 12, 2017 were approved by the Court, in the total amount of \$675,846.01 (excluding HST).

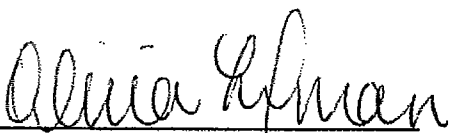
4. Pursuant to the Appointment Order, the Receiver has provided services and incurred disbursements, in the amount of \$195,627.25 and \$2,767.42 (all excluding HST), respectively, in the period May 15, 2017 to February 23, 2018 (the "**Period**").
5. True copies of the Richter accounts for the Period (the "**Accounts**"), which include a fair and accurate description of the services provided along with hours and applicable rates claimed by the Receiver, are attached as Exhibit "**A**" to this my Affidavit.
6. In the course of performing its duties pursuant to the Appointment Order, the Receiver's staff has expended a total of 682 hours during the Period. Attached as Exhibit "**B**" to this my Affidavit is a schedule setting out a summary of the individual staff involved in the administration of the receivership and the hours and applicable rates claimed by the Receiver for the Period. The average hourly rate billed by the Receiver during the Period is \$286.84.
7. The Receiver requests that this Court approve its Accounts for the Period, in the total amount of \$198,394.67 (excluding HST) for services rendered and recorded during the Period.
8. Gowling WLG (Canada) LLP ("**Gowling WLG**"), as independent legal counsel to the Receiver, have also rendered services and incurred disbursements throughout these proceedings in a manner consistent with the instructions of the Receiver and have prepared an affidavit with respect to the services rendered during May 12, 2017 through February 28, 2018. The Receiver has reviewed the invoices rendered by Gowling WLG from May 12, 2017 through February 28, 2018 and is satisfied that their activities were consistent with the instructions of the Receiver and are fair, reasonable, and appropriate in the circumstances.
9. To the best of my knowledge, the rates charged by the Receiver and Gowling WLG are comparable to the rates charged for the provision of similar services by other accounting and law firms in downtown Toronto.
10. I verily believe that the fees and disbursements incurred by the Receiver and Gowling WLG are fair and reasonable in the circumstances.
11. This Affidavit is sworn in connection with a motion for an Order of this Court to, among other things, approve the fees and disbursements of the Receiver and Gowling WLG and for no other or improper purpose.

SWORN BEFORE ME at the City of)
Toronto, in the Province of Ontario,)
This 8 day of March, 2018)


Commissioner for Taking Affidavits, etc)


Prifesh Patel

This is Exhibit "A" referred to in the Affidavit of
Pritesh Patel, sworn before me
this 6 day of March, 2018


Commissioner for Taking Affidavits, etc

Richter Advisory Group Inc.
In its capacity as Receiver of
HMV Canada Inc.
Statement of Accounts

Exhibit A

Invoice #	Period	Fees	Disbursements	Sub total	HST	Total
20402082	May 15, 2017 to June 30, 2017 ⁽¹⁾	112,934.00	-	112,934.00	14,681.42	127,615.42
20402407	July 4, 2017 to November 17, 2017	40,886.50	1,855.73	42,742.23	5,556.49	48,298.72
20402664	November 9, 2017 to February 23, 2018	41,806.75	911.69	42,718.44	5,553.40	48,271.84
Total		\$ 195,627.25	\$ 2,767.42	\$ 198,394.67	\$ 25,791.31	\$ 224,185.98

(1) Includes some minor fees from May 4 and May 10 (less than \$1k) due to timing of cut-off.

RICHTER

Richter Advisory Group Inc., Receiver re: HVM Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Date:	02/28/2018
Invoice No.:	20402664
Engagement No.:	2020827
Payment Terms:	Due on Receipt

Professional services rendered to February 23, 2018	\$ 41,806.75
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Disbursements	911.69
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Sub-Total	42,718.44
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GST/HST #885435842 RT0001	5,553.40
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Total Due	CAD	\$ 48,271.84
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T. 416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal



Invoice No.: 20402664
Date: 02/28/2018

E

Fees

Name	Hours	Rate	Amount
Adam Sherman	0.40	\$ 625.00	\$ 250.00
Ann Stremski	16.30	185.00	3,015.50
Carol O'Donnell	8.80	185.00	1,628.00
Cindy Michaud	3.80	185.00	703.00
Eric Finley	37.75	285.00	10,758.75
Franca Sciascia	1.00	45.00	45.00
Nicole Fournier	1.00	185.00	185.00
Pascale Lareau	9.50	185.00	1,757.50
Paul Van Eyk	2.40	625.00	1,500.00
Pritesh Patel	38.70	525.00	20,317.50
Soazig Bourguine	8.90	185.00	1,646.50
	128.55		\$ 41,806.75

Disbursements

Paul Van Eyk	\$ 911.69
	\$ 911.69

Invoice No.: 20402664
Date: 02/28/2018



Fee and Disbursement Details

Date	Name and Description	Hours	Rate	Amount
11/09/2017	Ann Stremski Communication with creditors and gift card holders; research 2017 T4 and forward to correct address.	0.60	\$ 185.00	\$ 111.00
11/10/2017	Ann Stremski Communication with employee requesting letter for date terminated.	0.30	185.00	55.50
11/16/2017	Adam Sherman Review/approve October 2017 bank reconciliation.	0.20	625.00	125.00
11/20/2017	Pascale Lareau HST reconciliation.	0.30	185.00	55.50
11/20/2017	Pritesh Patel Review of CRA notices of assessment and refunds. Correspondence with Richter team on reconciliation of HST. Discussion with E.Finley on roll-forward of R&D, status of WEPP claims, etc. Call with A.Collins re status of proceedings.	1.20	525.00	630.00
11/20/2017	Eric Finley Review and update to WEPP and R&D files.	0.50	285.00	142.50
11/21/2017	Pascale Lareau Reconciliation of GST/HST for deposit.	0.40	185.00	74.00
11/21/2017	Eric Finley Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	1.00	285.00	285.00
11/22/2017	Pascale Lareau HST / QST reconciliation and remittance for October 2017.	0.20	185.00	37.00
11/23/2017	Paul Van Eyk Review of CRA emails, discussion with P. Patel.	0.20	625.00	125.00
11/23/2017	Eric Finley Internal call with Richter team to discuss outstanding WEPP applications.	0.50	285.00	142.50
11/24/2017	Paul Van Eyk Admin on file.	0.10	625.00	62.50
11/24/2017	Pritesh Patel Review of estate GL and discussion with C.O'Donnell on same.	0.50	525.00	262.50
11/24/2017	Eric Finley Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	1.00	285.00	285.00
11/27/2017	Carol O'Donnell	0.60	185.00	111.00

Invoice No.: 20402664
Date: 02/28/2018

E

Date	Name and Description	Hours	Rate	Amount
	Verify cheques received from CRA, email to E. Finley. Discussion with P. Patel regarding Revenu Quebec summary for Releve 1 and outstanding amounts to pay.			
11/27/2017	Eric Finley Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	1.25	285.00	356.25
11/28/2017	Carol O'Donnell Prepare cheques.	0.20	185.00	37.00
11/28/2017	Pritesh Patel Preparation of disbursement request. Discussion with C.O'Donnell re HMV Releve1 summary and outstanding payment.	0.50	525.00	262.50
11/29/2017	Pascale Lareau Working on WEPP Information list to Service Canada.	0.60	185.00	111.00
11/29/2017	Carol O'Donnell Review of issues with WEPP. Discussion with P. Patel regarding employees who have not claimed WEPP.	0.40	185.00	74.00
11/29/2017	Ann Stremski Research on address changes.	0.30	185.00	55.50
11/29/2017	Pritesh Patel Investigation into funds received from Eastgate Square LP. Discussion with E.Finley on vacation pay analysis and WEPP amendments.	1.20	525.00	630.00
11/29/2017	Eric Finley Consolidate WEPP returned mail to identify incorrect addresses. Finalize HMV corporate tax return for filing. Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	7.50	285.00	2,137.50
11/30/2017	Eric Finley Review vacation pay schedule and compute outstanding claims.	3.00	285.00	855.00
12/01/2017	Eric Finley Review completeness of T4 packages sent to former employees. Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	2.50	285.00	712.50
12/04/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
12/04/2017	Eric Finley Consolidate WEPP returned mail to identify incorrect addresses.	0.75	285.00	213.75
12/07/2017	Pascale Lareau	0.50	185.00	92.50

Invoice No.: 20402664
Date: 02/28/2018

E

Date	Name and Description	Hours	Rate	Amount
	Declaration QST/GST/HST November 2017.			
12/07/2017	Carol O'Donnell Review HST reconciliation.	0.10	185.00	18.50
12/07/2017	Eric Finley Respond to creditor inquiries, calls with HMV vendors on outstanding invoices.	1.00	285.00	285.00
12/08/2017	Ann Stremski Communication with former employee re T4. Follow-up with E. Finley on same.	0.20	185.00	37.00
12/12/2017	Pascale Lareau Balancing Service Canada list of payments re WEPP.	1.70	185.00	314.50
12/15/2017	Paul Van Eyk Admin on file.	0.10	625.00	62.50
12/15/2017	Adam Sherman Review/approve bank reconciliation for November 2017.	0.20	625.00	125.00
12/19/2017	Pascale Lareau Updates to Service Canada list of payments re WEPP.	0.80	185.00	148.00
12/21/2017	Carol O'Donnell Prepare deposit. Discussion with P. Patel regarding WEPP. Email GL to P Patel.	0.30	185.00	55.50
12/22/2017	Cindy Michaud Follow-up on returned mail, email, PO request for extension of mail.	0.30	185.00	55.50
01/02/2018	Pritesh Patel Responding to inquiry from former employee re T4. Review of files and scan copy of T4 to individual.	0.50	525.00	262.50
01/02/2018	Eric Finley Roll forward of R&D from May 2017 to present.	4.00	285.00	1,140.00
01/03/2018	Eric Finley Assess notice of refunds from ADP for potential outstanding payments to former employees.	3.00	285.00	855.00
01/04/2018	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
01/04/2018	Ann Stremski Communication with employee and research and reprint 2016 T4.	0.30	185.00	55.50
01/04/2018	Soazig Bourguine Second extension of redirection of mail.	0.20	185.00	37.00
01/05/2018	Pascale Lareau	0.60	185.00	111.00

Invoice No.: 20402684
Date: 02/28/2018

E

Date	Name and Description	Hours	Rate	Amount
	Updated schedule of Service Canada WEPP payments.			
01/08/2018	Pascale Lareau HST GST QST reconciliation Nov. 26 to Dec. 30, 2017.	0.70	185.00	129.50
01/09/2018	Pritesh Patel Review of proposed WEPP amendments and discussion with E.Finley on same. Discussion with E.Finley on ADP refunds.	0.40	525.00	210.00
01/09/2018	Eric Finley Review WEPP schedule for potential priority amounts owed to outstanding WEPP applicants.	1.00	285.00	285.00
01/09/2018	Eric Finley Return creditor calls; send follow-up creditor packages.	0.50	285.00	142.50
01/10/2018	Pascale Lareau Preparation of listing of employees for HRDC.	1.40	185.00	259.00
01/10/2018	Carol O'Donnell Email to E. Finley regarding updated schedule for HRDC.	0.10	185.00	18.50
01/11/2018	Pascale Lareau Sending list of former employees to HRDC.	0.50	185.00	92.50
01/15/2018	Carol O'Donnell Communications with HRDC regarding payments to employees.	0.30	185.00	55.50
01/16/2018	Pritesh Patel Call with A.Collins re HMY books and records. Call with N.Williams re CRA filings. Discussions with E.Finley re questions from HRDC and investigation into same.	1.20	525.00	630.00
01/17/2018	Carol O'Donnell Communications with HRDC regarding vacation payments.	0.30	185.00	55.50
01/17/2018	Ann Stremski Communication with employee re address change and T4; communication with E. Finley.	0.30	185.00	55.50
01/18/2018	Ann Stremski Communication with Revenu Canada and E. Finley regarding employee information requested.	0.30	185.00	55.50
01/19/2018	Pascale Lareau Declaration of GST and QST for Dec. 2017, preparation cheque of Docu-Dépôt.	0.50	185.00	92.50

Invoice No.: 20402664
Date: 02/28/2018



Date	Name and Description	Hours	Rate	Amount
01/23/2018	Carol O'Donnell Communication with Charles Vadenboncoeur from Revenu Quebec regarding outstanding QST, Income tax and Releve 1 summary.	0.30	185.00	55.50
01/23/2018	Ann Stremski Communication with Revenu Quebec and E. Finley.	0.20	185.00	37.00
01/23/2018	Eric Finley Return creditor calls; follow-up with Revenu Quebec requests.	1.00	285.00	285.00
01/24/2018	Pritesh Patel Review of R&D and correspondence with M.Holt on same.	0.60	525.00	315.00
01/24/2018	Eric Finley Prepare listing and gathering T4s to re-send to former employees.	1.00	285.00	285.00
01/26/2018	Pritesh Patel Meeting with N.Williams, H.Berkley, and A.Collins re outstanding filings. Review of attachments from A.Collins and investigation into same.	1.00	525.00	525.00
01/29/2018	Pritesh Patel Correspondence with N.Williams and H.Berkley re outstanding filings. Review of materials and drafting Receiver's Second Report. Review and edits to R&D.	6.60	525.00	3,465.00
01/30/2018	Carol O'Donnell Discussions with P. Patel regarding filing of outstanding HST returns. verify periods for filings online.	0.50	185.00	92.50
01/30/2018	Pritesh Patel Continue drafting Receiver's Second Report.	5.00	525.00	2,625.00
01/31/2018	Carol O'Donnell Discussion with P. Patel regarding filing of outstanding sales tax returns. Verify if we have access online to efile.	1.40	185.00	259.00
01/31/2018	Pritesh Patel Continue drafting Receiver's Second Report.	4.00	525.00	2,100.00
01/31/2018	Eric Finley Review and compute total EHT refund for 2017.	1.00	285.00	285.00
02/01/2018	Ann Stremski Communication with former employee and research T4.	0.30	185.00	55.50
02/01/2018	Pritesh Patel	4.50	525.00	2,362.50

Invoice No.: 20402664
Date: 02/28/2018

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Date	Name and Description	Hours	Rate	Amount
	Complete first draft of Receiver's Second Report and discussion with E.Finley on same.			
02/02/2018	Carol O'Donnell Prepare sales tax returns for outstanding periods. Email to P. Patel.	3.00	185.00	555.00
02/02/2018	Pritesh Patel Coordinate filing of outstanding HST returns and correspondence with N.Williams and H.Berkley on same.	0.20	525.00	105.00
02/05/2018	Ann Stremski Communication with former employee.	0.20	185.00	37.00
02/05/2018	Pritesh Patel Review and edits to follow-up letter on WEPP. Review and edits to security section in Second Report. Preparation of draft schedules for fee affidavit.	4.50	525.00	2,362.50
02/05/2018	Eric Finley Review Second Report and populate financial tables into the report.	1.50	285.00	427.50
02/06/2018	Soazig Bourguine Format and finalize follow-up WEPP notice.	2.00	185.00	370.00
02/06/2018	Pritesh Patel Review updated draft of report and discussions with E.Finley re WEPP and ADP refunds.	1.50	525.00	787.50
02/06/2018	Eric Finley Review ADP refunds and assess balance outstanding pre and post receivership; Follow up on outstanding WEPP letters.	1.00	285.00	285.00
02/07/2018	Ann Stremski Communication with former employees, and research and forward copies of 2017 T4s; communication with gift card holders; communication with E. Finley re address changes; enter claims and administration of file.	1.00	185.00	185.00
02/07/2018	Nicole Fournier Translation of WEPP follow-up notice.	1.00	185.00	185.00
02/07/2018	Eric Finley Submit cheque register for PIER payment; follow up with Richter team on mailing of WEPP notices; review outstanding employee addresses for mailing.	2.50	285.00	712.50
02/08/2018	Pascale Lareau Preparation of mailing re WEPP to the employees.	0.80	185.00	148.00

Invoice No.: 20402664
Date: 02/28/2018



Date	Name and Description	Hours	Rate	Amount
02/08/2018	Carol O'Donnell Review schedule from E. Finley regarding WEPP notices. Instructions to team.	0.50	185.00	92.50
02/08/2018	Ann Stremski Research and print 600 Employee Information sheets for mailing; start to prepare mailing.	6.30	185.00	1,165.50
02/08/2018	Cindy Michaud Review and format French version of WEPP Notice, mail merge, prepare labels and envelopes, printing request, mailing.	3.50	185.00	647.50
02/08/2018	Soazig Bourguine Assist with mailing of WEPP follow-up notices.	3.00	185.00	555.00
02/09/2018	Carol O'Donnell Preparation of WEPP notices. Communications with E. Finley regarding WEPP notices.	0.50	185.00	92.50
02/09/2018	Ann Stremski File additional claim for employee with Service Canada; complete printing of 600 Employee Information sheets; complete mailing.	2.80	185.00	518.00
02/09/2018	Franca Sciascia Assistance with WEPP mailing.	1.00	45.00	45.00
02/09/2018	Soazig Bourguine Weppa mailing, mailing list, affidavit.	3.00	185.00	555.00
02/12/2018	Pritesh Patel Review and edits to updated draft of Second Report. Finalize draft and circulate to counsel for comments. Review of email from Aird & Berlis re HMV Wholesale and email to M.Holt on same. Email to T.Armstrong re update on restitution order case.	2.60	525.00	1,365.00
02/13/2018	Ann Stremski Bookkeeping for trust account.	0.10	185.00	18.50
02/15/2018	Ann Stremski Bookkeeping for trust account.	0.10	185.00	18.50
02/15/2018	Ann Stremski Communication with former employees; resend documents and T4s; communications with E. Finley regarding address changes.	2.00	185.00	370.00
02/16/2018	Pritesh Patel Call with Gowlings to review report and discuss next steps. Review of payout statement from HUK10.	1.00	525.00	525.00

Invoice No.: 20402664
Date: 02/28/2018

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Date	Name and Description	Hours	Rate	Amount
02/16/2018	Eric Finley Call with Gowlings re Second Report.	1.00	285.00	285.00
02/20/2018	Ann Stremski Communications with former employees.	0.50	185.00	92.50
02/21/2018	Pascale Lareau GST/HST declaration Jan. 2018.	0.10	185.00	18.50
02/21/2018	Carol O'Donnell Administration of file. Discussion regarding WEPP and Directors.	0.30	185.00	55.50
02/21/2018	Ann Stremski Communication with former employee; resend 2017 T4 mailing to individual.	0.50	185.00	92.50
02/21/2018	Soazig Bourguine Complete WEPP affidavit.	0.30	185.00	55.50
02/21/2018	Soazig Bourguine Email to P. Patel re returned mail from WEPP mailing.	0.20	185.00	37.00
02/21/2018	Eric Finley Email T4s to employees who have re-requested information.	0.50	285.00	142.50
02/22/2018	Pritesh Patel Review of comments from Gowlings on report and updates to same.	0.50	525.00	262.50
02/22/2018	Eric Finley Email T4s to employees who have re-requested information.	0.25	285.00	71.25
02/23/2018	Soazig Bourguine Administration of file.	0.20	185.00	37.00
02/23/2018	Paul Van Eyk Review of court report, discussion with P. Patel.	2.00	625.00	1,250.00
02/23/2018	Pritesh Patel Meeting with H.Berkley re completion of outstanding government filings. Finalize updated draft of report for P.van Eyk review.	1.20	525.00	630.00
02/23/2018	Eric Finley Review court report and verify financial figures to underlying support.	0.50	285.00	142.50
Fees Total		128.55		\$ 41,806.75
Date	Name and Description	Hours	Rate	Amount
02/08/2018	Paul Van Eyk			\$ 119.80

Invoice No.: 20402664
Date: 02/28/2018

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Date	Name and Description	Hours	Rate	Amount
	02/08/2018: 1198 pages X 1 copy @ \$0.10 ; Weppa Notice			
02/08/2018	Paul Van Eyk 02/08/2018: 1198 pages X 1 copy @ \$0.10 ; Avis selon le PPS (Weppa Notice - French Version)			119.80
01/01/2018	Paul Van Eyk 01/01/2018: Messagerie Première: 12/21/2017, BMO, Ref #X5190			6.09
01/06/2018	Paul Van Eyk 01/06/2018: VI MG Mail Redirection			161.65
02/09/2018	Paul Van Eyk 02/09/2018: Postage: WEPPA Notice (to all, 2nd mailing)			504.35
Disbursements Total				\$ 911.69

Invoice No.: 20402664
Date: 02/28/2018

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Remittance Form

Richter Advisory Group Inc., Receiver re: HMY Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Invoice Summary

Sub-Total		\$ 42,718.44
GST/HST #885435842 RT0001		5,553.40
Total Due	CAD	\$ 48,271.84

Payment Options**Wire Transfer**

Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2

CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Cheques

Payable to: Richter Advisory Group Inc.
Send to: 181 Bay Street, Suite 3320, Bay Wellington Tower, Toronto ON M5J 2T3

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

T. 416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal

RICHTER

Richter Advisory Group Inc., Receiver re: HMV Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Date:	11/24/2017
Invoice No.:	20402407
Engagement No.:	2020827
Payment Terms:	Net 30 Days

Professional services rendered to November 17, 2017	\$ 40,886.50
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Disbursements	1,855.73
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Sub-Total	<u>42,742.23</u>
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GST/HST #885435842 RT0001	<u>5,556.49</u>
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Total Due	CAD \$ 48,298.72
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T.416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal



Invoice No.: 20402407
Date: 11/24/2017

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Fees

Name	Hours	Rate	Amount
Adam Sherman	0.70	\$ 625.00	\$ 437.50
Ann Stremski	22.20	185.00	4,107.00
Caleigh Smith	14.00	350.00	4,900.00
Carol O'Donnell	18.00	185.00	3,330.00
Cindy Michaud	0.50	185.00	92.50
Eric Finley	11.00	285.00	3,135.00
Jack Bradshaw	54.70	80.00	4,376.00
Pascale Lareau	17.70	185.00	3,274.50
Patrick Lareau	0.70	425.00	297.50
Paul Van Eyk	0.60	625.00	375.00
Pritesh Patel	26.75	525.00	14,043.75
Soazig Bourguine	0.40	185.00	74.00
Wuji Mahmood	5.75	425.00	2,443.75
	173.00		\$ 40,886.50

Disbursements

Courier, Postage, Telephony	\$ 1,855.73
	\$ 1,855.73

Invoice No.: 20402407
Date: 11/24/2017

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Fee and Disbursement Details

Date	Name and Description	Hours	Rate	Amount
07/04/2017	Ann Stremski Communication with Service Canada re employee missing amounts.	0.20	\$ 185.00	\$ 37.00
07/04/2017	Pritesh Patel Responding to inquiries from creditors re status of proceedings. Correspondence with C.O'Donnell re WEPP amendment.	0.50	525.00	262.50
07/04/2017	Jack Bradshaw Finalized TELUS reconciliation, sent to their bankruptcy department; contacted Epcor and Hydro Quebec re prorating bills.	6.00	80.00	480.00
07/05/2017	Carol O'Donnell Verify with bank if cheque for ADP cashed. Amend WEPP claim for former HVM employee with Service Canada.	0.50	185.00	92.50
07/05/2017	Ann Stremski Communication with A.Tessier from Service Canada; communicate with employee and C.Smith; update tracking schedule.	0.30	185.00	55.50
07/05/2017	Jack Bradshaw Communicated with a representative of Toronto Hydro to confirm final payments on outstanding accounts, called multiple creditors re invoices received to determine if payment is necessary.	6.00	80.00	480.00
07/06/2017	Ann Stremski Communication with employees; resend WEPP documents; advise C.Smith of address changes; update tracking schedule.	1.20	185.00	222.00
07/06/2017	Jack Bradshaw Created disbursement request, organized support, contacted creditors regarding balances owing.	4.50	80.00	360.00
07/07/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
07/07/2017	Ann Stremski Communication with employees; resend WEPP package; advise C.Smith of new addresses; update tracking schedule.	5.00	185.00	925.00
07/07/2017	Paul Van Eyk Review and sign cheques.	0.25	625.00	156.25
07/07/2017	Jack Bradshaw Revise disbursement request and coordinate signing.	2.00	80.00	160.00
07/10/2017	Carol O'Donnell	0.80	185.00	148.00

Invoice No.: 20402407
Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
	Update deposit, scan and save. Prepare cheques, scan and save.			
07/10/2017	Ann Stremski Verification on employee request; communication with C. O'Donnell and C. Smith; administration of file.	1.30	185.00	240.50
07/10/2017	Pritesh Patel Investigation into claim from former employee re WEPP application.	0.30	525.00	157.50
07/10/2017	Caleigh Smith Follow-up with Enmax and Cadillac Fairview regarding payment of invoice, review of R&D.	0.75	350.00	262.50
07/10/2017	Jack Bradshaw Contacted Toronto Hydro and finalized amount owing, created cheque requisition and sent signed cheques for Toronto Hydro and Oshawa PUC, confirmed excess rent amount for Guildford Town Centre.	5.00	80.00	400.00
07/11/2017	Pascale Lareau Reconciliation of HST and QST. Updated schedule of Service Canada payments.	1.30	185.00	240.50
07/11/2017	Pritesh Patel Finalize contract with T. Armstrong re collection of receivable re court restitution order. Discussion with T. Armstrong on same.	0.30	525.00	157.50
07/11/2017	Caleigh Smith Review of percentage rent calculation for invoice received and correspondence with landlord.	0.50	350.00	175.00
07/11/2017	Jack Bradshaw Contacted property manager regarding excess rent invoice, investigation into amount claimed and agreement on next steps.	2.00	80.00	160.00
07/12/2017	Carol O'Donnell Review wire information provided for distribution, send comments to P. Patel.	0.50	185.00	92.50
07/12/2017	Ann Stremski Communication with creditors; update tracking schedule; communication with Telus regarding cheque received, email details.	0.40	185.00	74.00
07/12/2017	Pritesh Patel Calls and correspondence with M. Holt re distribution and letter of direction. Review of letter from HUK10 and call with counsel on same.	1.00	525.00	525.00
07/12/2017	Jack Bradshaw	1.00	80.00	80.00

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Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
	Follow-up with utilities companies re payment.			
07/13/2017	Pascale Lareau Stop payment and reissue cheque to ADP Canada.	0.40	185.00	74.00
07/13/2017	Ann Stremski Communication with former HMV employee re WEPP application process. Forward WEPP documents to another employee.	0.50	185.00	92.50
07/13/2017	Paul Van Eyk Review of emails on wires.	0.10	625.00	62.50
07/13/2017	Caleigh Smith Review of WEPP payment summary, response to employee inquiry re: WEPP.	1.25	350.00	437.50
07/13/2017	Jack Bradshaw Followed up with service providers regarding invoices received.	1.00	80.00	80.00
07/14/2017	Pascale Lareau Updated schedule of Service Canada payments.	0.70	185.00	129.50
07/14/2017	Jack Bradshaw Contacted service providers, followed up with Bell MTS regarding returned cheque, re-sent with account details attached.	1.50	80.00	120.00
07/17/2017	Pascale Lareau Updated schedule of Service Canada payments.	0.70	185.00	129.50
07/17/2017	Carol O'Donnell Review of HST for June. Instructions to bank to cash GICs. Letter to BMO to close Escrow account. Communications with creditors.	1.10	185.00	203.50
07/17/2017	Ann Stremski Communication with former employee of HMV.	0.20	185.00	37.00
07/17/2017	Ann Stremski Prepare entries for bank charges; update schedule.	0.10	185.00	18.50
07/17/2017	Jack Bradshaw Communicated with service providers to reconcile outstanding invoices.	4.00	80.00	320.00
07/18/2017	Pascale Lareau Updated schedule of Service Canada payment.	0.70	185.00	129.50
07/18/2017	Pascale Lareau GST/ HST calculation to July 1, 2017.	0.60	185.00	111.00

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Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
07/18/2017	Carol O'Donnell Update deposit of all term deposits and interest. Communication with creditors.	0.90	185.00	166.50
07/18/2017	Ann Stremski Communications with employees and C.Smith.	0.30	185.00	55.50
07/18/2017	Pritesh Patel Review of June HST and QST calculations and discussions with C.Smith on same.	0.50	525.00	262.50
07/18/2017	Caleigh Smith Review of HST reconciliations.	0.25	350.00	87.50
07/18/2017	Jack Bradshaw Updated cheque requisition, confirmed accounts closed with utility companies.	1.00	80.00	80.00
07/19/2017	Pascale Lareau HST Declaration for June 2017.	0.40	185.00	74.00
07/19/2017	Carol O'Donnell Discussions with P.Patel regarding wire transfers. Set up wire transfers, update payment instructions with changes, email P.Patel.	3.20	185.00	592.00
07/19/2017	Ann Stremski Communication with creditors and employees; update tracking schedule.	0.20	185.00	37.00
07/19/2017	Pritesh Patel Review revised direction letter from HUK 10 Limited. Discussions with C.O'Donnell on banking details and comments to HUK 10 on same.	0.50	525.00	262.50
07/19/2017	Jack Bradshaw Communicated with creditors regarding outstanding invoices.	0.50	80.00	40.00
07/20/2017	Carol O'Donnell Emails with P.Patel regarding wire transfers. Modify wire transfers with BMO.	2.60	185.00	481.00
07/20/2017	Ann Stremski Communication with employee; forward WEPP documents.	0.60	185.00	111.00
07/20/2017	Pritesh Patel Coordinate distribution to HUK 10 Limited. Calls and correspondence with Richter team and M.Holt on same.	1.00	525.00	525.00
07/21/2017	Carol O'Donnell Preapre cheques. Email to J.Bradshaw. Email GL to P.Patel.	0.60	185.00	111.00
07/21/2017	Pritesh Patel	0.30	525.00	157.50

Invoice No.: 20402407
Date: 11/24/2017



Date	Name and Description	Hours	Rate	Amount
	Review and approval on disbursement request. Review of GL and preparation of estimate of remaining funds to distribute to lender.			
07/21/2017	Jack Bradshaw Called WSIB re misapplied payment, called LexisNexis to reverse charges, created disbursement request and organized support, mailed disbursements.	4.50	80.00	360.00
07/24/2017	Carol O'Donnell Verify wire for CE investments, email to P.Patel.	0.20	185.00	37.00
07/24/2017	Ann Stremski Communication with creditors for help completing claim form; communication with employees.	0.50	185.00	92.50
07/24/2017	Pritesh Patel Drafting First Interim Report. Investigation into claim from CRA for PIER assessment. Discussion with J.Bradshaw on CRA and WSIB mail received.	3.50	525.00	1,837.50
07/24/2017	Jack Bradshaw Sent proof of claim documents to creditors, called Enbridge and TELUS regarding reconciliations, communicated with FedEx to remove wrongly applied charges.	3.00	80.00	240.00
07/25/2017	Pascale Lareau Updated schedule of Service Canada payments.	0.30	185.00	55.50
07/25/2017	Ann Stremski Communication with employee re non receipt of WEPP payment.	0.20	185.00	37.00
07/25/2017	Adam Sherman Review/approve June 2017 bank reconciliation, including discussions with Richter team.	0.20	625.00	125.00
07/25/2017	Pritesh Patel Review of HMV GL and updates to R&D for first interim report. Edits to and finalize first interim report.	2.50	525.00	1,312.50
07/25/2017	Jack Bradshaw Prepared PIER package for CRA review.	0.75	80.00	60.00
07/26/2017	Jack Bradshaw Revised service charges from Alberta Elevating Devices.	0.50	80.00	40.00
07/27/2017	Ann Stremski	1.00	185.00	185.00

Invoice No.: 20402407
Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
	Communication with Service Canada re employee with problems; communication with employees and other creditors; update tracking schedule.			
07/27/2017	Jack Bradshaw Prepared template and package for PIER letter to be sent to CRA, finalized settlement with Direct Energy.	2.00	80.00	160.00
07/28/2017	Patrick Lareau Add employee to WEPP schedule, discussion with A. Stremski.	0.70	425.00	297.50
07/28/2017	Carol O'Donnell Fax First Interim report of the Receiver to OSB and post to website.	0.50	185.00	92.50
07/28/2017	Ann Stremski Communications with employees and creditors; update tracking schedule.	1.20	185.00	222.00
07/28/2017	Pritesh Patel Revising letter to CRA re PIER review.	0.50	525.00	262.50
07/28/2017	Jack Bradshaw Agreed to final amount owing to TELUS, finalized PIER letter for CRA.	1.00	80.00	80.00
07/31/2017	Carol O'Donnell Update deposit, scan and save.	0.20	185.00	37.00
07/31/2017	Ann Stremski Communications with employees and other creditors; update tracking schedule.	0.50	185.00	92.50
07/31/2017	Ann Stremski Prepare amended WEPP employee information sheet and notice of amendment and forward to employee.	0.40	185.00	74.00
07/31/2017	Jack Bradshaw Finalized amount owing to Enbridge, contacted parties regarding invoices received.	2.75	80.00	220.00
08/01/2017	Pritesh Patel Review and approval of disbursement request.	0.30	525.00	157.50
08/01/2017	Jack Bradshaw Organized supporting documents and mailing of disbursements.	2.00	80.00	160.00
08/02/2017	Carol O'Donnell Preapre cheques, scan and save.	0.40	185.00	74.00
08/02/2017	Jack Bradshaw	1.75	80.00	140.00

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Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
	Contacted CRA representative regarding unsubmitted T4s, followed up with creditors re: outstanding invoices.			
08/03/2017	Jack Bradshaw Confirmed final payment with TELUS.	0.25	80.00	20.00
08/07/2017	Ann Stremski Return calls to creditors and employees; update tracking schedule; enter claim and advise P. Patel; forward mail received in Montreal to C.Smith re Work Safe BC.	1.20	185.00	222.00
08/08/2017	Caleigh Smith Review of return to sender notices and address updates.	0.25	350.00	87.50
08/09/2017	Ann Stremski Communication with gift card holders; update tracking schedule; administration of file.	0.40	185.00	74.00
08/09/2017	Cindy Michaud Follow up on returned Notice of WEPPA (add names to Returned to sender list, scan envelope and emails with C.Smith).	0.30	185.00	55.50
08/09/2017	Jack Bradshaw Communication with M. Calabrese of Toronto Hydro to confirm receipt of payment and finalization of accouts.	0.50	80.00	40.00
08/10/2017	Ann Stremski Prepare entries for bank charges; update schedule.	0.10	185.00	18.50
08/10/2017	Jack Bradshaw Created cheque requisition for later approval.	0.20	80.00	16.00
08/11/2017	Jack Bradshaw Transported documents from Aird & Berlis to Richter premises for storage.	0.50	80.00	40.00
08/15/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
08/15/2017	Ann Stremski Prepare entries for deposits; administration of file.	0.20	185.00	37.00
08/16/2017	Pascale Lareau Preparation of HST and QST reconciliations for July 2017.	0.50	185.00	92.50
08/16/2017	Ann Stremski Prepare cheques for disbursement.	0.20	185.00	37.00
08/16/2017	Pritesh Patel Review of CRA 2017 payroll audit letter and documentation requirements. Call with ADP re 2017 T4 run.	0.50	525.00	262.50

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Date: 11/24/2017



Date	Name and Description	Hours	Rate	Amount
08/16/2017	Jack Bradshaw Created and finalized disbursement request.	0.50	80.00	40.00
08/17/2017	Pascale Lareau Updated schedule of Service Canada payment.	0.30	185.00	55.50
08/18/2017	Ann Stremski Communications with employees and creditors.	0.70	185.00	129.50
08/21/2017	Pritesh Patel Review of test T4 runs. Email to M.Miles re T4 variances.	0.50	525.00	262.50
08/23/2017	Pascale Lareau Updated schedule for Service Canada WEPP payment.	0.50	185.00	92.50
08/23/2017	Adam Sherman Review/approve July 2017 bank reconciliation.	0.20	625.00	125.00
08/24/2017	Pascale Lareau Updated schedule for Service Canada WEPP payment.	0.60	185.00	111.00
08/25/2017	Pascale Lareau Updated schedule of Service Canada payments.	0.50	185.00	92.50
08/25/2017	Carol O'Donnell Void cheque.	0.10	185.00	18.50
08/25/2017	Ann Stremski Communication with creditors and Service Canada.	0.40	185.00	74.00
08/28/2017	Carol O'Donnell Email's to P.Patel regarding request from MRQ for QST audit.	0.20	185.00	37.00
08/29/2017	Pascale Lareau Updated scheduled of Service Canada payments.	0.30	185.00	55.50
09/05/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
09/05/2017	Soazig Bourguine Prepare purchase order.	0.40	185.00	74.00
09/06/2017	Pascale Lareau GST HST / QST reconciliation for August 2017, preparation of declaration for GST / HST for July 2017.	0.40	185.00	74.00
09/06/2017	Carol O'Donnell Review reconciliation for August HST and email to P.Patel.	0.20	185.00	37.00

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Date: 11/24/2017



Date	Name and Description	Hours	Rate	Amount
09/06/2017	Ann Stremski Communication with gift card holder and C.Smith.	0.30	185.00	55.50
09/06/2017	Pritesh Patel Call with ADP re T4 deficiencies and edits on same.	0.75	525.00	393.75
09/07/2017	Pascale Lareau Deposit cheque.	0.10	185.00	18.50
09/07/2017	Caleigh Smith Review of mail received and follow up with creditors.	1.50	350.00	525.00
09/11/2017	Pascale Lareau Updated schedule of WEPP payment from Service Canada, HST and QST declaration for August 2017.	0.30	185.00	55.50
09/12/2017	Paul Van Eyk Admin on file, review documents.	0.25	625.00	156.25
09/12/2017	Pritesh Patel Email to ADP re additional address adjustments and next steps.	0.20	525.00	105.00
09/13/2017	Caleigh Smith Follow-up on mail received, review ADP address changes.	1.50	350.00	525.00
09/13/2017	Eric Finley HMY Canada 2016 tax return preparation and review.	8.00	285.00	2,280.00
09/14/2017	Pascale Lareau Updated schedule of WEPP payment by Service Canada.	0.60	185.00	111.00
09/14/2017	Carol O'Donnell Update deposit.	0.10	185.00	18.50
09/14/2017	Caleigh Smith Review of mail received and follow-up.	0.25	350.00	87.50
09/14/2017	Eric Finley Continue with HMY Canada 2016 tax return preparation.	3.00	285.00	855.00
09/15/2017	Ann Stremski Communication with C.Smith and creditors.	0.30	185.00	55.50
09/15/2017	Adam Sherman Review/approve August 2017 bank rec.	0.10	625.00	62.50
09/15/2017	Pritesh Patel Call with ADP re production of 2017 T4s and account termination process.	0.50	525.00	262.50
09/18/2017	Pritesh Patel	0.20	525.00	105.00

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Date: 11/24/2017

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Date	Name and Description	Hours	Rate	Amount
	Review of revised T4 test run for TZ45.			
09/19/2017	Pascale Lareau Deposit cheque from Revenu Quebec.	0.20	185.00	37.00
09/19/2017	Caleigh Smith ADP follow up and follow-up to mail received.	0.75	350.00	262.50
09/20/2017	Pascale Lareau Updated schedule of WEPP.	0.60	185.00	111.00
09/20/2017	Pascale Lareau Cheque to Docu-Dépôt.	0.20	185.00	37.00
09/22/2017	Ann Stremski Communication with employee.	0.20	185.00	37.00
09/22/2017	Ann Stremski Bookkeeping for trust account.	0.10	185.00	18.50
09/26/2017	Pritesh Patel Call with ADP re termination of accounts and T4 production.	0.50	525.00	262.50
09/27/2017	Carol O'Donnell Prepare wire transfer, update, prepare cheque.	0.60	185.00	111.00
09/28/2017	Ann Stremski Communication with gift card holder.	0.20	185.00	37.00
09/28/2017	Pritesh Patel Review of final T4s for TZ45, TZ46. Download of documentation from ADP website needed for CRA payroll audit. Correspondence with BMO re 2017 bank statements.	2.00	525.00	1,050.00
09/28/2017	Caleigh Smith Prepare for CRA payroll audit, compile requested documentations.	1.50	350.00	525.00
09/29/2017	Ann Stremski Communication with creditors.	0.20	185.00	37.00
10/02/2017	Wuji Mahmood Review of 2016 corporate tax filing and edits on same.	4.25	425.00	1,806.25
10/02/2017	Caleigh Smith Meeting with CRA auditor, coordination of information requests and discussions on outcome of audit.	2.50	350.00	875.00
10/03/2017	Cindy Michaud Update list of returned to sender and email to C.Smith as requested.	0.20	185.00	37.00
10/03/2017	Wuji Mahmood Finalize 2016 corporate tax filing and submission for efilings.	1.50	425.00	637.50

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Date	Name and Description	Hours	Rate	Amount
10/04/2017	Ann Stremski Communication with employee re WEPP.	0.20	185.00	37.00
10/05/2017	Carol O'Donnell Communications with CRA regarding outstanding HST returns. Filing of cheques. Update deposit.	0.60	185.00	111.00
10/06/2017	Ann Stremski Communication with employee; resend WEPP documents to employee who moved.	0.30	185.00	55.50
10/06/2017	Ann Stremski Prepare entries for bank charge transfers; update schedule.	0.10	185.00	18.50
10/10/2017	Pritesh Patel Review of email from ADP re refund cheques. Email to HUK10 re Pure database.	0.50	525.00	262.50
10/11/2017	Carol O'Donnell Prepare GLs and email to C.Smith, updates to WEPP.	0.70	185.00	129.50
10/11/2017	Ann Stremski Communications with creditors.	0.40	185.00	74.00
10/11/2017	Caleigh Smith Review of WEPP payment status, begin preparation of R&D, review of ADP refunds and reconciliation.	1.75	350.00	612.50
10/12/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
10/12/2017	Carol O'Donnell Contact Service Canada regarding statement of account. Update deposit.	0.40	185.00	74.00
10/16/2017	Pascale Lareau HST reconciliation for September 2017.	0.40	185.00	74.00
10/16/2017	Carol O'Donnell Communicate with CRA regarding income tax and HST refunds.	0.30	185.00	55.50
10/16/2017	Ann Stremski Communications with employee and C.Smith.	0.20	185.00	37.00
10/16/2017	Caleigh Smith Response to employee inquiry regarding T4.	0.50	350.00	175.00
10/17/2017	Pritesh Patel Download HMV payroll data/reports from ADP site.	4.25	525.00	2,231.25
10/19/2017	Carol O'Donnell Review of HST for September, email to P.Patel.	0.20	185.00	37.00

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Date	Name and Description	Hours	Rate	Amount
10/19/2017	Carol O'Donnell Review letter received from Revenu Quebec, discussion with P.Patel.	0.20	185.00	37.00
10/20/2017	Pritesh Patel Review and approve September HST filing.	0.25	525.00	131.25
10/23/2017	Pascale Lareau HST declaration September 2017.	0.20	185.00	37.00
10/23/2017	Pritesh Patel Download of HMV payroll data from ADP reports on internet.	2.50	525.00	1,312.50
10/24/2017	Ann Stremski Communication with C.Smith regarding change of addresses from employees; communication with other employees.	0.40	185.00	74.00
10/24/2017	Pritesh Patel Call with ADP re status of information on returned cheques and 2017 statement of government remittances.	0.40	525.00	210.00
10/24/2017	Caleigh Smith Updates to T4 addresses.	0.75	350.00	262.50
10/25/2017	Pascale Lareau Verification of Service Canada list of WEPP payments.	2.60	185.00	481.00
10/26/2017	Pascale Lareau Verification of Service Canada list of WEPP payments.	1.20	185.00	222.00
10/26/2017	Carol O'Donnell Review WEPP schedule, email C.Smith. Email GLs to Richter team.	0.40	185.00	74.00
10/27/2017	Pascale Lareau Updates to WEPP payments schedule.	0.70	185.00	129.50
10/31/2017	Pascale Lareau Prepare 2017 remittance summary for MRQ.	1.20	185.00	222.00
10/31/2017	Adam Sherman Review/approve bank reconciliation for September 2017.	0.20	625.00	125.00
11/03/2017	Carol O'Donnell Prepare reconciliation of schedule for Releve 1 summary for 2017. Email to P. Patel.	0.70	185.00	129.50
11/06/2017	Pascale Lareau Bank reconciliation.	0.20	185.00	37.00
11/06/2017	Carol O'Donnell	1.20	185.00	222.00

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Date	Name and Description	Hours	Rate	Amount
	Update deposit from Nov. 2. Discuss with P.Patel re WEPP. Prepare schedule of outstanding payments for WEPP. Verify WEPP mailing returns.			
11/07/2017	Carol O'Donnell Prepare schedule of outstanding WEPP amounts. Discussions with P.Patel regarding schedule of returned WEPP claims.	0.60	185.00	111.00
11/07/2017	Pritesh Patel Review of summary from C.O'Donnell re outstanding WEPP amounts and discussion on same.	0.50	525.00	262.50
11/08/2017	Ann Stremski Verify outstanding payments and returned mail; edit schedule.	2.00	185.00	370.00
11/08/2017	Pritesh Patel Discussion with Richter team re Allstream invoices and WEPP. Preparation of disbursement request for document storage.	0.30	525.00	157.50
11/09/2017	Pascale Lareau Cheque to Docu-Dépôt.	0.20	185.00	37.00
11/13/2017	Pritesh Patel Investigation into refunds from ADP re returned payments. Downloading of HMV payroll data from ADP portal.	1.50	525.00	787.50
11/15/2017	Pritesh Patel Investigation into status of HST refunds and email to M.Holt on same.	0.20	525.00	105.00
Fees Total		173.00		\$ 40,886.50

Date	Name and Description	Hours	Rate	Amount
08/01/2017	Courier, Postage, Telephony 08/01/2017: "Messagerie Première: 07/28/2017, BMO, Ref #X5080"			\$ 3.05
08/01/2017	Courier, Postage, Telephony 08/01/2017: "FedEx: 07/05/2017, Bank of America, Ref #779298532728"			43.00
08/01/2017	Courier, Postage, Telephony 08/01/2017: "FedEx: 07/05/2017, Bank of America N.A., Ref #779298720671"			43.41
09/01/2017	Courier, Postage, Telephony 09/01/2017: "Messagerie Première: 08/25/2017, BMO, Ref #X5104"			6.09

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Date	Name and Description	Hours	Rate	Amount
09/05/2017	Courier, Postage, Telephony 09/05/2017: Canada Post Mail Redirection			161.65
10/01/2017	Courier, Postage, Telephony 10/01/2017: "Messagerie Première: 09/19/2017, BMO, Ref #X5114"			6.09
10/12/2017	Courier, Postage, Telephony 10/12/2017: Postage: T4 Mailing			1,592.44
Disbursements Total				\$ 1,855.73

Invoice No.: 20402407
Date: 11/24/2017

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Remittance Form

Richter Advisory Group Inc., Receiver re: HVM Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Invoice Summary

Sub-Total		\$ 42,742.23
GST/HST #885435842 RT0001		5,556.49
Total Due	CAD	\$ 48,298.72

Payment Options**Wire Transfer**

Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2

CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATTOR

USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Cheques

Payable to: Richter Advisory Group Inc.
Send to: 181 Bay Street, Suite 3320, Bay Wellington Tower, Toronto ON M5J 2T3

Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

T. 416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal

RICHTER

Richter Advisory Group Inc., Receiver re: HVM Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Date:	07/12/2017
Invoice No.:	20402082
Engagement No.:	2020827
Payment Terms:	Net 30 Days

Professional services rendered to June 30, 2017	\$ 112,934.00
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Sub-Total	<hr/> 112,934.00
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GST/HST #885435842 RT0001	14,681.42
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Total Due	<hr/> CAD \$ 127,615.42
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T.416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal



Invoice No.: 20402082
Date: 07/12/2017

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Fees

Name	Hours	Rate	Amount
Adam Sherman	0.60	\$ 625.00	\$ 375.00
Ann Stremski	31.30	185.00	5,790.50
Caleigh Smith	44.00	350.00	15,400.00
Carol O'Donnell	21.20	185.00	3,922.00
Jack Bradshaw	127.25	80.00	10,180.00
Pascale Lareau	14.60	185.00	2,701.00
Patrick Lareau	2.00	425.00	850.00
Paul Van Eyk	16.00	625.00	10,000.00
Pritesh Patel	120.20	525.00	63,105.00
Soazig Bourguine	3.30	185.00	610.50
	380.45		\$ 112,934.00

Invoice No.: 20402082
Date: 07/12/2017



Fee and Disbursement Details

Date	Name and Description	Hours	Rate	Amount
05/04/2017	Patrick Lareau Review of WEPPA calculation.	1.00	\$ 425.00	\$ 425.00
05/10/2017	Patrick Lareau Review of WEPPA calculation.	1.00	425.00	425.00
05/15/2017	Pascale Lareau Obtain QST number for Receiver.	0.60	185.00	111.00
05/15/2017	Ann Stremski Communications with employees and C. Smith; update tracking schedule; resending WEPPA documents; administration of file.	3.00	185.00	555.00
05/15/2017	Paul Van Eyk Call with P. Patel on status of reconciliations.	0.25	625.00	156.25
05/15/2017	Pritesh Patel Review of revised final reconciliation, profit sharing P&L, and supporting documentation. Email to Agent on discrepancies on profit sharing calculation. Call with counsel re status of reconciliations and next steps. Responding to creditor inquiries.	6.00	525.00	3,150.00
05/15/2017	Caleigh Smith Response to employee inquiries re incentive pay and WEPP, review of payments, preparation of payment run, review of utilities invoices, review of cash reconciliation.	4.75	350.00	1,662.50
05/15/2017	Jack Bradshaw Organized and identified applicable invoices for payment. Preparation of cheque requisition.	4.00	80.00	320.00
05/16/2017	Carol O'Donnell Communications with Service Canada regarding WEPP. Fax letters to BMO. Scan payment letters from Service Canada. Update payment schedule. Discussions with P. Patel re Directors for WEPP.	1.60	185.00	296.00
05/16/2017	Ann Stremski Communication with C. Smith; verification of WEPPA re officers and directors; prepare amended employee information forms for directors and officers.	1.00	185.00	185.00
05/16/2017	Ann Stremski Communications with employees; update tracking schedule; administration of file.	1.00	185.00	185.00
05/16/2017	Pritesh Patel	7.00	525.00	3,675.00

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Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
	Review of information received from Agent on profit share. Email and analysis on reconciling differences. Preparation of letters of direction to BMO re transfer from and closure of HMV accounts. Review and approval of weekly disbursement request.			
05/16/2017	Caleigh Smith Call with Bell contact, review of detailed spreadsheet and comparison to invoices received, correspondence with vendors, review of mail received and related follow-up, WEPP follow-up for D&O.	6.25	350.00	2,187.50
05/16/2017	Jack Bradshaw Modified cheque requisition, called Toronto Hydro and read legislation to confirm invoice amount. Contacted a Tyco representative by phone and email in order to reconcile amount owing.	3.50	80.00	280.00
05/17/2017	Carol O'Donnell Prepare cheques, scan and save. Review Service Canada WEPP responses.	2.90	185.00	536.50
05/17/2017	Ann Stremski Communication with employees and C. Smith; resend WEPPA documents; update tracking schedule; administration of file.	1.20	185.00	222.00
05/17/2017	Paul Van Eyk Discussion with P. Patel on GB reconciliation.	0.50	625.00	312.50
05/17/2017	Pritesh Patel Call with Agent to discuss outstanding issues on profit sharing calculation. Review of information received from Agent on same. Update email to Lender on status of final reconciliations.	3.00	525.00	1,575.00
05/17/2017	Caleigh Smith Review of ZAYO cancellation requests and comparison to May invoice, response to creditor inquiries.	4.75	350.00	1,662.50
05/17/2017	Jack Bradshaw Added clarification to invoices for the cheque requisition. Follow-up with a Tyco representative to reconcile amount owing.	2.50	80.00	200.00
05/18/2017	Pritesh Patel Investigation into payroll tax issue and review of supporting documents from Agent. Email to Agent on next steps. Review of R&D and documentation in support of Receiver's First Report. Call with counsel re next steps.	3.50	525.00	1,837.50
05/18/2017	Jack Bradshaw	2.00	80.00	160.00

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Date	Name and Description	Hours	Rate	Amount
	Compile information related to sales tax and fees for possible dispute.			
05/19/2017	Pritesh Patel Drafting Receiver's First Report. Responding to creditor inquiries.	4.00	525.00	2,100.00
05/19/2017	Caleigh Smith Preparation of R&D for First Report.	1.75	350.00	612.50
05/23/2017	Carol O'Donnell Update deposit, scan and save.	0.20	185.00	37.00
05/23/2017	Soazig Bourguine Preparation of Weppa amendments.	1.00	185.00	185.00
05/23/2017	Pritesh Patel Correspondence with ADP on outstanding amounts. Continue drafting Receiver's First Report. Review of support from Agent re payroll taxes issue. Review of updated sharing P&L from Agent and update email to Lender.	6.00	525.00	3,150.00
05/23/2017	Jack Bradshaw Settled with Tyco on final amount owing, contacted Telus to get confirmation of service cancellation for certain stores, updated Telus invoice listing to gain new estimate of balance.	1.50	80.00	120.00
05/24/2017	Paul Van Eyk Discussion with P. Patel on outstanding reconciliation issues.	0.25	625.00	156.25
05/24/2017	Adam Sherman Review & approve bank reconciliations for April 2017, including emails with Richter team.	0.30	625.00	187.50
05/24/2017	Pritesh Patel Continue drafting Receiver's First Report. Correspondence with Agent on augment tax issues and timeline to finalize. Responding to creditor inquiries. Call with counsel to Sony re status of proceedings.	7.00	525.00	3,675.00
05/24/2017	Caleigh Smith Discussions regarding HST charged on augment, updates to R&D for Receiver's report, review of remaining invoices, follow-up on miscellaneous employee inquiries.	5.75	350.00	2,012.50
05/24/2017	Jack Bradshaw Preparation of tables for Receiver's Report.	1.00	80.00	80.00
05/25/2017	Carol O'Donnell Update deposit, scan and save. Scan WEPP payment by Service Canada and enter.	1.20	185.00	222.00

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Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
05/25/2017	Ann Stremski Communication with employees and C. Smith; update tracking schedule; administration of file; resend weppa documents to employees by email.	2.60	185.00	481.00
05/25/2017	Ann Stremski Prepare entries for bank charges; update schedule.	0.10	185.00	18.50
05/25/2017	Pritesh Patel Update to Lender re final reconciliation. Call with Agent re outstanding issues, including taxes on augment. Call with Richter team on same. Drafting Receiver's First Report. Responding to creditor inquiries.	6.00	525.00	3,150.00
05/25/2017	Caleigh Smith Review and updates to R&D for Receiver's report.	1.50	350.00	525.00
05/25/2017	Jack Bradshaw Preparation of tables for Receiver's Report.	1.25	80.00	100.00
05/26/2017	Carol O'Donnell Verify bank for wire transfer. Scan payments made by Service Canada and enter.	1.20	185.00	222.00
05/26/2017	Ann Stremski Communications with employees, creditors and customers; update tracking schedule; administration of file; resend weppa documents; advise C. Smith of address changes; amend weppa document and contact employee.	3.50	185.00	647.50
05/26/2017	Pritesh Patel Drafting Receiver's Report. Calls with Service Canada re employee information. Correspondence with Agent re Final Reconciliation. Review and comments on Final Reconciliation Agreement, discussion with counsels on same. Circulate revised draft to Agent.	8.00	525.00	4,200.00
05/26/2017	Caleigh Smith Review of mail and invoices, follow-up with vendors.	1.25	350.00	437.50
05/29/2017	Pascale Lareau QST declaration - January to April 2017.	0.40	185.00	74.00
05/29/2017	Carol O'Donnell Scan and enter payments made by Service Canada for WEPP. Discussion with P. Patel on same.	3.00	185.00	555.00
05/29/2017	Ann Stremski	1.30	185.00	240.50

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Date	Name and Description	Hours	Rate	Amount
	Communications with creditors and employees; update tracking schedule; administration of file.			
05/29/2017	Paul Van Eyk Review of GB, Richter, HMY reconciliation.	1.00	625.00	625.00
05/29/2017	Pritesh Patel Drafting Receiver's Report. Review and comments on Fee Affidavit, including Exhibits. Responding to creditor inquiries re status of proceedings. Responding to employee inquiries re WEPP applications.	8.50	525.00	4,462.50
05/29/2017	Caleigh Smith Respond to creditor inquiries, preparation of weekly disbursement, review of R&D.	3.25	350.00	1,137.50
05/30/2017	Pascale Lareau Update schedule of payment Service Canada.	1.90	185.00	351.50
05/30/2017	Carol O'Donnell Enter payments from Service Canada.	0.90	185.00	166.50
05/30/2017	Ann Stremski Communication with creditors; administration of file.	0.30	185.00	55.50
05/30/2017	Soazig Bourguine Prepare list of returned notices (WEPPA).	0.70	185.00	129.50
05/30/2017	Pritesh Patel Review and comments on R&D reconciliation. Updates to Receiver's Report based on R&D. Discussions with Agent and counsel re Final Reconciliation Agreement. Drafting LC termination letters.	7.00	525.00	3,675.00
05/30/2017	Jack Bradshaw Identify applicable charges from Lenovo invoices, emails to Unit4 and Direct Energy regarding account balances, communication with Toronto Hydro re accounts.	1.25	80.00	100.00
05/31/2017	Pascale Lareau Update schedule of Service Canada payment.	1.20	185.00	222.00
05/31/2017	Carol O'Donnell Prepare cheques, scan and save.	0.40	185.00	74.00
05/31/2017	Ann Stremski Communication with employee giving step by step instructions on completing application for WEPPA; update tracking schedule; administration of file.	0.80	185.00	148.00
05/31/2017	Pritesh Patel	7.50	525.00	3,937.50

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Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
	Finalize draft First Report of the Receiver and circulate to counsel for review and comment. Review and comment on revised draft of Final Reconciliation Agreement. Engaging with Agent on sales tax issues.			
05/31/2017	Caleigh Smith Review R&D and updates, respond to creditor inquiries.	1.75	350.00	612.50
06/01/2017	Pascale Lareau Update schedule of Service Canada payment.	1.50	185.00	277.50
06/01/2017	Carol O'Donnell Communications with Bank re GIC's.	0.20	185.00	37.00
06/01/2017	Ann Stremski Communication with employee; forward WEPPA documents by email.	0.50	185.00	92.50
06/01/2017	Paul Van Eyk Review of HMV draft report, call with P. Patel on same.	1.75	625.00	1,093.75
06/01/2017	Pritesh Patel Review comments on First Report. Discussions with Agent re profit sharing and sales taxes. Updates to First Report re comments & revised R&D. Call with FernandesHearn LLP re litigation claim. Update to Lender re status of reconciliation.	7.00	525.00	3,675.00
06/01/2017	Caleigh Smith Respond to creditor inquiries.	0.75	350.00	262.50
06/02/2017	Carol O'Donnell Verify bank for wire transfer. Update deposit, scan and save.	0.50	185.00	92.50
06/02/2017	Pritesh Patel Correspondence with Agent re execution of Final Reconciliation Agreement and funding. Further edits to First Report and call with counsel on same. Finalize and circulate draft First Report to WeirFoulds for review.	4.00	525.00	2,100.00
06/02/2017	Caleigh Smith Updates to R&D for Receiver's Report.	0.75	350.00	262.50
06/02/2017	Jack Bradshaw Prepare reconciliation for Enbridge accounts, contact ADP and Canada Post regarding recent invoices.	2.75	80.00	220.00
06/05/2017	Pascale Lareau Update schedule of Service Canada payment.	1.20	185.00	222.00
06/05/2017	Carol O'Donnell	1.40	185.00	259.00

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Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
	Cash term deposits in escrow account. Deposit into escrow acct. Transfer funds from escrow acct to receiver acct. Prepare reallocations and email GL's to C. Smith.			
06/05/2017	Paul Van Eyk Review of emails from counsel to Lender and responses. Call with Lender.	1.00	625.00	625.00
06/05/2017	Pritesh Patel Update call with Lender. Updates to First Report re D&O Charge, comments from counsel and Lender's counsel. Review of revised R&D and update sections in First Report. Call with counsel re comments from Lender's counsel on Report.	6.00	525.00	3,150.00
06/05/2017	Caleigh Smith Correspondence with vendors and preparation of weekly disbursement run, review of executed settlement letter and updates to GL.	1.50	350.00	525.00
06/05/2017	Jack Bradshaw Review appendix for First Report. Communications with service providers regarding final bills.	5.00	80.00	400.00
06/06/2017	Carol O'Donnell Prepare deposit and reallocations on GL. Discussions with P. Patel regarding payments and WEPP.	2.10	185.00	388.50
06/06/2017	Ann Stremski Communications with employees; update creditor tracking schedule.	0.30	185.00	55.50
06/06/2017	Paul Van Eyk Discussion with P. Patel and Gowlings, review of material.	2.00	625.00	1,250.00
06/06/2017	Pritesh Patel Review and comments on draft Order. Review of payout statements from Lender and follow-up on same. Call with counsel re security review and payout statements. Edits and updates to First Report.	7.00	525.00	3,675.00
06/06/2017	Jack Bradshaw Communication with service providers regarding outstanding balances.	6.00	80.00	480.00
06/07/2017	Pascale Lareau Bank reconciliation (Receiver and Escrow).	0.40	185.00	74.00
06/07/2017	Ann Stremski Communications with employees; forward documents; update tracking schedule; administration of file.	4.00	185.00	740.00

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Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
06/07/2017	Soazig Bourguine Returned mail list updated, email to C. Smith.	0.20	185.00	37.00
06/07/2017	Paul Van Eyk Review of report, edits, discussion with P. Patel, review of emails.	3.00	625.00	1,875.00
06/07/2017	Pritesh Patel Call with Agent re comments on First Report. Call with ShimmermanPenn LLP re HMV IP. Edits and updates to First Report, call with P. van Eyk. Call with counsel re security review. Circulate revised draft of Report to counsel.	9.50	525.00	4,987.50
06/07/2017	Jack Bradshaw Reconcile outstanding balance on Enbridge accounts, contacted other service providers regarding accounts, and outstanding balances.	7.00	80.00	560.00
06/08/2017	Carol O'Donnell Update deposit, scan and save.	0.20	185.00	37.00
06/08/2017	Soazig Bourguine Email to P. Patel re T. Armstrong new address for WEPPA, documents mailed back to T. Armstrong, K. Collins & M. Gingras.	0.60	185.00	111.00
06/08/2017	Paul Van Eyk Review of emails and comments to draft report.	1.25	625.00	781.25
06/08/2017	Pritesh Patel Call with H. Berkley. Numerous calls with counsel to revise First Report, motion materials. Finalize and sign Fee Affidavit. Compile appendices for First Report. Review of comments from Lender's counsel re First Report. Finalize First Report.	7.00	525.00	3,675.00
06/08/2017	Caleigh Smith Fee affidavit preparation and review of First Report.	3.25	350.00	1,137.50
06/08/2017	Jack Bradshaw Contact service providers regarding outstanding accounts. Create disbursement request and organized supporting documents.	7.00	80.00	560.00
06/09/2017	Pascale Lareau Update schedule of Service Canada payment.	0.80	185.00	148.00
06/09/2017	Pascale Lareau Calculation of HST for May 2017.	0.30	185.00	55.50
06/09/2017	Carol O'Donnell	0.30	185.00	55.50

Invoice No.: 20402082
Date: 07/12/2017



Date	Name and Description	Hours	Rate	Amount
	Verify HST/GST. Prepare PDF and email to P. Patel.			
06/09/2017	Paul Van Eyk Review and sign-off on First Report.	0.25	625.00	156.25
06/09/2017	Jack Bradshaw Update disbursement request, organized and clarified supporting documents.	5.00	80.00	400.00
06/12/2017	Ann Stremski Communications with employees and creditors; update tracking schedule; communication with C. Smith and S. Bourguine; resend WEPPA documents; administration of file.	4.50	185.00	832.50
06/12/2017	Soazig Bourguine Website posting, fax to OSB Motion and Report.	0.30	185.00	55.50
06/12/2017	Pritesh Patel Drafting agency contract for collection of receivables. Review and approve May HST calculation. Review disbursement request.	1.80	525.00	945.00
06/12/2017	Caleigh Smith Review of payments.	0.75	350.00	262.50
06/12/2017	Jack Bradshaw Communications with service providers in order to settle accounts, prepare documents for disbursement request.	5.50	80.00	440.00
06/13/2017	Pascale Lareau Update schedule of Service Canada payment.	1.30	185.00	240.50
06/13/2017	Pritesh Patel Approve disbursement request. Correspondence with creditor re status of proceedings and claims.	0.40	525.00	210.00
06/13/2017	Caleigh Smith Follow-up on payments, HMV address updates.	0.50	350.00	175.00
06/13/2017	Jack Bradshaw Contact parties regarding outstanding amounts owing. Prepare listing for telecommunications invoices to be paid. Contact service providers regarding missing invoices.	6.00	80.00	480.00
06/14/2017	Pascale Lareau Revise HST declaration May 2017, updated schedule of payment by Service Canada.	1.20	185.00	222.00
06/14/2017	Carol O'Donnell	1.40	185.00	259.00

Invoice No.: 20402082
Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
	Prepare cheques, scan and save. Update WEPP schedule. Discussions with P. Patel regarding HST, email with amended HST.			
06/14/2017	Ann Stremski Communication with employees and creditors; research and forward 2016 T4 and WEPPA documents; update tracking schedule; advise C. Smith of address changes; administration of emails and calls.	2.00	185.00	370.00
06/14/2017	Caleigh Smith Call with BLG regarding Bell balance owing.	0.50	350.00	175.00
06/14/2017	Jack Bradshaw Finalize disbursement request, continued communications with service providers regarding outstanding balances.	6.50	80.00	520.00
06/15/2017	Soazig Bourguine Email to C. Smith re. returned WEPPA notice.	0.20	185.00	37.00
06/15/2017	Paul Van Eyk Review of emails, discussion with lawyers.	0.50	625.00	312.50
06/15/2017	Pritesh Patel Update call with N. Williams re status of proceedings and WEPP.	0.50	525.00	262.50
06/16/2017	Ann Stremski Communication with employees and gift card holders; add gift card holders to creditor list; resend notices to employees and request new address info.; update tracking schedule; administration of file.	1.00	185.00	185.00
06/16/2017	Paul Van Eyk Preparation for court.	1.00	625.00	625.00
06/16/2017	Adam Sherman Review and approve May 2017 bank reconciliations.	0.30	625.00	187.50
06/16/2017	Jack Bradshaw Compile telecommunications invoices ready for payment. Preparation of disbursement request.	5.00	80.00	400.00
06/19/2017	Pascale Lareau Update schedule of Service Canada payments.	0.80	185.00	148.00
06/19/2017	Carol O'Donnell Update deposit, scan and save. Miscellaneous administration of file.	0.50	185.00	92.50
06/19/2017	Paul Van Eyk Preparation and attendance in court, discussion with lawyers.	3.25	625.00	2,031.25

Invoice No.: 20402082
Date: 07/12/2017



Date	Name and Description	Hours	Rate	Amount
06/19/2017	Pritesh Patel Preparation and attendance in court for Distribution Motion.	3.00	525.00	1,575.00
06/19/2017	Jack Bradshaw Finalize TELUS disbursement request and organize supporting documents.	6.50	80.00	520.00
06/20/2017	Pascale Lareau Update schedule of Service Canada payment.	0.60	185.00	111.00
06/20/2017	Carol O'Donnell Review of bankruptcy order. Update creditor list and import to Ascend. Instructions to staff, miscellaneous administration.	3.20	185.00	592.00
06/20/2017	Soazig Bourguine Website posting and fax to OSB (Order and Endorsement).	0.30	185.00	55.50
06/20/2017	Caleigh Smith Respond to creditors regarding update on claims process.	0.50	350.00	175.00
06/20/2017	Jack Bradshaw Identify errors in cumulative Bell statement, communications with Bell to adjust errors.	4.50	80.00	360.00
06/21/2017	Ann Stremski Calculate service charge for wires, transfer funds and prepare entries.	0.20	185.00	37.00
06/21/2017	Caleigh Smith Address updates, correspondence regarding Bell outstanding balances, call with former employee regarding WEPPA payment and follow-up.	2.75	350.00	962.50
06/21/2017	Jack Bradshaw Contact MTS representatives to reconcile outstanding amounts, finalized amounts owing and created disbursement request, contacted other service providers requesting revised invoices.	7.50	80.00	600.00
06/22/2017	Jack Bradshaw Review creditor listing, identify errors, reconcile outstanding balance for Newfoundland Power and agreed on final payment, contacted City of Edmonton re tax refund.	7.00	80.00	560.00
06/23/2017	Ann Stremski Communications with employees; resend WEPPA packages by email.	1.00	185.00	185.00
06/23/2017	Pritesh Patel Review and approve disbursement request.	0.50	525.00	262.50

Invoice No.: 20402082
Date: 07/12/2017



Date	Name and Description	Hours	Rate	Amount
06/23/2017	Caleigh Smith Review of Enbridge payments.	1.25	350.00	437.50
06/23/2017	Jack Bradshaw Contact Enbridge representatives to reconcile amounts owing. Review payment history and preparation of supporting documentation for Enbridge. Prepare new disbursement request for expenses.	6.50	80.00	520.00
06/26/2017	Jack Bradshaw Contact multiple service providers regarding outstanding accounts, confirmed cancellation of services with certain providers.	6.00	80.00	480.00
06/27/2017	Pascale Lareau Update schedule of Service Canada payment.	0.80	185.00	148.00
06/27/2017	Ann Stremski Prepare cheques; administration of file and scans.	1.00	185.00	185.00
06/27/2017	Ann Stremski Communication with employees and C. Smith.	0.60	185.00	111.00
06/27/2017	Caleigh Smith Correspondence with employees regarding WEPPA payment.	0.50	350.00	175.00
06/27/2017	Jack Bradshaw Finalize and mail cheques for reconciled accounts, followed up on other utilities/service bills.	4.00	80.00	320.00
06/28/2017	Pascale Lareau Update schedule of Service Canada payment.	0.80	185.00	148.00
06/28/2017	Ann Stremski Communications with employees; resend WEPPA packages by email; email to C. Smith with new addresses to update master schedule; call Service Canada re employee request; administration of cheques and backups.	1.40	185.00	259.00
06/28/2017	Jack Bradshaw Obtain documents from service providers to aid reconciliations, calculated new amounts owing.	7.00	80.00	560.00
06/29/2017	Pascale Lareau Update schedule of Service Canada payment.	0.80	185.00	148.00
06/29/2017	Jack Bradshaw	5.50	80.00	440.00

Invoice No.: 20402082
Date: 07/12/2017

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Date	Name and Description	Hours	Rate	Amount
	Finalize cheque requisition for Bell, finalize Direct Energy and TELUS reconciliations and forward to the appropriate contacts.			
Fees Total		380.45		\$ 112,934.00

Invoice No.: 20402082
Date: 07/12/2017

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Remittance Form

Richter Advisory Group Inc., Receiver re: HVM Canada Inc
181 Bay Street
Suite 3320
Toronto, ON M5J 2T3

Invoice Summary

Sub-Total		\$ 112,934.00
GST/HST #885435842 RT0001		14,681.42
Total Due	CAD	\$ 127,615.42

Payment Options**Wire Transfer**

Toronto Dominion Bank
Commercial Banking Center
525 Av. Viger Ouest, Montréal (Qc) H2Z 0B2

CAD Account no.: 5300836 Transit no.: 41601 Swift code: TDOMCATT
USD Account no.: 7332090 Transit no.: 41601 Swift code: TDOMCATTOR

Email payment details, including invoice number and amount paid to:
ClientService@richter.ca

Cheques

Payable to: Richter Advisory Group Inc.
Send to: 181 Bay Street, Suite 3320, Bay Wellington Tower, Toronto ON M5J 2T3

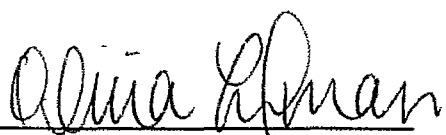
Inquiries: please call our general line 416.488.2345 or e-mail ClientService@richter.ca

T. 416.488.2345

Richter Advisory Group Inc.
181 Bay St., Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3
www.richter.ca

Toronto, Montreal

This is Exhibit "B" referred to in the Affidavit of
Pritesh Patel, sworn before me
this 8 day of March, 2018


Commissioner for Taking Affidavits, etc

Richter Advisory Group Inc.
In its capacity as Receiver of
HMV Canada Inc.
Statement of Accounts

Exhibit B

Staff member	Number of hours	Hourly rate	Amount
Senior Vice President			
A.Sherman	1.70	\$ 625.00	\$ 1,062.50
P.van Eyk	19.00	\$ 625.00	\$ 11,875.00
Vice President			
P.Patel	185.65	\$ 525.00	\$ 97,466.25
Manager			
Pa.Lareau	2.70	\$ 425.00	\$ 1,147.50
W.Mahmood	5.75	\$ 425.00	\$ 2,443.75
Associate			
C.Smith	58.00	\$ 350.00	\$ 20,300.00
Analyst			
E.Finley	48.75	\$ 285.00	\$ 13,893.75
Administration			
J.Bradshaw	181.95	\$ 80.00	\$ 14,556.00
S.Bourguine	12.60	\$ 185.00	\$ 2,331.00
N.Fournier	1.00	\$ 185.00	\$ 185.00
P.Lareau	41.80	\$ 185.00	\$ 7,733.00
C.Michaud	4.30	\$ 185.00	\$ 795.50
C.O'Donnell	48.00	\$ 185.00	\$ 8,880.00
F.Sclascia	1.00	\$ 45.00	\$ 45.00
A.Stremski	69.80	\$ 185.00	\$ 12,913.00
Total	682.00		\$ 195,627.25

Blended average hourly rate: \$ 286.84

HUK 10 LIMITED
- Applicant -

- and -

HMV CANADA LIMITED
- Respondents -

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

(PROCEEDING COMMENCED AT TORONTO)

AFFIDAVIT OF PRITESH PATEL
(Sworn March 5, 2018)

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

Frank Lamie (LSUC #34845K)
Tel: (416) 862-3609
Fax: (416) 862-7661
Email: Frank.Lamie@gowlingwlg.com

Thomas Gertner (LSUC #67756S)
Tel: (416) 369-4618
Fax: (416) 862-7661
Email: thomas.gertner@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity as the Court-appointed
receiver of HMV Canada Limited

TAB H

APPENDIX H

Court File No. CV-17-11674-00CL

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

**IN THE MATTER UNDER SECTION 243(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED**

**AND IN THE MATTER OF SECTION 101 OF THE *COURTS OF JUSTICE ACT*,
R.S.O. 1990, c. C.43 AS AMENDED**

HUK 10 LIMITED

Applicant

- and -

HMV CANADA INC.

Respondent

**AFFIDAVIT OF EVAN STITT
(Sworn March 6, 2018)**

I, EVAN STITT, of the city of Toronto, in the Province of Ontario, **MAKE OATH
AND SAY:**

1. I am an associate at Gowling WLG (Canada) LLP ("**Gowling WLG**") and as such have personal knowledge of the matters to which I hereinafter depose, except those matters that are based expressly upon information and belief, in which case, I verily believe such information to be true.

2. By order of the Honourable Senior Justice Morawetz of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated January 27, 2017, Richter Advisory Group Inc. was appointed receiver (the "**Receiver**") of the property, assets and undertakings of HMV Canada Inc. ("**HMV**") pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended and section 101 of the *Courts of Justice Act*, R.S.O.1990, C. C.43, as amended.

3. Gowling WLG has provided services as counsel to the Receiver and incurred disbursements thereon as described in detailed invoices dated July 24, 2017, August 16, 2017, December 31, 2017, February 28, 2018 (for January 1, 2018 to January 31, 2018), and February 28, 2018, respectively, each of which are attached hereto and marked as Exhibit "**A**" (the "**Accounts**").

4. The Accounts are a fair and accurate description of the services provided and the amounts charged by Gowling WLG for the period from May 12, 2017 through February 28, 2018. Annexed hereto and marked as Exhibit "B" is the timekeepers' summary of the partners, associates and staff whose time are recorded on the Accounts, including the hourly rates, hours billed and total fees (the "Summary of Accounts").

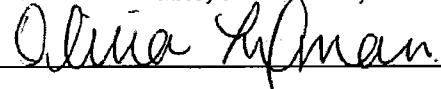
5. During the relevant period for the Accounts, Gowling WLG expended approximately 158 hours, for total fees of \$93,190.50, plus HST and disbursements, based on Gowling WLG's standard hourly billing rate in effect from time to time during the relevant period, as more particularly described in the Summary of Accounts. The hourly rates charged in the Accounts are the normal hourly rates charged by Gowling WLG for services rendered in respect of similar proceedings. The average hourly rate for Gowling WLG's professionals who provided legal counsel to the Receiver was \$472.78.

6. The disbursements listed in the Summary of Accounts are all *bona fides* disbursements incurred by Gowling WLG in providing legal services to the Receiver during the receivership proceedings.

7. Gowling WLG is requesting that its fees and disbursements be approved in the amount of \$135,330.12, inclusive of HST.

8. I swear this affidavit in support of the Receiver's motion for, among other things, the approval of the fees and disbursements of Gowling WLG as detailed in the Accounts and for no other or improper purpose.

SWORN before me at the City of Toronto, in the
Province of Ontario, on March 16, 2017




Commissioner for Taking Affidavits

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)
)



EVAN STITT

THIS IS EXHIBIT "A" TO THE
AFFIDAVIT OF EVAN STITT,
SWORN BEFORE ME ON MARCH 6, 2018.



A Commissioner for Taking Affidavits



Invoice

Richter Advisory Group Inc., Receiver re: HMV Canada Inc.
181 Bay Street, Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3

July 24, 2017
INVOICE: 18722969

Our Matter: T1010530 / 212859
RE: Project Vinyl

		HST (13.0%)
Fees for Professional Services	\$81,227.00	\$10,559.51
Disbursements (Taxable)	<u>1,271.15</u>	
Total Disbursements	1,271.15	165.25
Total Fees and Disbursements	82,498.15	
Total Taxes	10,724.76	10,724.76
Total Invoice	93,222.91	
Please remit balance due:	In Canadian Dollars	\$93,222.91

D. F. W. Cohen

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



July 24, 2017
INVOICE: 18722969

Richter Advisory Group Inc.
Our Matter: T1010530
Project Vinyl

TO PROFESSIONAL SERVICES RENDERED on your behalf including:

Date	Hours	Timekeeper	Description
02/05/2017	1.00	James Shanks	Reviewing [REDACTED]
03/05/2017	0.30	James Shanks	Various emails to and from F.Lamie re status of [REDACTED] and conf call with D.Cohen; email on status of [REDACTED] review and [REDACTED]
04/05/2017	0.10	James Shanks	Email from and to Saskatchewan counsel re: account; emails to F.Lamie
15/05/2017	3.10	Frank D. Lamie	Attendance to conference call with P. Patel; attendance to conference call with E. Lamie; attendance to further conference call with P. Patel; attendance to instructions to F. Sasso; attendance to correspondence to E. Lamie; attendance to review material; attendance to correspondence with P. Patel; attendance to review material; attendance to conference call with D. Cohen, T. Cumming, and J. Shanks; attendance to review material; attendance to correspondence and instructions to internal team; attendance to review material; attendance to correspondence from Court Office;
15/05/2017	0.80	James Shanks	Prepare for conf call by briefly reviewing [REDACTED] [REDACTED] conf call with F.Lamie, D.Cohen and T.Cumming
16/05/2017	1.20	Frank D. Lamie	Attendance to material; attendance to correspondence ; attendance to instructions to F. Sasso; attendance to correspondence with P. Patel; attendance to correspondence with E. Lamie; attendance to correspondence from Court; attendance to correspondence to P. Patel and E. Lamie;
17/05/2017	1.10	Frank D. Lamie	Attendance to correspondence with P. Patel; attendance to conference call with P. Patel; Attendance to correspondence to E. Lamie; attendance to conference call with K. Plunkett; attendance to correspondence from F. Sasso; attendance to instructions to F. Sasso; attendance to phone call to P. Patel; attendance to further correspondence with P. Patel; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to correspondence from D. Cohen; attendance to further correspondence from J. Shanks;
17/05/2017	2.90	James Shanks	Undertake [REDACTED] provisions of [REDACTED] and [REDACTED] email to D.Cohen, T.Cumming, F.Lamie with [REDACTED]

Terms: due upon receipt
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded


GOWLING WLG

July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
18/05/2017	0.90	Thomas S. Cumming	Review and comment upon draft [REDACTED]
18/05/2017	3.10	Frank D. Lamie	Attendance to correspondence from J. Shanks; attendance to correspondence from D. Cohen; attendance to review material; attendance to correspondence to P. Patel; attendance to instructions to M. Sabatino; attendance to correspondence from M. Sabatino; attendance to correspondence with M. Ramos; attendance to call to E. Lamek; attendance to correspondence to E. Lamek; attendance to conference call with J. Shanks; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to correspondence with T. Cumming; attendance to conference call with E. Lamek; attendance to conference call with P. Patel; attendance to correspondence and enclosure from T. Cumming; attendance to review material; attendance to correspondence and instructions to J. Shanks, T. Cumming, and D. Cohen; attendance to review material; attendance to correspondence and enclosures from E. Robinson; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to various further correspondence with D. Cohen, T. Cumming, and J. Shanks;
18/05/2017	0.60	James Shanks	Email to and from D.Cohen; revise [REDACTED] email to and from Jasvir Jootla; review [REDACTED] tel to F.Lamie re: [REDACTED] review revisions by T.Cumming; revise [REDACTED]
19/05/2017	0.70	Frank D. Lamie	Attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to further correspondence from J. Shanks;
19/05/2017	0.30	James Shanks	[REDACTED] emails to and from F.Lamie re: [REDACTED]
23/05/2017	0.10	Frank D. Lamie	Attendance to correspondence with G. Hearn; attendance to correspondence with E. Lamek;
24/05/2017	0.70	Frank D. Lamie	Attendance to correspondence with E. Lamek; attendance to correspondence with P. Patel; attendance to conference call with P. Patel; attendance to correspondence from G. Hearn;
25/05/2017	0.30	Frank D. Lamie	Attendance to correspondence from P. Patel; attendance to further correspondence with G. Hearn; attendance to correspondence with P. Patel; attendance to correspondence with J. Manson; attendance to further correspondence with G. Hearn; attendance to review material;
26/05/2017	2.70	Frank D. Lamie	Attendance to review material; attendance to meeting with and instructions to F. Sasso; attendance to correspondence

Terms: due upon receipt
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			and enclosure to D. Cohen; attendance to review material; attendance to correspondence, enclosures, and instructions to F. Sasso; attendance to review further material; attendance to correspondence to P. Patel; attendance to conference call with P. Patel; attendance to review and revise material; attendance to further material and instructions to F. Sasso; attendance to review and revise material; attendance to correspondence and enclosure to P. Patel; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to conference call with P. Patel; attendance to voice mail from P. Reisterer;
29/05/2017	0.60	Frank D. Lamie	Attendance to voice mail from P. Patel; attendance to conference call with P. Patel; attendance to correspondence with H. Gordon; attendance to further correspondence with J. Manson; attendance to voice mail from P. Reisterer; attendance to call to P. Reisterer;
30/05/2017	1.10	Thomas F. Gertner	Reviewed various email correspondence from M. Shea, P. Patel and S. Brotman re: draft [REDACTED] prepared updated draft [REDACTED] reviewed receivership order and agency approval order re: the same; phone call with P. Patel re: the same;
30/05/2017	0.30	Frank D. Lamie	Attendance to correspondence with M. Shea; attendance to review material; attendance to meeting with and instructions to T. Gertner; attendance to correspondence from P. Patel; attendance to correspondence from T. Gertner; attendance to further correspondence and enclosure from T. Gertner; attendance to correspondence from M. Shea; attendance to correspondence and enclosure from S. Brotman; attendance to review material; attendance to correspondence from T. Gertner; attendance to further and various correspondence from T. Gertner, M. Shea, P. P. Patel, and S. Brotman; attendance to review material;
31/05/2017	0.50	Thomas F. Gertner	Reviewed execution version of [REDACTED] various email correspondence with P. Patel and M. Shea re: the same; reviewed [REDACTED]
31/05/2017	0.30	Frank D. Lamie	Attendance to numerous and various correspondence and enclosures from T. Gertner, M. Shea, and P. Patel; attendance to review material; attendance to further correspondence from M. Shea;
01/06/2017	5.10	Frank D. Lamie	Attendance to review and revise material; attendance to research; attendance to correspondence and enclosure to P. Patel; attendance to correspondence and enclosure to D. Cohen; attendance to further correspondence and conference call with P. Patel; attendance to further review and revise material; attendance to correspondence and enclosure to P. Patel; attendance to conference call with G.

Terms: due upon receipt
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			Hearn and P. Patel; attendance to conference call with and instructions from P. Patel; attendance to review material; attendance to correspondence and instructions to T. Gertner; attendance to correspondence, enclosure, and instructions to A. Chung; attendance to further correspondence and enclosure from P. Patel; attendance to review material; attendance to further correspondence, enclosure, and instructions to A. Chung; attendance to correspondence from D. Cohen; attendance to further correspondence, enclosure, and instructions to A. Chung; attendance to correspondence from P. Patel; attendance to correspondence with J. Shanks; attendance to conference call with G. Hearn and P. Patel; attendance to conference call with P. Patel; attendance to correspondence with T. Gertner; attendance to correspondence with P. Patel;
01/06/2017	1.00	James Shanks	Email from F. Lamie; engaged in receiver's report
02/06/2017	0.30	Thomas F. Gertner	Email correspondence with P. Patel re: first report of the receiver; meeting with F. Lamie re: the same; email correspondence with P. Patel re: [REDACTED]
02/06/2017	8.30	Frank D. Lamie	Attendance to instructions to F. Sasso; attendance to correspondence to G. Hearn; attendance to review material; attendance to correspondence, enclosure, and instructions to A. Chung; attendance to correspondence and instructions to F. Sasso; attendance to correspondence to G. Hearn; attendance to correspondence to J. Shanks; attendance to review material; attendance to correspondence with P. Patel; attendance to further meeting with J. Shanks; attendance to conference call with P. Patel; attendance to review and revise material; attendance to correspondence and enclosure to P. Patel; attendance to correspondence and enclosure from M. Shea; attendance to correspondence, enclosure, and instructions to T. Gertner; attendance to correspondence and enclosure from T. Gertner; attendance to correspondence from P. Patel; attendance to correspondence and enclosure to T. Gertner; attendance to meeting with D. Cohen; attendance to correspondence and instructions to J. Shanks; attendance to review material; attendance to meeting with D. Cohen; attendance to conference call with G. Hearn and P. Patel; attendance to conference call with P. Patel; attendance to correspondence to G. Hearn; attendance to correspondence with and instructions to T. Gertner; attendance to further correspondence with T. Gertner; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence to P. Patel; attendance to correspondence and enclosure from T. Gertner; attendance to review material; attendance to correspondence and enclosure from M. Shea; attendance to

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Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			review material; attendance to correspondence and enclosures from T. Gertner; attendance to review material; attendance to further instructions to T. Gertner; attendance to correspondence from P. Patel; attendance to further correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to further correspondence and enclosure from T. Gertner; attendance to review material; attendance to correspondence from A. Chung; attendance to correspondence and enclosures from K. Plunkett; attendance to review material; attendance to further correspondence with P. Patel; attendance to conference call with P. Patel; attendance to further correspondence with P. Patel; attendance to correspondence and enclosure from M. Shea; attendance to review material; attendance to further correspondence and enclosure from M. Shea; attendance to review material; attendance to further correspondence and enclosure from P. Patel; attendance to review material; attendance to further correspondence and enclosure from J. Shanks; attendance to review material; attendance to instructions to and further correspondence with T. Cumming; attendance to material;
02/06/2017	1.50	James Shanks	Read draft Receiver's report; review [REDACTED]
03/06/2017	0.20	Frank D. Lamie	Attendance to review material; attendance to correspondence and enclosure to P. Patel;
04/06/2017	0.30	Frank D. Lamie	Attendance to correspondence from K. Plunkett; attendance to correspondence from P. Patel; attendance to further correspondence from K. Plunkett; attendance to review material;
05/06/2017	6.40	Thomas F. Gertner	Reviewed and prepared draft of affidavit of P. Patel; email correspondence with P. Patel re: the same; prepared draft of affidavit of E. Stitt; prepared draft of notice of motion re: distribution order; prepared draft distribution order reviewed first report of the receiver; various email correspondence with F. Lamie re: the same; prepared draft of service list;
05/06/2017	3.70	Frank D. Lamie	Attendance to correspondence from E. Lamek; attendance to further conference call with P. Patel; attendance to correspondence to E. Lamek; attendance to review material; attendance to instructions to T. Gertner; attendance to various correspondence with P. Patel; attendance to conference call with P. Patel; attendance to further correspondence with and instructions to T. Gertner; attendance to review material; attendance to various further correspondence and enclosures to T. Gertner; attendance to correspondence and instructions to J. Shanks; attendance to further correspondence to J. Shanks; attendance to various further instructions to T. Gertner; attendance to review

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Errors and omissions excluded



July 24, 2017

INVOICE: 18722969

Date	Hours	Timekeeper	Description
			material; attendance to conference call with P. Patel; attendance to correspondence to T. Cumming; attendance to correspondence with J. Shanks; attendance to detailed correspondence to P. Patel; attendance to further correspondence to T. Gertner; attendance to review material;
06/06/2017	1.90	Thomas F. Gertner	Email correspondence with P. Patel re: draft order and service list; prepared revised draft of notice of motion re: distribution order and distribution order; prepared motion record index; email correspondence with E. Lamiek and D. Nunes re: service list; [REDACTED]
06/06/2017	7.80	Frank D. Lamie	Attendance to correspondence and instructions to T. Gertner; attendance to correspondence from P. Patel; attendance to review material; attendance to correspondence to P. Patel; attendance to correspondence to J. Shanks; attendance to correspondence and enclosures from T. Gertner; attendance to review material; attendance to further correspondence from T. Gertner; attendance to various conference calls with P. Patel; attendance to various correspondence with J. Shanks; attendance to correspondence and enclosure from E. Lamiek; attendance to review material; attendance to further correspondence from E. Lamiek; attendance to correspondence from P. Patel; attendance to correspondence and numerous enclosures from J. Shanks; attendance to review material; attendance to further instructions to T. Gertner; attendance to correspondence from M. Shea; attendance to further and various correspondence from S. Brotman, M. Shea, and P. Patel; attendance to further instructions to T. Gertner; attendance to correspondence from D. Cohen; attendance to conference call with D. Cohen; attendance to correspondence and update to P. Patel; attendance to further correspondence with P. Patel; attendance to voice mail from E. Lamiek; attendance to correspondence from T. Shilling; attendance to correspondence and numerous enclosures from T. Gertner; attendance to review material; attendance to further correspondence and enclosure from J. Shanks; attendance to review material; attendance to further voice mail from E. Lamiek; attendance to conference call with E. Lamiek;
06/06/2017	3.80	James Shanks	Tel call with Pritesh Patel; review [REDACTED] review [REDACTED] review [REDACTED] various emails to and from P. Patel, including lengthy advice emails
07/06/2017	1.40	Thomas F. Gertner	Email correspondence with P. Patel and F. Lamie re: [REDACTED] reviewed exhibit "b" to affidavit of E. Stitt prepared by S. Pema;

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Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			prepared revised draft of affidavit of E. Stitt re: the same; [REDACTED] prepared email memorandum to F. Lamie re: the same;
07/06/2017	8.60	Frank D. Lamie	Attendance to correspondence from T. Parent; attendance to review material; attendance to correspondence and enclosure from T. Gertner; attendance to review material; attendance to correspondence and enclosure to P. Patel; attendance to various correspondence from T. Shilling and P. Patel; attendance to instructions to A. Chung; attendance to conference call with S. Brotman, Gordon Brothers Team, and P. Patel; attendance to conference call with P. Patel; attendance to detailed correspondence from P. Patel; attendance to correspondence to P. Patel; attendance to further correspondence from P. Patel; attendance to correspondence and enclosure from E. Lamek; attendance to attendance to further conference call with P. Patel; attendance to correspondence with J. Shanks; attendance to various correspondence with and various instructions to T. Gertner; attendance to review material; attendance to correspondence and enclosure from T. Gertner; attendance to correspondence from T. Shilling; attendance to correspondence with T. Cumming; attendance to further conference call with P. Patel; attendance to correspondence and enclosures from P. Patel; attendance to review material; attendance to correspondence from J. Shanks; attendance to further correspondence from J. Shanks and P. Patel; attendance to correspondence and enclosures to T. Gertner; attendance to correspondence and comments to P. Patel; attendance to correspondence, enclosures, and update to D. Cohen; attendance to correspondence from J. Shanks; attendance to review material;
07/06/2017	3.00	James Shanks	Engaged re: review of Receiver's report and [REDACTED] emails with P. Patel re: [REDACTED] review of [REDACTED] various tel discussions with P. Patel re: [REDACTED] additional emails with F. Lamie; additional mails to and from F. Lamie; review spreadsheet and background materials to [REDACTED] additional tel with P. Patel re: same; email re: updated draft of receiver's report
08/06/2017	0.90	Thomas F. Gertner	Attended to and commissioned affidavit of E. Stitt; email correspondence with E. Stitt re: the same; coordinated commissioning of affidavit of P. Patel; email correspondence and meeting with L. Reddick re: the same; email correspondence with P. Patel re: the same; email correspondence with D. Nunes and E. Lamek re: draft of Receiver's report; attended to service of bankruptcy

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July 24, 2017

INVOICE: 18722969

Date	Hours	Timekeeper	Description
			application; email correspondence with E. Lamek re: the same; email correspondence with P. Patel re: appendices to Receiver's report; prepared revised draft of notice of motion and order;
08/06/2017	9.10	Frank D. Lamie	Attendance to review material; attendance to correspondence from P. Patel; attendance to correspondence to P. Patel and J. Shanks; attendance to review material; attendance to further correspondence with P. Patel; attendance to correspondence and instructions to T. Gertner; attendance to conference call with P. Patel; attendance to various further correspondence with T. Gertner; attendance to correspondence and enclosure from T. Gertner; attendance to review material; attendance to further correspondence and enclosure from T. Gertner; attendance to review material; attendance to correspondence from P. Patel; attendance to review material; attendance to conference call with P. Patel; attendance to correspondence from J. Shanks; attendance to conference call with J. Shanks and P. Patel; attendance to correspondence and enclosure from E. Lamek; attendance to correspondence to E. Lamek; attendance to review material; attendance to correspondence and enclosure from P. Patel; attendance to correspondence from E. Lamek; attendance to further correspondence to E. Lamek; attendance to further correspondence with P. Patel; attendance to correspondence and instructions to T. Gertner; attendance to correspondence from E. Lamek; attendance to correspondence from A. Collins; attendance to correspondence from E. Lamek; attendance to further correspondence from P. Patel; attendance to correspondence to P. Patel and J. Shanks; attendance to further correspondence and enclosure from P. Patel; attendance to review material; attendance to various correspondence with P. Patel; attendance to correspondence and enclosure to T. Gertner; attendance to various correspondence from P. Patel; attendance to correspondence from J. Shanks; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence and enclosure to T. Gertner; attendance to attendance to correspondence and enclosure from T. Gertner; attendance to further correspondence and enclosure from T. Gertner; attendance to further correspondence with P. Patel; attendance to further correspondence and enclosure from T. Gertner; attendance to review material; attendance to further correspondence to P. Patel; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to further correspondence with J. Shanks and P. Patel; attendance to correspondence with E.

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Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			Lamek; attendance to further and various correspondence with P. Patel; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to further correspondence and enclosures from P. Patel; attendance to further correspondence and enclosures from P. Patel; attendance to review material; attendance to correspondence from T. Gertner; attendance to correspondence from K. Plunkett; attendance to further correspondence from T. Gertner; attendance to conference call with and instructions to T. Gertner; attendance to correspondence and enclosures from T. Gertner; attendance to review material; attendance to conference call with P. Patel; attendance to correspondence with E. Lamek; attendance to correspondence and instructions to J. Shanks; attendance to further correspondence and enclosure to J. Shanks; attendance to correspondence with P. Van Eyk and P. Patel; attendance to correspondence from D. Nunes; attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to correspondence with J. Shanks; attendance to various correspondence with P. Patel; attendance to review and revise material; attendance to correspondence and enclosure to P. Patel; attendance to conference call with P. Patel; attendance to further correspondence with D. Nunes; attendance to further and various correspondence and enclosures to P. Patel; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence and enclosure to E. Lamek and D. Nunes; attendance to correspondence, enclosure, and instructions to T. Gertner; attendance to further correspondence and enclosures from P. Patel; attendance to various further correspondence with and instructions to T. Gertner; attendance to further correspondence and enclosures to T. Gertner; attendance to correspondence from P. Van Eyk; attendance to further correspondence with and instructions to T. Gertner; attendance to review material;
08/06/2017	0.70	Latisha M Reddick	Commission affidavit
08/06/2017	2.50	James Shanks	Reviewing changes to First receiver's report; conf call with P. Patel and F. Lamie; [REDACTED] [REDACTED] [REDACTED] [REDACTED] additional emails with F. Lamie and P. Patel
09/06/2017	0.60	Thomas S. Cumming	Review and comment upon draft report;
09/06/2017	4.90	Thomas F. Gertner	Finalized notice of motion and distribution order; finalized motion record; email correspondence with F. Lamie re: the

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July 24, 2017
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Date	Hours	Timekeeper	Description
			same; attended to digital service of motion record; coordinated service of motion record by courier; prepared affidavit of service; prepared court copies of materials; phone call with F. Lamie re: assistance with factum; prepared draft of factum;
09/06/2017	5.10	Frank D. Lamie	Attendance to finalize motion material; attendance to numerous and various correspondence with and instructions to T. Gertner; attendance to various correspondence with P. Patel;
12/06/2017	2.10	Frank D. Lamie	Attendance to review material; attendance to correspondence with K. Plunkett; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence to P. Patel;
12/06/2017	0.30	Frank D. Lamie	Attendance to conference call with and instructions to T. Gertner; attendance to correspondence with and further instructions to T. Gertner; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence with K. Plunkett; attendance to correspondence and instructions to T. Gertner;
13/06/2017	8.50	Thomas F. Gertner	Prepared [REDACTED] phone call with F. Lamie re: the same; performed research re: the same;
13/06/2017	0.40	Frank D. Lamie	Attendance to correspondence with T. Gertner; attendance to review material; attendance to conference call with and instructions to T. Gertner;
13/06/2017	0.70	Harrison J Sversky	Delivered materials to the Corporate List
14/06/2017	4.30	Thomas F. Gertner	Prepared [REDACTED] email correspondence with F. Lamie re: the same;
14/06/2017	0.60	Frank D. Lamie	Attendance to correspondence and numerous enclosures from T. Gertner; attendance to review material;
15/06/2017	0.10	Frank D. Lamie	Attendance to correspondence with K. Plunkett; attendance to correspondence with P. Patel; attendance to correspondence and instructions to T. Gertner;
16/06/2017	0.10	Thomas F. Gertner	Coordinated preparation of court copies of materials;
16/06/2017	3.10	Frank D. Lamie	Attendance to review and revise material; attendance to various correspondence with E. Lamek and P. Patel; attendance to review material in preparation for hearing; attendance to correspondence and instructions to T. Gertner; attendance to correspondence from K. Lunette; attendance to further and various correspondence with P. Patel; attendance to correspondence from A. Collins;
18/06/2017	5.30	Frank D. Lamie	Attendance to review material in preparation for Court hearing; attendance to correspondence and instructions to T. Gertner;
19/06/2017	3.40	Thomas F. Gertner	Prepared revised version of distribution order; attended

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July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			distribution motion and bankruptcy application; issued and entered bankruptcy order and distribution order at the Commercial List; served bankruptcy order and distribution order; email correspondence and meeting with F. Lamie re: appeal period for distribution order;
19/06/2017	6.60	Frank D. Lamie	Attendance to review material; attendance to various instructions to T. Gertner; attendance to preparation for Court; attendance to correspondence from E. Lamiek; attendance to correspondence to E. Lamiek; attendance to review material; attendance to correspondence to P. Van Eyk, P. Patel, and D. Cohen; attendance to meeting with E. Lamiek; attendance in Court before RSJ Morawetz; attendance to meeting with P. Van Eyk, P. Patel, and D. Cohen; attendance to meeting with E. Lamiek; attendance to instructions to T. Gertner; attendance to correspondence with A. Collins; attendance to correspondence with K. Plunkett; attendance to correspondence with P. Van Eyk and P. Patel; attendance to conference call with P. Patel; attendance to review material; attendance to correspondence and instructions to T. Gertner; attendance to correspondence to P. Patel; attendance to further conference call with P. Patel; attendance to correspondence to E. Lamiek; attendance to correspondence and enclosure from T. Gertner; attendance to review material; attendance to further correspondence and enclosure from T. Gertner; attendance to review material; attendance to meeting with and update to D. Cohen; attendance to correspondence from P. Patel; attendance to correspondence to D. Cohen; attendance to voice mail from P. Van Eyk and P. Patel; attendance to correspondence and instructions to T. Gertner; attendance to conference call with P. Van Eyk; attendance to correspondence and enclosures from T. Gertner; attendance to review material; attendance to correspondence from E. Lamiek;
20/06/2017	1.10	Frank D. Lamie	Attendance to review material; attendance to correspondence from P. Patel; attendance to voice mail from P. Patel; attendance to correspondence and enclosures to P. Patel; attendance to further correspondence to P. Patel; attendance to meeting with D. Cohen; attendance to further correspondence with P. Patel; attendance to conference call with P. Patel; attendance to various arrangements; attendance to instructions to L. Da Silva; attendance to correspondence to P. Patel; attendance to instructions to T. Gertner;
22/06/2017	0.10	Thomas F. Gertner	Email correspondence with P. Patel re: swearing of statement of affairs; email correspondence and phone call with L. Reddick re: the same;
22/06/2017	0.10	Frank D. Lamie	Attendance to correspondence from P. Patel; attendance to

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GOWLING WLG

July 24, 2017
INVOICE: 18722969

Date	Hours	Timekeeper	Description
			correspondence from T. Gertner; attendance to further correspondence from P. Patel;
22/06/2017	1.10	Latisha M Reddick	Travel to the client office and commission an affidavit
23/06/2017	0.10	Frank D. Lamie	Attendance to correspondence and numerous enclosures to S. Bourguine; attendance to review material;
28/06/2017	0.10	Frank D. Lamie	Attendance to correspondence and enclosure from J. Shanks; attendance to review material; attendance to correspondence to J. Shanks;
29/06/2017	0.30	Frank D. Lamie	Attendance to review material; attendance to correspondence and instructions to A. Cheung; attendance to phone call to P. Patel; attendance to correspondence from P. Patel; attendance to meeting with and update to J. Shanks;

Total Fees for Professional Services

\$81,227.00

SUMMARY OF FEES

TK Name	Billed Rate	Hours	Amount
Cumming, Thomas S.	800.00	1.50	1,200.00
Gertner, Thomas F.	440.00	33.80	14,872.00
Lamie, Frank D.	625.00	82.60	51,625.00
Reddick, Latisha M.	250.00	1.80	450.00
Shanks, James	725.00	17.80	12,905.00
Sversky, Harrison J.	250.00	0.70	175.00
Total		138.20	<u>\$81,227.00</u>

DISBURSEMENTS

Taxable Costs

Copying	\$396.50
Scanning Service	\$2.00
Binding	\$65.50
Courier	\$10.71
Conference Call Expenses	\$42.94
WestlaweCarswell	\$753.50
Total Taxable Disbursements	<u>\$1,271.15</u>

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Errors and omissions excluded



July 24, 2017
INVOICE: 18722969

Remittance Copy

Client: 212859 Richter Advisory Group Inc.
Matter: T1010530
RE: Project Vinyl
Amount Due: \$93,222.91

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

* If paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com



Invoice

Richter Advisory Group Inc., Receiver re: HMV Canada Inc.
 181 Bay Street, Suite 3320
 Bay Wellington Tower
 Toronto ON M5J 2T3

August 16, 2017
 INVOICE: 18735906

Our Matter: T1010530 / 212859
 RE: Project Vinyl

		HST (13.0%)
Disbursements (Taxable)	12,636.90	
Disbursements (Non-Taxable)	<u>7,611.69</u>	
Total Disbursements	20,248.59	1,642.80
Total Disbursements	20,248.59	
Total Taxes	1,642.80	1,642.80
Total Invoice	21,891.39	
Please remit balance due:	In Canadian Dollars	\$21,891.39

D. F. W. Cohen

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



August 16, 2017
INVOICE: 18735906

Richter Advisory Group Inc.
Our Matter: T1010530
Project Vinyl

DISBURSEMENTS

Taxable Costs

12/04/2017	Agent Fees - Taxable VENDOR: Fillmore Riley LLP; INVOICE#: 2183031; DATE: 04/12/2017 - T1010530 - Agent's Fees re: HMV Canada Inc. Receivership - Manitoba Matters - F. Lamie (H. Caldwell)	\$3,348.90
03/05/2017	Agent Fees - Taxable VENDOR: Kanuka Thuringer LLP; INVOICE#: 113983; DATE: 05/03/2017 - T1010530 - Agent Fees re: HMV Canada Inc. Receivership - D. Cohen (R. Muncaster)	\$9,288.00
	Total Taxable Disbursements	<u>\$12,636.90</u>

Non-Taxable Costs

12/04/2017	Agent Fees - Non-Taxable VENDOR: Fillmore Riley LLP; INVOICE#: 2183031; DATE: 04/12/2017 - T1010530 - Manitoba PST on Fee - F. Lamie (H. Caldwell)	\$264.00
03/05/2017	Agent Fees - Non-Taxable VENDOR: Kanuka Thuringer LLP; INVOICE#: 113983; DATE: 05/03/2017 - T1010530 - PST on Fees - D. Cohen	\$445.05
18/05/2017	Foreign Associate Fees VENDOR: Gowling WLG (UK) LLP INVOICE#: 1334889 DATE: 05/18/2017 Richter Advisory Group Inc.; T1010530	\$6,902.64
	Total Non-Taxable Disbursements	<u>\$7,611.69</u>



August 16, 2017
INVOICE: 18735906

Remittance Copy

Client: 212859 Richter Advisory Group Inc.
Matter: T1010530
RE: Project Vinyl
Amount Due: \$21,891.39

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU33NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com



Invoice

Richter Advisory Group Inc., Receiver re: HMV Canada Inc.
181 Bay Street, Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3

December 31, 2017
INVOICE: 18845752

Our Matter: T1010530 / 212859
RE: Project Vinyl

		HST (13.0%)
Fees for Professional Services	\$7,087.50	\$921.38
Disbursements (Taxable)	<u>9.25</u>	
Total Disbursements	9.25	1.20
Total Fees and Disbursements	7,096.75	
Total Taxes	922.58	922.58
Total Invoice	8,019.33	
Please remit balance due:	In Canadian Dollars	\$8,019.33

D. F. W. Cohen

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



December 31, 2017

INVOICE: 18845752

Richter Advisory Group Inc.
Our Matter: T1010530
Project Vinyl

TO PROFESSIONAL SERVICES RENDERED on your behalf including:

Date	Hours	Timekeeper	Description
04/07/2017	0.30	Frank D. Lamie	Attendance to correspondence and enclosure from A. Chung; attendance to correspondence from P. Patel; attendance to review material; attendance to correspondence with P. Patel; attendance to correspondence from E. Lamiek and P. Patel; attendance to instructions to A. Chung; attendance to further correspondence from E. Lamiek; attendance to conference call with P. Patel;
06/07/2017	1.20	Frank D. Lamie	Attendance to conference call with P. Patel; attendance to correspondence to D. Nunes and E. Lamiek; attendance to further correspondence with P. Patel; attendance to correspondence to E. Lamiek and D. Nunes; attendance to correspondence with F. Sasso; attendance to correspondence to P. Patel; attendance to instructions to F. Sasso; attendance to meeting with and update to T. Gertner; attendance to review and revise material; attendance to correspondence and enclosure to P. Patel; attendance to correspondence to G. Hearn;
07/07/2017	1.10	Frank D. Lamie	Attendance to conference call with P. Patel; attendance to correspondence to E. Lamiek; attendance to conference call with E. Lamiek; attendance to update to P. Patel; attendance to correspondence and enclosure from E. Lamiek; attendance to correspondence and enclosure from P. Patel; attendance to review material;
08/07/2017	1.60	Frank D. Lamie	Attendance to correspondence from J. Harnum; attendance to correspondence to P. Patel; attendance to conference call with P. Patel; attendance to research; attendance to review material;
09/07/2017	0.80	Frank D. Lamie	Attendance to research; attendance to correspondence with P. Patel; attendance to correspondence to J. Harnum; attendance to further correspondence to P. Patel; attendance to review material in advance of creditors meeting; attendance to further correspondence with J. Harnum; attendance to review material; attendance to further correspondence with P. Patel; attendance to correspondence and update to D. Cohen;
10/07/2017	2.10	Frank D. Lamie	Attendance to preparation for first meeting of creditors; attendance to review material; attendance to instructions to F. Sasso; attendance to meeting with P. Patel; attendance to instructions to A. Wilamowicz; attendance to meeting with P. Van Eyk and P. Patel; attendance to meeting with OSB representatives; attendance at first meeting of creditors;

Terms: due upon receipt
Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



December 31, 2017

INVOICE: 18845752

Date	Hours	Timekeeper	Description
			attendance to meeting with P. Van Eyk and P. Patel; attendance to material and instructions to F. Sasso; attendance to correspondence from M. Citak; attendance to correspondence from P. Patel;
10/07/2017	0.60	Angelica Wilamowicz	Signed attendees into First Creditors Meeting and provided information;
11/07/2017	0.10	Frank D. Lamie	Attendance to correspondence with P. Patel; attendance to review material; attendance to instructions to A. Chung;
12/07/2017	1.10	Frank D. Lamie	Attendance to further correspondence with P. Patel; attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence, enclosures, and instructions to A. Wilamowicz and P. Patel; attendance to conference call with and instructions to A. Wilamowicz; attendance to correspondence to P. Patel and A. Wilamowicz; attendance to conference call with P. Patel;
18/07/2017	0.10	Frank D. Lamie	Attendance to correspondence from P. Patel; attendance to review material;
19/07/2017	0.50	Frank D. Lamie	Attendance to review material; attendance to correspondence with P. Patel; attendance to conference call to A. Wilamowicz; attendance to correspondence to P. Patel; attendance to correspondence and enclosure from J. Langhan; attendance to review material; attendance to correspondence, enclosure, and instructions to F. Sasso; attendance to correspondence with P. Patel; attendance to further correspondence with A. Wilamowicz; attendance to further conference call with and instructions to A. Wilamowicz;
20/07/2017	0.20	Frank D. Lamie	Attendance to various correspondence with and instructions to A. Wilamowicz; attendance to correspondence from A. Wilamowicz; attendance to correspondence and enclosures to P. Patel;
20/07/2017	1.00	Angelica Wilamowicz	Attended at the offices of both the Commercial List Office and Ontario Court of Appeal to confirm that nothing has been filed in respect of the Order of Justice Morawetz dated June 19, 2017;
24/07/2017	0.10	Frank D. Lamie	Attendance to review material; attendance to instructions to A. Chung;
25/07/2017	0.10	Frank D. Lamie	Attendance to correspondence with and instructions to A. Chung; attendance to correspondence and enclosure to A. Chung;
02/08/2017	0.20	Frank D. Lamie	Attendance to review material; attendance to conference call with P. Patel;
07/08/2017	0.10	Frank D. Lamie	Attendance to correspondence from K. Ayoob; attendance to review material; attendance to instructions to F. Sasso and

Terms: due upon receipt
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Errors and omissions excluded



December 31, 2017

INVOICE: 18845752

Date	Hours	Timekeeper	Description
			A. Chung;
08/08/2017	0.10	Frank D. Lamie	Attendance to review material; attendance to correspondence and enclosure to F. Sasso; attendance to further instructions to F. Sasso;
15/08/2017	0.10	Frank D. Lamie	Attendance to review material; attendance to various correspondence with and instructions to A. Chung and F. Sasso;
16/08/2017	0.10	Frank D. Lamie	Attendance to review material; attendance to correspondence with A. Chung;
17/08/2017	0.30	Frank D. Lamie	Attendance to review material; attendance to instructions to A. Chung; attendance to correspondence and enclosure from A. Chung; attendance to review material; attendance to conference call with P. Patel;
31/10/2017	0.10	Frank D. Lamie	Attendance to correspondence and enclosure from A. Chung; attendance to review material;
07/11/2017	0.20	Frank D. Lamie	Attendance to conference call with P. Patel;
23/11/2017	0.20	Frank D. Lamie	Attendance to conference call with P. Patel; attendance to review material;

Total Fees for Professional Services**\$7,087.50****SUMMARY OF FEES**

TK Name	Billed Rate	Hours	Amount
Lamie, Frank D.	625.00	10.70	6,687.50
Wilamowicz, Angelica	250.00	1.60	400.00
Total		12.30	<u>\$7,087.50</u>

DISBURSEMENTS**Taxable Costs**

Copying	\$9.00
Scanning Service	\$0.25
Total Taxable Disbursements	<u>\$9.25</u>

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 Errors and omissions excluded


GOWLING WLG

December 31, 2017

INVOICE: 18845752

Remittance Copy

Client: 212859 Richter Advisory Group Inc.
 Matter: T1010530
 RE: Project Vinyl
 Amount Due: \$8,019.33

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) LLP
 PO Box 466, STN D
 Ottawa, ON K1P 1C3
 Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
 SWIFTCODE: CIBCCATT

 BENEFICIARY BANK: Canadian Imperial Bank of Commerce
 119 Sparks Street, Ottawa, ON K1P 5B5

 TRANSIT NUMBER: 0010-00006

 BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
 160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

 BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
 USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
 Wells Fargo Bank, N.A. BIC: PNBPU33NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com



Invoice

Richter Advisory Group Inc., Receiver re: HMV Canada Inc.
181 Bay Street, Suite 3320
Bay Wellington Tower
Toronto ON M5J 2T3

February 28, 2018
INVOICE: 18868037

Our Matter: T1010530 / 212859
RE: Project Vinyl

		HST (13.0%)
Fees for Professional Services	\$64.00	\$8.32
Disbursements (Taxable)	5,711.60	
Disbursements (Non-Taxable)	<u>232.50</u>	
Total Disbursements	5,944.10	742.51
Total Fees and Disbursements	6,008.10	
Total Taxes	750.83	750.83
Total Invoice	6,758.93	
Please remit balance due:	In Canadian Dollars	\$6,758.93

per D. F. W. Cohen

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal



February 28, 2018
INVOICE: 18868037

Richter Advisory Group Inc.
Our Matter: T1010530
Project Vinyl

TO PROFESSIONAL SERVICES RENDERED on your behalf including:

Date	Hours	Timekeeper	Description
08/01/2018	0.10	Frank D. Lamie	Attendance to correspondence from J. Shanks; attendance to instructions to G. Mitchell;

Total Fees for Professional Services \$64.00

SUMMARY OF FEES

TK Name	Billed Rate	Hours	Amount
Lamie, Frank D.	640.00	0.10	64.00
Total		0.10	<u>\$64.00</u>

DISBURSEMENTS

Taxable Costs

01/01/2018	Agent Fees - Taxable VENDOR: McInnes Cooper; INVOICE#: 2017024036; DATE: 01/01/2018 - T1010530 - HMY Canada Inc. - Security Review and Opinion (Sept 29/2017) - D. Cohen (C. Alam)	\$5,711.60
Total Taxable Disbursements		<u>\$5,711.60</u>

Non-Taxable Costs

01/01/2018	Agent Fees - Non-Taxable VENDOR: McInnes Cooper; INVOICE#: 2017024036; DATE: 01/01/2018 - T1010530 - PPSA Registrations/Searches (Sept 29/2017) - D. Cohen (C. Alam)	\$232.50
Total Non-Taxable Disbursements		<u>\$232.50</u>



February 28, 2018
INVOICE: 18868037

Remittance Copy

Client: 212859 Richter Advisory Group Inc.
Matter: T1010530
RE: Project Vinyl
Amount Due: \$6,758.93

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com


GOWLING WLG

Invoice

Richter Advisory Group Inc., Receiver re: HMV Canada Inc.
 181 Bay Street, Suite 3320
 Bay Wellington Tower
 Toronto ON M5J 2T3

February 28, 2018
 INVOICE: 18868039

Our Matter: T1010530 / 212859
 RE: Project Vinyl

		HST (13.0%)
Fees for Professional Services	\$4,812.00	\$625.56
Total Fees	4,812.00	
Total Taxes	625.56	625.56
Total Invoice	5,437.56	
Please remit balance due:	In Canadian Dollars	\$5,437.56

D. F. W. Cohen

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 1 First Canadian Place, 100 King Street West,
 Suite 1600, Toronto, Ontario, M5X 1G5, Canada

T +1 (416) 862 7525
gowlingwlg.com

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February 28, 2018
INVOICE: 18868039

Richter Advisory Group Inc.
Our Matter: T1010530
Project Vinyl

TO PROFESSIONAL SERVICES RENDERED on your behalf including:

Date	Hours	Timekeeper	Description
06/02/2018	0.30	Frank D. Lamie	Attendance to correspondence with P. Patel; attendance to conference call with P. Patel; attendance to review material;
08/02/2018	0.20	Frank D. Lamie	Attendance to review material; attendance to correspondence from D. Cohen, A. Chung, and G. Mitchell; attendance to instructions to G. Mitchell;
09/02/2018	0.10	Frank D. Lamie	Attendance to review material; attendance to correspondence with J. Shanks;
12/02/2018	0.30	Frank D. Lamie	Attendance to correspondence and enclosure from P. Patel; attendance to review material; attendance to correspondence with and instructions to T. Gertner;
13/02/2018	1.10	Frank D. Lamie	Attendance to review material; attendance to correspondence with P. Patel; attendance to instructions to G. Mitchell; attendance to further correspondence, enclosure, and instructions to G. Mitchell; attendance to review material; attendance to conference call with and further instructions to T. Gertner; attendance to review material; attendance to further instructions to T. Gertner;
15/02/2018	0.90	Thomas F. Gertner	Reviewed draft of Receiver's Report; prepared comments re the same; email correspondence with F. Lamie re the same;
15/02/2018	0.70	Frank D. Lamie	Attendance to correspondence and enclosure from T. Gertner; attendance to review material;
16/02/2018	0.50	Thomas F. Gertner	Conference call with F. Lamie and P. Patel re distribution motion;
16/02/2018	1.60	Frank D. Lamie	Attendance to review material; attendance to meeting with T. Gertner; attendance to conference call with P. Patel, E. Finley, and T. Gertner; attendance to review material;
20/02/2018	0.30	Frank D. Lamie	Attendance to meeting with and instructions to G. Mitchell; attendance to review and revise material; attendance to correspondence and enclosure from G. Mitchell; attendance to review material; attendance to correspondence from Court Office;
21/02/2018	0.70	Thomas F. Gertner	Prepared draft of Receiver's Report; various email correspondence with F. Lamie and P. Patel re the same;
21/02/2018	0.80	Frank D. Lamie	Attendance to instructions to G. Mitchell; attendance to correspondence from G. Mitchell; attendance to correspondence with P. Patel; attendance to correspondence to E. Lamek and D. Nunes; attendance to correspondence with T. Gertner; attendance to correspondence from Court office; attendance to

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



February 28, 2018
INVOICE: 18868039

Date	Hours	Timekeeper	Description
			correspondence with E. Lamiek; attendance to correspondence and enclosure from T. Gertner; attendance to review material;
22/02/2018	0.10	Thomas F. Gertner	Email correspondence with P. Patel re Receiver's Report;
22/02/2018	0.30	Frank D. Lamie	Attendance to review material; attendance to correspondence with and instructions to G. Mitchell; attendance to correspondence and instructions to T. Gertner; attendance to correspondence and enclosure from T. Gertner; attendance to review material; attendance to correspondence from P. Patel; attendance to instructions to G. Mitchell;
27/02/2018	0.10	Frank D. Lamie	Attendance to correspondence and enclosures from P. Patel; attendance to review material; attendance to correspondence to P. Patel;

Total Fees for Professional Services

\$4,812.00

SUMMARY OF FEES

TK Name	Billed Rate	Hours	Amount
Gertner, Thomas F.	500.00	2.20	1,100.00
Lamie, Frank D.	640.00	5.80	3,712.00
Total		8.00	<u>\$4,812.00</u>

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded

**GOWLING WLG**February 28, 2018
INVOICE: 18868039**Remittance Copy**

Client: 212859 Richter Advisory Group Inc.
Matter: T1010530
RE: Project Vinyl
Amount Due: \$5,437.56

PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling WLG (Canada) LLP**

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

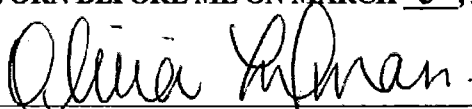
BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

**THIS IS EXHIBIT "B" TO THE
AFFIDAVIT OF EVAN STITT,
SWORN BEFORE ME ON MARCH 6, 2018.**



A Commissioner for Taking Affidavits

LEGAL COSTS SUMMARY

LAWYER	YEAR OF CALL	HOURLY RATE	HOURS WORKED
Thomas S. Cumming	2001 (AB)	\$800.00	1.5
Thomas F. Gertner	2015 (ON)	\$440.00	33.8
Thomas F. Gertner	2015 (ON)	\$500.00	2.2
Frank Lamie	2007 (ON)	\$625.00	93.3
Frank Lamie	2007 (ON)	\$640.00	5.9
Latisha Reddick	Summer Student (ON)	\$250.00	1.8
James Shanks	1985 (ON)	\$725.00	17.8
Harrison Sversky	Summer Student (ON)	\$250.00	0.7
Angelica Wilamowicz	Summer Student (ON)	\$250.00	1.6
			TOTAL: 158.6

SUMMARY OF ACCOUNT

Invoice No.:	Date of Account	Fees	Disbursements	HST	Total
18722969	July 24, 2017	\$81,227.00	\$1,271.15	\$10,724.76	\$93,222.91
18735906	August 16, 2017	\$0.00	\$20,248.59	\$1,642.80	\$21,891.39
18845752	December 31, 2017	\$7,087.50	\$9.25	\$922.58	\$8,019.33
18868037	February 28, 2018 (for January 1, 2018 to January 31, 2018)	\$64.00	\$5,944.10	\$750.83	\$6,758.93
18868039	February 28, 2018	\$4,812.00	\$0.00	\$625.56	\$5,437.56
					\$135,330.12

HUK 10 LIMITED
- Applicant -

- and -

HMV CANADA LIMITED
- Respondents -

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

(PROCEEDING COMMENCED AT TORONTO)

AFFIDAVIT OF EVAN STITT
(Sworn March 6, 2018)

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

David F.W. Cohen (LSUC #33195Q)
Tel: 416.369.6667
Fax: (416) 862-7661
Email: david.cohen@gowlingwlg.com

Frank Lamie (LSUC #54035S)
Tel: (416) 862-3609
Fax: (416) 862-7661
Email: Frank.Lamie@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity as the Court-appointed
receiver of HMV Canada Limited

HUK 10 LIMITED
Applicant

v.

HMV CANADA LIMITED
Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

(PROCEEDING COMMENCED AT TORONTO)

MOTION RECORD

(Returnable March 16, 2018)

GOWLING WLG (CANADA) LLP
Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

David F.W. Cohen (LSUC #33195Q)
Tel: 416.369.6667
Fax: (416) 862-7661
Email: david.cohen@gowlingwlg.com

Frank Lamie (LSUC # 54035S)
Tel: (416) 862-3609
Fax: (416) 862-7661
Email: frank.lamie@gowlingwlg.com

Lawyers for Richter Advisory Group Inc. in its capacity
as the Court-appointed receiver of HMV Canada Limited