

Court File No. CV-21-00661928-00CL

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

B E T W E E N:

DODICK LANDAU INC.

Applicant

-and-

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
AND ORACCUZ HOLDING LTD.

Respondents

APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990

**MOTION RECORD
(APPROVAL AND DISCHARGE)
(MOTION RETURNABLE MARCH 31, 2023)**

March 8, 2023

GARFINKLE BIDERMAN LLP
Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario
M5C 2V9

WENDY GREENSPOON-SOER
(LSO#: 34698L)
Tel: 416-869-1234
Fax: 416-869-0547

*Lawyers for the Applicant Receiver,
DODICK LANDAU INC.*

TO: **BURNS ASSOCIATES**
Commerce Place
305-21 King St. W.
Hamilton, Ontario
L8P 4W7

DOUGLAS BURNS
e-mail: burns@adburnslaw.com
Tel: (905) 522-1381

Lawyer for the Respondents

AND TO: **ZEIDMAN LAW OFFICE**
Barristers & Solicitors
365 Edgeley Blvd.
Concord, Ontario
L4K 4G4

AVERY ZEIDMAN
e-mail: avery@zeidmanlaw.com
Tel: (905) 669-7577 ext. 221
Fax: (905) 669-5525

Lawyer for Maria Zuccaro, Guiseppe Zuccaro, Vito Antonia Zucarro and Filomena Zuccaro

AND TO: **DODICK LANDAU INC.**
4646 Dufferin Street, Suite 6
Toronto, Ontario
M3H 5S4

RAHN DODICK
e-mail: rahn.dodick@dodick.ca
Tel: (416) 645-0552
Fax: (416) 649-7725

Receiver

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TAB 1

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AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

**NOTICE OF MOTION
(APPROVAL AND DISCHARGE)
(MOTION RETURNABLE MARCH 31, 2023)**

DODICK LANDAU INC. in its capacity as Receiver (in such capacity, the “Receiver”) of the assets, undertakings and properties of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holdings Ltd. (the “Debtor”) will make a motion before a Justice of the Ontario Superior Court of Justice (the “Commercial List”) on March 31st, 2023 at 10:30 a.m., or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard:

By video conference via Zoom at Toronto, Ontario. Please advise if you intend to join the hearing by emailing Wendy Greenspoon-Soer at wgreenspoon@garfinkle.com and the video conference details will be provided once available.

THE MOTION IS FOR:

An Order:

1. Abridging the time for service and filing of this Notice of Motion and the Motion Record, authorizing service by electronic mail and dispensing with further service of same;
2. Approving the Receiver's Final Statement of Receipts and Disbursements for the period November 17, 2020, to the completion of the administration (the "Final R&D");
3. Approving the fees and disbursements of the Receiver and its counsel, Garfinkle Biderman ("GB") as set out in the Affidavit of Rahn Dodick sworn on March 8, 2023 (the "Dodick Affidavit"), and the Affidavit of Alexander Hora sworn March 8, 2023, (the "Hora Affidavit", and together with the Dodick Affidavit referred to as the "Fee Affidavits"), for the periods of time set out therein, plus an accrual to complete the remaining duties (as defined below);
4. Approving the Receiver entering into the Minutes of Settlement dated June 24, 2022, and authorizing the Receiver to make the distributions set out therein and as further provided for in the Final R&D.
5. Terminating these proceedings and discharging the Receiver from the powers, duties, and obligations attendant to the Appointment as Receiver upon the filing of the Receiver's Discharge Certificate; and
6. Such further and other relief as the Receiver may request and the court might grant.

THE GROUNDS FOR THE MOTION ARE:

1. The Respondent Frank Zuccaro ("Frank") is the principal of the Respondent corporations (hereinafter collectively referred to as the "Zuccaro Respondents") and the spouse of Maria Zuccaro ("Maria").

2. Maria commenced an Application in the Ontario Superior Court of Justice at Newmarket in 2019 under Family Court File No.: CV-19-0058934-0000 for, *inter alia*, support and equalization (the “Matrimonial Proceedings”).

3. Within the Matrimonial Proceedings, the Honourable Justice P.A. Douglas made an Order on October 8th, 2020, for the appointment of a Receiver to prevent dissipation of assets and to ensure compliance with various Orders for disclosure.

4. The Receiver was appointed on November 17th, 2020, by Order of the Honourable Justice P.A. Douglas pursuant to Section 101 of the *Courts of Justice Act* (the “Receivership Order”), which Receivership Order became effective as of its date.

5. Among other things, the Receivership Order authorized the Receiver to sell the property known municipally as 76 Densley Avenue, Toronto, Ontario (the “Densley Property”).

6. On June 9, 2021, the court granted, among other things, an Approval and Vesting Order approving the sale of the Densley Property and approving the interim distributions as further particularized in the First and Second Reports of the Receiver appended hereto.

7. On June 24, 2022, the Receiver, together with all interested parties in the Matrimonial Proceedings, attended at Mediation (“Mediation”) with a view to reaching a settlement. The Mediation proved to be successful and Minutes of Settlement were executed on June 24, 2022 (the “Minutes of Settlement”) which resolved all outstanding matters in the Matrimonial Proceedings. The Minutes of Settlement are subject to court approval and provide for a direction by the Receiver to pay the amount of net proceeds available up to a maximum of \$1,115,438.00 to Maria from funds held in trust.

8. By the Minutes of Settlement, the parties thereafter authorized an interim distribution of \$522,809.00 (“Interim Distribution”) which was paid by way of Maria’s counsel on July 25, 2022, with the balance to be paid upon the granting of the within requested court Order.

FINAL DISTRIBUTION

9. As noted in the Minutes of Settlement, the total amount payable to Maria on account of her equalization entitlement is \$1,115,439.00. Following the Interim Distribution made, Maria's remaining maximum entitlement is \$592,630.00. In accordance with the Receiver's Final R&D, it is estimated that there will only be approximately \$533,000.00 available for distribution to Maria for which an Order is sought.
10. As reflected in the Final R&D, a related party payment totalling \$29,688.64, has been accrued to be received by 863704 Ontario Limited. This payment cannot be distributed until the pending taxation and discharge in the bankruptcy of Metropolitan Ice Cream Inc. is completed, at which time it will be received by 863704 Ontario Limited and available for distribution by the Receiver in accordance with the Minutes of Settlement. The Receiver is unable to estimate when this will occur.
11. It is the Receiver's intention to make the further distribution to Maria following receipt of the within requested court Order, based upon the Final R&D, in accordance with the terms of the Minutes of Settlement and the final funds available and to subsequently distribute the additional funds once received by 8633704 Ontario Limited from Metropolitan Ice Cream Inc. Following that final distribution, the Receiver will have completed its administration and will file a Discharge Certificate.

RECEIVER'S FEES

12. Fees of the Receiver, as set out in the Dodick Affidavit, for the period of May 6, 2021, to March 3, 2023, ("Receiver's Billing Period") total \$210,664.37 inclusive of HST.
13. The fees of GB as more particularly set out in the Hora Affidavit for the period of April 27, 2021, to March 8, 2023, total \$52,167.86 inclusive of HST and disbursements.

14. The estimated fees to complete this Motion and the remaining Duties Report (as defined in the Second Report) is estimated to be no more than \$15,000.00 plus HST, comprised of \$10,000.00 for the Receiver and \$5,000.00 for the Receiver's counsel, GB.

DISCHARGE OF THE RECEIVER

15. As the Receiver's administration is substantially complete, subject to the Duties Report set out in the Second Report, the Receiver is seeking an Order discharging it from the powers, duties, and obligations attendant to its appointment as Receiver upon the filing of the Receiver's Discharge Certificate, certifying that the Receiver has completed its remaining duties.
16. The Receiver will remain Receiver for the performance of such incidental duties as may be required to complete its obligations pursuant to its appointment as Receiver, including but not limited to, the remaining duties as defined in the Second Report.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of this Motion:

1. The Second Report of the Receiver dated March 8, 2023;
2. The Fee Affidavits;
3. Such further and other documentary evidence as counsel may advise and this Honourable Court permits.

Date: March 8, 2023

GARFINKLE BIDERMAN LLP
Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario
M5C 2V9

WENDY GREENSPOON-SOER
(LSUC#: 34698L)
Tel: 416-869-1234
Fax: 416-869-0547

Lawyers for the Applicant Receiver,
DODICK LANDAU INC.

DODICK LANDAU INC.
Applicant

and

FRANK ZUCCARO. et al.
Respondents

Court File No.

CV-21-00661928-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED AND RULES 14.05(2) AND (3)(g) AND 41 OF THE
RULES OF CIVIL PROCEDURE, R.R.O. 1990**

Proceeding commenced at Toronto

NOTICE OF MOTION
(APPROVAL AND DISCHARGE)
(MOTION RETURNABLE MARCH 31, 2023)

GARFINKLE BIDERMAN LLP

Barristers & Solicitors

1 Adelaide Street East, Suite 801

Toronto, Ontario, M5C 2V9

Wendy Greenspoon-Soer LSO#: 34698L

Tel: 416-869-1234

Fax: 416-869-0547

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

TAB 2

Court File No. CV-21-00661928-OOCL

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

DODICK LANDAU INC.

Applicant

**FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE
CREAM INC. AND ORACCUZ HOLDINGS LTD.**

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
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AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

**SECOND REPORT TO COURT OF DODICK LANDAU INC.
AS RECEIVER OF FRANK ZUCCARO, 863704 ONTARIO LIMITED,
METROPOLITAN ICE CREAM INC. AND ORACCUZ HOLDINGS LTD.**

March 8, 2023

INTRODUCTION

1. On November 17, 2020, Dodick Landau Inc. (“**DLI**”) was Court-appointed receiver (the “**Receiver**”) of the assets, undertakings and properties of Frank Zuccaro, 863704 Ontario Limited (“**863 Ontario**”), Metropolitan Ice Cream Inc. (“**Metro**”) and Oraccuz Holdings Ltd. (“**Oraccuz**”) including all proceeds thereof (“**Property**”) under section 101 of the *Courts of Justice Act* (Ontario) by Order (“**Receivership Order**”) of Justice P.A. Douglas in the Ontario Superior Court of Justice at Newmarket family Court file No. FC-19-0058934-0000 (“**Matrimonial Proceeding**”). Attached as **Appendix “A”** is a copy of the Receivership Order.

BACKGROUND

2. Within the Matrimonial Proceeding various Orders were made by the Court as against Frank Zuccaro and the corporations under his control, including for various payments,

which were breached. As a result, Justice P.A. Douglas made an Order on October 8, 2020, that a Receiver would be appointed to ensure compliance by Frank Zuccaro, and the corporate Respondents, (the “**October 2020 Order**”) and on November 17, 2020 the Receivership Order was granted.

3. Frank Zuccaro is the principal of the Respondent corporations and the spouse of Maria Zuccaro, the applicant in the Matrimonial Proceeding. In the Matrimonial Proceeding there are three additional individual respondents who are the adult children of Frank and Maria Zuccaro. Maria Zuccaro commenced the Matrimonial Proceeding in family Court in 2019 for support and equalization as part of her, and Frank Zuccaro’s, divorce proceeding. Frank Zuccaro breached orders made in the Matrimonial Proceeding which resulted in the family Court appointing the Receiver to, among other things, take possession of, and exercise control over, the Property and all receipts and disbursements arising out of, or from, the Property under the control of Frank Zuccaro.
4. Frank Zuccaro is the sole director and officer of 863 Ontario. 863 Ontario’s primary holdings consisted of two real properties located at 76 Densley Avenue Toronto, Ontario (“**Densley Property**”), and 3815 King Road, King City, Ontario (“**King Property**”). 863 Ontario also holds 10% of the shareholdings of Metro.
5. The Receivership Order authorized the Receiver to immediately list the Densley Property and the King Property for sale. Following receipt of the Order, Maria Zuccaro, and her children, requested the Receiver to only take possession and sell the Densley Property and not the King Property as Frank Zuccaro continues to live in the King Property.
6. Orracuz is a holding company and its only holding is 90% of the shares of Metro and any balances owing to it by related parties.
7. Until 2019, Metro operated a gelato manufacturing facility at which Frank Zuccaro and his three children were employed. Prior to the appointment of the Receiver, Metro had ceased operations, its equipment as well as its books and records had been removed from its operating premises and were being stored at the Densley Property. Following the Receiver’s appointment, the Receiver took possession of the assets of Metro. Upon

review of Metro's books and records, it became clear to the Receiver that Metro was insolvent. On August 10, 2021, Metro filed an assignment in bankruptcy and Dodick Landau Inc. was appointed as Trustee in Bankruptcy of Metro. Metro's Receiver transferred any Metro assets in its possession at the time to the bankruptcy Estate.

FIRST REPORT OF THE RECEIVER

8. On May 18, 2021, the Receiver submitted its first report to Court in these proceedings ("**First Report**"), which provided the Court and the stakeholders in the Matrimonial Proceedings information concerning, among other things, the background of the Receivership, the activities of the Receiver described therein and the purchase and sale agreement entered into by the Receiver for the sale of the Densley Property to a third-party purchaser ("**Densley Sale Transaction**"). A copy of the First Report without appendices is attached as **Appendix "B"**.
9. The First Report was issued in support of the Receiver's request for an Approval and Vesting Order and an Order approving the Receiver's fees as well as the distributions requested by the Receiver, which were each granted by the Court on June 9, 2021 ("**June Orders**"). Copies of the June Orders are attached as **Appendix "C"**.
10. Materials filed with the Court with respect to these proceedings, including application records, motion materials, the First Report and the various Court orders, are also accessible on the Receiver's website at www.dodick.ca.

PURPOSE OF THE SECOND REPORT

11. The Receiver is filing this second report ("**Report**" or "**Second Report**") to support the Receiver's request for orders approving:
 - a) the Receiver entering into the Minutes of Settlement ("**Settlement**") in the Matrimonial Proceeding and making the distributions that are outlined in the Settlement;

- b) the Receiver's consolidated Final Statement of Receipts and Disbursements, for the period from April 30, 2020, to the completion of the administration of the Receivership estates (the "**R&D**");
- c) the Receiver's fees and disbursements, including the fees and disbursements of its legal counsel, for the period from May 6, 2021, to the completion of the administration of the Receivership estates, including an accrual up to and including the Receiver's discharge; and
- d) the discharge of the Receiver from its role and duties and forever barring any party from making any claim against the Receiver, or its legal counsel, upon the filing of a discharge certificate ("**Discharge Certificate**").

DISCLAIMER

12. In preparing this Report, the Receiver has relied upon certain unaudited, draft and/or internal financial information, the Respondent's books and records, and information from Maria Zuccaro, her adult children, their respective legal counsels and, as well as other third-party sources, (collectively, the "**Information**"). Except as described in this Report:
- a. the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information;
 - b. some of the information referred to in this Second Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Canadian Institute of Chartered Accountants handbook, has not been performed; and
 - c. the Receiver has prepared this Second Report in its capacity as a Receiver and has made a copy of this Report available on the Receiver's website for purposes of this

motion. Parties using this Second Report, other than for the purpose of this motion, are cautioned that it may not be appropriate for their purposes.

13. Capitalized terms not defined in the Second Report are as defined in the Receivership Order and the First Report, as applicable. All references to dollars are in Canadian currency.

ACTIVITIES OF THE RECEIVER

Densley Sale Transaction

14. As set out in detail in the First Report, in January 2021, the Receiver engaged CBRE Limited (“**CBRE**”) to market and sell the Densley Property. Following a comprehensive public sale and marketing process conducted by CBRE (“**Densley Sale Process**”), the Receiver entered into an agreement of purchase and sale with a third-party purchaser (“**Purchaser**”) in respect of the Densley Property (“**Densley Sale Transaction**”).
15. Details regarding the Densley Sale Process and the Densley Sale Transaction are described in detail in the First Report.
16. On June 9, 2021, an Order was granted by the Court approving the Densley Sale Transaction. The Densley Sale Transaction closed on June 21, 2021, at a purchase price of \$5,450,000. The proceeds from the sale transaction included the following distributions:
 - a) \$218,000 in respect of real estate commissions;
 - b) \$1,695,509 to Equitable Bank, as first-priority mortgagee; and
 - c) \$270,087 to Hillmount Capital Inc. (“**Hillmount**”), as second priority mortgagee.
17. The sale of the Densley Property by the Receiver gave rise to a significant taxable capital gain in 863 Ontario. As a result, 863 Ontario incurred taxes payable totaling approximately \$730,000 for 2021 which were paid by the Receiver in June 2022.
18. In December 2022, the Receiver obtained from CRA a clearance certificate which certifies that all amounts for which 863 Ontario is liable to CRA for the period up to December 31, 2021, and for any payment which the Receiver may reasonably be expected to become

liable, have been paid. CRA's tax clearance covers the period in which the tax on the Densley Property sale was due. Any tax owing by 863 Ontario for the period following December 31, 2021, until the Receiver's discharge, is expected to be comparatively nominal and a reserve of \$5,000 for taxes owing has been accrued by the Receiver in the final R&D.

Metro Bankruptcy

19. Metro was a company that made ice creams and ices and operated out a production facility in Toronto. Prior to the Receiver's appointment, Metro had ceased operations, its equipment ("**Equipment**"), as well as its books and records, had been removed from the leased premises where it had been running its operations and were being stored at the Densley Property.
20. Following its appointment, the Receiver took possession of the assets of Metropolitan and retained an auctioneer who completed an auction in May 2021 of the Equipment and certain miscellaneous items owned by Frank Zuccaro and stored at the Densley Property. Total proceeds received by the Receiver from the auction were approximately \$130,000 in respect of the Equipment and approximately \$18,000 for items owned by Frank Zuccaro.
21. Despite the Receiver's efforts to liquidate Metro's assets and maximize value for its creditors, Metro was not able to settle its debts in full and was insolvent. As such Frank Zuccaro, in his capacity as director of Metro, assigned Metro into bankruptcy on August 10, 2021, and DLI was appointed as Trustee in Bankruptcy ("**Trustee**") of the Metro estate.
22. Following the bankruptcy of Metro, the Receiver retained an external accountant to update the books and records of the various Respondents, including Metro. The records were recreated using banking records obtained by the Receiver from the Respondents' financial institutions to: (i) render the legal entities compliant with the Canada Revenue Agency in terms of corporate income tax and HST filings and remittance; and (ii) provide the Certified Business Valuator ("**CBV**") retained by the Receiver with the information it required to prepare the valuation reports discussed further below.

23. Once Metro's books and records were updated it was determined that Metro had loaned approximately \$375,000 to 863 Ontario and \$84,000 to Frank Zuccaro personally. These loans were repaid by the Receiver and are reflected in the R&D.
24. Following repayment of Metro's secured line of credit of approximately \$110,000, the Trustee is able to distribute approximately 74 cents on the dollar to the unsecured creditors of Metro in the bankruptcy proceeding. To date, two interim distributions were made by the Trustee to the secured and unsecured creditors of Metro. A final distribution will be made by the Trustee following the Trustee's taxation and discharge by the bankruptcy Court. Due to delays being experienced by the bankruptcy Court, an estimate of the Trustee's discharge date and final distribution cannot be made at this time.
25. Included in Metro's final distribution is a related party payment totalling \$29,688.64 which has been accrued to be received by 863 Ontario in the final R&D. Only once this amount is distributed by Metro, and received by 863 Ontario, will it be available for distribution by the Receiver in the matrimonial proceeding in accordance with the Settlement. As described in the previous paragraph, the Receiver is unable to estimate when this will occur.

REPORT BY CERTIFIED BUSINESS VALUATOR

26. In June 2021, the Receiver in consultation with Maria Zuccaro and her counsel, retained the services of a CBV for the preparation of certain valuation reports to establish financial obligations by Frank Zuccaro to Maria Zuccaro following the dissolution of the Zuccaros' marriage on or about April 1, 2019 ("**Valuation Date**"). Specifically the CBV was retained to provide:
 - a) an estimate of the fair market value of the shares of each of 863 Ontario and Oraccuz as at the Valuation Date. The valuation of Oraccuz necessitated the development of an estimate of the fair market value of Metro's shares;
 - b) prepare an analysis outlining:
 - i. the sources and uses of funds by 863 Ontario from January 1, 2015 to December 31, 2021;
 - ii. the sources and uses of funds by Metro from April 1, 2014 to March 31, 2022;

and

- iii. an estimate of the income earned by Frank Zuccaro from 2017 to 2020 in order to establish an obligation for spousal support following the dissolution of the marriage.
27. On May 24, 2022 the CBV issued a draft valuation report which concluded, among other things, that the fair market value of Frank Zuccaro's interest in 863 Ontario, Orracuz and Metro as at the Valuation Date was approximately \$5.8 million. This valuation was utilized by the parties at a mediation and was incorporated in the equalization payment calculation agreed upon and documented in the Minutes of Settlement, as discussed further below.
 28. The Receiver was satisfied, based on the consent of all parties and the contents of the draft report, that the settlement terms documented in the Minutes of Settlement could be recommended for Court approval without the need to incur the further cost of formalizing the CBV report and, accordingly, no final report from the CBV was requested by the Receiver.

MINUTES OF SETTLEMENT

29. On June 24, 2022, the Receiver, together with all interested parties in the Matrimonial Proceedings, attended at a mediation ("**Mediation**"), with Cheryl Goldhart acting as mediator, with a view of reaching a settlement.
30. The Mediation proved to be successful and a solution agreeable to all parties was reached. On June 24, 2022, the Receiver together with all interested parties entered into minutes of settlement ("**Minutes of Settlement**") to document the settlement of all outstanding matters in the Matrimonial Proceedings. A copy of the Minutes of Settlement are attached as **Appendix "D"**. The Minutes of Settlement are subject to Court approval and include, among other things, the following terms and conditions:
 - a) Frank and Maria Zuccaro shall sign full and final releases of spousal support;
 - b) Matrimonial Homes:
 - i. The jointly owned matrimonial home located 207 Saint Francis

- Avenue, Woodbridge, Ontario (“**Saint Francis Property**”) and its contents shall be transferred to Maria Zuccaro except that Frank Zuccaro was permitted to retrieve certain personal affects detailed in the Minutes of Settlement with reasonable notice; and
- ii. The jointly owned cottage property located at 11547 County Road 10, Clearview, Ontario (“**Cottage Property**”) and its contents shall be transferred to Maria Zuccaro;
- c) Net Family Property and Equalization: Frank Zuccaro owes Maria Zuccaro an equalization payment in the amount of approximately \$2.9 million which was addressed by Frank Zuccaro as follows:
- i. Paid disbursements/an advance on equalization of \$50,000 and \$670,000 respectively;
 - ii. Is entitled to a credit for Maria Zuccaro purchasing his interest in the Saint Francis Property for \$582,258;
 - iii. Is entitled to a credit for Maria Zuccaro purchasing his interest in the Cottage Property for \$462,270; and
 - iv. Paid further disbursements/advances on equalization in the amount of \$60,000 from March 2022 to June 2022.

The net remaining amount of the adjusted equalization payment (“**Net Payment**”) currently owing is \$1,115,438.

- d) As full and final settlement of the Net Payment owing, the parties direct the Receiver to pay the amount of net proceeds available up to the maximum of the Net Payment from the money that was being held in trust as of the date of the Minutes of Settlement. In accordance with the Minutes of Settlement, an interim distribution of \$522,809 (“**Interim Distribution**”) was paid by the Receiver to Maria Zuccaro by way of her counsel on July 25, 2022 with the balance to be paid upon the granting of the Court order.

- e) The Minute of Settlement are a full and final settlement of all issues between the parties identified in their pleadings. The parties to the civil actions agree to dismiss all claims and counterclaims.

FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

R&D

31. Attached as **Appendix “E”** is the Receiver’s final R&D, with detailed notes, for 863 Ontario, Metro, Orracuz and Frank Zuccaro which, for the period of November 17, 2020 to January 24, 2023 indicates actual receipts over disbursements of approximately \$533,000 (“**Remaining Balance**”), after forecast accruals for the period until the completion of the administration of the Receivership proceedings.
32. The R&D includes payment, or accrual for payment, of all related party receivables and payables recorded in the books and records of the corporations at the cessation of their operations. As described above, one final related party payment totalling \$29,689 remains payable to 863 Ontario and has been recorded in the accruals section of the R&D.
33. Accruals in the final R&D total approximately \$132,000 of which \$102,206 represent final dividend distributions by Metro to its unsecured creditors, including \$29,689 to 863 Ontario. The remaining net accrued distributions totalling approximately \$22,000 represent a combination of approximately \$52,000 of receipts and \$30,000 of disbursements. Details describing these amounts can be found in the notes to the R&D.

Final Distributions

34. As noted in the Minutes of Settlement, the Net Payment owing to Maria Zuccaro on account of equalization was \$1,115,439. Following the Interim distribution, Maria’s remaining entitlement is \$592,630. However, according to the final R&D, it is estimated that there remains only approximately \$533,000 available for distribution to Maria Zuccaro. Accordingly, the Receiver is seeking an order (“**R&D and Distribution Order**”) approving the final R&D and the distribution of amounts by the Receiver to Maria Zuccaro

in accordance with the terms of the Minutes of Settlement based on the final funds available at the conclusion of the Receiverships estimated in the final R&D.

35. As described above, the Receiver of 863 Ontario continues to wait for the final distribution from Metro of \$29,787. Until such time as this amount is collected by the Receiver, the Receiver will not be able to distribute these funds to Maria Zuccaro (the “**Holdback**”). Once collected, the Receiver will distribute the Holdback to Maria Zuccaro.

CLOSURE OF RECEIVERSHIPS

36. Should this Court grant the R&D and Distribution Order, the Receiver will make a further distribution to Maria Zuccaro based on the final R&D, less the Holdback, within 10-days from the date of receipt of the signed R&D and Distribution Order. Upon completing its administration of the Receiverships, the Receiver will file a certificate to confirm completion of its duties (the “**Discharge Certificate**”).
37. The Receiver hereby requests the Court to issue an order discharging the Receiver from its duties, and releasing DLI from any and all liability, pursuant to the Appointment Order, which will become effective upon the Receiver filing the Discharge Certificate with the Court.

PROFESSIONAL FEES

38. The Receiver is seeking an Order from this Court to pass the accounts of the Receiver and to approve the fees and disbursements of the Receiver and its legal counsel.
39. For the period May 6, 2021 to March 3, 2023 (“**Receiver’s Billing Period**”), the Receiver’s accounts amount to \$186,004.10 in fees, plus disbursements of \$424.55 and \$24,235.72 in HST for a total amount of \$210,664.37. The Receiver estimates that it will incur up to a further \$10,000.00, for its final reporting requirements, including preparation of this Report, attending this motion and completion of its administration. A copy of the accounts rendered in these proceedings by the Receiver in respect of the Period, together with a summary of the personnel, hours and hourly rates of the Receiver during the Receiver’s

Billing Period, supported by the Affidavit of Rahn Dodick sworn March 8, 2023, is attached hereto as **Appendix “F”**.

40. The aggregate fees of Garfinkle Biderman LLP (“**GB**”), the Receiver’s legal counsel, for the period April 27, 2021 to March 8, 2023, are \$45,375.00, plus disbursements of \$880.65 and HST in the amount of \$5,912.21 for a total of \$52,167.86 (the “**GB Accounts**”). GB estimated that it will incur up to an additional \$5,000.00 to complete its obligations to the Receiver including attendance at this motion. Copies of GB’s statements of account are attached as an exhibit to the Affidavit of Alexander Hora sworn March 8, 2023, is attached hereto as **Appendix “G”**.

RECOMMENDATION

41. In view of the foregoing, the Receiver respectfully recommends that the requested Orders be granted by the Court.

All of which is respectfully submitted this 8th day of March, 2023.

**DODICK LANDAU INC., solely in its capacity as
Receiver of Frank Zuccaro, 863704 Ontario Limited,
Metropolitan Ice Cream Inc. and Oraccuz Holdings Ltd.
and not in its personal or corporate capacity.**

Per:



Rahn Dodick, CPA, CA, CIRP, LIT
President

APPENDIX

“A”

Superior Court of Justice, Family Court

(Name of court / Nom du tribunal)

**Endorsement Sheet /
Page d'inscription**

at / au **50 Eagle Street West, Newmarket, Ontario L3Y 6B1**

(Municipality / Municipalité)

Date
November 17,
2020

Applicant(s) / Requéran(t)e(s) : Maria Zuccaro Present / Comparait

Counsel / Avocat(e) : R. Avery Zeidman (avery@zeidmanlaw.com) Present / Comparait
 Duty Counsel /
Avocat de service

Frank Zuccaro (R1)
863704 Ontario Limited (R2)
Metropolitan Ice Cream Inc. (R3)
Oraccuz Holding Ltd. (R4)
Giuseppe Zuccaro (R5)
Vito Antonio Zuccaro (R6)

Respondent(s) / Intimé(e)(s) : Filomena Zuccaro (R7) Present / Comparait
Frank Mendicino (fmendicino@cslp.ca) for R1,
R2, R3, R4

Counsel / Avocat(e) : R. Avery Zeidman for R5, R6, R7 Present / Comparait
 Duty Counsel /
Avocat de service

Order to go in accordance with minutes of settlement or consent filed. /
*Ordonnance conformément au procès-verbal de l'audience de transaction ou le consentement
déposé.*

I have before me A's 14B motion for appointment of a receiver as contemplated by para. 5 of my endorsement dated Oct. 8/20.

I authorized determination of this issue by 14B if necessary. It appears R1, R2, R3 and R4 have not responded to A's entreaties to resolve the issue.

A takes the position that these Rs are not entitled to participate in this motion by virtue of my order staying their claims. It is not necessary for me to rule on this issue (which may be arguable), given these Rs have been served with the 14B, they have had sufficient time to respond, and they have not done so. I therefore proceed on the basis that R1, R2, R3 and R4 do not oppose the relief sought.

For these reasons,

ORDERS TO GO :

1. Per Schedule A to the 14B dated November 10, 2020.
2. This order is operative and enforceable upon release of this endorsement under my electronic signature without any need for a signed or entered formal typed order. Approval is dispensed with. The parties shall submit a formal order for signing and entry upon resumption of regular court services.

Mr. Justice P. A. Douglas

Superior Court of Justice

(Name of Court)

at 50 Eagle Street West, Newmarket, Ontario, L3Y 6B1

(Court office address)

CONSENT

Applicant(s)*Full legal name & address for service — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).*

Maria Zuccaro
c/o Lawyer

Lawyer's name & address — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).

R. Avery Zeidman
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525
avery@zeidmanlaw.com

Respondent(s)*Full legal name & address for service — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).*

Frank Zuccaro
c/o lawyer

Lawyer's name & address — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).

Frank A. Mendicino
Capo Sgro LLP
Barrister(s) and Solicitor(s)
7050 Weston Road, Suite 400
Woodbridge, Ontario L4L 8G7
Tel: 905-850-7000
Fax: 905-850-7050
fmendicino@cslp.ca

Co-Respondents (c/o lawyer)

863704 Ontario Limited

Metropolitan Ice Cream Inc.

Oraccuz Holding Ltd.

Added Respondents (c/o Mr. Zeidman)

Giuseppe Zuccaro

Vito Antonio Zuccaro

Filomena Zuccaro

R. Avery Zeidman
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525
avery@zeidmanlaw.com

Affected Party:

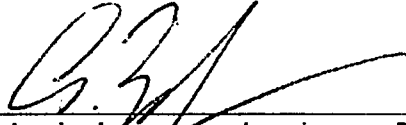
Dodick Landau Inc.
4646 Dufferin St. Unit #6
North York, ON M3H 5S4
Tel: (416) 736-4357
Fax: 416-649-7725
rahn.dodick@dodick.ca

The parties hereto, by their respective solicitors, consent to an Order attached as **Schedule "A"** and no party to or affected by these proceedings is under any disability.

Dated this 10th day of November, 2020.



Maria Zuccaro, Giuseppe Zuccaro, Vito Antonio Zuccaro, and Fiorenza Zuccaro, all by their Lawyer R. Avery Zeidman



Dodick Landau Inc., proposed receiver, per R. Avery Zeidman as per authorization



ONTARIO

Superior Court of Justice*(Name of Court)*

Court File Number

FC-19-0058934-0000at **50 Eagle Street West, Newmarket, Ontario, L3Y 6B1***(Court office address)***Form 25: Order (General)** **Temporary** **Final****Applicant(s)***(Full legal name & address for service: street, number, municipality, postal code telephone & fax numbers & e-mail address (if any)).***Maria Zuccaro**
c/o Lawyer*Lawyer's name & address: street, number, municipality, postal code, telephone & fax numbers & e-mail address (if any).***R. Avery Zeidman**
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525**The Honourable****Mr. Justice P.A. Douglas***Judge (Print or type name)***November 17, 2020***Date of order***Respondent(s)***Full legal name & address for service: street, number, municipality, postal code telephone & fax numbers & e-mail address (if any).***Frank Zuccaro**
c/o lawyer**Co-Respondents (c/o lawyer)****863704 Ontario Limited****Metropolitan Ice Cream Inc.****Oraccuz Holding Ltd.****Added Respondents (c/o Mr. Zeidman)****Giuseppe Zuccaro****Vito Antonio Zuccaro****Filomena Zuccaro***Lawyer's name & address: street, number, municipality, postal code, telephone & fax numbers & e-mail address (if any).***Frank A. Mendicino**
Capo Sgro LLP
Barrister(s) and Solicitor(s)
7050 Weston Road, Suite 400
Woodbridge, Ontario L4L 8G7
Tel: 905-850-7000
Fax: 905-850-7050**R. Avery Zeidman**
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525
avery@zeidmanlaw.comThe court heard a 14B Motion made by *(name of person or persons)*

The Applicant, Maria Zuccaro

The following persons were in court *(names of parties and lawyers in court)*

N/A

The court received evidence and heard submissions on behalf of the Applicant.

THIS COURT ORDERS THAT:**SERVICE**

1. The time for service of the 14B Motion Form and the Motion dated November 10, 2020 is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. Pursuant to section 101 of the CJA, Dodick Landau Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. 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 to do any of the following where the Receiver considers it necessary or desirable:
 - a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out 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;
 - 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 part or 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;
 - 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 market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business, and in each such case notice under subsection 63(4) of the Ontario Personal Property Security Act, [or section 31 of the Ontario Mortgages Act, as the case may be,] shall not be required, and in each case the Ontario Bulk Sales Act shall not apply.
- l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- m) 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;
- n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;
- r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations; and
- s) to take steps to give effect to Orders of this Court, including without limitation this Order, the Order of the Honourable Justice Douglas dated March 11, 2020, the order of the Honourable Justice Douglas dated June 29, 2020, and the Order of the Honourable Justice Douglas dated October 8, 2020;

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.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

- 4. (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, 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.

5. 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 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to 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.
6. 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.
7. The Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) 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 Receiver'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 any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

8. 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 save and except for this application proceeding (for which leave to continue is granted).

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

9. No Proceeding against or in respect of the Debtor or the Property save and except for this application proceeding (for which leave to continue is granted) 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

10. 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

11. 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 or leave of this Court.

CONTINUATION OF SERVICES

12. 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 Receiver, and that the 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 by the Receiver 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 Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation 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 one or more new accounts to be opened by the Receiver (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

14. All employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, 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, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the Wage Earner Protection Program Act.

PIPEDA

15. Pursuant to clause 7(3)(c) of the Canada Personal Information Protection and Electronic Documents Act, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to 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 Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. 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

17. The Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the Wage Earner Protection Program Act. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

18. The Receiver and counsel to the Receiver 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 and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
19. 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.

20. 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 such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$400,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon.
22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a pari passu basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

25. The protocol for this Court regarding service of documents as outlined in the Notices to Public and Profession in effect (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol shall be valid and effective service.
26. 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 Debtor's creditors or other interested parties 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

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
29. 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.

30. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, 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.
31. The Applicant shall have her costs of this motion, up to and including entry and service of this Order, 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.
32. 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.
33. The Land Registry Office for the Land Titles Division of York (No. 64) shall register this Order against title to the lands and premises known municipally as:
 - a) 3815 King Road, King City, Ontario and legally described as PT LOT 5, CON 6, KING, PT RDAL BTN LTS 5 & 6 CON 6 KING AS IN R586423; KING (THE "KING PROPERTY");
 - b) 207 Saint Francis Avenue, Woodbridge, Ontario and legally described as LOT 185, PLAN 65M3715, VAUGHAN. S/T RT UNTIL THE LATER OF 5 YRS FROM 2004/01/12 OR UNTIL PL 65M3715 HAS BEEN ASSUMED BY THE CITY OF VAUGHAN, AS IN YR414025 (THE "MATRIMONIAL HOME");
34. The Land Registry Office for the Land Titles Division of Simcoe (No. 51) shall register this Order against title to the lands and premises known municipally as 11547 Count Road 10, Clearview, Ontario and legally described as PART OF THE SOUTH HALF OF LOT 13, CONCESSION 8, TOWNSHIP OF SUNNIDALE, COUNTY OF SIMCOE, BEING PART 1 ON REFERENCE PLAN 51T-2097 (THE "COTTAGE PROPERTY").
35. The Land Registry Office for the Land Titles Division of Metropolitan Toronto (No. 80) shall register this Order against title to the lands and premises known municipally as 76 Densley Avenue, Toronto, Ontario and legally described as LT 4 PL 4325 NORTH YORK; TORONTO (N YORK), CITY OF TORONTO (the "DENSLEY PROPERTY").
36. The MATRIMONIAL HOME shall not be sold, transferred or encumbered without the Applicant's consent.
37. The DENSLEY PROPERTY and/or the KING PROPERTY may immediately be listed for sale to fund the receivership and obligations thereof.
38. This Order bears interest at the rate of 2% per annum.

DEC 14 2020

Date of signature

Hannah Maumde

Signature of judge or clerk of the court

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Dodick Landau Inc., the receiver (the "Receiver") of the assets, undertakings and properties of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Inc. including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (the "Court") dated the ___ day of November, 2020 (the "Order") made in an application having Court file number FC-19-0058934-0000, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of November, 2020.

Dodick Landau Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

APPENDIX

“B”

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

DODICK LANDAU INC.

Applicant

**FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE
CREAM INC. AND ORACCRUZ HOLDINGS LTD.**

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

**FIRST REPORT TO COURT OF DODICK LANDAU INC.
AS RECEIVER OF FRANK ZUCCARO, 863704 ONTARIO LIMITED,
METROPOLITAN ICE CREAM INC. AND ORACCRUZ HOLDINGS LTD.**

May 18, 2021

INTRODUCTION

1. On November 17, 2020, Dodick Landau Inc. was Court-appointed receiver (the “Receiver”) of the assets, undertakings and properties of Frank Zuccaro, 863704 Ontario Limited (“863 Ontario”), Metropolitan Ice Cream Inc. and Oraccruz Holdings Ltd. including all proceeds thereof (“Property”) under section 101 of the *Courts of Justice Act* (Ontario) by Order (“Receivership Order”) of Justice P.A. Douglas in the Ontario Superior Court of Justice at Newmarket family Court file No. FC-19-0058934-0000 (“Matrimonial Proceeding”). Attached as Appendix “A” is a copy of the Receivership Order.
2. Frank Zuccaro is the principal of the Respondent corporations and the spouse of Maria Zuccaro, the applicant in the Matrimonial Proceeding. In the Matrimonial Proceeding there are three additional individual respondents who are the adult children of Frank and Maria

Zuccaro. Maria Zuccaro commenced the Matrimonial Proceeding in family Court in 2019 for support and equalization as part of her, and Frank Zuccaro's, divorce proceeding. Frank Zuccaro breached orders made in the Matrimonial Proceeding which resulted in the family Court appointing the Receiver to, among other things, take possession of, and exercise control over, the Property and all receipts and disbursements arising out of, or from, the Property under the control of Frank Zuccaro.

3. The Court further ordered that the real properties owned by 863 Ontario and located at 76 Densley Avenue Toronto, Ontario ("**Densley Property**"), and 3815 King Road, King City, Ontario ("**King Property**"), may immediately be listed for sale.
4. Following receipt of the Receivership Order, Maria Zuccaro, and her children, requested the Receiver to only take possession and sell the Densley Property and not to take possession of the King Property as Frank Zuccaro continues to reside there. However, recently, Ms. Zuccaro and her children requested that the Receiver take possession of, and commence a sale process for, the King Property. Other than obtaining an appraisal of the King Property and insuring it, the Receiver, consistent with the direction provided by Maria Zuccaro, has to date not taken possession of the King Property nor commenced a process to sell the King Property. The Receiver intends in the near future to make a separate Court application to seek advice and directions with regards to the possession and sale of the King Property.

PURPOSE OF THE FIRST REPORT

5. The purpose of this first report of the Receiver (the "**First Report**") is as follows:
 - a. to provide background information on the receivership;
 - b. to obtain the Court's approval of the Densley Property sale transaction (the "**Sale Transaction**") contemplated by the agreement of purchase and sale (the "**Densley APS**") between the Receiver and Ashiana Capital Corporation ("**Purchaser**") dated March 5, 2021, and amended March 29, 2021, a redacted copy of which is attached hereto as **Appendix "B"** (which is redacted only in respect of the purchase price and

deposit amount thereunder) and an unredacted copy of which is attached hereto as **Confidential Appendix “1”**;

- c. to obtain the Court’s approval for the vesting in the Purchaser of all of 863 Ontario’s right, title and interest in and to the Densley Property free and clear of any claims and permitted encumbrances;
- d. to obtain the Court’s approval of the sealing of the unredacted copy of the Densley APS, as well as the CBRE Reporting Letter, and the Appraisal (as such terms are defined below), which are attached hereto as **Confidential Appendix “2” and “3”**, respectively, until after the closing of the Sale Transaction. The Receiver is requesting an Order sealing these appendices as these documents contain sale information that could taint the market in the event the Sale Transaction does not close and the Densley Property is remarketed;
- e. to obtain the Court’s approval of this First Report and the activities described herein, including the Receiver’s Interim Statement of Receipts and Disbursements, for the period from November 17, 2020 to April 30, 2020 (the “**R&D**”);
- f. to obtain the Court’s approval of the Receiver fees and disbursements, including the fees and disbursements of its legal counsel, for the period from October 28, 2020 to April 30, 2021; and
- g. to obtain the Court’s approval of the distribution of the proceeds from the Sale Transaction (“**Densley Sale Proceeds**”), pending closing of the Sale Transaction, as more specifically detailed herein.

DISCLAIMER

6. In preparing this Report, the Receiver has relied upon certain unaudited, draft and/or internal financial information, the Respondent's books and records, and information from Maria Zuccaro, as well as, Guisepppe, Vito Antonio and Filomena Zuccaro and other third-party sources, (collectively, the "**Information**"). Except as described in this Report:
- a. the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the Information;
 - b. some of the information referred to in this First Report consists of forecasts and projections. An examination or review of the financial forecast and projections, as outlined in the Canadian Institute of Chartered Accountants handbook, has not been performed; and
 - c. the Receiver has prepared this First Report in its capacity as a Receiver and has made a copy of this Report available on the Receiver's website at www.dodick.ca for purposes of this motion. Parties using this First Report, other than for the purpose of this motion, are cautioned that it may not be appropriate for their purposes.
7. Capitalized terms not defined in the First Report are as defined in the Receivership Order. All references in this First Report to dollars are in Canadian currency.

BACKGROUND

Overview

8. 863 Ontario is a real estate holding company that owns the Densely and King Properties. Frank Zuccaro is the sole director and officer of 863 Ontario.
9. Within the Matrimonial Proceeding various Orders were made by the Court as against Frank Zuccaro and the corporations under his control, including for various payments

(discussed further herein), which were breached. As a result, Justice P.A. Douglas made an Order on October 8, 2020 that a Receiver would be appointed to ensure compliance by Frank Zuccaro, and the corporate Respondents, (the “**October 2020 Order**”) and on November 17, 2020 the Receivership Order was granted. Attached as **Appendix “C”** is a copy of the October 2020 Order.

10. The Receivership Order authorized the Receiver to borrow monies not exceeding \$400,000 to fund the exercise of its powers and duties. To date, the Receiver has borrowed \$260,000 (“**Hillmount Loan**”), from Hillmount Capital Inc. (“**Hillmount**”). Hillmount’s advances are secured by the Receiver’s Borrowings Charge, over all of the assets, undertakings and properties of the Respondents pursuant to section 21 of the Receivership Order. However, the Hillmount Loan is subordinate to the pre-existing mortgage on the Densley Property held by Equitable Bank and described in further detail below.

DENSLEY PROPERTY SALES PROCESS

11. In December 2020, the Receiver invited proposals from three commercial real estate brokers for the marketing and sale of the Densley Property. In January 2021, the Receiver engaged CBRE Limited (“**CBRE**”), a reputable national commercial real estate brokerage company, to market and sell the Densley Property.
12. The listing and marketing of the Densley Property commenced on January 29, 2021 with a list price of \$5.5 million. Subsequently, once it was confirmed that there were sufficient interested parties in the Densley Property, CBRE established an offer submission date of March 2, 2021 and advised prospective interested parties that offers will not be accepted earlier. This provided the time for all prospective interested parties to view the Densley Property, and carry out their due diligence, before deciding whether to submit an offer. Attached as **Appendix “D”** is a copy of CBRE’s marketing brochure.
13. CBRE marketed the Densley Property through multiple channels including email campaigns, advertising promotions, LinkedIn networks and signage summarized in CBRE’s reporting letter dated March 30, 2021 (“**CBRE Reporting Letter**”) and sealed as Confidential Appendix 2.

14. CBRE received multiple offers for the Densley Property on the March 2, 2021 offer submission date. With the agreement of the Receiver, CBRE contacted the top three offerors and asked them to improve their offers and re-submit their improved offers by March 5, 2021, the second-round offer submission date.
15. On March 5, 2021, CBRE received three improved offers. CBRE, in consultation with the Receiver, entered into discussions with the top offeror with a view to further improving the offer for acceptance and execution by the Receiver. The Receiver executed the Densley APS on March 5, 2021. The purchaser was permitted to assign the agreement to a corporation to be named prior to closing of the Sale Transaction. On March 29, 2021, the purchaser assigned the agreement to Ashiana Capital Corporation, which the Receiver understands is a corporation related to the assignor. A summary of final offers is included in the CBRE Reporting Letter attached hereto as Confidential Appendix "2".

Densley APS

16. The Densley APS provides that closing of the Sale Transaction shall be on the 10th business day following the date of Approval and Vesting Order being granted by the Court.
17. A general summary of the key terms and conditions of the Densley APS is set out below. For further information, interested parties are directed to the specific terms of the Densley APS, a redacted version is attached hereto as Appendix "B".
 - a. The purchase price for the Densley Property is as set out in the unredacted copy of the Densley APS, which is attached as Confidential Appendix "1". The purchase price will be satisfied by way of cash proceeds.
 - b. A deposit of approximately 7% of the purchase price is being held by CBRE pursuant to the terms of the Densley APS.
 - c. The Densley APS contains common conditions for transactions of this nature, including obtaining the Approval and Vesting Order. There are no due diligence or financing conditions in the Densley APS.

18. The Densley Property Appraisal and the executed Densley APS were provided to Maria Zuccaro, and her children, upon their execution of a Non-Disclosure and Confidentiality Agreement (the “NDA”). The same information has been offered to Frank Zuccaro but, after several attempts were made to make contact with him through his legal counsel which included providing him with a copy of the NDA, no signed NDA was returned.

DISTRIBUTIONS

Equitable and Hillmount Payouts

19. At the commencement of the receivership, 863 Ontario owed Equitable Bank (“Equitable”) approximately \$1.7 million. Equitable holds a first priority mortgage registered on title to the Densley Property and was granted by 863 Ontario a General Security Agreement against all of its properties, assets and undertakings. The Receiver brought the Equitable mortgage into good standing following its appointment and has been making the monthly installments in the normal course.
20. The Receiver is in receipt of draft payout statements from Equitable and Hillmount, which are attached as **Appendices “E” and “F”**, respectively. The actual final amounts to be paid out to Equitable and Hillmount will depend on the final closing date, however, the Receiver does not expect the final payouts to be materially different from the amounts in the draft payout statements appended to this report. The Densley Sale Proceeds are sufficient to satisfy the claims of Equitable and Hillmount as set out in their payout statements. The Receiver proposes to distribute from the sale proceeds funds to satisfy the amounts owing to Equitable and Hillmount in full in accordance with their final payout statements.

Unpaid Spousal Payments

21. As part of the Matrimonial Proceeding, on March 11, 2020 an order was issued (“**March 2020 Order**”) which, among other things, ordered Frank Zuccaro to make spousal payments to Maria Zuccaro, an interim disbursement payment, as well as payments for his portion of the carrying costs of the matrimonial home. On August 5, 2020 (“**August 2020**”

Order”) a further order was granted which, among other things, ordered Frank Zuccaro to pay all carrying expenses related to the property at 11547 County Road 10, Clearview, Ontario (the “**Cottage Property**”). Both the matrimonial home and the Cottage Property, are jointly owned by Maria and Frank Zuccaro. The March and August 2020 Orders are attached as **Appendices “G” and “H”**, respectively.

22. Frank Zuccaro failed to comply with certain of the ordered payments in each of the March 2020 and August 2020 Orders. In addition, on November 16, 2020 an endorsement was made by Justice Douglas of the Family Court which ordered that Frank Zuccaro pay \$24,000 of costs to Maria Zuccaro plus interest at a rate of 2% per annum. The Receiver summarized these outstanding spousal payments (“**Unpaid Spousal Payments**”) which summary is attached as **Appendix “I”** and total \$96,671.03. The Receiver proposes to make a distribution from the Densley Sale Proceeds to Maria Zuccaro in accordance with the Unpaid Spousal Payments, plus accrued interest thereon.

Ongoing Spousal Payments

23. The March and August 2020 Orders include, among other things, ongoing payment obligations to Maria Zuccaro by Frank Zuccaro equal to \$3,000 per month for spousal support, payments for Frank Zuccaro’s share of the ongoing carrying costs of the matrimonial home and 100% of the ongoing carrying costs of the Cottage Property (collectively, “**Ongoing Spousal Payments**”). The Receiver proposes to continue to make these payments on behalf of Frank Zuccaro from the net remaining Densley Sale Proceeds for the period beginning September 24, 2020, until such time as a further order is made by the Court directing the Receiver to distribute the remaining Densley Sale Proceeds, or until there are insufficient funds in the Receivership to continue to make such payments to be determined by the Receiver in its sole discretion.
24. Accordingly, below is a summary of the distributions the Receiver proposes to make from the Densley Sale Proceeds upon closing of the Sale Transaction (collectively referred to as the “**Interim Distribution**”)
 - a. payment to Equitable on account of its first mortgage in the amount of approximately \$1.7 million;

- b. payment to Hillmount in repayment of the Receiver's Borrowings in the amount of approximately \$265,000;
 - c. payment to Maria Zuccaro on the account of the total Unpaid Spousal Payments for the period to September 24, 2020 in the amount of \$70,001.67 plus interest;
 - d. payment to Maria Zuccaro on account of the November 2020 cost award in the amount of \$24,000; and
 - e. ongoing Spousal Payments in accordance with the March and August 2020 Orders, as described above.
25. The remaining Densley Sale Proceeds, after payment of the distributions described above, will be held by the Receiver to fund the ongoing operating costs of the Receivership proceeding and will be distributed only upon receipt of further order of the Court.

INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS

26. Attached as **Appendix "J"** is the Receiver's interim statement of receipts and disbursements ("**R&D**") for 863 Ontario which, for the period of November 17, 2020 to May 5, 2021 indicates actual receipts over disbursements of \$63,638.70. The other Respondents either had zero, or nominal, receipts over disbursements, and for this reason are not included in the R&D.
27. The Hillmount Loan totaled approximately \$260,000, before adjustments for financing costs, which, together with rent collected from the tenants of the Densley Property totalling approximately \$151,500, were used to fund the Receivership's assets' carrying costs and the costs of the receivership proceeding to date.

PROFESSIONAL FEES

28. The Receiver is seeking an Order from this Court to pass the accounts of the Receiver and to approve the fees and disbursements of the Receiver and its legal counsel.
29. For the period October 28, 2020 to May 5, 2021, the Receiver's accounts amount to \$139,622.05 in fees, plus disbursements of \$8,031.63 and \$19,194.98 in HST for a total

amount of \$166,748.65. A copy of the accounts rendered in these proceedings by the Receiver in respect of such period, together with a summary of the personnel, hours and hourly rates of the Receiver during the same period, supported by the Affidavit of Rahn Dodick sworn May ●, 2021, is attached hereto as **Appendix “K”**.

30. The aggregate fees of Garfinkle Biderman LLP (“GB”), the Receiver’s legal counsel, for the period November 17, 2020 to April 26, 2021, are \$30,895.00, plus disbursements of \$736.10 and HST in the amount of \$4,111.01 for a total of \$35,742.11. Copies of GB’s statements of account are attached as an exhibit to the Affidavit of Alexander Hora sworn May ●, 2021, attached hereto as **Appendix “L”**.

RECEIVER’S CONCLUSIONS AND RECOMMENDATIONS

31. The Receiver is of the view that CBRE, in consultation with the Receiver, canvassed the market for interested purchasers and provided sufficient opportunity for all potentially interested persons to view the Densley Property and to submit an offer, if interested. The Receiver is not aware of any circumstances in which potentially interested persons were not treated fairly or not afforded substantially equal information and opportunity by CBRE.
32. The Densley APS represents the highest and best offer received by CBRE.
33. The Appraisal, which is attached hereto as Confidential Appendix “3”, notes that the purchase price in the Densley APS is higher than the appraised value.
34. The Receiver consulted with CBRE, its legal counsel, and Maria Zuccaro’s legal counsel on the results of the sale process.
35. In view of the foregoing, the Receiver respectfully recommends that this Court grant the Receiver’s request for an order for the following:
 - a. approving the First Report and the activities described herein;
 - b. approving the interim R&D;
 - c. approving the sale of the Densley Property to the Purchaser and vesting the Densley Property in the Purchaser free and clear of all claims;

- d. sealing the unredacted copy of the Densley APS, which is attached hereto as Confidential Appendix "1", the CBRE Reporting Letter, which is attached hereto as Confidential Appendix "2" and the Densley Appraisal which is attached hereto as Confidential Appendix 3;
- e. approving the fees and disbursements of the Receiver and its legal counsel, as described herein; and
- f. approving and directing the Receiver to complete the distributions, as described herein.

All of which is respectfully submitted this 18th day of May, 2021.

**DODICK LANDAU INC., solely in its capacity as
Receiver of Frank Zuccaro, 863704 Ontario Limited,
Metropolitan Ice Cream Inc. and Oraccruz Holdings Ltd.
and not in its personal or corporate capacity.**

Per:



Rahn Dodick, CPA, CA, CIRP, LIT
President

APPENDIX

“C”

Court File No. CV-21-00661928-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE) WENDESDAY , THE 9TH
 JUSTICE DUNPHY) DAY OF JUNE, 2021

B E T W E E N:

DODICK LANDAU INC.

Applicant

and

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
 AND ORACCUZ HOLDING LTD.

Respondents

APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND*
***INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)**
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990

APPROVAL AND VESTING ORDER

THIS MOTION, made by Dodick Landau Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Ltd. (the "Debtors") for an order approving the sale transaction (the "Transaction") contemplated by an Agreement of Purchase and Sale (the "Sale Agreement") between the Receiver and Ashiana Capital Corp. (the "Purchaser") dated March 5, 2021 and amended March 29, 2021 and June 7, 2021 and appended to the Report of the Receiver dated May 18, 2021 (the "Report"), and vesting in the Purchaser the

Debtor's right, title and interest in and to the assets described in the Sale Agreement (the "Purchased Assets"), was heard June 7, 2021 at 330 University Avenue, Toronto, Ontario.

ON READING the Report and on hearing the submissions of counsel for the Receiver, and on the consent of the Respondents and of Maria Zuccaro, and the Added Respondents to the Family Court Proceedings, Giuseppe Zuccaro, Vito Antonio Zuccaro and Filomena Zuccaro.

1. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

2. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtor's right, title and interest in and to the Purchased Assets described in the Sale Agreement [and listed on Schedule B hereto] shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Douglas dated November 17, 2020 (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; (iii) any claims of Maria Zuccaro, Giuseppe Zuccaro, Vito Antonio Zuccaro, and Filomena Zuccaro arising in proceedings in the Newmarket Superior Court of Justice in Court File No. FC-19-0058934-0000, including without limitation those based on an unequal distribution of matrimonial assets, disputed ownership interests and or claims based on principles of constructive trust or resulting trust; and (iv) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D)

and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of Toronto No. 66 of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*], the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule B hereto (the “Real Property”) in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

4. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place of and instead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

6. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent

preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

7. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

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.



* revision to June 7
order to correct
spelling of corporate
name.

Schedule A – Form of Receiver’s Certificate

Court File No. CV-21-00661928-00CL

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

B E T W E E N:

DODICK LANDAU INC.

Applicant

and

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
AND ORACCUZ HOLDING LTD.

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice P.A. Douglas of the Ontario Superior Court of Justice (the "Court") dated November 17, 2020, Dodick Landau Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Ltd. (the "Debtor").

B. Pursuant to an Order of the Court dated June , 2021, the Court approved the agreement of purchase and sale made as of March 5, 2021 and amended March 29, 2021 and June 7, 2021 (the "Sale Agreement") between the Receiver and Ashiana Capital Corp. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set

out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

DODICK LANDAU INC., in its capacity as Receiver of the undertaking, property and assets of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Ltd., and not in its personal capacity

Per: _____
Name: Rahn Dodick
Title: President

Schedule B – Purchased Assets

PIN 10338-0104 (LT)

LT 4 PL 4325 North York; TORONTO (N YORK), CITY OF TORONTO

And municipally known as 76 Densley Avenue, Toronto, Ontario

Schedule C – Claims to be deleted and expunged from title to Real Property

<u>INSTRUMENT</u>	<u>DATE</u>	<u>INSTRUMENT TYPE</u>	<u>IN FAVOUR OF</u>
AT5036925	2018/12/18	CHARGE	EQUITABLE BANK
AT5036926	2018/12/18	ASSIGNMENT OF RENTS	EQUITABLE BANK
AT5500851	2020/08/21	APL (GENERAL)-CPL	MARIA ZUCCARO
AT5575277	2020/11/18	APL COURT ORDER	DODICK LANDAU INC.
AT5579428	2020/11/24	POSTPONEMENT	DODICK LANDAU INC.

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

<u>INSTRUMENT</u>	<u>DATE</u>	<u>INSTRUMENT TYPE</u>	<u>IN FAVOUR OF</u>
AT5149081	2019/05/31	NOTICE OF LEASE	DISTRICT VENTURES KITCHEN

DODICK LANDAU INC.
Applicant

and

FRANK ZUCCARO. et al.
Respondents

Court File No.

CV-21-00661928-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
APPLICATION UNDER SUBSECTION 249 and 250(1)
OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C.
1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND
(3)(g) AND 41 OF THE RULES OF CIVIL PROCEDURE,
R.R.O. 1990

Proceeding commenced at Toronto

APPROVAL AND VESTING ORDER

GARFINKLE BIDERMAN LLP
Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario
M5C 2V9

Wendy Greenspoon-Soer LSO#: 34698L
Tel: 416-869-1234
Fax: 416-869-0547
Email: wgreenspoon@garfinkle.com

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

Court File No. CV-21-00661928-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE)	MONDAY, THE 7TH
)	
JUSTICE DUNPHY)	DAY OF JUNE, 2021

BETWEEN:

DODICK LANDAU INC.

Applicant

-And-

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
AND ORACCUZ HOLDING LTD.

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND*
INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

ORDER
(APPROVING THE RECEIVER'S ACTIVITIES AND FEES
and APPROVING DISTRIBUTIONS)

THIS MOTION, made by Dodick Landau Inc. in its capacity as the Court-appointed Receiver (the "Receiver") without security, of the assets, undertakings and property of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Ltd. (the "Debtor") for an order, *inter alia*, approving the Receiver's activities as defined in the First Report of the Receiver dated May 18, 2021 (the "Receiver's First Report") and for an Order approving the fees of the Receiver and its counsel, and approving the distributions proposed in the Receiver's First Report and for an Order sealing the Confidential Appendices to the Receiver's First Report was heard this day by video conference due to the Covid-19 crisis.

ON READING the Receiver's First Report, the Fee Affidavit of Rahn Dodick, sworn May 18, 2021, the Fee Affidavit of Alexander Hora sworn May 18, 2021 and on hearing the submissions of counsel for the Receiver, and on the Consent of the Respondents, and Maria Zuccaro and the Added Respondents to the Family Court Proceedings, Giuseppe Zuccaro, Vito Antonio Zuccaro and Filomena Zuccaro:

1. THIS COURT ORDERS that service of the Notice of Motion and the Motion Record including the Receiver's First Report is hereby validated so that this Motion is properly returnable today and hereby dispenses with further service thereof. All capitalized terms used herein and not otherwise defined are as defined in the Receiver's Second Report.

APPROVAL OF ACTIVITIES & FEES

2. THIS COURT ORDERS AND DECLARES that the fees and disbursements of the Receiver and its counsel, as set out in the fee affidavits of Rahn Dodick, sworn May 18th, 2021 and of Alexander Hora, sworn May 18, 2021, are hereby approved, and the Receiver is authorized and directed to pay all such fees which remain unpaid at this time.

DISTRIBUTION

3. THIS COURT ORDERS that the Receiver be and hereby is authorized to distribute to Equitable Bank the sum of \$1,691,685.77, together with such additional amounts as may be owing as at the date of distribution.

4. THIS COURT ORDERS that the Receiver be and hereby is authorized to distribute to Hillmount Capital Inc. the sum of \$265,624.80 together with such additional amounts as may be owing as at the date of distribution.

5. THIS COURT ORDERS that the Receiver be and is hereby authorized to distribute the sum of \$70,001.67 to Maria Zuccaro together with interest accrued thereon to the date of distribution.

6. THIS COURT ORDERS that the Receiver be and is hereby authorized to distribute the sum of \$24,000.00 to Maria Zuccaro together with interest accrued thereon to the date of distribution.

7. THIS COURT ORDERS that the Receiver is hereby authorized to distribute Ongoing Spousal Payments to Maria Zuccaro for the period beginning September 24, 2020 until such time as a further order is made directing the Receiver to distribute the remaining Densley Sale Proceeds or until there are insufficient funds in the Receivership to continue to make such payments.

GENERAL

8. THIS COURT ORDERS that Confidential Appendices 1-3, inclusive, to the Receiver's First Report shall be, and are, hereby sealed, kept confidential and shall not form part of the public record until the earlier of July 30, 2021 or the closing of the Sale Agreement between the Receiver and Ashiana Capital Corporation referred to in the Receiver's First Report or such further date as may be ordered by this Court.

9. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada 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.

10. 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, 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.

11. THIS COURT ORDERS that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.

12. THIS COURT ORDERS that the E-Service Guide of the Commercial List (the "Guide") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Guide (which can be found on the Commercial List website at: www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial/) shall be valid and effective service.

A handwritten signature in black ink, written over a horizontal line. The signature is stylized and appears to read "John D. ...".

DODICK LANDAU INC.
Applicant

and

FRANK ZUCCARO. et al.
Respondents

Court File No. CV-21-00661928-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
APPLICATION UNDER SUBSECTION 249 and 250(1)
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Proceeding commenced at Toronto

ORDER
(APPROVING THE RECEIVER'S
ACTIVITIES AND FEES and APPROVING
DISTRIBUTIONS)

GARFINKLE BIDERMAN LLP
Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario
M5C 2V9

Wendy Greenspoon-Soer LSO#: 34698L
Tel: 416-869-1234
Fax: 416-869-0547
Email: wgreenspoon@garfinkle.com

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

APPENDIX

“D”

ONTARIO

Court File Number

FC-19-0058934-0000

Superior Court of Justice

(Name of Court)

at 50 Eagle Street West, Newmarket, Ontario

(Court office address)

Minutes of Settlement
dated June 24, 2022**Applicant(s)***Full legal name & address for service — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).***Maria Zuccaro**
c/o Lawyer*Lawyer's name & address — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).***R. Avery Zeidman**
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525
avery@zeidmanlaw.com**Respondent(s)***Full legal name & address for service — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).***Frank Zuccaro (c/o Mr. Burns)**Co-Respondents (c/o Mr. Burns)**863704 Ontario Limited****Metropolitan Ice Cream Inc.****Oraccuz Holding Ltd.**Added Respondents (c/o Mr. Zeidman)**Giuseppe Zuccaro****Vito Antonio Zuccaro****Filomena Zuccaro**Interested Party:**DODICK LANDAU INC., in its capacity as Receiver of the undertaking, property and assets of Frank Zuccaro, 863704 Ontario Limited, Metropolitan Ice Cream Inc. and Oraccuz Holding Ltd., and not in its personal capacity**
c/o lawyer*Lawyer's name & address — street & number, municipality, postal code, telephone & fax numbers and e-mail address (if any).***A. Douglas Burns**
Burns Associates
Barrister(s) and Solicitor(s)
21 King Street West, Suite 305
Hamilton, Ontario L8P 4W7
Tel: 905-522-1381
Fax: 905-522-8055
burns@adburnslaw.com**R. Avery Zeidman**
Avery Zeidman Professional Corporation
Barristers & Solicitors
565 Edgeley Blvd.
Concord, Ontario L4K 4G4
Tel: 905-669-7577 ext. 222
Fax: 905-669-5525
avery@zeidmanlaw.com**Wendy Greenspoon-Soer**
GARFINKLE BIDERMAN LLP
Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario M5C 2V9
Tel: 416-869-1234
Fax: 416-869-0547
wgreenspoon@garfinkle.com

The parties hereto agree to settle all outstanding matters in this proceeding on the following terms and conditions:

dated June 24, 2022

1. Spousal Support

- 1.1 Frank Zuccaro, the Respondent Husband ("RH" or "Frank"), has been paying Maria Zuccaro, the Applicant Wife ("AW" or "Maria") interim, without prejudice periodic spousal support in accordance with existing interim Orders.
- 1.2 The parties shall sign full and final releases of spousal support.

2. Matrimonial Homes

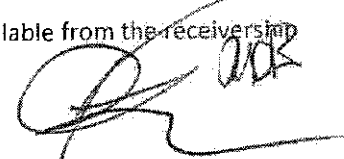
- 2.1 The jointly owned matrimonial home (207 Saint Francis Avenue, Woodbridge, Ontario) and its contents shall be transferred solely to the AW within 30 days hereof save and except the RH can retrieve the following from the home within sixty (60) days at an agreeable time with reasonable notice: his wedding band, some jewelry, some clothing, some wine and equipment, some barrels and bottles, and a gun case for his Winchester. The AW will assume the existing mortgage or refinance and payout the existing mortgage. The AW shall have exclusive possession now. The AW shall be solely responsible for all household expenses.
- 2.2 The jointly-owned secondary home (11547 County Road 10, Sunnydale, Ontario) and its contents shall be transferred solely to the AW within 30 days hereof contemporaneously with the transfer of the Saint Francis Property. The RH releases all rights in this property.

3. Net Family Property and Equalization

- 3.1 The RH owes the AW an equalization payment in the amount of \$2,939,965.89. The RH husband has:
- (a) Paid interim disbursements/an advance on equalization in the amount of \$50,000
 - (b) Paid further interim disbursements/an advance on equalization in the amount of \$670,000
 - (c) Is entitled to receive a credit for the wife purchasing his interest in Saint Francis Property in the amount of \$582,257.50 (based on half of \$1.66 million value, \$400,000 mortgage, 5% notional commission plus tax, \$1500 legal fees);
 - (d) Is entitled to receive a credit for the wife purchasing his half interest in 11547 County Road 10, Sunnydale, Ontario in the amount of \$462,269.98 (based on half of \$1.335 million value, less 5% notional commission plus tax, less \$1500 legal fees plus HST, less notional capital gains taxes);
 - (e) Paid further interim disbursements/advances on equalization in the amount of \$60,000 (\$15,000 monthly from March 2022 to June 2022)

Thus, the net amount of the adjusted equalization payment ("Net Payment") currently owing is \$ \$1,115,438.41.

- 3.2 As full and final settlement of the Net Payment owing, the parties direct the "Receiver" to pay the amount of net proceeds available up to a maximum of \$1,115,438.41 to Avery Zeidman in trust for the AW from the money currently held by the Receiver in trust; \$522,808.52 of that payment will be made within 7 days hereof with the remainder payable after the Receiver obtains court approval for same and discharge and receipt of releases from all parties, which will be done as soon as reasonably possible. If the net proceeds available from the receiver's



dated June 24, 2022

exceed \$1,115,438.41, that excess will be payable to the RH or to whomever he may direct, which payment will be made after the Receiver obtains court approval for same and discharge and receipt of releases from all parties, which will be done as soon as reasonably possible.

3.3 The parties agree and acknowledge that all other property shall be divided in accordance with legal ownership, free and clear from any claim by the other party. For purposes of clarity only, the RH shall retain his interests in the co-respondent corporations free from claims by the AW.

3.4 Each party shall be responsible for and save the other party harmless from any and all debt that either party may be responsible for. For purposes of clarity only, the RH shall solely be responsible for and indemnify the AW for all liabilities related to the Receiver, the receivership, and the RH's corporations.

4. Releases

4.1 These Minutes are a full and final settlement of all issues between the parties identified in their pleadings.

4.2 The parties to the civil actions commenced as court file numbers CV-20-00-636227-0000 and CV-20-00-636310-0000 agree to dismiss all claims and counterclaims therein and to fully release each other and the Receiver with respect to those actions. Notwithstanding, the civil claims of Giuseppe Zuccaro or Vito Antonio Zuccaro in the bankruptcy of Metropolitan Ice Cream Inc., are not released and shall continue to the extent admitted by the Trustee in Bankruptcy. Except as otherwise provided herein, the parties release each other from all claims at common law, in equity or by statute against each other, including claims under the Divorce Act, the Family Law Act, and the Succession Law Reform Act and against King Road property (3815 King Road in King City, Ontario)

4.3 The parties acknowledge that these Minutes are in full and final satisfaction of all claims made by any of them in this proceeding.

4.4 The AW's lawyer shall draft a standard form separation agreement and share same within 30 days, and the AW and RH shall use their best efforts to execute same as soon as reasonably possible.

5. General

5.1 Within 30 days of acceptance of this Offer, the RH and co-respondents shall withdraw their Answer and the AW shall withdraw her Application.

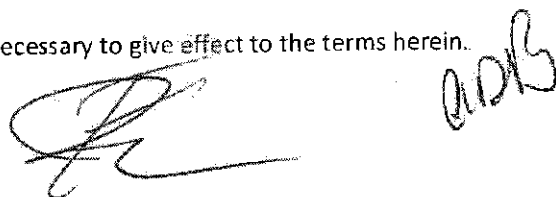
5.2 Within 30 days of acceptance of this offer, Joseph Zuccaro, Vito Zuccaro, Francesco Zuccaro, Oraccuz Holdings Ltd., and 863704 Ontario Ltd. will discontinue their respective claims, counterclaims, and third-party claims on a with prejudice and without cost basis.

5.3 These Minutes and any resulting agreement from this Offer shall survive the death of either the AW or RH.

5.4 Each party shall pay their own costs of this proceeding.

5.5 Interest where payable shall accrue at 1% per month.

5.6 The parties shall sign all further documents as necessary to give effect to the terms herein.




dated June 24, 2022

- 5.7 The parties acknowledge that if these Minutes in any way impact upon the Receivership and/or the termination thereof, or impact the bankruptcy of Metropolitan Ice Cream Inc., same are subject to court approval.
- 5.8 This document may be signed electronically and in counterparts.

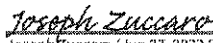
Put a line through any blank space on this page.

June 24, 2022
Date of Signature




 Maria Zuccaro (Jun 28, 2022 09:02 EDT)
 Signature – Maria Zuccaro

June 24, 2022
Date of Signature



 Joseph Zuccaro (Jun 27, 2022 08:22 EDT)
 Signature – Giuseppe Zuccaro

June 24, 2022
Date of Signature




 Tony (Vito) Zuccaro (Jun 27, 2022 07:31 EDT)
 Signature – Vito Antonio Zuccaro

June 24, 2022
Date of Signature



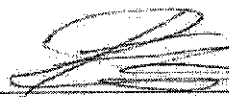
 Filomena Zuccaro (Jun 24, 2022 19:55 EDT)
 Signature – Filomena Zuccaro

June 24, 2022
Date of Signature



 Luc Cerda (Jun 27, 2022 19:20 EDT)
 Signature of Lawyer for Above

June 24, 2022
Date of Signature



 Signature – Frank Zuccaro personally and on behalf of all Corporate co-respondents

June 24, 2022
Date of Signature



 Frank's Lawyer's Signature

June 24, 2022
Date of Signature



 Rahn Dodick (Jun 24, 2022 17:25 EDT)
 Signature – Receiver

June 24, 2022
Date of Signature



 Wendy Greenspoon (Jun 24, 2022 17:24 EDT)
 Receiver's Lawyer's Signature

APPENDIX

“E”

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
Interim Statements of Receipts and Disbursements
For the Period of November 17, 2020 to January 24, 2023 (plus accruals)
\$Cdn

	Notes	863704 Ontario Inc. Receivership	Metropolitan Ice Cream Inc. Receivership	Metropolitan Ice Cream Inc. Bankruptcy	Oraccuz Holdings Inc. Receivership	Frank Zuccaro Receivership	Total
Receipts							
Financing							
Loan from Hillmount Capital	1	260,028.25	-	-	-	-	260,028.25
Interest income	2	9,800.07	-	-	-	472.38	10,272.45
Sale of Assets							
Proceeds from sale of Densley real property	3	5,450,000.00	-	-	-	-	5,450,000.00
Auction sale proceeds	4	-	148,719.15	-	-	17,587.75	166,306.90
Cash on Deposit		1,464.42	-	-	-	-	1,464.42
Operations							
Rental income from Densley real property	5	178,536.09	-	-	-	-	178,536.09
Prepaid realty taxes to credit of vendor in sale of Densley real property		4,728.57	-	-	-	-	4,728.57
HST collected	5	23,209.72	-	-	-	-	23,209.72
Transfer of Funds							
Transfer from related party and other bank account	6, 31	-	17.50	459,408.37	-	2,928.84	462,354.71
Transfer from Receivership	6	-	-	130,500.00	-	-	130,500.00
Miscellaneous							
Return of funds from Frank Zuccaro	7	-	-	-	-	110,300.00	110,300.00
Dividend distribution received from Metropolitan Ice Cream Inc.	32	-	-	-	97,420.91	-	97,420.91
Partial repayment of loan from Oraccuz Holdings Inc.	32	97,300.00	-	-	-	-	97,300.00
Refunds		242.50	-	-	-	3,769.81	4,012.31
HST input tax credits recovered by Receiver		56,947.13	-	7,640.24	-	-	64,587.37
Total Receipts		6,082,256.75	148,736.65	597,548.61	97,420.91	135,058.78	7,061,021.70
Disbursements							
Financing							
Mortgage payout to Equitable Bank upon sale of Densley real property	8 -	1,695,509.31	-	-	-	-	1,695,509.31
Mortgage payout to Hillmount Capital upon sale of Densley real property	9 -	270,086.92	-	-	-	-	270,086.92
Interest Paid	10 -	68,229.88	-	-	-	-	68,229.88
Sale of Assets							
Real Estate brokers' commission	11 -	218,000.00	-	-	-	-	218,000.00
Rent to credit of purchaser of Densley real property	12 -	20,958.00	-	-	-	-	20,958.00
Environmental site assessment for Densley real property	13 -	3,250.00	-	-	-	-	3,250.00
Appraisal fees	14 -	18,152.50	-	-	-	-	18,152.50
HST paid on real estate broker commissions	11 -	28,340.00	-	-	-	-	28,340.00
Real Property Expenses							
Property tax paid on real properties	15 -	68,098.46	-	-	-	-	68,098.46
Insurance	16 -	22,786.10	-	-	-	-	22,786.10
Repairs & maintenance	17 -	19,941.29	-	-	-	-	19,941.29
Utilities	18 -	1,153.52	-	-	-	-	1,153.52
Professional Fees and Disbursements							
Receiver's fees and costs	19 -	295,551.52	-	-	-	-	295,551.52
HST charged on Receiver's remuneration	19 -	39,518.38	-	-	-	-	39,518.38
Receiver's legal counsel fees	20 -	131,289.00	-	-	-	-	131,289.00
Legal Disbursements	20 -	2,319.58	-	254.00	-	-	2,573.58
HST on legal fees	20 -	17,229.96	-	32.50	-	-	17,262.46
Accounting services	21 -	25,784.00	-	15,550.00	-	-	41,334.00
Certified Business Valuator fees	22 -	51,715.00	-	-	-	-	51,715.00
Trustee in Bankruptcy fees	19	-	-	23,465.35	-	-	23,465.35
Mediation services	-	7,964.60	-	-	-	-	7,964.60

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
Interim Statements of Receipts and Disbursements
For the Period of November 17, 2020 to January 24, 2023 (plus accruals)
\$Cdn

	Notes	863704 Ontario Inc. Receivership	Metropolitan Ice Cream Inc. Receivership	Metropolitan Ice Cream Inc. Bankruptcy	Oraccuz Holdings Inc. Receivership	Frank Zuccaro Receivership	Total
Transfer of Funds							
Transfer to Bankruptcy Estate	6, 23	-	130,500.00	-	-	-	130,500.00
Transfer to Frank Zuccaro Receivership	24	2,928.84	17,587.75	-	-	-	20,516.59
Repayment of related party loan from 863704 Ontario Inc. to Metropolitan Ice Cream Inc.	6, 31	375,501.87	-	-	-	-	375,501.87
Repayment of related party loan from Oraccuz Holdings Inc. to 863704 Ontario Inc.	32	-	-	-	97,300.00	83,924.00	181,224.00
Receivership/Bankruptcy Disbursements							
Postage, Courier, Photocopies	25	516.83	-	609.11	-	-	1,125.94
Change of locks, Redirection of Mail, Mileage	25	3,511.58	-	-	-	-	3,511.58
Software licensing fee, Search Charges	25	1,539.10	-	214.70	-	-	1,753.80
Ad in local paper, Official Receiver Fee	25	-	-	887.03	-	-	887.03
Miscellaneous							
HST paid	-	44,116.75	-	5,254.48	-	-	49,371.23
Bank charges	25	629.36	50.47	152.50	22.94	55.22	910.49
Interest for November 25 to 30, 2020	-	161.84	-	-	-	-	161.84
Payment to TD Bank for production of banking records	26	4,275.00	-	3,660.00	-	-	7,935.00
Tax payment	30	730,604.22	525.62	-	-	-	731,129.84
Total Disbursements		4,169,663.41	148,663.84	50,079.67	97,322.94	83,979.22	4,549,709.08
Receipts over Disbursements		1,912,593.34	72.81	547,468.94	97.97	51,079.56	2,511,312.62
Distributions							
Distribution to secured creditor (TD Bank)	27	-	-	109,605.22	-	-	109,605.22
Interim distributions to third-party creditors	27	-	-	233,109.49	-	-	233,109.49
Interim distribution to Oraccuz Holding Ltd.	27, 32	-	-	102,548.33	-	-	102,548.33
Distribution to Frank Zuccaro	28	30,000.00	-	-	-	-	30,000.00
Distribution to Maria Zuccaro	29	670,000.00	-	-	-	-	670,000.00
HST on legal fees	29	50,000.00	-	-	-	-	50,000.00
HST paid on real estate broker commissions	29	24,000.00	-	-	-	-	24,000.00
Equalization payments	29	582,808.52	-	-	-	-	582,808.52
Insurance - Homeowners	29	55,274.12	-	-	-	-	55,274.12
Insurance - Vehicles	29	5,000.00	-	-	-	-	5,000.00
Interest for November 25 to 30, 2020	29	6,000.00	-	-	-	-	6,000.00
Interest from Oct. 1, 2020 to June 23, 2021	29	3,000.00	-	-	-	-	3,000.00
Interest to Sept. 24, 2020	29	6,000.00	-	-	-	-	6,000.00
Interim Disbursement	29	6,274.30	-	-	-	-	6,274.30
June 2021 rent to credit of purchaser of Densley real property	29	8,346.41	-	-	-	-	8,346.41
Legal Disbursements	29	1,048.38	-	-	-	-	1,048.38
Line of credit payments (TD bank)	29	1,835.64	-	-	-	-	1,835.64
Mortgage payout to Equitable Bank upon sale of Densley real property	29	2,404.15	-	-	-	-	2,404.15
Total Distributions to January 24, 2023		1,451,991.52	-	445,263.04	-	-	1,897,254.56
Amount retained in the Trust account at January 24, 2023		460,601.82	72.81	102,205.90	97.97	51,079.56	614,058.06
Accruals							
Estimated reserve for receivership costs incurred after December 31, 2022	19	25,000.00	-	-	-	-	25,000.00
Reserve for 2022 corporate income tax payable (to be filed) and tax preparation costs	-	5,000.00	-	-	-	-	5,000.00
HST Refund for 2022 (collected in February 2022)	-	21,815.89	-	-	-	-	21,815.89
Payable by Metropolitan Ice Cream Inc. to Oraccuz Holdings Inc.	32, 33	-	-	29,688.64	29,688.64	-	-
Payable by Oraccuz Holdings Inc. to 863704 Ontario Inc.	32, 33	29,786.61	-	-	29,786.61	-	-
Payable by Metropolitan Ice Cream Inc. to third-party creditors in bankruptcy proceeding	33	-	-	67,406.96	-	-	67,406.96
Payable by Metropolitan Ice Cream Inc. to Office of the Superintendent of Bankruptcy as levy	33	-	-	5,110.30	-	-	5,110.30
Estimated amount retained in Trust account after accruals at January 24, 2023	34	482,204.32	72.81	0.00	-	51,079.56	533,356.69

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
Notes to Interim Statements of Receipts and Disbursements
For the Period of November 17, 2020 to January 24, 2023
\$Cdn

1. The Receiver required external financing to carry out its responsibilities under the receivership proceedings as the assets in its possession were real property and fixed assets and until the assets were sold there was no liquidity in the receivership proceedings. The financing was used to fund real property carrying costs and other receivership expenses. The Receiver's appointment order permitted the Receiver to borrow funds for these purposes.
2. Income earned on excess funds on deposit in the receivership trust account which were invested in term deposits.
3. Gross proceeds from the sale of the Densley real property.
4. Proceeds from the auction sale of Metropolitan Ice Cream Inc. ("MIC") equipment, as well as miscellaneous items owned by Frank Zuccaro, stored at the Densley real property.
5. Rent and HST collected by the Receiver from tenants of the Densley real property while the Receiver was in possession of the property.
6. Transfer of funds between receivership and bankruptcy estate accounts. Represents in MIC collection of related party receivables of \$375,484 from 836704 Ontario Inc. and \$83,924 from Frank Zuccaro, for a total of \$459,408. In addition, MIC's bankruptcy trust account received \$130,500 from its receivership trust account once the bankruptcy commenced, and the receivership trust account was closed.
7. RRSP's sold by Frank Zuccaro immediately before and after the commencement of the Receivership proceedings which he later paid to the Receiver.
8. Payout of Densley real property mortgage to Equitable Bank upon sale of the Densley real property, as well as mortgage payments made by the Receiver to Equitable Bank to maintain the mortgage in good standing until the sale of the real property closed.
9. Payout of Densley real property mortgage to Hillmount Capital upon sale of the Densley real property. This second mortgage was registered against the Densley property as security for the loan taken by the Receiver at the commencement of the Receivership proceedings to finance the costs of the receivership.

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
Notes to Interim Statements of Receipts and Disbursements
For the Period of November 17, 2020 to January 24, 2023
\$Cdn

the costs of the receivership.

10. Mortgage interest paid to Equitable Bank and Hillmount Capital from the commencement of the receiverships up to the payout and discharge of the mortgages.
11. Commissions paid to the buy side and sell side real estate brokers on the sale of the Densley real property.
12. Prepaid, and pro-rated June 2021, rent paid to the credit of purchaser of the Densley real property on closing of its sale.
13. A phase 1 environmental site assessment was required as part of the due diligence materials prepared for prospective purchasers of the Densley real property.
14. Appraisal fees paid by the Receiver for the appraisals commissioned on the 4 real properties as well as the MIC equipment in storage at the Densley property, as at the date of separation and the current date.
15. Property taxes paid to the City of Toronto (w/r/t Densley real property), City of Vaughan (w/r/t St. Francis property) and City of Clearwater (w/r/t cottage property) either directly, to Equitable Bank as mortgage lender which directed the payment to the city, or to legal counsel of the applicant who directed the payment to the city.
16. Property and liability insurance paid by the Receiver to insure all 4 real properties and the equipment and vehicles in the Receiver's possession, and in the possession of the litigants.
17. Repairs and maintenance costs incurred by the Receiver with regards to the assets in its possession, and consisted primarily of roof repairs to the Densley real property due to the roof leaking several times.

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
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For the Period of November 17, 2020 to January 24, 2023
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18. Payment of Densley real property utilities which were not paid directly by the tenants while the Receiver was in possession of the property.
19. Receiver's and Trustee fees and out-of-pocket costs to administer the receivership and bankruptcy estates from the commencement of the administrations to December 31, 2022.
20. Receiver's legal counsel's fees and out-of-pocket costs to administer the receivership estates from the commencement of the administrations to December 31, 2022.
21. Cost of accounting and tax services to update, and recreate using banking records, the records of the legal entities for the periods in which there were missing records in order to render the legal entities compliant with the Canada Revenue Agency in terms of corporate income tax and HST filings and remittances, as well as to be able to provide the Certified Business Valuator with the information he required to prepare his report to the litigants in the family law matter.
22. Certified business valuator fees and expenses to prepare its report in accordance with the scope of work in the engagement letter approved by the litigants in the family law matter.
23. Transfer of MIC auction proceeds from the receivership estate to the MIC bankruptcy estate once the bankruptcy commenced.
24. Transfer of MIC auction proceeds from the 863704 Ontario Inc. ("863") receivership estate to the Frank Zuccaro receivership estate with respect to items stored at the Densley real property and owned by Frank Zuccaro which included the late model Corvette and other miscellaneous items.
25. Disbursements related to the filing of the receivership and bankruptcy proceedings and taking possession and control of assets.

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
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26. Amount paid to TD bank in order to produce the legal entities' missing banking records for multiple years for the external accountant to be able to create the missing accounting for the entities for these periods and provide the accounting to the Certified Business Valuator in order that he may be able to complete his report to the litigants.

27. Distribution made in MIC's bankruptcy to the secured creditor, TD Bank, from the proceeds realized from the auction of the MIC production equipment totalling \$109,605. Frank Zuccaro had also personally guaranteed this loan to TD bank. In addition, interim distributions were made from the MIC bankruptcy to third-party unsecured creditors totalling \$233,109 and to Oraccuz Holdings Inc. totalling \$102,548.

28. Distribution made by the Receiver to Frank Zuccaro which represented a retainer to his legal counsel, Epstein Cole LLP, for legal services provided to Frank Zuccaro during the receivership proceeding. Epstein Cole Inc. provided the Receiver with statements of account totaling approximately \$39,000 which the retainer paid in part. The litigants consented to this distribution.

29. Distributions made by the Receiver to Maria Zuccaro's legal counsel, Avery Zeidman, representing spousal support, advances on equalization, costs award, reimbursement of real property expenses / mortgage, and interest, during the receivership proceeding. These distributions were either ordered by the Court, were on consent of the litigants, or were agreed to in the minutes of settlement.

30. Corporate income and capital gains tax paid to the Canada Revenue Agency ("CRA") for fiscal 2021 primarily due to tax on the gain on sale of the Densley real property. The tax was due to be paid by June 30, 2022 and was paid by the Receiver prior to the deadline as it is an obligation of 863's receivership. The Receiver then applied for a clearance certificate from CRA to clear the Receiver from any further tax obligations relating to this period. The CRA tax clearance certificate was received in December 2022.

31. As part of the work carried out by the external accountant to update the books and records of the legal entities, the related party accounts were also updated to reflect how much each legal entity, and Frank Zuccaro, owed each other at December 31, 2021.

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
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Over multiple years, Metropolitan Ice Cream Inc. loaned a total of \$375,484 to 863 and \$83,924 to Frank Zuccaro personally. These loans were repaid in priority to any distributions released by the Receiver to the litigants.

32. As well, Oraccuz Holdings Inc. ("OHI") loaned \$180,660 to MIC. As MIC is bankrupt, it will only be able to make a partial repayment to OHI. The Trustee in Bankruptcy has estimated that once all related party payments are made it will be able to distribute approximately 74 cents on the dollar to the unsecured creditors of MIC based on current known potential claims in the bankruptcy proceeding. As such, this equates to a distribution to OHI of approximately \$134,000.

In turn, OHI is indebted to 863 for \$250,000. As OHI is a holding company and does not have any assets of its own except for the distribution it receives from MIC. MIC will only be able to repay \$127,000 (after OSB levy) to 863 once it receives all its distributions from MIC at the conclusion of MIC's bankruptcy proceeding. To date, it has received an interim distribution of approximately \$97,000 (before OSB levy).

33. According to the final MIC bankruptcy records, following repayment of the MIC TD Bank secured line of credit, there are unsecured creditors with debts totalling approximately \$590,000. As such, all funds available in the bankruptcy estate of MIC will be distributed to MIC's creditors on a pro-rata basis. After related party receivables are paid to MIC from 863 and Frank Zuccaro, and after TD Bank is paid its secured loan, as well as all bankruptcy expenses are paid, there is approximately \$438,000 available for distribution by the bankruptcy estate to the unsecured creditors of MIC of which \$102,000 remains to be distributed upon the discharge of the Trustee in Bankruptcy. This final distribution includes approximately \$29,700 payable from MIC to OHI, which is then payable by OHI to 863704 Ontario Inc. Only once this final distribution is made by MIC can 863704 Ontario Inc., as ultimate beneficiary, distribute this amount to Maria Zuccaro.

34. At the conclusion of the receivership and bankruptcy proceedings, and after all debts are paid, it is estimated that approximately an

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holdings Inc. and Frank Zuccaro
Notes to Interim Statements of Receipts and Disbursements
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\$Cdn

On the conclusion of the receivership and bankruptcy proceedings, and after all debts are paid, it is estimated that approximately an additional \$533,000 will be available for distribution from the Receivership estates to Maria Zuccaro. Any final distribution made by the Receiver to Maria Zuccaro will be upon the Receiver's discharge, after it's final accounting is presented to the Court for approval and it obtains a release and indemnity from the litigants.

APPENDIX

“F”

Court File No. CV-21-00661928

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

BETWEEN:

DODICK LANDAU INC.

Applicant

and

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
AND ORACCUZ HOLDING LTD.

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

AFFIDAVIT OF RAHN DODICK

I, Rahn Dodick, of the City of Toronto, in the Province of Ontario, HEREBY AFFIRM:

1. I am the president of Dodick Landau Inc., the Receiver and Applicant in the within proceedings and, as such have knowledge of the matters to which I hereinafter depose.
2. Pursuant to an Order of the Honourable Mr. Justice P.A. Douglas dated November 17, 2020, (the "Receivership Order") Dodick Landau Inc. was appointed as Receiver (the "Receiver") of the assets, undertakings and property of the Respondents.
3. The details of the Receiver's Activities are set out in the Receiver's First and Second Reports to the Court.

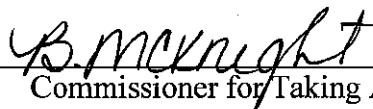
4. For the period from May 6, 2021 to March 3, 2023 the Receiver's accounts amount to \$186,004.10 in fees, plus disbursements of \$424.55 and 24,235.72 of HST for a total amount of 210,664.37. A copy of the accounts rendered in these proceedings by the Receiver in respect of such period, together with a summary of the personnel, hours and hourly rates of the Receiver during the same period are attached as Exhibit "A" to this my Affidavit.

5. To the best of my knowledge, the rates charged by the Receiver throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the greater Toronto area for the provision of similar services.

6. I verily believe that the Receiver's accounts are fair and reasonable in the circumstances.

7. I make this Affidavit in support of a motion for an Order approving the Receiver's fees and disbursements and for no other or improper purpose.

SWORN REMOTELY by Rahn Dodick
stated as being in the City of Toronto in the
Province of Ontario, before me in the City of
Toronto in the Province of Ontario on this
8th day of March 2023, in accordance
with O. Reg 431/20, Administering Oath or
Declaration Remotely


Commissioner for Taking Affidavits


RAHN DODICK

**Brenda Lenore McKnight,
a Commissioner, etc.
Province of Ontario,
for Dodick Landau Inc.
Expires April 30, 2025.**

This is Exhibit "A" referred to in the Affidavit of Rahn Dodick Sworn by Rahn Dodick at the City of Toronto, in the Province of Ontario, before me on 8th March, 2023 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



Commissioner for Taking Affidavits (or as may be)

**Brenda Lenore McKnight,
a Commissioner, etc.
Province of Ontario,
for Dodick Landau Inc.
Expires April 30, 2025.**

Summary of Timekeeper		
Professional		Hourly Rate
Rahn Dodick	Proposal Trustee	\$395.00
Naomi Lieberman	Senior Manager	\$295.00
Josh Pearson	Estate Administrator	\$195.00
Brenda McKnight	Estate Administrator	\$195.00
Talya Psek	Estate Administrator	\$195.00

Billing Summary	
May 6, 2021 – March 3, 2023	
Total Hours for Rahn Dodick:	259.99
Total Professional Fees for Rahn Dodick:	\$102,696.05
Total Hours for Naomi Lieberman:	93.27
Total Professional Fees for Naomi Lieberman:	\$27,514.65
Total Hours for Josh Pearson:	22.42
Total Professional Fees for Josh Pearson:	\$4,371.90

Total Hours for Brenda McKnight:	251.50
Total Fees for Brenda McKnight:	\$49,042.50
Total Hours for Talya Psek:	12.20
Total Fees for Talya Psek:	\$2,379.00
Total Hours:	639.38
Average Hourly Rate:	\$255.00
Total Professional Fees:	\$186,004.10
Disbursements:	\$424.55
Sub-total:	\$186,428.65
HST:	\$24,235.72
TOTAL:	\$210,664.37

DODICK LANDAU

Invoice # 10111
Issued Date: 05/06/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Limited, Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
c/o Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 2L8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
10/28/2020	Receivership - Court Appointed: Searches (bankruptcy, PPSA and Corporate) for Metro Ice Cream, 863704 Ontario Ltd., Oraccuz Holdings.	BM	\$195.00	0.50	\$97.50
04/05/2021	Receivership - Court Appointed: Call with CBRE	RD	\$395.00	0.20	\$79.00
04/05/2021	Receivership - Court Appointed: Review email from Avery Z. Email comments to Wendy G.	RD	\$395.00	0.20	\$79.00
04/06/2021	Receivership - Court Appointed: metropolitan next steps	NL	\$295.00	0.36	\$106.20
04/06/2021	Receivership - Court Appointed: Call with Naomi L. to discuss metro assets and contents of report to court. Call with Wendy G. about having a call with Avery Z.	RD	\$395.00	0.40	\$158.00
04/06/2021	Receivership - Court Appointed: APRil rent	RD	\$395.00	0.22	\$86.90
04/07/2021	Receivership - Court Appointed: Email exchanges Wendy G. re: call with applicant, transfer of vehicles and sale of metro assets.	RD	\$395.00	0.46	\$181.70
04/07/2021	Receivership - Court Appointed: review of emails	NL	\$295.00	0.31	\$91.45

04/07/2021	Receivership - Court Appointed: Call with Naomi L. re: accepting Danbury offer.	RD	\$395.00	0.10	\$39.50
04/07/2021	Receivership - Court Appointed: Prepare deposit, District Ventures, Mauro Ritacca. Prepare disbursement DLI, prepare mailing labels for upcoming cheques to be sent.	BM	\$195.00	0.50	\$97.50
04/07/2021	Receivership - Court Appointed: Frank Zuccaro - prepare deposit entries.	BM	\$195.00	0.10	\$19.50
04/07/2021	Receivership - Court Appointed: Issue 2 cheques, both for utility payments. Prepare for mail.	BM	\$195.00	0.20	\$39.00
04/07/2021	Receivership - Court Appointed: Email to Avery Z. re: BMO cheque.	RD	\$395.00	0.07	\$27.65
04/07/2021	Receivership - Court Appointed: Review Sun Life correspondence and discuss with Brenda M.	RD	\$395.00	0.20	\$79.00
04/08/2021	Receivership - Court Appointed: discussion re Metropolitan's assets	NL	\$295.00	0.60	\$177.00
04/08/2021	Receivership - Court Appointed: Call with Naomi L. re: sale of metro assets.	RD	\$395.00	0.20	\$79.00
04/08/2021	Receivership - Court Appointed: Review letter received from Ford. Scan, save in Disclosure Documents. File original.	BM	\$195.00	0.10	\$19.50
04/08/2021	Receivership - Court Appointed: Email exchange with Josh P. re: transfer of the vehicles.	RD	\$395.00	0.16	\$63.20
04/09/2021	Receivership - Court Appointed: Scan documents. Update creditors list. Save to disclosure documents.	BM	\$195.00	0.20	\$39.00
04/09/2021	Receivership - Court Appointed: Review documents. Call Sun Life contact. Leave voicemail.	BM	\$195.00	0.10	\$19.50
04/09/2021	Receivership - Court Appointed: For Oraccuz Holdings Ltd. - Prepare 3 corporate zero returns to bring current. Prepare certification.	BM	\$195.00	1.40	\$273.00
04/09/2021	Receivership - Court Appointed: Email exchange with tenant. Review of farm property appraisal.	RD	\$395.00	0.25	\$98.75
04/12/2021	Receivership - Court Appointed: Compose email to Sun Life requesting independent party response to request for information on policy.	BM	\$195.00	0.80	\$156.00
04/12/2021	Receivership - Court Appointed: review of updated auction proposal	NL	\$295.00	18.67	\$5,507.65
04/12/2021	Receivership - Court Appointed: Phone with Rocco, Rahn, Naomi RE Car Meet Danbury at Densley and then Rahn in his office	JP	\$195.00	3.50	\$682.50

04/12/2021	Receivership - Court Appointed: Discuss with Naomi L. and Josh P. plan for liquidation of contents at Densley. Email to Al S. re: Metro assets. Email to Wendy G. re: court date.	RD	\$395.00	0.30	\$118.50
04/12/2021	Receivership - Court Appointed: Meeting with Josh P. Call with Jon O. Email to Wendy G.	RD	\$395.00	0.80	\$316.00
04/13/2021	Receivership - Court Appointed: Meet Danbury at Densley to get to work on auction	JP	\$195.00	3.30	\$643.50
04/13/2021	Receivership - Court Appointed: Call and emails with CBRE. Voice messages to Wendy G. Review email exchanges between Wendy G. and purchaser's legal counsel.	RD	\$395.00	0.35	\$138.25
04/13/2021	Receivership - Court Appointed: Review redirected mail. Provide instructions to Brenda M.	RD	\$395.00	0.22	\$86.90
04/14/2021	Receivership - Court Appointed: Call with Josh P. Email exchanges with Josh P.	RD	\$395.00	0.20	\$79.00
04/14/2021	Receivership - Court Appointed: prepare paperwork for Rocco and Meet with him to transfer ownership on vehicles	JP	\$195.00	0.80	\$156.00
04/14/2021	Receivership - Court Appointed: go in to Densley to check on Danbury.	JP	\$195.00	1.11	\$216.45
04/14/2021	Receivership - Court Appointed: Call with Wendy G.	RD	\$395.00	0.23	\$90.85
04/14/2021	Receivership - Court Appointed: Locate contact information by telephone, call BMO re Frank Zuccaro cheque cashed.	BM	\$195.00	0.20	\$39.00
04/14/2021	Receivership - Court Appointed: Call RBC, much time on hold, for request of March 24/31, 2021. Get through to customer service who is sending an email to Dufferin Branch.	BM	\$195.00	0.30	\$58.50
04/14/2021	Receivership - Court Appointed: call with Avery re various file issues	NL	\$295.00	1.34	\$395.30
04/14/2021	Receivership - Court Appointed: Discuss cancellation notice from Hagerty. Determine vehicle this relates to. Receive instruction.	BM	\$195.00	0.10	\$19.50
04/14/2021	Receivership - Court Appointed: Track Enbridge and Hydro One account. Show useage on chart.	BM	\$195.00	0.30	\$58.50
04/14/2021	Receivership - Court Appointed: Call with Avery Z. to provide update on receivership and clarifications with regards to the receiverships next steps.	RD	\$395.00	1.10	\$434.50
04/15/2021	Receivership - Court Appointed: Scan summary of Hydro One & Enbridge bills. Send in email to RD.	BM	\$195.00	0.10	\$19.50

04/15/2021	Receivership - Court Appointed: Email to Avery Z. Email to Wendy G.	RD	\$395.00	0.34	\$134.30
04/15/2021	Receivership - Court Appointed: Call with Apex. Email Apex instructions and exchange emails.	RD	\$395.00	0.69	\$272.55
04/15/2021	Receivership - Court Appointed: Scan and send 3 invoices to F. Mendicino. Scan and save 3 invoices to Disclosure Documents. Check file to determine if creditor listed, set up one new account. Locate landlord name for Metropolitan, send utility bill to that location.	BM	\$195.00	0.70	\$136.50
04/16/2021	Receivership - Court Appointed: Review documents received in the redirected mail. Provide instructions to Brenda M.	RD	\$395.00	0.30	\$118.50
04/19/2021	Receivership - Court Appointed: Email to valuator.	RD	\$395.00	0.20	\$79.00
04/19/2021	Receivership - Court Appointed: Prepare letter to Datamax re land lease and future payments.	BM	\$195.00	0.50	\$97.50
04/19/2021	Receivership - Court Appointed: Email exchange with Jon O. and Josh P.	RD	\$395.00	0.10	\$39.50
04/19/2021	Receivership - Court Appointed: Review previous court orders.	RD	\$395.00	0.30	\$118.50
04/19/2021	Receivership - Court Appointed: Email to Wendy G. re: obligations of the Receiver.	RD	\$395.00	0.20	\$79.00
04/19/2021	Receivership - Court Appointed: discussion re next steps on valuations and report to court	NL	\$295.00	0.13	\$38.35
04/19/2021	Receivership - Court Appointed: Letter to BMO re Frank Zuccaro and Metropolitan Mastercard. Attach documents.	BM	\$195.00	0.50	\$97.50
04/19/2021	Receivership - Court Appointed: Email exchange with Wendy G.	RD	\$395.00	0.20	\$79.00
04/20/2021	Receivership - Court Appointed: Update call with Josh P.	RD	\$395.00	0.15	\$59.25
04/20/2021	Receivership - Court Appointed: Copy and scan various letters for follow up. Contact RBC Collections re lack of response, 3 branches. Request assistance.	BM	\$195.00	0.80	\$156.00
04/20/2021	Receivership - Court Appointed: Scan required documents, sent letter, documents, reminder letter to Techcom.	BM	\$195.00	0.40	\$78.00
04/20/2021	Receivership - Court Appointed: Scan required documents, sent letter, documents, reminder letter to Canaccede.	BM	\$195.00	0.40	\$78.00
04/21/2021	Receivership - Court Appointed: Complete deposit requisition.	BM	\$195.00	0.10	\$19.50
04/21/2021	Receivership - Court Appointed: next steps re Court approval of sale of Densley	NL	\$295.00	0.15	\$44.25
04/21/2021	Receivership - Court Appointed: Email exchange with Wendy G.	RD	\$395.00	0.20	\$79.00
04/21/2021	Receivership - Court Appointed: Record advertising receipt re Frank Zuccaro.	BM	\$195.00	0.10	\$19.50
04/21/2021	Receivership - Court Appointed: Discuss various matters with	RD	\$395.00	0.30	\$118.50

Brenda M. Review redirected mail.					
04/21/2021	Receivership - Court Appointed: Discuss letters re 863704, receive signatures on letters.	BM	\$195.00	0.30	\$58.50
04/21/2021	Receivership - Court Appointed: Discuss Hagerty Insurance. Report telephone conversation. Policy not cancelled. Must be transferred by April 2022.	BM	\$195.00	0.10	\$19.50
04/21/2021	Receivership - Court Appointed: Reverse cheque re property tax, City of Vaughan.	BM	\$195.00	0.10	\$19.50
04/22/2021	Receivership - Court Appointed: Call with CBV re: valuation work.	RD	\$395.00	0.17	\$67.15
04/22/2021	Proposal - Division 1: Approve rent deposit.	RD	\$395.00	0.10	\$39.50
04/22/2021	Receivership - Court Appointed: Review redirected mail. Email Apex.	RD	\$395.00	0.50	\$197.50
04/22/2021	Receivership - Court Appointed: Scan two letters, one to BMO, one to Datamax Advertising, save copies to drive. Prepare mailing labels, prepare for mail.	BM	\$195.00	0.30	\$58.50
04/22/2021	Receivership - Court Appointed: For Oraccuz Holdings Ltd. - scan 3 years of prepared income tax returns. Save to drive. Prepare for mailing.	BM	\$195.00	0.30	\$58.50
04/22/2021	Receivership - Court Appointed: Review Sun Life documents. Scan, save to drive. Review Sun Life website.	BM	\$195.00	0.10	\$19.50
04/23/2021	Receivership - Court Appointed: drafting report to court	NL	\$295.00	0.46	\$135.70
04/23/2021	Receivership - Court Appointed: Send 2 invoices to Frank Mendicino. Record in disclosure documents.	BM	\$195.00	0.20	\$39.00
04/23/2021	Receivership - Court Appointed: Call with Josh P. Email update to CBRE.	RD	\$395.00	0.26	\$102.70
04/23/2021	Receivership - Court Appointed: Call with Naomi L.	RD	\$395.00	0.19	\$75.05
04/23/2021	Receivership - Court Appointed: Review letter to Court and forward to Naomi L. for report.	RD	\$395.00	0.08	\$31.60
04/26/2021	Receivership - Court Appointed: drafting report to court, finalizing appraisal	NL	\$295.00	2.16	\$637.20
04/26/2021	Receivership - Court Appointed: Call with Naomi L. re: appraisals.	RD	\$395.00	0.12	\$47.40
04/26/2021	Receivership - Court Appointed: Email exchanges with Josh P. Give Josh P. instructions.	RD	\$395.00	0.10	\$39.50
04/26/2021	Receivership - Court Appointed: Set up spreadsheet to gather information for Frank Zuccaro and 3 companies. All for business valuation. Start review of all documents.	BM	\$195.00	1.20	\$234.00

04/26/2021	Receivership - Court Appointed: Email exchanges with Josh P. Review redirected mail. Call with Naomi L.	RD	\$395.00	0.30	\$118.50
04/27/2021	Receivership - Court Appointed: Meet Rocco to sign papers for Corvette and scooter and drop papers off at Danbury	JP	\$195.00	1.86	\$362.70
04/27/2021	Receivership - Court Appointed: drafting report to court	NL	\$295.00	0.01	\$2.95
04/27/2021	Receivership - Court Appointed: Attend at Densley. Meeting with Josh P. re: contents and auction. Subsequent calls with Josh P.	RD	\$395.00	1.40	\$553.00
04/27/2021	Receivership - Court Appointed: Email exchanges with Brenda M. re: RBC.	RD	\$395.00	0.18	\$71.10
04/27/2021	Receivership - Court Appointed: Review invoice, prepare cheque requisition, prepare cheque re Garfinkle Biderman LLP payment.	BM	\$195.00	0.40	\$78.00
04/27/2021	Receivership - Court Appointed: Review email from RD. Send email to RBC outlining requirements of Court order, requesting various documents together with account funds.	BM	\$195.00	0.40	\$78.00
04/27/2021	Receivership - Court Appointed: Work on inventory listing for all companies.	BM	\$195.00	1.30	\$253.50
04/27/2021	Receivership - Court Appointed: draft report, King appraisal	NL	\$295.00	3.16	\$932.20
04/28/2021	Receivership - Court Appointed: Prepare deposit requisition.	BM	\$195.00	0.10	\$19.50
04/28/2021	Receivership - Court Appointed: Call with Naomi L. re: report to Court. Review appraisals of King and Clearwater properties and email Naomi L.	RD	\$395.00	0.42	\$165.90
04/28/2021	Receivership - Court Appointed: Review redirected mail with Brenda M including RBC claim.	RD	\$395.00	0.20	\$79.00
04/28/2021	Receivership - Court Appointed: Discuss mail redirections re Frank Zuccaro.	BM	\$195.00	0.10	\$19.50
04/29/2021	Receivership - Court Appointed: Review appraisals and provide to Avery Z. with explanations. Sign back the Confidentiality and Non disclosure agreement. Provide written update to Avery Z.	RD	\$395.00	1.20	\$474.00
04/29/2021	Receivership - Court Appointed: Review Equitable mortgage documents. Answer Equitable's questions. Provide docuemnts to legal counsel.	RD	\$395.00	0.44	\$173.80
04/29/2021	Receivership - Court Appointed: Prepare cheque for Garfinkle Biderman LLP for mailing.	BM	\$195.00	0.10	\$19.50
04/29/2021	Receivership - Court Appointed: Send invoice to F. Mendicino re F. Zuccaro. Add RBC secured amount to 863 and F. Zuccaro list of creditors.r	BM	\$195.00	0.20	\$39.00

04/29/2021	Receivership - Court Appointed: Send additional invoices to F. Mendicino. Scan several bills, send. File.	BM	\$195.00	0.20	\$39.00
04/30/2021	Receivership - Court Appointed: Review email from RBC Collections. Place in follow up file.	BM	\$195.00	0.10	\$19.50
04/30/2021	Receivership - Court Appointed: Email exchanges with AI Soorty.	RD	\$395.00	0.40	\$158.00
05/03/2021	Receivership - Court Appointed: Review documents and respond to Avery Z. Email to Wendy G. re: court hearing.	RD	\$395.00	0.38	\$150.10
05/03/2021	Receivership - Court Appointed: Update information inventory listing.	BM	\$195.00	0.80	\$156.00
05/03/2021	Receivership - Court Appointed: Review occupancy reports for King St. Email to Wendy G.	RD	\$395.00	0.14	\$55.30
05/03/2021	Receivership - Court Appointed: Go through inventory of information on file. Revise listing. Prepare authorization for each of 4 files included in receivership. Print documents to be sent with the authorization requests.	BM	\$195.00	1.30	\$253.50
05/04/2021	Receivership - Court Appointed: Send Receiver certificate borrowing info to legal counsel.	RD	\$395.00	0.13	\$51.35
05/04/2021	Receivership - Court Appointed: Review and provide comments on the Receiver's Court application. Email exchanges with Wendy G.	RD	\$395.00	1.27	\$501.65
05/04/2021	Receivership - Court Appointed: drafting report to court on sale of Densley	NL	\$295.00	1.05	\$309.75
05/05/2021	Receivership - Court Appointed: Contact valuers. Review valuator credentials.	RD	\$395.00	0.39	\$154.05
05/05/2021	Receivership - Court Appointed: Post deposit from HST. Update spreadsheet.	BM	\$195.00	0.20	\$39.00
05/05/2021	Receivership - Court Appointed: Review form of order and provide comments to Wendy G.	RD	\$395.00	0.23	\$90.85
05/05/2021	Receivership - Court Appointed: Review new Desjardins account. Refer to previous correspondence from Desjardins.	BM	\$195.00	0.20	\$39.00
05/05/2021	Receivership - Court Appointed: report court re Densley sale	NL	\$295.00	0.88	\$259.60
05/05/2021	Receivership - Court Appointed: Email exchanges with Wendy G. re: court application. Email instructions to Brenda M. and Naomi L.	RD	\$395.00	0.40	\$158.00

Services Subtotal \$20,864.55

Disbursements

Date	Description	Rate	Quantity	Total
04/28/2021	Postage: Oraccuz Holdings Inc. - postage for tax returns submitted.	\$4.36	1.00	\$4.36
04/28/2021	Postage: Postage, two notices re Metropolitan 2 x 3.11 plus hst	\$6.22	1.00	\$6.22
Expenses Subtotal				\$10.58

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		29.28	\$295.00	\$8,637.60
Josh Pearson		10.57	\$195.00	\$2,061.15
Rahn Dodick	LIT, CPA, President	17.64	\$395.00	\$6,967.80
Brenda McKnight	Para Professional	16.4	\$195.00	\$3,198.00
Subtotal				\$20,875.13
Harmonized Sales Tax (13.0%)				\$2,713.77
Total				\$23,588.90

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10111	05/14/2021	\$23,588.90	\$0.00	\$23,588.90
Outstanding Balance				\$23,588.90
Total Amount Outstanding				\$23,588.90

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10111 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10113
Issued Date: 06/09/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Limited, Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
05/06/2021	Receivership - Court Appointed: Review conference and court material provided by Avery Z.	RD	\$395.00	0.57	\$225.15
05/06/2021	Receivership - Court Appointed: Email exchanges with prospective valuers. Schedule meetings.	RD	\$395.00	0.35	\$138.25
05/06/2021	Receivership - Court Appointed: drafting report to court	NL	\$295.00	0.62	\$182.90
05/06/2021	Receivership - Court Appointed: Collect May 2021 rent and approve deposits. Email exchanges with Brenda M.	RD	\$395.00	0.30	\$118.50
05/06/2021	Receivership - Court Appointed: Call and email exchanges with Wendy G. re: court material. Email exchanges with Jon Ordon re: auction at Densley. Emails to both Hillmount Capital and Equitable Bank re: payout/discharge statements. Email instructions to Naomi L. re: report to Court.	RD	\$395.00	1.59	\$628.05
05/06/2021	Receivership - Court Appointed: Prepare cheque for Equitable Bank re mortgage payment.	BM	\$195.00	0.20	\$39.00

05/06/2021	Receivership - Court Appointed: Call with Naomi L. re: report to court.	RD	\$395.00	0.15	\$59.25
05/06/2021	Receivership - Court Appointed: Work on Affidavit of Fees for Court Approval.	BM	\$195.00	0.60	\$117.00
05/07/2021	Receivership - Court Appointed: Prepare Affidavit of RD, with attachments of all DLI invoices. Prepare timekeepers summary. Reconcile G/L with S/S re time and hours, etc.	BM	\$195.00	2.15	\$419.25
05/07/2021	Receivership - Court Appointed: Call with first valuator. Review matter with him and answer his questions. Provide names for conflict check to both valutors.	RD	\$395.00	0.94	\$371.30
05/10/2021	Receivership - Court Appointed: Call with Jeff P. re: valuations.	RD	\$395.00	0.53	\$209.35
05/11/2021	Receivership - Court Appointed: draft report of the Receiver re sale of Densley	NL	\$295.00	4.23	\$1,247.85
05/11/2021	Receivership - Court Appointed: Review Hillmount payout statement and email questions to Diane at Hillmount.	RD	\$395.00	0.28	\$110.60
05/11/2021	Receivership - Court Appointed: Call with Naomi L. to discuss draft report to Court.	RD	\$395.00	0.29	\$114.55
05/11/2021	Receivership - Court Appointed: Provide NL with Claims Register. Look at secured claim and provide NL with copy of PPSA re Lincoln.	BM	\$195.00	0.70	\$136.50
05/11/2021	Receivership - Court Appointed: Email exchanges with Jon O. regarding Metropolitan auction.	RD	\$395.00	0.14	\$55.30
05/11/2021	Receivership - Court Appointed: Review valutors proposals. Email to Avery Z. regarding valuator options.	RD	\$395.00	0.67	\$264.65
05/11/2021	Receivership - Court Appointed: Call with Naomi L. Re: report to Court.	RD	\$395.00	0.25	\$98.75
05/12/2021	Receivership - Court Appointed: drafting report	NL	\$295.00	1.32	\$389.40
05/12/2021	Receivership - Court Appointed: Send Receivership schedules to Naomi.	BM	\$195.00	0.10	\$19.50
05/12/2021	Receivership - Court Appointed: Discuss various matters with Brenda M.	RD	\$395.00	0.20	\$79.00
05/12/2021	Receivership - Court Appointed: Email exchange with Equitable Bank.	RD	\$395.00	0.06	\$23.70
05/12/2021	Receivership - Court Appointed: See RD re cheque to Equitable. Prepare for courier, deliver to pick up.	BM	\$195.00	0.10	\$19.50
05/12/2021	Receivership - Court Appointed: Review draft report to Court and ,make amendments.	RD	\$395.00	2.11	\$833.45
05/12/2021	Receivership - Court Appointed: Review amendments by Avery Z. to application material and email Wendy G.	RD	\$395.00	0.05	\$19.75
05/12/2021	Receivership - Court Appointed: See RD re letter to CRA with authorizations.	BM	\$195.00	0.40	\$78.00

	Revise letter to expand additional information requested.				
05/12/2021	Receivership - Court Appointed: See RD re CRA payment. Reverse. Re-issue to Metropolitan account.	BM	\$195.00	0.10	\$19.50
05/13/2021	Receivership - Court Appointed: Prepare CRA for mailing. Scan and save copy to drive.	BM	\$195.00	0.20	\$39.00
05/13/2021	Receivership - Court Appointed: Prepare CRA cheque for mailing re Metropolitan.	BM	\$195.00	0.10	\$19.50
05/13/2021	Receivership - Court Appointed: Make amendments to draft report to Court. Calls and email exchanges with Naomi L., Brenda M., Wendy G. Review and finalize appendices. Review bank statement reconciliation. Review and comment on motion material.	RD	\$395.00	6.52	\$2,575.40
05/13/2021	Receivership - Court Appointed: preparing appendices for Court report	NL	\$295.00	0.81	\$238.95
05/13/2021	Receivership - Court Appointed: Print bank statements received from RD.	BM	\$195.00	0.20	\$39.00
05/13/2021	Receivership - Court Appointed: Prepare Interim SRD, save to desktop. Send to RD as Excel file.	BM	\$195.00	0.20	\$39.00
05/13/2021	Receivership - Court Appointed: 863704 - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.40	\$78.00
05/14/2021	Receivership - Court Appointed: review of draft report	NL	\$295.00	0.94	\$277.30
05/14/2021	Receivership - Court Appointed: Email exchange with Avery Z. Email exchanges with Brenda M. re: Equitable payout statement and appendices to report to Court.	RD	\$395.00	0.23	\$90.85
05/14/2021	Receivership - Court Appointed: Call with Naomi L. re: report to Court.	RD	\$395.00	0.10	\$39.50
05/14/2021	Receivership - Court Appointed: Review amendments made by Naomi L. and send to Wendy G. Review and amend interim R&D for report to Court. Review RBC accounts information, provide comments to Brenda M. Email Jeff P. re: valuations engagement.	RD	\$395.00	1.01	\$398.95
05/14/2021	Receivership - Court Appointed: Post 6 disbursements. Prepare bank reconciliation reports (4). Save all to drive. Send RD financial information info. Receive information from RBC, distribute to all parties. Send request for information re funds on hand. Request payout statement from Equitable Bank. Prepare Appendix & Confidential Appendix pages. Review drive for information.	BM	\$195.00	3.90	\$760.50
05/14/2021	Receivership - Court Appointed: Review and amend the interim	RD	\$395.00	0.43	\$169.85

R&D for the report to Court.					
05/14/2021	Receivership - Court Appointed: Finalize the R&D. Make further amendments to report to Court. Make BL amendments to notice of motion. Draft email to Wendy G. and provide her documents to review for motion.	RD	\$395.00	1.19	\$470.05
05/17/2021	Receivership - Court Appointed: Post 2 deposits, District Ventures, Mauro Ritacca. File.	BM	\$195.00	0.20	\$39.00
05/17/2021	Receivership - Court Appointed: Review redirected mail and provide Brenda M. with instructions.	RD	\$395.00	0.20	\$79.00
05/17/2021	Receivership - Court Appointed: Review emails from Avery Z. and respond.	RD	\$395.00	0.19	\$75.05
05/18/2021	Receivership - Court Appointed: Review final version of motion material. Make final edits to Court report based on legal counsel comments.	RD	\$395.00	1.95	\$770.25
05/18/2021	Receivership - Court Appointed: Talk to Mr. Zimmerman, Datamax re payments to Frank Zuccaro.	BM	\$195.00	0.20	\$39.00
05/18/2021	Receivership - Court Appointed: Review redirected mail and provide instructions to Brenda M.	RD	\$395.00	0.10	\$39.50
05/18/2021	Proposal - Division 1: Review valuation engagement letter and provide comments.	RD	\$395.00	0.40	\$158.00
05/18/2021	Receivership - Court Appointed: Reconcile R&D to legal fees. Finalize fee affidavit. Provide confi appendices to Wendy G. Review Wendy G. emails to service list. Provide instructions to Brenda M.	RD	\$395.00	1.52	\$600.40
05/19/2021	Receivership - Court Appointed: Call with Adam Zimmerman re Frank Z. threat to tear down sign.	RD	\$395.00	0.10	\$39.50
05/19/2021	Receivership - Court Appointed: Discuss finalization of report with Brenda M.	RD	\$395.00	0.10	\$39.50
05/19/2021	Receivership - Court Appointed: Record receipt in Ascend.	BM	\$195.00	0.10	\$19.50
05/19/2021	Receivership - Court Appointed: Printing, assemble appendices, scan all documents and send to legal counsel.	BM	\$195.00	1.30	\$253.50
05/20/2021	Receivership - Court Appointed: Email exchange with Wendy G.	RD	\$395.00	0.10	\$39.50
05/20/2021	Receivership - Court Appointed: Respond to CBRE. Review Equitable mortgage statement.	RD	\$395.00	0.08	\$31.60
05/20/2021	Receivership - Court Appointed: Prepare Enbridge payment for mailing.	BM	\$195.00	0.10	\$19.50
05/20/2021	Receivership - Court Appointed: Record Superior Propane liability in Ascend.	BM	\$195.00	0.10	\$19.50

	Scan and save in disclosure documents.					
05/21/2021	Receivership - Court Appointed: Review emails and respond.	RD	\$395.00	0.20	\$79.00	
05/21/2021	Receivership - Court Appointed: Call with Brenda M. re: Densley closing, billboard issue, etc...	RD	\$395.00	0.20	\$79.00	
05/21/2021	Receivership - Court Appointed: review of emails and responding to information request	NL	\$295.00	0.22	\$64.90	
05/21/2021	Receivership - Court Appointed: 4 Bank reconciliations - Frank Zuccaro - Set up file in drive. Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.80	\$156.00	
05/21/2021	Receivership - Court Appointed: Call with Alex I. re: TTN's intent to appeal the disclaimer of contract.	RD	\$395.00	0.40	\$158.00	
	Review email from Jeff S.					
05/21/2021	Receivership - Court Appointed: 4 Bank reconciliations - Orracus Holdings Inc. - Set up file in drive. Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.40	\$78.00	
05/21/2021	Receivership - Court Appointed: Metropolitan - 6 bank reconciliations Set up file in drive. Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	1.10	\$214.50	
05/25/2021	Receivership - Court Appointed: Call with Naomi L. to discuss next steps.	RD	\$395.00	0.15	\$59.25	
05/25/2021	Receivership - Court Appointed: Email exchanges with Wendy G. re: Avery Z. comments to motion material.	RD	\$395.00	0.23	\$90.85	
05/25/2021	Receivership - Court Appointed: Funds from RBC and authorize 50% transfer to Maria Z.	RD	\$395.00	0.19	\$75.05	
05/26/2021	Receivership - Court Appointed: Email exchanges with Jon O. re: Metro auction.	RD	\$395.00	0.30	\$118.50	
05/26/2021	Receivership - Court Appointed: Email to Avery Z. Email to Josh P. re: records destruction and removal at Densley.	RD	\$395.00	0.30	\$118.50	
05/27/2021	Receivership - Court Appointed: Review various emails re: court date for motion for sale of Densley, among other things, and update CBRE.	RD	\$395.00	0.21	\$82.95	
05/27/2021	Receivership - Court Appointed: Monitor and note the auction closing	JP	\$195.00	2.00	\$390.00	

05/27/2021	Proposal - Division 1: Review Metropolitan auction results.	RD	\$395.00	0.60	\$237.00
05/27/2021	Receivership - Court Appointed: Prepare cheque for Garfinkle Biderman re Zuccaro receivership.	BM	\$195.00	0.20	\$39.00
05/27/2021	Receivership - Court Appointed: Letter to RDA Insurance and Lincoln Automotive Financial with Receivership documents.	BM	\$195.00	0.50	\$97.50
05/28/2021	Receivership - Court Appointed: Call with Naomi L.	RD	\$395.00	0.17	\$67.15
05/28/2021	Receivership - Court Appointed: discussion re closing of Densley, new hearing date and auction outcome	NL	\$295.00	0.22	\$64.90
05/30/2021	Receivership - Court Appointed: Email exchanges re: false alarm set off at Densley.	RD	\$395.00	0.40	\$158.00
05/31/2021	Receivership - Court Appointed: Email exchange with Brenda M. re: Zuccaro vehicle.	RD	\$395.00	0.10	\$39.50
05/31/2021	Receivership - Court Appointed: Review documents received from Bankruptcy Highway/RBC re Lincoln. Send via email to RD. Scan and save to drive.	BM	\$195.00	0.20	\$39.00
05/31/2021	Receivership - Court Appointed: Review amendments to valuation engagement letter and send to valuator with comments.	RD	\$395.00	0.14	\$55.30
05/31/2021	Receivership - Court Appointed: Review consent material provided by legal counsel to applicant and respondent.	RD	\$395.00	0.05	\$19.75
05/31/2021	Receivership - Court Appointed: Email exchanges, and call with, with Jon O. Email exchanges with Wendy G. re motion material. Email to Avery Z. re: valuation engagement letter. Email exchanges re: resetting of alarm system. Review comments by Avery Z. re: motion material sent. Calls with tenant and Brenda M. Calls with Toronto Hydro.	RD	\$395.00	8.39	\$3,314.05
05/31/2021	call alarm company	NL	\$295.00	0.12	\$35.40
05/31/2021	Receivership - Court Appointed: Time spent on telephone (3 calls) with Toronto Hydro re 76 Densley.	BM	\$195.00	0.70	\$136.50
06/01/2021	Receivership - Court Appointed: Prepare deposit requisition for rental income received.	BM	\$195.00	0.10	\$19.50
06/01/2021	Receivership - Court Appointed: Record deposit received from RBC. Prepare cheque to M.Z. re one half of funds received.	BM	\$195.00	0.20	\$39.00
06/01/2021	Receivership - Court Appointed: Receive mail on redirection. Ensure creditor is on the creditors list.	BM	\$195.00	0.30	\$58.50
06/01/2021	Receivership - Court Appointed: Discuss with Brenda M. payment of bills and notifications to Densley vendors. Review emails between legal counsels.	RD	\$395.00	0.32	\$126.40
06/01/2021	Receivership - Court Appointed: Discuss 863 closing of Densley & next steps re utilities, taxes, etc.	BM	\$195.00	0.20	\$39.00

06/01/2021	Receivership - Court Appointed: Re Enbridge account at St. Francis. Present cheque for signature.	BM	\$195.00	0.10	\$19.50
06/01/2021	Receivership - Court Appointed: Discuss 863 - courier requirements re FZ invoices.	BM	\$195.00	0.10	\$19.50
06/01/2021	Receivership - Court Appointed: Re MZ cheque - get signature, discuss direction of payment.	BM	\$195.00	0.10	\$19.50
06/02/2021	Receivership - Court Appointed: Email exchange with Josh P.	RD	\$395.00	0.15	\$59.25
06/02/2021	Receivership - Court Appointed: Catalog file boxes.	JP	\$195.00	2.72	\$530.40
06/02/2021	Receivership - Court Appointed: Call with Josh P. re: records at Densley.	RD	\$395.00	0.17	\$67.15
06/02/2021	Receivership - Court Appointed: Send email to A.Zeidman re forwarding cheque to MZ or legal office. Review. Send cheque to Enbridge for St. Francis property. Create mailing labels.	BM	\$195.00	0.30	\$58.50
06/02/2021	Receivership - Court Appointed: Go through F. Zuccaro mail received. Record in Ascend, scan, copy to drive. Set up envelope for courier package to F.Z.	BM	\$195.00	0.50	\$97.50
06/03/2021	Receivership - Court Appointed: Prepare letters for mailing, letter to Intact Insurance, make copies, scan and save on drive. Letter to Lincoln Automotive, scan, save on drive.	BM	\$195.00	0.40	\$78.00
06/03/2021	Receivership - Court Appointed: Receive rent from densley tenants. Call with Danbury re: auction removal schedule.	RD	\$395.00	0.37	\$146.15
06/03/2021	Receivership - Court Appointed: Call with Josh P. re: records removal. Review box list and determine what to keep.	RD	\$395.00	0.66	\$260.70
06/04/2021	Receivership - Court Appointed: Picked up file boxed from Densley and delivered to DL.	JP	\$195.00	3.85	\$750.75
06/04/2021	Receivership - Court Appointed: Send Equitable email for property tax information. Time spent on phone, Enbridge re gas charges and account number etc. Make notes re accounts.	BM	\$195.00	1.60	\$312.00
06/04/2021	Receivership - Court Appointed: Call with Josh P. re: records removal. Records transfer to DLI's office.	RD	\$395.00	0.41	\$161.95
06/04/2021	Receivership - Court Appointed: Start letters for service suppliers and tenants.	BM	\$195.00	0.80	\$156.00
06/04/2021	Receivership - Court Appointed: Email exchange with lawyers re: closing of sale of Densley.	RD	\$395.00	0.25	\$98.75
Services Subtotal					\$22,701.70

Disbursements

Date	Description	Rate	Quantity	Total
05/12/2021	Courier: Courier to Equitable bank plus HST	\$10.67	1.00	\$10.67
Expenses Subtotal				\$10.67

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		8.48	\$295.00	\$2,501.60
Josh Pearson		8.57	\$195.00	\$1,671.15
Rahn Dodick	LIT, CPA, President	37.06	\$395.00	\$14,638.70
Brenda McKnight	Para Professional	19.95	\$195.00	\$3,890.25
Subtotal				\$22,712.37
Harmonized Sales Tax (13.0%)				\$2,952.61
Total				\$25,664.98

Statement of Account Summary:**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10113	06/11/2021	\$25,664.98	\$0.00	\$25,664.98
Outstanding Balance				\$25,664.98
Total Amount Outstanding				\$25,664.98

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10113 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10119
Issued Date: 07/05/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Limited, Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
06/07/2021	Receivership - Court Appointed: Prepare mail for Mrs. Zuccaro re RBC accounts.	BM	\$195.00	0.10	\$19.50
06/07/2021	Receivership - Court Appointed: Attend Court hearing to approve sale of Densley and other matters.	RD	\$395.00	0.30	\$118.50
06/07/2021	Receivership - Court Appointed: 863704 - time spent sorting out all utilities, taxes, etc. Phone call and email to Toronto Hydro. Working on list and letters. Scan all documents, send email to RD.	BM	\$195.00	1.60	\$312.00
06/07/2021	Receivership - Court Appointed: Emails to CBRE and real estate lawyer. Email exchanges with Brenda M. Review Endorsement of Justice Dunphy.	RD	\$395.00	0.53	\$209.35
06/07/2021	Receivership - Court Appointed: closing of 76 Densley	NL	\$295.00	0.33	\$97.35
06/08/2021	Receivership - Court Appointed: Email exchange with Avery Z. and Jeff P.	RD	\$395.00	0.10	\$39.50
06/08/2021	Receivership - Court Appointed: Call with Blair M. Email to Allison	RD	\$395.00	0.26	\$102.70

G.

06/08/2021	Receivership - Court Appointed: Review and sign amendment to agreement to fix name of buyer of Densley.	RD	\$395.00	0.29	\$114.55
06/08/2021	Receivership - Court Appointed: Review redirection of mail.	RD	\$395.00	0.10	\$39.50
06/08/2021	Receivership - Court Appointed: Review final auction accounting and provide to Josh P. to review.	RD	\$395.00	0.24	\$94.80
	Approve receipt in trust account.				
06/09/2021	Receivership - Court Appointed: Email exchanges with Jon O. and tenant at Densley. Discussion with Brenda M. re: closing sale of Densley.	RD	\$395.00	0.51	\$201.45
06/09/2021	Receivership - Court Appointed: Review Densley closing documents and provide comments to legal counsel.	RD	\$395.00	0.55	\$217.25
06/09/2021	Receivership - Court Appointed: Discuss Gas/Hydro/Water bills, etc. Discuss payout of mortgage funds. Next steps.	BM	\$195.00	0.40	\$78.00
06/09/2021	Receivership - Court Appointed: Prepare package to courier invoices to Frank Zuccaro.	BM	\$195.00	0.10	\$19.50
06/10/2021	Receivership - Court Appointed: Review irrevocable direction received from Avery Z. and email to Wendy G. requesting clarification.	RD	\$395.00	0.10	\$39.50
06/10/2021	Receivership - Court Appointed: Review and sign authorization for Densley sale. Review response from applicant and review engagement letter of CBV and execute.	RD	\$395.00	0.53	\$209.35
06/10/2021	Receivership - Court Appointed: Review tenant acknowledgement and query legal counsel.	RD	\$395.00	0.41	\$161.95
	Email to Naomi L. with instructions.				
	Review responses from Blair M. and provide instructions to Brenda M.				
06/11/2021	Receivership - Court Appointed: Schedule/email for payout statements: Equitable - Hillmount - Enbridge, prepare fax to Enbridge to confirm on June 15.	BM	\$195.00	1.10	\$214.50
06/11/2021	Receivership - Court Appointed: Make inquiries re City of Toronto utilities.	BM	\$195.00	0.40	\$78.00
06/11/2021	Receivership - Court Appointed: letters to tenants	NL	\$295.00	0.73	\$215.35
06/11/2021	Receivership - Court Appointed: Review all Toronto Hydro/Water/ Tax websites for availability of online move out information. Remain on hold. Locate utility and tax certificate section, prepare to speak to customer service.	BM	\$195.00	1.20	\$234.00

06/11/2021	Receivership - Court Appointed: Speak to Toronto Utility customer service representative. Schedule meter reading for closing date. Escalate authorization by email request, compose and send.	BM	\$195.00	0.50	\$97.50
06/11/2021	Receivership - Court Appointed: Review various emails re: closing of Densley.	RD	\$395.00	0.17	\$67.15
06/11/2021	Receivership - Court Appointed: Send email to J.Pearson explaining meter issue and requesting attendance.	BM	\$195.00	0.30	\$58.50
06/11/2021	Receivership - Court Appointed: Review Densley closing material. Review correspondence from TD Bank. E-mail instructions to Brenda M.	RD	\$395.00	0.29	\$114.55
06/11/2021	Receivership - Court Appointed: Review documents received from Agueci Calabretta.	BM	\$195.00	0.40	\$78.00
06/14/2021	Receivership - Court Appointed: Scan and send payout for Hillmount and rental income information to solicitor re closing documentation.	BM	\$195.00	0.40	\$78.00
06/14/2021	Receivership - Court Appointed: Post two deposit requisitions of June 3, 2021.	BM	\$195.00	0.20	\$39.00
06/14/2021	Receivership - Court Appointed: Review Intact Insurance bill. Email RD re payment status.	BM	\$195.00	0.10	\$19.50
06/14/2021	Receivership - Court Appointed: Record auction proceeds receipts from deposit requisition.	BM	\$195.00	0.10	\$19.50
06/14/2021	Receivership - Court Appointed: Receive CRA NOA for Metropolitan Ice Cream. Review. Scan, save to drive, save to disclosure, file.	BM	\$195.00	0.20	\$39.00
06/14/2021	Receivership - Court Appointed: tenant notices	NL	\$295.00	0.22	\$64.90
06/14/2021	Receivership - Court Appointed: Itemize/sort/information received from Aguecci Calabretta re TD account. Sort into paid to/amounts.	BM	\$195.00	0.80	\$156.00
06/14/2021	Receivership - Court Appointed: Review redirected mail.	RD	\$395.00	0.10	\$39.50
06/14/2021	Receivership - Court Appointed: Review TA info re closing and other emails from legal counsel re: closing of Densley.	RD	\$395.00	0.20	\$79.00
06/14/2021	Receivership - Court Appointed: Review creditor list.	RD	\$395.00	0.11	\$43.45
06/14/2021	Receivership - Court Appointed: Review legal counsel's closing o/s list.	RD	\$395.00	0.10	\$39.50
06/14/2021	Receivership - Court Appointed: Order Tax and Utility Certificates from City of Toronto. Email to Hillmount re payment detail. Email to Rama re correspondence received.	BM	\$195.00	0.90	\$175.50
06/15/2021	Receivership - Court Appointed: Call with Brenda M. re: Densley sale closing. Email exchanges with Josh P. and Andrea P. re: utility meters at Densley.	RD	\$395.00	0.50	\$197.50

06/15/2021	Receivership - Court Appointed: Discuss requirements for closing with RD. Enter certificate charges in Clio. Send J.P. email re meter readings. Send N.L. email re certificates from tenants. Send S.Popovic email re postage.	BM	\$195.00	0.90	\$175.50
06/15/2021	Receivership - Court Appointed: Check meters at Densley and compare auction results	JP	\$195.00	1.60	\$312.00
06/15/2021	Receivership - Court Appointed: Email to Rama re closing information required.	BM	\$195.00	0.80	\$156.00
06/15/2021	Receivership - Court Appointed: Review/cross reference banking information re information received from Agueci & Calabretta.	BM	\$195.00	0.70	\$136.50
06/15/2021	Receivership - Court Appointed: On hold with Toronto Hydro, speak to agent, give meter numbers. Email to Rama re assistance with meters.	BM	\$195.00	0.60	\$117.00
06/15/2021	Receivership - Court Appointed: Calls to discuss tenant acknowledgements received and other closing matters. Email exchanges with Josh P. re: auction reconciliation.	RD	\$395.00	0.28	\$110.60
06/15/2021	Receivership - Court Appointed: follow up w tenant re letters required for closing of sale transaction	NL	\$295.00	0.81	\$238.95
06/15/2021	Receivership - Court Appointed: Prepare and send letter re mortgage payout numbers.	BM	\$195.00	0.20	\$39.00
06/16/2021	Receivership - Court Appointed: follow up re tenant acknowledgement forms	NL	\$295.00	0.10	\$29.50
06/16/2021	Receivership - Court Appointed: Review various emails re: closing of sale of Densley. Review TA.	RD	\$395.00	0.20	\$79.00
06/16/2021	Receivership - Court Appointed: Various tasks regarding sale of 76 Densley. Talk to Toronto tax and utilities, download tax and utility certificate, provide to legal, receive tenant acknowledgement, provide to legal, various other correspondence re payment of property tax in July, etc.	BM	\$195.00	1.90	\$370.50
06/16/2021	Receivership - Court Appointed: Discuss with Brenda M.	RD	\$395.00	0.10	\$39.50
06/17/2021	Receivership - Court Appointed: Provide to legal counsel requested documentation re: closing. Review various emails.	RD	\$395.00	0.23	\$90.85
06/17/2021	Receivership - Court Appointed: follow up re tenant acknowledgement	NL	\$295.00	0.39	\$115.05
06/17/2021	Receivership - Court Appointed: Post disbursement to account. File documents.	BM	\$195.00	0.10	\$19.50
06/17/2021	Receivership - Court Appointed: Review and approve rent deposit.	RD	\$395.00	0.10	\$39.50

06/17/2021	Receivership - Court Appointed: Review and sign closing documents. Email to legal counsel.	RD	\$395.00	1.46	\$576.70
06/17/2021	Receivership - Court Appointed: Go through Statement of Adjustments Report to RD re accuracy.	BM	\$195.00	0.70	\$136.50
06/18/2021	Receivership - Court Appointed: Email exchanges re: roof repair at Densley.	RD	\$395.00	0.20	\$79.00
06/18/2021	Receivership - Court Appointed: Go through mail, save documents in disclosure documents, prepare some for mailing.	BM	\$195.00	0.35	\$68.25
06/18/2021	Receivership - Court Appointed: Receive correspondence from lawyer. Follow up with discharges at Equitable. Note to M. Akinlade. Email to Rama.	BM	\$195.00	0.40	\$78.00
06/21/2021	Receivership - Court Appointed: Review Equitable bank payout statement and email exchanges with Brenda M. and CBRE. Email exchanges with legal counsel and lenders. Sign review closing documents and check accounting. Email exchanges with Naomi L. re: info for valuator. Calls with Josh P. re: roof repair.	RD	\$395.00	2.70	\$1,066.50
06/21/2021	Receivership - Court Appointed: Prepare email response to legal re estimate of payout numbers. Send wire transfer information.	BM	\$195.00	0.50	\$97.50
06/21/2021	Receivership - Court Appointed: Receive payout statement, send to legal. Send email to RD re May payment and payout statement information.	BM	\$195.00	0.50	\$97.50
06/21/2021	Receivership - Court Appointed: Review all correspondence. Save all documents to drive.	BM	\$195.00	0.40	\$78.00
06/21/2021	Receivership - Court Appointed: Make payment to Enbridge Gas, final meter reading. Send RD documents for posting on website. Send wire transfer information to realtor.	BM	\$195.00	0.30	\$58.50
06/21/2021	Receivership - Court Appointed: Update calculation to Maria Z. and complete requisition. Email to Naomi L. re: post-Sept 24/20 amounts owing to Maria Z.	RD	\$395.00	0.60	\$237.00
06/21/2021	Receivership - Court Appointed: responding to emails from tenant at Densely	NL	\$295.00	0.16	\$47.20
06/21/2021	Receivership - Court Appointed: Dealing with Roofer for Densley	JP	\$195.00	1.00	\$195.00

06/22/2021	Receivership - Court Appointed: Review CRA Statement. Scan and save in drive. File. Ensure amount is correct in Metropolitan creditor list. Revise.	BM	\$195.00	0.20	\$39.00
06/22/2021	Receivership - Court Appointed: Review final accounting for Hillmount and Equitable. Email to Brenda M. re: refund of interest paid. Email to Naomi L. re: insurance. Email exchanges with Josh P.	RD	\$395.00	0.41	\$161.95
06/22/2021	Receivership - Court Appointed: Dealing with roofer and alarm for Densley	JP	\$195.00	0.34	\$66.30
06/22/2021	Receivership - Court Appointed: Review documents, review G/L, Email to Diane Falcone, Hillmount Capital regarding interest charges.	BM	\$195.00	0.60	\$117.00
06/22/2021	Receivership - Court Appointed: insurance termination post sale of Densley	NL	\$295.00	0.47	\$138.65
06/22/2021	Receivership - Court Appointed: Receive response from Hillmount. Review. Send response to RD.	BM	\$195.00	0.10	\$19.50
06/22/2021	Receivership - Court Appointed: Review in detail next steps in the receivership proceedings. Detailed email of next steps to Wendy G. Review creditor list of metropolitan ice cream.	RD	\$395.00	1.22	\$481.90
06/22/2021	Receivership - Court Appointed: Review information required for the valuation. Emails to Naomi L. and Jeff P.	RD	\$395.00	0.32	\$126.40
06/23/2021	Receivership - Court Appointed: Coordinate with roofer	JP	\$195.00	0.34	\$66.30
06/23/2021	Receivership - Court Appointed: discussion re next steps, corresponding with valuator	NL	\$295.00	1.93	\$569.35
06/23/2021	Receivership - Court Appointed: Go through disbursements, determine invoices paid and what party should have paid. Look into insurance allocation. Create spreadsheet. Copy/scan/save to drive. Send to Naomi by email.	BM	\$195.00	1.60	\$312.00
06/23/2021	Receivership - Court Appointed: Call with Naomi L. re: info required for the valuations.	RD	\$395.00	0.12	\$47.40
06/23/2021	Receivership - Court Appointed: Call with Naomi L. re: gathering info for the corporate valuations.	RD	\$395.00	0.42	\$165.90
06/23/2021	Receivership - Court Appointed: Go through all statements for F. Zuccaro. Prepare all statements for scan and courier to King Road address.	BM	\$195.00	0.70	\$136.50
06/23/2021	Receivership - Court Appointed: Email exchanges with Josh P. re: roof repairs. Discussion with Brenda M. re: various matters.	RD	\$395.00	0.30	\$118.50
06/23/2021	Receivership - Court Appointed: See RD re cheque & requisition	BM	\$195.00	0.10	\$19.50

	signing for Enbridge bill. Discuss ending period.					
06/24/2021	Receivership - Court Appointed: Prepare cheque requisition and cheque for final gas billing re Densley property.	BM	\$195.00	0.10	\$19.50	
06/24/2021	Receivership - Court Appointed: review of information required by valuator, cancelling certain insurance coverage going forward	NL	\$295.00	0.93	\$274.35	
06/24/2021	Receivership - Court Appointed: Call with Naomi L. re: valuation material.	RD	\$395.00	0.14	\$55.30	
06/24/2021	Receivership - Court Appointed: Submit requests through Represent a Client for access to F Zuccaro & parties CRA accounts.	BM	\$195.00	1.60	\$312.00	
06/25/2021	Receivership - Court Appointed: Call with Wendy G. re: various matters related to the receivership.	RD	\$395.00	0.42	\$165.90	
06/25/2021	Receivership - Court Appointed: call w Wendy re next steps for Metropolitan and King	NL	\$295.00	0.66	\$194.70	
06/28/2021	Receivership - Court Appointed: gathering information for valuator	NL	\$295.00	1.94	\$572.30	
06/28/2021	Receivership - Court Appointed: Calls with naomi L. re: info required by valuator.	RD	\$395.00	0.20	\$79.00	
06/28/2021	Receivership - Court Appointed: Review email exchange with appraiser. Review email list of docs needed to be searched in storage.	RD	\$395.00	0.10	\$39.50	
06/28/2021	Receivership - Court Appointed: Review and exchange emails with Naomi L. re: valuation documents.	RD	\$395.00	0.20	\$79.00	
06/28/2021	Receivership - Court Appointed: Email to Avery Z. re: King property.	RD	\$395.00	0.19	\$75.05	
06/29/2021	Receivership - Court Appointed: Review and respond to email from Wendy G. Review email from valuator.	RD	\$395.00	0.31	\$122.45	
06/29/2021	Receivership - Court Appointed: Go through financial documents of company to find financial statements from 2013 to 2017, scan and send to Naomi	TP	\$195.00	2.00	\$390.00	
06/29/2021	Receivership - Court Appointed: gathering information for valuator	NL	\$295.00	0.08	\$23.60	
06/29/2021	Receivership - Court Appointed: Review various emails re: valuation. Email Naomi L.	RD	\$395.00	0.20	\$79.00	
06/30/2021	Receivership - Court Appointed: information for valuator	NL	\$295.00	0.99	\$292.05	
06/30/2021	Receivership - Court Appointed: Review final Danbury G. accounting. Review email exchanges re: valuation.	RD	\$395.00	0.17	\$67.15	
07/05/2021	Receivership - Court Appointed: Review redirected mail and provide instructions to Brenda M.	RD	\$395.00	0.20	\$79.00	
07/05/2021	Receivership - Court Appointed: Complete accounting for balance	RD	\$395.00	0.07	\$27.65	

of deposit with CBRE.

07/05/2021	Receivership - Court Appointed: Review emails from Wendy G. and emails to Avery Z. Provide instructions to Brenda M.	RD	\$395.00	0.25	\$98.75
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Services Subtotal \$14,739.65

Disbursements

Date	Description	Rate	Quantity	Total
06/09/2021	Courier: Courier to King City address - estimated. plus HST	\$25.00	1.00	\$25.00
06/15/2021	Receivership - Court Appointed: Tax certificate Utilities certificate City of Toronto	\$126.37	1.00	\$126.37
06/23/2021	Courier: Courier to King City Estimated	\$25.00	1.00	\$25.00
06/23/2021	Courier: Courier to A. Zeidman, Estimate plus HST	\$25.00	1.00	\$25.00
Expenses Subtotal				\$201.37

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		9.74	\$295.00	\$2,873.30
Josh Pearson		3.28	\$195.00	\$639.60
Rahn Dodick	LIT, CPA, President	16.5	\$395.00	\$6,517.50
Brenda McKnight	Para Professional	22.15	\$195.00	\$4,319.25
Talya Psek	Para Professional	2.0	\$195.00	\$390.00
Subtotal				\$14,941.02
Harmonized Sales Tax (13.0%)				\$1,942.33
Total				\$16,883.35

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10119	07/23/2021	\$16,883.35	\$0.00	\$16,883.35

Outstanding Balance	\$16,883.35
Total Amount Outstanding	\$16,883.35

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10119 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10136
Issued Date: 08/09/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Limited, Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
07/05/2021	Receivership - Court Appointed: Letter to Yale PGC per Naomi. Compose, attach order, send to NL for signature.	BM	\$195.00	0.50	\$97.50
07/05/2021	Receivership - Court Appointed: Metropolitan - receive instructions from RD, look through legal searches, prepare Statement of Affairs in draft. Look up landlord name and add to creditors list.	BM	\$195.00	1.70	\$331.50
07/05/2021	Receivership - Court Appointed: Review bank statements. Email exchanges with Brenda M.	RD	\$395.00	0.35	\$138.25
07/05/2021	Receivership - Court Appointed: Review utility bill and provide instructions to Brenda M.	RD	\$395.00	0.05	\$19.75
07/05/2021	Receivership - Court Appointed: Prepare letter to accountant (Yale revision/P.Vanek original). Send to NL for signature.	BM	\$195.00	0.50	\$97.50
07/05/2021	Receivership - Court Appointed: Metropolitan - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

07/05/2021	Receivership - Court Appointed: Metropolitan - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
07/05/2021	Receivership - Court Appointed: Re-do Statement of Affairs, after recording deposit in May and June.	BM	\$195.00	0.70	\$136.50
07/06/2021	Receivership - Court Appointed: Prepare documents for assignment of Metropolitan Ice Cream	BM	\$195.00	0.70	\$136.50
07/06/2021	Receivership - Court Appointed: review of letter for information for valuation	NL	\$295.00	0.52	\$153.40
07/06/2021	Receivership - Court Appointed: Review MIC creditor list and assess its insolvency. Review auction proceeds and allocate portion re: Frank Z. assets. Draft lengthy email to applicant and respondent with reasons for bankrupting MIC.	RD	\$395.00	1.60	\$632.00
07/06/2021	Receivership - Court Appointed: Revise accounting records letter, send to NL for signature.	BM	\$195.00	0.20	\$39.00
07/06/2021	Receivership - Court Appointed: Prepare revised Statement of Affairs re new amount to be paid to bankruptcy estate. Print, review, scan, send to RD,	BM	\$195.00	0.30	\$58.50
07/06/2021	Receivership - Court Appointed: Receive signature pages from Naomi. Prepare emails to Yale PGC and Peter Vanek.	BM	\$195.00	0.20	\$39.00
07/07/2021	Receivership - Court Appointed: Discuss Enbridge account, present final bill and cheque for signature. Prepare for mailing.	BM	\$195.00	0.10	\$19.50
07/07/2021	Receivership - Court Appointed: Relay message to Naomi to call Peter Vanek Accounting re tax information.	BM	\$195.00	0.05	\$9.75
07/08/2021	Receivership - Court Appointed: Call and email with TD securities re: invest funds on hand in term deposit.	RD	\$395.00	0.31	\$122.45
07/09/2021	Receivership - Court Appointed: Call with Naomi L. re: valuation of corporations and Frank Z. income assessment.	RD	\$395.00	0.30	\$118.50
07/11/2021	Receivership - Court Appointed: Review claims by Luc Cerda clients. Defer to speak to RD.	BM	\$195.00	0.30	\$58.50
07/12/2021	Receivership - Court Appointed: gathering information for the valuator	NL	\$295.00	0.65	\$191.75
07/12/2021	Receivership - Court Appointed: Review various emails with the valuator.	RD	\$395.00	0.06	\$23.70
07/14/2021	Receivership - Court Appointed: Email exchanges with legal counsel.	RD	\$395.00	0.22	\$86.90
07/14/2021	Receivership - Court Appointed: Record disbursement re professional fees.	BM	\$195.00	0.10	\$19.50

07/14/2021	Receivership - Court Appointed: Set up accounts in chart of accounts. Post receipt re deposit funds, post disbursements re real estate commissions.	BM	\$195.00	0.40	\$78.00
07/14/2021	Receivership - Court Appointed: Post 3 banking entries.	BM	\$195.00	0.10	\$19.50
07/14/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
07/14/2021	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
07/15/2021	Receivership - Court Appointed: Review email from Frank M. Email exchanges with Wendy G.	RD	\$395.00	0.20	\$79.00
07/16/2021	Receivership - Court Appointed: Review emails from Wendy G. Respond to Frank M.	RD	\$395.00	0.26	\$102.70
07/16/2021	Receivership - Court Appointed: Post 2 entries re insurance and interest disbursement. Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature. Review file re deposit.	BM	\$195.00	0.40	\$78.00
07/16/2021	Receivership - Court Appointed: Prepare cheque requisition. Prepare cheque for King Township re King Road property.	BM	\$195.00	0.20	\$39.00
07/16/2021	Receivership - Court Appointed: Make adjusting entries re MIC and F Zuccaro allocations.	BM	\$195.00	0.40	\$78.00
07/16/2021	Receivership - Court Appointed: Review 863 CRA accounts. Try to get authorization to MIC and FZ.	BM	\$195.00	0.70	\$136.50
07/19/2021	Receivership - Court Appointed: information follow up for valuator	NL	\$295.00	0.28	\$82.60
07/19/2021	Receivership - Court Appointed: Email exchanges re: valuations. Call with Naomi L.	RD	\$395.00	0.26	\$102.70
07/19/2021	Receivership - Court Appointed: Upload assessment notices and reassessment notices, save to drive.	BM	\$195.00	0.50	\$97.50
07/20/2021	Receivership - Court Appointed: Prepare mailing to two MIC employees re revision to T4 slip. Make copies for mailing. Scan documents and save to drive.	BM	\$195.00	0.50	\$97.50
07/20/2021	Receivership - Court Appointed: Reviewing Canada.ca site for online access. Scan documents for submission. Review instructions for new system re authorization.	BM	\$195.00	0.40	\$78.00
07/20/2021	Receivership - Court Appointed: Send requests for online access to CRA again re Frank Zuccaro, MIC and Oraccuz.	BM	\$195.00	0.80	\$156.00

07/20/2021	Receivership - Court Appointed: Review redirected mail.	RD	\$395.00	0.18	\$71.10
07/21/2021	Receivership - Court Appointed: call w Valuator re next steps	NL	\$295.00	1.07	\$315.65
07/21/2021	Receivership - Court Appointed: Call with Jeff P. and Naomi L. Call with Naomi L.	RD	\$395.00	0.71	\$280.45
07/21/2021	Receivership - Court Appointed: Look for documents to assist with valuation.	RD	\$395.00	0.04	\$15.80
07/21/2021	Receivership - Court Appointed: Discuss with Brenda M. various matters.	RD	\$395.00	0.20	\$79.00
07/21/2021	Receivership - Court Appointed: Prepare courier to F. Zuccaro re mail received.	BM	\$195.00	0.10	\$19.50
07/22/2021	Receivership - Court Appointed: Set up banking files for F. Zuccaro. File documents.	BM	\$195.00	0.10	\$19.50
07/22/2021	Receivership - Court Appointed: Upload QB file re MIC for NL. Save to drive. Send NL email re location of large file.	BM	\$195.00	0.60	\$117.00
07/22/2021	Receivership - Court Appointed: Corresponding with RD, then Samfiru Tumarkin LLP re valuing claims. Add to MIC Receivership file and MIC possible bankruptcy file.	BM	\$195.00	0.50	\$97.50
07/22/2021	Receivership - Court Appointed: Email exchange with Brenda M. re: employee claims of MIC.	RD	\$395.00	0.20	\$79.00
07/23/2021	Receivership - Court Appointed: Call with Brenda M. re: bankruptcy assignment of Metropolitan.	RD	\$395.00	0.20	\$79.00
07/23/2021	Receivership - Court Appointed: Email to Mr. Mendicino. Review corporate profile report.	RD	\$395.00	0.11	\$43.45
07/23/2021	Receivership - Court Appointed: Prepare bankruptcy documents dated July 28, 2021. Send to RD for review.	BM	\$195.00	0.70	\$136.50
07/26/2021	Receivership - Court Appointed: Print Garfinkle Biderman LLP invoice. Prepare cheque requisition, enter disbursement, print cheque.	BM	\$195.00	0.20	\$39.00
07/26/2021	Receivership - Court Appointed: gathering bank statements/drafting letters for valuator, reviewing banking details collected to date	NL	\$295.00	1.11	\$327.45
07/26/2021	Receivership - Court Appointed: Discuss valuation info needed with Naomi L.	RD	\$395.00	0.23	\$90.85
07/26/2021	Receivership - Court Appointed: At N.L.s request, try to open MIC file. Worked on various ways to do so. Achieved login screen, pw not as required.	BM	\$195.00	0.60	\$117.00
07/26/2021	Receivership - Court Appointed: Respond to Frank Z. email.	RD	\$395.00	0.27	\$106.65
07/26/2021	Receivership - Court Appointed: Review assignment documents. Send to Frank M. for signature by his client, along with explanations.	RD	\$395.00	0.37	\$146.15
07/27/2021	Receivership - Court Appointed: call w Talya re search for bank statements and Brenda re Qx books file	NL	\$295.00	1.16	\$342.20

07/27/2021	Receivership - Court Appointed: Call with Naomi L. re: information needed by valuator, what we could find in the records and what is still missing.	RD	\$395.00	0.40	\$158.00
07/27/2021	Receivership - Court Appointed: Go through boxes of company documents looking for bank statements, scan bank statements into drive.	TP	\$195.00	3.00	\$585.00
07/27/2021	Receivership - Court Appointed: Efforts to try to retrieve MIC and 863 accounting records from uploaded documents. Success in restoring accountant copy, updating and saving on drive. Call with NL and email to NL to determine next steps.	BM	\$195.00	2.50	\$487.50
07/27/2021	Receivership - Court Appointed: Review redirected mail and provide instructions to Brenda M. Review cancelled insurance policy. respond to Mr. Zuccaro's queries.	RD	\$395.00	0.53	\$209.35
07/27/2021	Receivership - Court Appointed: Call with Naomi L. Reivew server for docs.	RD	\$395.00	0.12	\$47.40
07/27/2021	Receivership - Court Appointed: Working in Quickbooks file to locate information as required by NL. Work on setting up pdf ability. Send 3 reports to N.L.	BM	\$195.00	1.10	\$214.50
07/28/2021	Receivership - Court Appointed: Look up previous payments to Maple Roofing. Prepare cheque for Maple Roofing, most recent repair.	BM	\$195.00	0.20	\$39.00
07/28/2021	Receivership - Court Appointed: Review and sign cheques. Discuss with Brenda M. accumulation of expenses paid on matrimonial home and cottage property.	RD	\$395.00	0.20	\$79.00
07/28/2021	Receivership - Court Appointed: Regarding property tax bill of Township of Clearview. Prepare cheque requisition, cheque and prepare for mailing.	BM	\$195.00	0.20	\$39.00
07/28/2021	Receivership - Court Appointed: Prepare letter to R. Martini re FZ and corporations. See RD for signature. Receive revisions. Prepare with revisions. Prepare for mailing.	BM	\$195.00	0.50	\$97.50
07/28/2021	Receivership - Court Appointed: Prepare 2 cheques for mailing..	BM	\$195.00	0.10	\$19.50
07/29/2021	Receivership - Court Appointed: On hold with CRA, determine HST (RT0002) set up as annual filer. Set up reminder to prepare return in early 2022.	BM	\$195.00	0.40	\$78.00
07/29/2021	Receivership - Court Appointed: Metropolitan - review HST file. Determine 4 returns required to be filed. Submit to CRA, print reports, file. Set reminder for next reporting.	BM	\$195.00	0.40	\$78.00
07/29/2021	Receivership - Court Appointed: Frank Zuccaro - scan two account statements. Start new courier envelope to send.	BM	\$195.00	0.10	\$19.50
07/29/2021	Receivership - Court Appointed: Review insurance correspondence from Aviva. Scan document. Prepare email to Mary Lynn of RDA Insurance to determine if refund is forthcoming.	BM	\$195.00	0.20	\$39.00
08/03/2021	Receivership - Court Appointed: Review email from Avery Z.	RD	\$395.00	0.48	\$189.60

	Email to Wendy G. Email exchanges with Frank M.					
08/03/2021	Receivership - Court Appointed: next steps re King Property	NL	\$295.00	0.33	\$97.35	
08/03/2021	Receivership - Court Appointed: Scan all bank statements for Metropolitan, Frank Zuccaro and 863704 Ontario Limited.	TP	\$195.00	3.50	\$682.50	
08/03/2021	Receivership - Court Appointed: Review applicant's motion material.	RD	\$395.00	0.13	\$51.35	
08/04/2021	Receivership - Court Appointed: Call with Frank Mendicino.	RD	\$395.00	0.15	\$59.25	
08/04/2021	Receivership - Court Appointed: Call with Wendy G. re: various matters.	RD	\$395.00	0.75	\$296.25	
08/04/2021	Receivership - Court Appointed: Discuss file with Brenda M.	RD	\$395.00	0.10	\$39.50	
08/04/2021	Receivership - Court Appointed: review of material served by Maria Z and called with counsel re same as well as King property	NL	\$295.00	2.77	\$817.15	
08/05/2021	Receivership - Court Appointed: Call with legal counsels re: upcoming motion. Email to Frank M.	RD	\$395.00	0.62	\$244.90	
08/05/2021	Receivership - Court Appointed: call w counsel to Maria, related follow up re missing banking information	NL	\$295.00	1.78	\$525.10	
08/05/2021	Proposal - Division 1: Calls with Naomi L. re: information needed by valuator. Review letter to Mr. Zuccaro re: King property. Email to Wendy G.	RD	\$395.00	0.46	\$181.70	
08/05/2021	Receivership - Court Appointed: Looking a accounting records, start letters, find information in drive, bank letters, etc. Finalize the day with reports and letter to N.L.	BM	\$195.00	2.50	\$487.50	
08/06/2021	Receivership - Court Appointed: Work on letter to RBC re F.Zuccaro and 863704 and detail required.	BM	\$195.00	0.90	\$175.50	
08/06/2021	Receivership - Court Appointed: follow up for missing bank statements	NL	\$295.00	0.74	\$218.30	
08/06/2021	Receivership - Court Appointed: Receive letter from N.L. sign. Send to RBC Collections for assistance.	BM	\$195.00	0.20	\$39.00	
08/06/2021	Receivership - Court Appointed: Prepare letter for BMO re credit card statements. Print all enclosures. Attach. Send to NL for signature.	BM	\$195.00	0.50	\$97.50	
08/06/2021	Receivership - Court Appointed: Review N.L. email re line of credit. Send document and request further information.	BM	\$195.00	0.10	\$19.50	
08/09/2021	Receivership - Court Appointed: Email exchanges with Naomi L.	RD	\$395.00	0.06	\$23.70	
08/09/2021	Receivership - Court Appointed: Finalize letters re TD, BMO. Review email, receive further instruction. Add further information to TD letter. Email NL .	BM	\$195.00	0.80	\$156.00	
08/09/2021	Receivership - Court Appointed: Respond to Mr. Martini's response	RD	\$395.00	0.23	\$90.85	

letter to the Receiver.

08/09/2021	Receivership - Court Appointed: Review, scan, send letter from Equitable Bank to Wendy Greenspoon-Soer.	BM	\$195.00	0.20	\$39.00
08/09/2021	Receivership - Court Appointed: Review my draft affidavit and make amendments. Review affidavit of Frank Z. sworn on Aug 6/21.	RD	\$395.00	1.47	\$580.65
08/09/2021	Receivership - Court Appointed: affidavit for family matter hearing	NL	\$295.00	1.29	\$380.55
08/09/2021	Receivership - Court Appointed: Review correspondence from RBC. Save all documents to drive. Send email to NL.	BM	\$195.00	0.40	\$78.00
08/09/2021	Receivership - Court Appointed: Review letter to bank.	RD	\$395.00	0.03	\$11.85
08/09/2021	Receivership - Court Appointed: Revise letter to TD. Send to NL for comment.	BM	\$195.00	0.30	\$58.50

Services Subtotal \$14,265.00

Disbursements

Date	Description	Rate	Quantity	Total
07/21/2021	Courier: Prepare courier for Frank Zuccaro in King City. Courier amount estimated.	\$25.00	1.00	\$25.00

Expenses Subtotal \$25.00

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		11.7	\$295.00	\$3,451.50
Rahn Dodick	LIT, CPA, President	11.85	\$395.00	\$4,680.75
Brenda McKnight	Para Professional	24.95	\$195.00	\$4,865.25
Talya Psek	Para Professional	6.5	\$195.00	\$1,267.50
			Subtotal	\$14,290.00
			Harmonized Sales Tax (13.0%)	\$1,857.70
			Total	\$16,147.70

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10136	08/13/2021	\$16,147.70	\$0.00	\$16,147.70

Outstanding Balance	\$16,147.70
Total Amount Outstanding	\$16,147.70

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10136 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10144
Issued Date: 09/11/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Limited, Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
08/09/2021	Receivership - Court Appointed: Review file, send email to G. Giancola re Quickbooks files. Look for new contact at BMO. None found.	BM	\$195.00	0.30	\$58.50
08/09/2021	Receivership - Court Appointed: Call with Naomi L. Review draft exhibit B to RD affidavit and discuss with Naomi L.	RD	\$395.00	0.29	\$114.55
08/09/2021	Receivership - Court Appointed: Talk to N.L. re information needed/received re FZ, Metropolitan, 863704.	BM	\$195.00	0.20	\$39.00
08/09/2021	Receivership - Court Appointed: Receive information from NDL Professional. Forward to RD and NL.	BM	\$195.00	0.10	\$19.50
08/09/2021	Receivership - Court Appointed: Call with Wendy G. re: affidavit.	RD	\$395.00	0.18	\$71.10
08/09/2021	Receivership - Court Appointed: review of affidavit	NL	\$295.00	0.11	\$32.45
08/09/2021	Receivership - Court Appointed: Review letter from Frank Mendicino and email Brenda M.	RD	\$395.00	0.15	\$59.25
08/10/2021	Receivership - Court Appointed: discussion about the bankruptcy,	NL	\$295.00	1.35	\$398.25

next steps re missing information					
08/10/2021	Receivership - Court Appointed: Look up previous email. Download documents to provide overview of previous correspondence. Email request for series of bank statements. Save correspondence to drive.	BM	\$195.00	0.20	\$39.00
08/10/2021	Receivership - Court Appointed: Review Naomi L. changes to affidavit and email her.	RD	\$395.00	0.39	\$154.05
08/10/2021	Receivership - Court Appointed: Follow up/revise/prepare letters re bank statements and information required.	BM	\$195.00	0.50	\$97.50
08/12/2021	Receivership - Court Appointed: Review multiple bank reconciliations.	RD	\$395.00	0.80	\$316.00
08/13/2021	Receivership - Court Appointed: review of affidavit	NL	\$295.00	0.82	\$241.90
08/13/2021	Receivership - Court Appointed: Review bank account re June 30 2021 statement. Send RD email re etransfer deposit.	BM	\$195.00	0.20	\$39.00
08/13/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/13/2021	Receivership - Court Appointed: Determine issue with June bank statement and correct with additional information received.	BM	\$195.00	0.20	\$39.00
08/13/2021	Receivership - Court Appointed: Check bank account. Email exchange with Brenda M.	RD	\$395.00	0.10	\$39.50
08/13/2021	Receivership - Court Appointed: finalize affidavit.	RD	\$395.00	0.59	\$233.05
08/16/2021	Receivership - Court Appointed: Review affidavit and sign.	RD	\$395.00	0.26	\$102.70
08/16/2021	Receivership - Court Appointed: Try to contact BMO (4 locations) re credit card request. Wait time 3 - 4 hours. Try to find various other sources of receiving information, none found.	BM	\$195.00	0.70	\$136.50
08/16/2021	Receivership - Court Appointed: Try BMO again. Check internet, no correspondence address for BMO.	BM	\$195.00	0.20	\$39.00
08/16/2021	Receivership - Court Appointed: Email exchange with legal counsel. Instructions to Brenda M.	RD	\$395.00	0.08	\$31.60
08/17/2021	Receivership - Court Appointed: Contact Wilson, Vukelich LLP. Make arrangements for Minute books to be packaged, ready for pick up.	BM	\$195.00	0.20	\$39.00
08/17/2021	Receivership - Court Appointed: Time on hold plus time with BMO representative re fax number to send request for credit card statement copies. Revise letter to BMO, prepare fax cover page.	BM	\$195.00	0.90	\$175.50
08/17/2021	Receivership - Court Appointed: Review and sign bank	RD	\$395.00	0.10	\$39.50

	reconciliation.					
08/18/2021	Receivership - Court Appointed: Email exchange with enviro company S2S re: reliance letter.	RD	\$395.00	0.04	\$15.80	
08/18/2021	Receivership - Court Appointed: Make arrangements to pick up courier package and transport to office. Pick up from Wilson Vukelich LLP re minute books.	BM	\$195.00	0.10	\$19.50	
08/18/2021	Receivership - Court Appointed: Fax request for credit card statements to BMO.	BM	\$195.00	0.20	\$39.00	
08/19/2021	Receivership - Court Appointed: Receive information from Pace Credit Union. Print for file, send email acknowledging. Send copy to NL and RD. Save to drive.	BM	\$195.00	0.40	\$78.00	
08/19/2021	Receivership - Court Appointed: Email RD with employment standards information. Request information.	BM	\$195.00	0.30	\$58.50	
08/19/2021	Receivership - Court Appointed: Email exchanges re: reliance letter.	RD	\$395.00	0.04	\$15.80	
08/19/2021	Receivership - Court Appointed: Enter term deposit, various entries.	BM	\$195.00	0.10	\$19.50	
08/19/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
08/19/2021	Receivership - Court Appointed: MIC - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
08/19/2021	Receivership - Court Appointed: Frank Zuccaro -Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
08/20/2021	Receivership - Court Appointed: Review minutes books received from legal counsel.	RD	\$395.00	0.96	\$379.20	
08/23/2021	Receivership - Court Appointed: Review respondents affidavit. Email Wendy G.	RD	\$395.00	0.34	\$134.30	
08/23/2021	Receivership - Court Appointed: Review Judge's endorsement re: 14B motion of respondent.	RD	\$395.00	0.14	\$55.30	
08/23/2021	Receivership - Court Appointed: Review minute books and upload documents for valuator. Email exchanges with Wendy G.	RD	\$395.00	0.66	\$260.70	
08/23/2021	Receivership - Court Appointed: review of materials filed by FZ and MZ	NL	\$295.00	0.45	\$132.75	
08/24/2021	Receivership - Court Appointed: Prepare cheque for Hydro One re stayner property.	BM	\$195.00	0.30	\$58.50	

08/24/2021	Receivership - Court Appointed: Prepare two letters with attachments to close F. Zuccaro accounts, 2 accounts with CIBC and 1 account with TD.	BM	\$195.00	0.90	\$175.50
08/24/2021	Receivership - Court Appointed: coordinating updated appraisal for King property	NL	\$295.00	0.19	\$56.05
08/25/2021	Receivership - Court Appointed: Respond to Jeff P. queries.	RD	\$395.00	0.20	\$79.00
08/25/2021	Receivership - Court Appointed: Email exchanges with Wendy G. Review correspondence from Frank Z. new lawyer.	RD	\$395.00	0.16	\$63.20
08/25/2021	Receivership - Court Appointed: Review email from Avery Z. and Frank Z.'s new lawyer.	RD	\$395.00	0.10	\$39.50
08/25/2021	Receivership - Court Appointed: call w appraiser for King Property	NL	\$295.00	0.26	\$76.70
08/25/2021	Receivership - Court Appointed: Review minute books, scan docs, send to valuator, email to legal counsel.	RD	\$395.00	2.21	\$872.95
08/26/2021	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
08/26/2021	Receivership - Court Appointed: email f/u re appraisal for king property	NL	\$295.00	0.10	\$29.50
08/26/2021	Receivership - Court Appointed: Prepare cheque for mailing. File documents.	BM	\$195.00	0.10	\$19.50
08/27/2021	Receivership - Court Appointed: Scan signed letters to TD and CIBC and save to drive. Prepare copies for file. Prepare mailing with postage rates applicable. Take to mail.	BM	\$195.00	0.80	\$156.00
08/30/2021	Receivership - Court Appointed: Receive access to CRA account. Browse through website. Print 2018 NOA as well as status updates. Send email to RD and NL re additional information required.	BM	\$195.00	0.80	\$156.00
08/30/2021	Receivership - Court Appointed: Look up insurance companies/policies with RDA Insurance. Determine invoice received belongs to F. Z. re Lincoln. Put in courier package with other invoices.	BM	\$195.00	0.30	\$58.50
08/31/2021	Receivership - Court Appointed: Receive, download all M/C Statements for FZ from October 2018. Advise NL and RD of receipt. Store on drive.	BM	\$195.00	1.20	\$234.00
08/31/2021	Receivership - Court Appointed: Email to Avery Z.	RD	\$395.00	0.10	\$39.50
08/31/2021	Receivership - Court Appointed: Review Zuccaro trust document. Email to Jeff P.	RD	\$395.00	0.22	\$86.90
08/31/2021	Receivership - Court Appointed: Review applicant's offer to settle.	RD	\$395.00	0.10	\$39.50
08/31/2021	Receivership - Court Appointed: follow up re King appraisal, review of motion materials	NL	\$295.00	0.60	\$177.00
08/31/2021	Receivership - Court Appointed: Review emails from Wendy G. re: correspondence from Frank Z. legal counsel.	RD	\$395.00	0.20	\$79.00
09/01/2021	Receivership - Court Appointed: Calls with Wendy G. and Avery Z.	RD	\$395.00	0.81	\$319.95

09/01/2021	Receivership - Court Appointed: Time in storage location looking for 863704 records as specified by RD.	BM	\$195.00	0.50	\$97.50
09/01/2021	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
09/01/2021	Receivership - Court Appointed: Attend COurt hearing and facilitate negotiation of settlement.	RD	\$395.00	2.42	\$955.90
09/01/2021	Receivership - Court Appointed: Go to CRA website. Upload Notices of Assessment. Save to drive. 2015 - 2018 including assessments and many reassessments.	BM	\$195.00	0.80	\$156.00
09/01/2021	Receivership - Court Appointed: Send email to NL re where to find CRA information and what years available.	BM	\$195.00	0.10	\$19.50
09/02/2021	Receivership - Court Appointed: Review various emails. Review endorsement and consent of parties. Email exchanges with applicant's legal counsel and receiver's legal counsel.	RD	\$395.00	1.04	\$410.80
09/03/2021	Receivership - Court Appointed: Review past court orders. Respond to email from Avery Z. Authorize distributions/wires as per Court order.	RD	\$395.00	2.62	\$1,034.90
09/03/2021	Receivership - Court Appointed: Scan email re payments to be made. Save to drive.	BM	\$195.00	0.10	\$19.50
09/08/2021	Receivership - Court Appointed: Review emails from Avery Z. and email Brenda M. with instructions.	RD	\$395.00	0.15	\$59.25
09/08/2021	Receivership - Court Appointed: Review spreadsheet previously undertaken. Look for updates.	BM	\$195.00	0.40	\$78.00
09/09/2021	Receivership - Court Appointed: Review email from Avery Z., provide detailed response, review FRO statement, approve cheque requisition.	RD	\$395.00	0.77	\$304.15
09/09/2021	Receivership - Court Appointed: next steps re King property visit	NL	\$295.00	0.19	\$56.05
09/09/2021	Receivership - Court Appointed: Work on spreadsheet re items paid for each party. Make copies. Revise. etc.	BM	\$195.00	3.50	\$682.50
09/09/2021	Receivership - Court Appointed: Speak with RDA Insurance. Receive insurance figures on Intact Insurance policy. Calculate numbers re Mr./Mrs. allocation.	BM	\$195.00	0.60	\$117.00
09/09/2021	Receivership - Court Appointed: Additional work on allocation spreadsheet.	BM	\$195.00	0.50	\$97.50
09/10/2021	Receivership - Court Appointed: Receive information from RDA re Aviva policy. Calculate amount used during Receivership. Work on spreadsheet. Send to RD for comment.	BM	\$195.00	0.60	\$117.00
09/10/2021	Receivership - Court Appointed: Review expense reconciliation schedule for co-owed homes and discuss with Brenda M.	RD	\$395.00	0.70	\$276.50

Review outstanding items and plan next steps in receivership proceeding.

09/10/2021 Receivership - Court Appointed: Speak to RD re revisions in spreadsheet. BM \$195.00 0.70 \$136.50
Revise.

Services Subtotal \$11,434.05

Disbursements

Date	Description	Rate	Quantity	Total
08/18/2021	Courier: Courier pick up re minute books from Wilson Vukelich LLP. (estimated) plus HST.	\$11.27	1.00	\$11.27
08/26/2021	Conference call charges	\$6.88	1.00	\$6.88
Expenses Subtotal				\$18.15

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		4.07	\$295.00	\$1,200.65
Rahn Dodick	LIT, CPA, President	17.12	\$395.00	\$6,762.40
Brenda McKnight	Para Professional	17.8	\$195.00	\$3,471.00
Subtotal				\$11,452.20
Harmonized Sales Tax (13.0%)				\$1,488.79
Total				\$12,940.99

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10144	09/17/2021	\$12,940.99	\$0.00	\$12,940.99
Outstanding Balance				\$12,940.99
Total Amount Outstanding				\$12,940.99

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10144 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10165
Issued Date: 10/06/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
09/09/2021	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
09/12/2021	Receivership - Court Appointed: Email to Zuccaro's re Quickbooks records required.	BM	\$195.00	0.10	\$19.50
09/13/2021	Receivership - Court Appointed: attending meeting of inspectors for Metro	NL	\$295.00	1.13	\$333.35
09/13/2021	Receivership - Court Appointed: Detailed response to letter received from Frank Z. legal counsel. Draft email to Wendy G. Email to Naomi L. Review list of info missing and requested from Frank Z.	RD	\$395.00	1.94	\$766.30
09/14/2021	Receivership - Court Appointed: Answer and send emails.	RD	\$395.00	0.20	\$79.00
09/14/2021	Receivership - Court Appointed: Call with Wendy G. re: response to FZ legal counsel. Review various documents re: past transactions.	RD	\$395.00	0.60	\$237.00

09/14/2021	Receivership - Court Appointed: review of emails, follow up re MIC	NL	\$295.00	0.38	\$112.10
09/14/2021	Receivership - Court Appointed: Review redirected mail.	RD	\$395.00	0.12	\$47.40
09/14/2021	Receivership - Court Appointed: Gather all documents needed for legal to review Zuccaro family trust. Draft email to legal counsel. Detailed update email to valuator, Jeff P.	RD	\$395.00	2.06	\$813.70
09/14/2021	Receivership - Court Appointed: Review Wendy G. response to Michael Z. letter.	RD	\$395.00	0.35	\$138.25
09/15/2021	Receivership - Court Appointed: Review response from evaluator and return email. Calls and email with/to Naomi L. Call and emails with Wendy Z.	RD	\$395.00	1.20	\$474.00
09/15/2021	Receivership - Court Appointed: responding to emails re o/s information for valuator	NL	\$295.00	0.46	\$135.70
09/17/2021	Receivership - Court Appointed: Calls with Wendy G. and Naomi L. Email exchange with Brenda M. and Wendy G. Discuss with Naomi L. various matters.	RD	\$395.00	0.47	\$185.65
09/17/2021	Receivership - Court Appointed: Log in to CRA representative account. No Access to FZ account. Advise RD	BM	\$195.00	0.10	\$19.50
09/17/2021	Receivership - Court Appointed: attend at the King Property for the appraisal, related discussion w RD	NL	\$295.00	3.21	\$946.95
09/18/2021	Receivership - Court Appointed: Review email from Avery Z. and email Wendy G.	RD	\$395.00	0.20	\$79.00
09/20/2021	Receivership - Court Appointed: Review email exchanges between legal counsel.	RD	\$395.00	0.04	\$15.80
09/20/2021	Receivership - Court Appointed: Scan correspondence Wilson Vukevich. Save to drive.	BM	\$195.00	0.10	\$19.50
09/20/2021	Receivership - Court Appointed: Review invoice. Send RD email re prior invoice. Prepare cheque requisition re September invoice together with cheque.	BM	\$195.00	0.20	\$39.00
09/20/2021	Receivership - Court Appointed: Review redirected mail.	RD	\$395.00	0.03	\$11.85
09/20/2021	Receivership - Court Appointed: Update website and approve documents uploaded.	RD	\$395.00	0.69	\$272.55
09/20/2021	Receivership - Court Appointed: Correspondence with Garfinkle Biderman LLP. Receive outstanding invoice. Prepare cheque requisition. Prepare cheque for signature.	BM	\$195.00	0.30	\$58.50
09/21/2021	Receivership - Court Appointed: Re-submit documents re CRA to get access to file.	BM	\$195.00	0.50	\$97.50

09/22/2021	Receivership - Court Appointed: Post 863704 Ontario Inc. to Court appointed receiver re professional fees.	BM	\$195.00	0.10	\$19.50
09/22/2021	Receivership - Court Appointed: Update chart of accounts. Post redemption of term deposit in part. Post entries re Avery Zeidman ITF M. Zuccaro x 2. Post legal for F. Zuccaro.	BM	\$195.00	0.80	\$156.00
09/22/2021	Receivership - Court Appointed: Meeting with Brenda M re: various matters.	RD	\$395.00	0.20	\$79.00
09/22/2021	Receivership - Court Appointed: Prepare courier package with various articles of mail for F. Zuccaro.	BM	\$195.00	0.20	\$39.00
09/22/2021	Receivership - Court Appointed: Prepare courier package to A. Zeidman.	BM	\$195.00	0.20	\$39.00
09/23/2021	Receivership - Court Appointed: Review email from Michael Z. and instruct Naomi L.	RD	\$395.00	0.11	\$43.45
09/23/2021	Receivership - Court Appointed: review of response from Frank Z's legal counsel	NL	\$295.00	0.02	\$5.90
09/24/2021	Receivership - Court Appointed: Review emails from Avery Z. Call with Brenda M. Review payments made by Receiver for Maria Z.	RD	\$395.00	0.68	\$268.60
09/24/2021	Receivership - Court Appointed: Speak to RD re payments by Receivership/M Zuccaro.	BM	\$195.00	0.20	\$39.00
09/24/2021	Receivership - Court Appointed: Try to get information re 863704 in MIC Quickbooks. Determine financial information up to date, send RD email.	BM	\$195.00	0.50	\$97.50
09/24/2021	Receivership - Court Appointed: Respond to Avery Z. email. Prepare calculation of chargebacks to Maria Z. Review LOC payments and previous emails on the subject.	RD	\$395.00	1.68	\$663.60
09/24/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
09/24/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
09/27/2021	Receivership - Court Appointed: Read emails re amount to be paid to M. Zuccaro. Locate and print invoices as requested by A. Zeidman.	BM	\$195.00	0.50	\$97.50
09/27/2021	Receivership - Court Appointed: Review revised reconciliation schedule and give Brenda M. instructions.	RD	\$395.00	0.14	\$55.30
09/27/2021	Receivership - Court Appointed: status of information for valuation	NL	\$295.00	0.07	\$20.65
09/27/2021	Receivership - Court Appointed: Call with Peter Vanek, former accountant of Zuccaro Family Trust. Email response to Mr. Carvalho, corporate legal counsel for 863704 Ont Inc.	RD	\$395.00	0.40	\$158.00

09/27/2021	Receivership - Court Appointed: Discussion with Brenda M. re: reconciliation. Review emails with further reconciling items. Complete the reconciliation calculation and send to Avery Z. for confirmation.	RD	\$395.00	0.80	\$316.00
09/27/2021	Receivership - Court Appointed: Various discussions with RD re next steps regarding payments, payments to be made now, etc.	BM	\$195.00	0.10	\$19.50
09/28/2021	Receivership - Court Appointed: Review emails ongoing, scan invoices, provide invoices to A. Zeidman.	BM	\$195.00	0.50	\$97.50
09/28/2021	Receivership - Court Appointed: assessing information still required by valuator, review of emails	NL	\$295.00	0.87	\$256.65
09/28/2021	Receivership - Court Appointed: Receive CRA HST Electronic Filing Information form. Prepare and efile 2 receivership HST returns, prepare and efile 1 bankruptcy HST return.	BM	\$195.00	0.50	\$97.50
09/28/2021	Receivership - Court Appointed: Look up information for Naomi.	BM	\$195.00	0.20	\$39.00
09/28/2021	Receivership - Court Appointed: Look up letter, fax reminder to Agueci & Calabretta	BM	\$195.00	0.20	\$39.00
09/29/2021	Receivership - Court Appointed: discussion w RD re next steps, review of missing information for valuator	NL	\$295.00	1.12	\$330.40
09/29/2021	Receivership - Court Appointed: Prepare cheque requisition. Prepare cheque to Township of Clearview.	BM	\$195.00	0.20	\$39.00
09/29/2021	Receivership - Court Appointed: Prepare cheque requisition. Prepare cheque for City of Vaughan re St. Francis property.	BM	\$195.00	0.20	\$39.00
09/29/2021	Receivership - Court Appointed: Review status of information requested from Frank Z. and other sources.	RD	\$395.00	0.39	\$154.05
09/29/2021	Receivership - Court Appointed: Locate and send spreadsheet to RD as requested. Save to drive. Respond to questions re QB files.	BM	\$195.00	0.30	\$58.50
09/29/2021	Receivership - Court Appointed: Review legal counsel correspondence. Update info outstanding list. Calls with Naomi L. Discussion with Brenda M. Email to Wendy G.	RD	\$395.00	2.02	\$797.90
09/29/2021	Receivership - Court Appointed: Speak with RD re payment arrangements going forward.	BM	\$195.00	0.20	\$39.00
09/29/2021	Receivership - Court Appointed: Fax reminder to Aguecci Calabretta re TD. Return for confirmation.	BM	\$195.00	0.20	\$39.00
09/29/2021	Receivership - Court Appointed: Discuss and receive signed cheques re Vaughan and Clearview.	BM	\$195.00	0.10	\$19.50

09/29/2021	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
09/30/2021	Receivership - Court Appointed: Respond to NL re CRA authorization.	BM	\$195.00	0.10	\$19.50
09/30/2021	Receivership - Court Appointed: Prepare mail.	BM	\$195.00	0.10	\$19.50
09/30/2021	Receivership - Court Appointed: Review and approve bank reconciliations.	RD	\$395.00	0.10	\$39.50
09/30/2021	Receivership - Court Appointed: Review letter and provide comments.	RD	\$395.00	0.09	\$35.55
10/01/2021	Receivership - Court Appointed: King appraisal follow up	NL	\$295.00	0.55	\$162.25
10/01/2021	Receivership - Court Appointed: Finalize reconciliation of payments owing to Maria Z.	RD	\$395.00	0.20	\$79.00
10/01/2021	Receivership - Court Appointed: Review various emails and exchanges with Naomi L. and Brenda M. Review insurance policy and provide Naomi L. with instructions to modify and give notice to FZ of change of coverage.	RD	\$395.00	0.44	\$173.80
10/01/2021	Receivership - Court Appointed: Prepare cheque for A. Zeidman ITF M Zuccaro. Set up additional account in chart of accounts. Read emails to prepare cheque requisition allocating to appropriate accounts.	BM	\$195.00	0.40	\$78.00
10/01/2021	Receivership - Court Appointed: Look up accountants name who gave quickbooks file. Report to RD.	BM	\$195.00	0.20	\$39.00
10/04/2021	Receivership - Court Appointed: Check all accounts with CRA to determine if access has been given.	BM	\$195.00	0.20	\$39.00
10/04/2021	Receivership - Court Appointed: Planning, review next steps.	RD	\$395.00	0.20	\$79.00
10/04/2021	Receivership - Court Appointed: Prepare 3 cheques to be prepared and sent to A. Zeidman Prof. Corp. re ITF M. Zuccaro.	BM	\$195.00	0.30	\$58.50
10/04/2021	Receivership - Court Appointed: Review email from Avery Z. and email Naomi L. re: Cottage property.	RD	\$395.00	0.15	\$59.25
10/04/2021	Receivership - Court Appointed: See RD re cheques to be signed. .1 Prepare courier to A. Zeidman Prof. Corp.	BM	\$195.00	0.10	\$19.50
10/04/2021	Receivership - Court Appointed: king street appraisal follow up	NL	\$295.00	0.18	\$53.10
10/04/2021	Receivership - Court Appointed: Discuss renewal of insurance policy with Brenda M.	RD	\$395.00	0.11	\$43.45
10/04/2021	Receivership - Court Appointed: Search for recent 863704 Ont Inc. files.	RD	\$395.00	0.06	\$23.70
10/04/2021	Receivership - Court Appointed: Upload documents to install on Quickbooks. Talk to RD re options for Quickbooks.	BM	\$195.00	0.30	\$58.50
10/05/2021	Receivership - Court Appointed: appraisal of King review and follow up	NL	\$295.00	0.32	\$94.40

10/05/2021	Receivership - Court Appointed: Discuss with Naomi Status of appraisals.	RD	\$395.00	0.19	\$75.05
10/05/2021	Receivership - Court Appointed: Respond to valuator with update on information search.	RD	\$395.00	0.17	\$67.15
10/06/2021	Receivership - Court Appointed: Time spent trying to open MIC file in QB, trying to update, investigating update process. Report to RD. Discuss. Send email to NL with google link requesting valuator involvement.	BM	\$195.00	1.20	\$234.00
10/06/2021	Receivership - Court Appointed: Review letter from CIBC Financial Advisor. Prepare email requesting funds on hand. Attach all Receivership documents.	BM	\$195.00	0.70	\$136.50
10/06/2021	Receivership - Court Appointed: Respond to queries by Avery Z. Review contents of appraisal. Review previous emails. Review pictures of King property before renovation.	RD	\$395.00	0.77	\$304.15

Services Subtotal **\$11,213.95**

Disbursements

Date	Description	Rate	Quantity	Total
05/01/2021	Courier: Courier charge 6/17/2021 account reconciled. Sent to Garfinkle Biderman LLP.	\$10.67	1.00	\$10.67
05/01/2021	Courier: Courier x 2 Reconciled account Delivered to 3815 King Road, King City, ON.	\$19.94	1.00	\$19.94
10/04/2021	Courier: Courier to A. Zeidman Professional Corporation.	\$10.67	1.00	\$10.67
Expenses Subtotal				\$41.28

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		8.31	\$295.00	\$2,451.45
Rahn Dodick	LIT, CPA, President	17.0	\$395.00	\$6,715.00
Brenda McKnight	Para Professional	10.5	\$195.00	\$2,047.50
Subtotal				\$11,255.23
Harmonized Sales Tax (13.0%)				\$1,463.18
Total				\$12,718.41

Statement of Account Summary:**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10165	10/08/2021	\$12,718.41	\$0.00	\$12,718.41
			Outstanding Balance	\$12,718.41
			Total Amount Outstanding	\$12,718.41

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10165 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10169
Issued Date: 11/04/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
c/o Dodick Landau Inc., Court-appointed Receiver
4646 Dufferin St., Suite 6
Toronto, ON, M3H-5S4

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
09/09/2021	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
10/06/2021	Receivership - Court Appointed: review and responding to emails	NL	\$295.00	0.08	\$23.60
10/07/2021	Receivership - Court Appointed: responding to emails	NL	\$295.00	0.52	\$153.40
10/07/2021	Receivership - Court Appointed: Call with Naomi L. to discuss insurance and other matters. Review emails sent by Naomi L.	RD	\$395.00	0.28	\$110.60
10/08/2021	Receivership - Court Appointed: Prepare cheques, Pellerin Inc. and Reliable Appraisal Services. Add to chart of accounts.	BM	\$195.00	0.30	\$58.50
10/12/2021	Receivership - Court Appointed: Send reminder email to G. Giancola re MIC QB and PW.	BM	\$195.00	0.10	\$19.50
10/13/2021	Receivership - Court Appointed: Prepare disbursement as per cheque requisition.	BM	\$195.00	0.10	\$19.50
10/13/2021	Receivership - Court Appointed: See RD re signature on cheque requisitions and cheques. Prepare labels and send cheques to Reliable and Pellerin.	BM	\$195.00	0.20	\$39.00

10/13/2021	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
10/14/2021	Receivership - Court Appointed: Receive NOAs for Orracuz Holdings Ltd. Scan all documents, save to drive. File.	BM	\$195.00	0.20	\$39.00
10/14/2021	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
10/14/2021	Receivership - Court Appointed: Review King revised April 2019 appraisal. Draft email to Wendy G. Compare to original.	RD	\$395.00	0.57	\$225.15
10/14/2021	Receivership - Court Appointed: review of appraisal for King	NL	\$295.00	0.49	\$144.55
10/14/2021	Receivership - Court Appointed: Call with Naomi L. re: appraisals, King property and valuator information.	RD	\$395.00	0.26	\$102.70
10/14/2021	Receivership - Court Appointed: Review email exchanges with legal counsel.	RD	\$395.00	0.20	\$79.00
10/15/2021	Receivership - Court Appointed: Email exchanges with Wendy G. re: formal opinion.	RD	\$395.00	0.06	\$23.70
10/18/2021	Receivership - Court Appointed: Go through mail redirections. Sort, establish expiry dates, possible extra bills to be paid.	BM	\$195.00	0.70	\$136.50
10/20/2021	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/20/2021	Receivership - Court Appointed: Review series of emails and respond to Wendy G.	RD	\$395.00	0.50	\$197.50
10/20/2021	Receivership - Court Appointed: Metropolitan - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/21/2021	Receivership - Court Appointed: review of status of information request for valuator	NL	\$295.00	0.71	\$209.45
10/21/2021	Receivership - Court Appointed: Talk to N.L. re update on outstanding items.	BM	\$195.00	0.10	\$19.50
10/21/2021	Receivership - Court Appointed: Call with Naomi L. re: info needed by valuator.	RD	\$395.00	0.11	\$43.45
10/21/2021	Receivership - Court Appointed: Review outstanding items. Detailed email to Wendy G. Call with Brenda M.	RD	\$395.00	0.82	\$323.90
10/21/2021	Receivership - Court Appointed: Prepare email to Shaida re QB file. Attach large file containing QB information.	BM	\$195.00	0.20	\$39.00
10/21/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/22/2021	Receivership - Court Appointed: Look up all information to NDL Professional Corporation. Send to RD as requested.	BM	\$195.00	0.40	\$78.00

10/22/2021	Receivership - Court Appointed: Follow up with CIBC requesting response.	BM	\$195.00	0.10	\$19.50
10/22/2021	Receivership - Court Appointed: Calls and emails with Brenda M., Wendy G. and Jeff P. Review multiple emails from plaintiff's and respondent's legal counsels.	RD	\$395.00	1.80	\$711.00
10/22/2021	Receivership - Court Appointed: Share MIC QB file. Provide additional information re various user names. Log in to accessible file.	BM	\$195.00	0.50	\$97.50
10/22/2021	Receivership - Court Appointed: Call with Tony Z. re: QB file.	RD	\$395.00	0.13	\$51.35
10/25/2021	Receivership - Court Appointed: Plan next steps. Discuss with Brenda M.	RD	\$395.00	0.20	\$79.00
10/25/2021	Receivership - Court Appointed: Review emails re letter from TD.	BM	\$195.00	0.30	\$58.50
10/25/2021	Receivership - Court Appointed: Review final form of consent and respond with email to Wendy G.	RD	\$395.00	0.33	\$130.35
10/26/2021	Receivership - Court Appointed: Look up email address for Agueci Calabretta. Review letter. Send RD email.....	BM	\$195.00	0.20	\$39.00
10/26/2021	Receivership - Court Appointed: Discuss with Brenda M. what CRA can provide to us re: past financial information.	RD	\$395.00	0.10	\$39.50
10/26/2021	Receivership - Court Appointed: Draft letter to legal counsel for TD Bank.	RD	\$395.00	0.38	\$150.10
10/26/2021	Receivership - Court Appointed: Time on telephone with CRA, multiple occasions. Time on telephone with Quickbooks, multiple calls. Look ups re time period.	BM	\$195.00	3.50	\$682.50
10/26/2021	Receivership - Court Appointed: Prepare letter to Agueci Calabretta. Print documents required by R/D. Review CRA access, prepare letter requesting online access.	BM	\$195.00	1.40	\$273.00
10/26/2021	Receivership - Court Appointed: Review email from Brenda M. re: QB file and CRA assistance re: Frank Z. tax information.	RD	\$395.00	0.25	\$98.75
10/26/2021	Receivership - Court Appointed: Revise letter to Agueci Calabretta	BM	\$195.00	0.20	\$39.00
10/27/2021	Receivership - Court Appointed: Review email from Tony Zuccaro and respond. Email instructions to Brenda M.	RD	\$395.00	0.31	\$122.45
10/27/2021	Receivership - Court Appointed: Correspondence re NDL Professional and Farzad at SNM re most recent program and passwords.	BM	\$195.00	0.80	\$156.00
10/27/2021	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
10/27/2021	Receivership - Court Appointed: Review email from valuator and respond.	RD	\$395.00	0.49	\$193.55

	Review response from accountant, discuss with Brenda M. and provide her with instructions.					
10/27/2021	Receivership - Court Appointed: Further correspondence to NDL Professional re MIC and 863 QB files.	BM	\$195.00	0.50	\$97.50	
10/27/2021	Receivership - Court Appointed: Start email to G Giancola re 863 and MIC. books and records.	BM	\$195.00	0.50	\$97.50	
10/28/2021	Receivership - Court Appointed: Finalize email to G. Giancola at NDL.	BM	\$195.00	0.50	\$97.50	
10/28/2021	Receivership - Court Appointed: Prepare cheque and cheque requisition re NDL Professional invoice.	BM	\$195.00	0.20	\$39.00	
10/28/2021	Receivership - Court Appointed: Submit documents to CRA for online access. F. Zuccaro, MIC, Oraccuz Holding Ltd.	BM	\$195.00	0.90	\$175.50	
10/28/2021	Receivership - Court Appointed: vehicle insurance	NL	\$295.00	0.10	\$29.50	
10/29/2021	Receivership - Court Appointed: Review various emails and respond to Wendy G.	RD	\$395.00	0.16	\$63.20	
10/29/2021	Receivership - Court Appointed: responding to emails	NL	\$295.00	0.40	\$118.00	
10/29/2021	Receivership - Court Appointed: Discuss changes re: insurance and email response to Avery Z.	RD	\$395.00	0.30	\$118.50	
	Call with Brenda M. re: QB files.					
10/29/2021	Receivership - Court Appointed: Upload Quickbooks files. Try to open. Guess at passwords. Send Wendy Greenspoon-Soer correspondence with NDL. Call Quickbooks and ask for assistance re resetting password., etc. etc.	BM	\$195.00	2.50	\$487.50	
10/29/2021	Receivership - Court Appointed: Call with Brenda M. and review email to Zuccaro children.	RD	\$395.00	0.03	\$11.85	
11/01/2021	Receivership - Court Appointed: Review redirected mail and provide instructions to Brenda M.	RD	\$395.00	0.40	\$158.00	
11/01/2021	Receivership - Court Appointed: Provide responses to Avery Z. email to Wendy G. for her to include in her response.	RD	\$395.00	0.59	\$233.05	
	Review Wendy G. correspondence.					
	Provide Wendy G. with response to Douglas Burns letter.					
11/01/2021	Receivership - Court Appointed: updating cottage appraisal	NL	\$295.00	0.37	\$109.15	
11/02/2021	Receivership - Court Appointed: Review response by Avery Z.	RD	\$395.00	0.06	\$23.70	
11/02/2021	Receivership - Court Appointed: Go to CRA site. Review if online authorization completed.	BM	\$195.00	0.10	\$19.50	
11/02/2021	Receivership - Court Appointed: update cottage appraisal	NL	\$295.00	0.13	\$38.35	
11/02/2021	Receivership - Court Appointed: 863704 - Go through information received from CRA.	BM	\$195.00	0.30	\$58.50	

	Prepare chart of returns completed, not completed and dates.				
11/02/2021	Receivership - Court Appointed: MIC - Go through information received from CRA. Prepare chart of returns completed, not completed and dates.	BM	\$195.00	0.30	\$58.50
11/03/2021	Receivership - Court Appointed: Review string of emails from legal counsels to applicant and respondents. Review list of CRA filings.	RD	\$395.00	0.23	\$90.85
11/03/2021	Receivership - Court Appointed: updated cottage appraisal, call with insurance	NL	\$295.00	0.69	\$203.55
11/03/2021	Receivership - Court Appointed: Appraisal of Cottage property.	RD	\$395.00	0.13	\$51.35
11/03/2021	Receivership - Court Appointed: Review information provided by Frank Z. legal counsel. Update o/s list. Communicate with valuator.	RD	\$395.00	0.80	\$316.00
11/03/2021	Receivership - Court Appointed: Approve deposits and disbursements.	RD	\$395.00	0.20	\$79.00
11/03/2021	Receivership - Court Appointed: Call with Wendy G.	RD	\$395.00	0.20	\$79.00
11/03/2021	Receivership - Court Appointed: Work on chart re income tax returns filed. Verify information.	BM	\$195.00	0.70	\$136.50
11/04/2021	Receivership - Court Appointed: Review and respond to letter from Mr. Burns. Email Wendy G.	RD	\$395.00	0.19	\$75.05
			Services Subtotal		\$8,367.15

Disbursements

Date	Description	Rate	Quantity	Total
10/14/2021	Courier: Courier to F. Zuccaro	\$10.67	1.00	\$10.67
			Expenses Subtotal	\$10.67

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		3.49	\$295.00	\$1,029.55
Rahn Dodick	LIT, CPA, President	10.48	\$395.00	\$4,139.60
Brenda McKnight	Para Professional	16.4	\$195.00	\$3,198.00
			Subtotal	\$8,377.82
			Harmonized Sales Tax (13.0%)	\$1,089.12
			Total	\$9,466.94
			Payment (11/05/2021)	-\$9,466.94
			Balance Owing	\$0.00

Statement of Account Summary:**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10169	11/05/2021	\$9,466.94	\$9,466.94	\$0.00

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

DODICK LANDAU

Invoice # 10190
Issued Date: 12/08/2021

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
11/04/2021	Receivership - Court Appointed: Correspondence with NDL, try by telephone, send email. Email to RD. Look up prior communications.	BM	\$195.00	0.30	\$58.50
11/05/2021	Receivership - Court Appointed: Receive email from NDL. Email to Receiver re next steps.	BM	\$195.00	0.10	\$19.50
11/05/2021	Receivership - Court Appointed: Review email from Avery Z. and Brenda M. and respond.	RD	\$395.00	0.20	\$79.00
11/05/2021	Receivership - Court Appointed: Locate and make list of information required by AZ as per letter of Nov. 2.	BM	\$195.00	0.90	\$175.50
11/05/2021	Receivership - Court Appointed: review of emails from Avery re information request, review of emails re QX books file	NL	\$295.00	0.10	\$29.50
11/05/2021	Receivership - Court Appointed: Review and forward to legal counsel the additional information requested by Avery Z.	RD	\$395.00	0.20	\$79.00
11/05/2021	Receivership - Court Appointed: Create list of bank accounts, amount on deposit, information received and information requested.	BM	\$195.00	1.80	\$351.00

11/08/2021	Receivership - Court Appointed: Discuss with Brenda M. communications with NDL and TD lawyer. Sign cheque to NDL.	RD	\$395.00	0.15	\$59.25
11/08/2021	Receivership - Court Appointed: Check CRA site for online access. Not yet available.	BM	\$195.00	0.10	\$19.50
11/08/2021	Receivership - Court Appointed: Post deposit to Frank Zuccaro. Prepare labels and mailing of Bell notice.	BM	\$195.00	0.10	\$19.50
11/08/2021	Receivership - Court Appointed: Record entry as per cheque requisition.	BM	\$195.00	0.10	\$19.50
11/08/2021	Receivership - Court Appointed: Mail to Garfinkle Biderman, prepare, deliver to mailing. Courier to F. Zuccaro, deliver to courier station.	BM	\$195.00	0.20	\$39.00
11/09/2021	Receivership - Court Appointed: Call with Brenda M. re: QB file received from the accounting firm.	RD	\$395.00	0.15	\$59.25
11/09/2021	Receivership - Court Appointed: Receive access to QB from NDL. Copy file. Transfer to drive. Restore company, talk to RD re information required, try suggested activities, document, prepare g/l 2018-2021, save as pdf, save in drive.	BM	\$195.00	1.90	\$370.50
11/09/2021	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
11/09/2021	Receivership - Court Appointed: Call with Brenda M. re info received from accountant. Email to Brenda M. Re same.	RD	\$395.00	0.40	\$158.00
11/10/2021	Receivership - Court Appointed: Discuss with Brenda M. missing information for valuator. Review outstanding information and email legal counsel.	RD	\$395.00	1.36	\$537.20
11/10/2021	Receivership - Court Appointed: Call with legal counsels re: outstanding issues.	RD	\$395.00	1.10	\$434.50
11/10/2021	Receivership - Court Appointed: Email to Naomi L. re: appraisal.	RD	\$395.00	0.08	\$31.60
11/10/2021	Receivership - Court Appointed: follow up re cottage appraisal	NL	\$295.00	0.14	\$41.30
11/10/2021	Receivership - Court Appointed: Investigating all income tax for all companies, determine status, determine information on hand and to be obtained, update list, discuss at length, etc.	BM	\$195.00	3.20	\$624.00
11/10/2021	Receivership - Court Appointed: Email to legal counsel.	RD	\$395.00	0.15	\$59.25
11/10/2021	Receivership - Court Appointed: Review documents, record creditors re mail received.	BM	\$195.00	0.20	\$39.00
11/11/2021	Receivership - Court Appointed: Email exchanges re: call with CBV.	RD	\$395.00	0.14	\$55.30
11/11/2021	Receivership - Court Appointed: Review various emails from counsel and respond. Review files on server re: TD bank statements. Discuss with Talya P. review records in storage again to search for additional TD bank statements.	RD	\$395.00	0.49	\$193.55
11/11/2021	Receivership - Court Appointed: Review letter from Agueci	BM	\$195.00	0.10	\$19.50

	Calabretta. Scan and save to drive.					
11/11/2021	Receivership - Court Appointed: review of emails	NL	\$295.00	0.07	\$20.65	
11/12/2021	Receivership - Court Appointed: Review information received from CRA re: Frank Z.	RD	\$395.00	0.16	\$63.20	
11/12/2021	Receivership - Court Appointed: Scan all tax slips and NOAs 2015-2020 received from CRA. Send to valuator, save to drive x 2.	BM	\$195.00	0.80	\$156.00	
11/12/2021	Receivership - Court Appointed: Talk to J.Z. re version number on QB file.	BM	\$195.00	0.10	\$19.50	
11/12/2021	Receivership - Court Appointed: Gather information required by accountant to prepare the 2019 to 2021 financial statements and tax returns for 863704 Ontario Inc.	RD	\$395.00	1.97	\$778.15	
	Call with accountant to explain what is required. Draft detailed email to accountant.					
11/15/2021	Receivership - Court Appointed: Review and respond to various emails. Provide instructions to Naomi L. re: renewal of insurance policy. Email exchanges with Brenda M. re: MIC QB file opened.	RD	\$395.00	0.46	\$181.70	
11/15/2021	Receivership - Court Appointed: Login to Canada.ca. Check on CRA login request. Not completed.	BM	\$195.00	0.10	\$19.50	
11/15/2021	Receivership - Court Appointed: responding to emails re insurance renewal	NL	\$295.00	0.18	\$53.10	
11/15/2021	Receivership - Court Appointed: Back and forth conversations with TZ re QB files. Research how to be sent, advise.	BM	\$195.00	0.50	\$97.50	
11/15/2021	Receivership - Court Appointed: Receiver MIC QB file. Restore into QB on DLI computer. Report re entries available. Email TZ as requested.	BM	\$195.00	2.50	\$487.50	
11/16/2021	Receivership - Court Appointed: Review reports from MIC QB file. E-mail instructions to Brenda M.	RD	\$395.00	0.70	\$276.50	
11/16/2021	Receivership - Court Appointed: Locate and find QB files that show financial entries of MIC 2015 to 2021. Save as PDF, email to RD, save to drive.	BM	\$195.00	1.50	\$292.50	
11/16/2021	Receivership - Court Appointed: Review the records the Receiver has, and missing, and update legal counsels and CBV with detailed email. Email exchanges with Brenda M.	RD	\$395.00	2.54	\$1,003.30	
11/16/2021	Receivership - Court Appointed: Go through boxes of books and records to look for certain bank statements. Review bank statements found and scan them into the drive.	TP	\$195.00	2.00	\$390.00	
11/16/2021	Receivership - Court Appointed: Various tasks and emails. Send documents, and QB to Valuator. Look up bank accounts and activities, prepare reports.	BM	\$195.00	0.90	\$175.50	

11/16/2021	Receivership - Court Appointed: Produce various reports as requested throughout the day. Set up in drive, save, save to valuation docs.	BM	\$195.00	2.10	\$409.50
11/17/2021	Receivership - Court Appointed: Review various emails.	RD	\$395.00	0.06	\$23.70
11/17/2021	Receivership - Court Appointed: Discuss with Brenda M. what should be requested from TD bank in the letter to be drafted.	RD	\$395.00	0.20	\$79.00
11/17/2021	Receivership - Court Appointed: Review letter to TD bank's legal counsel and discuss with Brenda M.	RD	\$395.00	0.20	\$79.00
11/17/2021	Receivership - Court Appointed: Review bank statements and other information on hand. Prepare letter to Agueci and Calabretta requesting information. Review with information on hand to avoid duplication. Discuss with RD on various topics. Prepare fax cover sheet, fax.	BM	\$195.00	2.50	\$487.50
11/18/2021	Receivership - Court Appointed: Call with Jeff Pellerin and legal counsels to discuss scope of work and timing of delivery of valuation reports. Review valuator's engagement letter.	RD	\$395.00	1.48	\$584.60
11/18/2021	Receivership - Court Appointed: Review and forward information requested by Jeff P. Emails to Brenda M. and Shaida N.	RD	\$395.00	1.05	\$414.75
11/18/2021	Receivership - Court Appointed: Review bank statements, search for email. Request one bank statement not previously received, from RBC.	BM	\$195.00	0.40	\$78.00
11/18/2021	Receivership - Court Appointed: Print G/L Report. Review, scan, save, send to SNM Professional.	BM	\$195.00	0.30	\$58.50
11/18/2021	Receivership - Court Appointed: Prepare documents for Shaida. Create portable copy of 863704. Send to Shaida.	BM	\$195.00	1.50	\$292.50
11/18/2021	Receivership - Court Appointed: Save July to August RBC bank statement in drive. Also send to valuator.	BM	\$195.00	0.10	\$19.50
11/18/2021	Receivership - Court Appointed: Call with accountant to prepare financial statements and tax return.	RD	\$395.00	0.30	\$118.50
11/19/2021	Receivership - Court Appointed: Review docs.	RD	\$395.00	0.13	\$51.35
11/19/2021	Receivership - Court Appointed: Frank Zuccaro Account - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
11/19/2021	Receivership - Court Appointed: Metropolitan Ice Cream Ltd. - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
11/19/2021	Receivership - Court Appointed: 863704 Ontario - Bank statement review, print general ledger, clear cheques and record bank	BM	\$195.00	0.30	\$58.50

charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.

11/19/2021	Receivership - Court Appointed: Receive insurance documents from RDA Insurance. Prepare cheque requisition. Prepare cheque. Scan all documents, save to drive.	BM	\$195.00	0.80	\$156.00
11/19/2021	Receivership - Court Appointed: Frank Zuccaro - review CRA records received. Compare to documents on hand. File.	BM	\$195.00	0.30	\$58.50
11/22/2021	Receivership - Court Appointed: File HST account for RT0002 file.	BM	\$195.00	0.30	\$58.50
11/22/2021	Receivership - Court Appointed: Send reminder letter re R & D to Tony. Scan document and send. Send reminder letter re R & D to Joe. Scan document and send.	BM	\$195.00	0.30	\$58.50
11/22/2021	Receivership - Court Appointed: Review letter from legal counsel re: bank draft. Email bank re: deposit draft.	RD	\$395.00	0.25	\$98.75
11/22/2021	Receivership - Court Appointed: Call with CBV.	RD	\$395.00	0.06	\$23.70
11/22/2021	Receivership - Court Appointed: review of emails	NL	\$295.00	0.20	\$59.00
11/24/2021	Receivership - Court Appointed: See RD to have cheque signed. Prepare for mailing. (Intact Insurance)	BM	\$195.00	0.20	\$39.00
11/24/2021	Receivership - Court Appointed: Respond to emails. Discussion with Brenda M.	RD	\$395.00	0.13	\$51.35
11/25/2021	Receivership - Court Appointed: Review questions posed by CBV. Provide instructions to external accountant and Brenda M.	RD	\$395.00	0.26	\$102.70
11/25/2021	Receivership - Court Appointed: Review email from accountant. Share files with accountant. Email exchange with Brenda M.	RD	\$395.00	0.30	\$118.50
12/01/2021	Receivership - Court Appointed: Frank Zuccaro - set up new account in Chart of Accounts. Post deposit. File documents.	BM	\$195.00	0.10	\$19.50
12/01/2021	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
Services Subtotal					\$11,342.20

Disbursements

Date	Description	Rate	Quantity	Total
11/08/2021	Courier: Courier to F. Zuccaro	\$10.67	1.00	\$10.67
Expenses Subtotal				\$10.67

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.69	\$295.00	\$203.55

Rahn Dodick	LIT, CPA, President	14.87	\$395.00	\$5,873.65
Brenda McKnight	Para Professional	25.0	\$195.00	\$4,875.00
Talya Psek	Para Professional	2.0	\$195.00	\$390.00
			Subtotal	\$11,352.87
			Harmonized Sales Tax (13.0%)	\$1,475.87
			Total	\$12,828.74

Statement of Account Summary:**Current Invoice**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10190	12/10/2021	\$12,828.74	\$0.00	\$12,828.74
			Outstanding Balance	\$12,828.74
			Total Amount Outstanding	\$12,828.74

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10190 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10201
Issued Date: 01/05/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Proposal Trustee. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
12/02/2021	Receivership - Court Appointed: Scan Alectra invoice, send to Larissa for Mrs. Zuccaro.	BM	\$195.00	0.10	\$19.50
12/02/2021	Receivership - Court Appointed: Email exchanges with Shaida N. Email to Greg Giancola at NDL.	RD	\$395.00	0.35	\$138.25
12/02/2021	Receivership - Court Appointed: Review letter from Burns and request info from Brenda M.	RD	\$395.00	0.06	\$23.70
12/03/2021	Receivership - Court Appointed: Prepare cheque for invoice from J. Pellerin.	BM	\$195.00	0.20	\$39.00
12/03/2021	Receivership - Court Appointed: See RD for cheque signature. Prepare mail for Pellarin Inc. File documents.	BM	\$195.00	0.20	\$39.00
12/03/2021	Receivership - Court Appointed: Review letter from Burns. Provide comments to Wendy G. Review notice of assessment received from CRA and forward to legal counsel.	RD	\$395.00	0.26	\$102.70
12/03/2021	Receivership - Court Appointed: Email to Larissa re copy of property tax bill on St. Francis property.	BM	\$195.00	0.10	\$19.50
12/06/2021	Receivership - Court Appointed: Review financial data required by SNM Prof. Call Shaida. Leave voicemail.	BM	\$195.00	0.20	\$39.00

12/06/2021	Receivership - Court Appointed: review of emails	NL	\$295.00	0.03	\$8.85
12/06/2021	Receivership - Court Appointed: Time spent with Accountant re 863704 Ontario Limited books and records/tax information, etc.	BM	\$195.00	1.60	\$312.00
12/06/2021	Receivership - Court Appointed: Prepare accounting records requested by accountant SNM Prof. for 2020/2021.	BM	\$195.00	0.80	\$156.00
12/06/2021	Receivership - Court Appointed: Organize. Set up files. Straighten up filing system.	BM	\$195.00	0.40	\$78.00
12/06/2021	Receivership - Court Appointed: Discuss with Brenda M. call with accountant. Review email from Avery Z.	RD	\$395.00	0.15	\$59.25
12/08/2021	Receivership - Court Appointed: Post payment for Receiver's invoice. File.	BM	\$195.00	0.10	\$19.50
12/10/2021	Receivership - Court Appointed: Insurance renewal query.	RD	\$395.00	0.10	\$39.50
12/10/2021	Receivership - Court Appointed: follow up re King insurance	NL	\$295.00	0.23	\$67.85
12/10/2021	Receivership - Court Appointed: Accessing information for SNM Professional. Go through CRA site. PDF several reports, send to SNM on two occasions.	BM	\$195.00	0.70	\$136.50
12/13/2021	Receivership - Court Appointed: Review information provided by external accountant. Search for answers to her questions in bank statements. Email to Zuccaro children requesting additional information. Email exchange with Shaida N.	RD	\$395.00	0.99	\$391.05
12/14/2021	Receivership - Court Appointed: Insurance renewal.	RD	\$395.00	0.02	\$7.90
12/14/2021	Receivership - Court Appointed: Review email from Tony Z. and forward to accountant. Respond to email from accountant.	RD	\$395.00	0.76	\$300.20
12/14/2021	Receivership - Court Appointed: Receive signed cheque. prepare City of Vaughan cheque for mailing.	BM	\$195.00	0.10	\$19.50
12/15/2021	Receivership - Court Appointed: Review emails.	RD	\$395.00	0.10	\$39.50
12/15/2021	Receivership - Court Appointed: call re insurance of King property	NL	\$295.00	0.41	\$120.95
12/16/2021	Receivership - Court Appointed: Review and respond to detailed questions, and complete missing information in transaction schedules, received from external accountant who is recreating the financial records of 2020 from bank records.	RD	\$395.00	4.61	\$1,820.95
12/16/2021	Receivership - Court Appointed: Accumulated time answering questions for tax filing purposes.	BM	\$195.00	1.50	\$292.50
12/16/2021	Receivership - Court Appointed: Receive invoice for payment. Correspond with RD and Monica at Garkinkle Biderman LLP. Finalize payment, save correspondence.	BM	\$195.00	0.60	\$117.00
12/16/2021	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

12/16/2021	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/16/2021	Receivership - Court Appointed: Metropolitan Ice Cream Inc. Receivership - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/16/2021	Receivership - Court Appointed: 863704 Ontario Limited - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/17/2021	Receivership - Court Appointed: Review list of information needed from SNM Professional. Ensure questions completed.	BM	\$195.00	0.20	\$39.00
12/20/2021	Receivership - Court Appointed: Various correspondence, calls with Lincoln Financial, etc. re lease/loan Correspondence with	BM	\$195.00	2.10	\$409.50
12/20/2021	Receivership - Court Appointed: Further correspondence with RBC re 863704 Lincoln Continental. Confirm with SNM Prof. that the vehicle is a loan with RBC. Look up value. Provide SNM Prof. with mortgage print out received from Equitable.	BM	\$195.00	0.90	\$175.50
12/21/2021	Receivership - Court Appointed: Compose and send email to RBC re FZ Lincoln, for loan and balance detail.	BM	\$195.00	0.30	\$58.50
12/21/2021	Receivership - Court Appointed: Correspondence with Lee Guarino of Agueci Calabretta re delivery of documents. Letter to TD Attn. T. Krillis re credit card statements. Revision to send by fax.	BM	\$195.00	0.80	\$156.00
12/21/2021	Receivership - Court Appointed: Review email exchanges between legal counsel.	RD	\$395.00	0.10	\$39.50
12/21/2021	Receivership - Court Appointed: Email exchanges with Brenda M. and external accountant.	RD	\$395.00	0.10	\$39.50
12/22/2021	Receivership - Court Appointed: Email to SNM Professional. Receive documents from BkyHighway. Send along to SNM Professional.	BM	\$195.00	0.30	\$58.50
12/22/2021	Receivership - Court Appointed: Review letter from Burns and response from Wendy G.	RD	\$395.00	0.10	\$39.50
12/24/2021	Receivership - Court Appointed: Call with external accountant re: status of financial statements for 2019, 2020 and 2021.	RD	\$395.00	0.15	\$59.25
12/29/2021	Receivership - Court Appointed: Email to Brenda M.	RD	\$395.00	0.05	\$19.75
12/30/2021	Receivership - Court Appointed: Review correspondence from Mr. Burns. Email to Wendy G.	RD	\$395.00	0.20	\$79.00
01/03/2022	Receivership - Court Appointed: Call with Jeff P.	RD	\$395.00	0.14	\$55.30

01/03/2022	Receivership - Court Appointed: Prepare Detailed G/L Report for 863704 Ontario Limited for accountant. Verify dates, make reference to transaction.	BM	\$195.00	0.70	\$136.50
01/03/2022	Receivership - Court Appointed: 863704 Ontario Limited - Receive actual NOAs from CRA re reprints. Scan. Save to drive.	BM	\$195.00	0.30	\$58.50
01/03/2022	Receivership - Court Appointed: Oraccuz Holdings Ltd. - Receive actual NOAs from CRA re reprints. Scan. Save to drive.	BM	\$195.00	0.30	\$58.50
01/03/2022	Receivership - Court Appointed: Email exchanges with Brenda M.	RD	\$395.00	0.03	\$11.85

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.67	\$295.00	\$197.65
Rahn Dodick	LIT, CPA, President	8.27	\$395.00	\$3,266.65
Brenda McKnight	Para Professional	13.3	\$195.00	\$2,593.50
			Subtotal	\$6,057.80
			Harmonized Sales Tax (13.0%)	\$787.51
			Total	\$6,845.31

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10201	01/14/2022	\$6,845.31	\$0.00	\$6,845.31
			Outstanding Balance	\$6,845.31
			Total Amount Outstanding	\$6,845.31

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10201 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10224
Issued Date: 02/05/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Proposal Trustee. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
10/08/2021	Receivership - Court Appointed: Draft letter response to TD Bank secured creditor.	RD	\$395.00	0.34	\$134.30
01/06/2022	Receivership - Court Appointed: Review information from TD and email Brenda M.	RD	\$395.00	0.20	\$79.00
01/06/2022	Receivership - Court Appointed: review of insurance email	NL	\$295.00	0.15	\$44.25
01/07/2022	Receivership - Court Appointed: Review email and attachments from the accountant and respond.	RD	\$395.00	0.17	\$67.15
01/11/2022	Receivership - Court Appointed: Review HST file. Print G/L Report. Return to be filed is for a one year period. Locate all HST received and HST paid. Provide report. Defer to speak with RD.	BM	\$195.00	0.80	\$156.00
01/12/2022	Receivership - Court Appointed: Review valuator questions and forward to external accountant. Draft email to valuator and Brenda m.	RD	\$395.00	0.57	\$225.15
01/12/2022	Receivership - Court Appointed: Discuss info received from TD with Brenda M.	RD	\$395.00	0.10	\$39.50
01/12/2022	Receivership - Court Appointed: Review and approve bank	RD	\$395.00	0.10	\$39.50

	reconciliation.					
01/12/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50	
01/13/2022	Receivership - Court Appointed: Receive cheque requisition. Post disbursement. File.	BM	\$195.00	0.10	\$19.50	
01/13/2022	Receivership - Court Appointed: Review and respond to email from external accountant.	RD	\$395.00	0.32	\$126.40	
01/14/2022	Receivership - Court Appointed: Respond to legal counsel email.	RD	\$395.00	0.20	\$79.00	
01/14/2022	Receivership - Court Appointed: Respond to SNM Prof. query re HST on 863704 Ontario Inc. Scan documents, send.	BM	\$195.00	0.50	\$97.50	
01/17/2022	Receivership - Court Appointed: Review emails from accountant and respond to queries.	RD	\$395.00	0.42	\$165.90	
01/18/2022	Receivership - Court Appointed: Calculate, check, HST filing. File online, print confirmation, file.	BM	\$195.00	0.50	\$97.50	
01/18/2022	Receivership - Court Appointed: Provide instructions to Talya P. re: scanning and sending the TD Bank information received from their legal counsel.	RD	\$395.00	0.82	\$323.90	
01/18/2022	Receivership - Court Appointed: Locate various documents for SNM Prof. Talk to TP to locate documents. Send various emails answering questions raised.	BM	\$195.00	0.90	\$175.50	
01/18/2022	Receivership - Court Appointed: Review draft financial statements for 2019 and 2020 and send questions to accountant.	RD	\$395.00	0.17	\$67.15	
01/18/2022	Receivership - Private: Scan bank statements and cashed cheques from TD Bank into the drive.	TP	\$195.00	1.00	\$195.00	
01/18/2022	Receivership - Private: Look for Term Deposit Statement for Brenda and e-mail it to her.	TP	\$195.00	0.30	\$58.50	
01/19/2022	Receivership - Court Appointed: Review and provide information requested by the accountant. Various email exchanges.	RD	\$395.00	0.57	\$225.15	
01/19/2022	Receivership - Court Appointed: Answer SNM questions regarding 863704 Ontario Limited for tax purposes.	BM	\$195.00	0.90	\$175.50	
01/19/2022	Receivership - Court Appointed: Review HST file for 863. Call CRA representative to discuss. Leave voicemail.	BM	\$195.00	0.10	\$19.50	
01/20/2022	Receivership - Court Appointed: Email exchanges with, and instructions to, Brenda M.	RD	\$395.00	0.09	\$35.55	
01/21/2022	Receivership - Court Appointed: Talk to contact at CRA regarding HST account. Defer to other CRA rep. Wait for call back. Email SNM Prof. and RD.	BM	\$195.00	0.30	\$58.50	
01/21/2022	Receivership - Court Appointed: Prepare cheques in Ascend for spousal support. Send for printing.	BM	\$195.00	0.40	\$78.00	

01/21/2022	Receivership - Court Appointed: Talk to contact at CRA, receive update. Send RD and SNM Prof. update results.	BM	\$195.00	0.30	\$58.50
01/21/2022	Receivership - Court Appointed: Review emails and respond to accountant.	RD	\$395.00	0.10	\$39.50
01/24/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
01/24/2022	Receivership - Court Appointed: Review final financial statements, tax returns and client letter from accountant. Email to legal counsel re: 2021 taxes payable and update. Forward financial statements and tax returns to valuator.	RD	\$395.00	1.71	\$675.45
01/25/2022	Proposal - Division 1: Talk to CRA rep re HST account for 863704 RT0001. Corrections made to account. Go to CRA website and login. Print returns filed. Print list of returns expected. Forward all documents to SNM Prof. and RD.	BM	\$195.00	0.70	\$136.50
01/25/2022	Receivership - Court Appointed: Review CBV emails and provide him with additional information. Email exchanges with accountant. Call with Jeff P.	RD	\$395.00	1.29	\$509.55
01/25/2022	Receivership - Court Appointed: Go to CRA website. Try to locate outstanding information re Schedule 8. Check drive, confirm availability of documents.	BM	\$195.00	0.50	\$97.50
01/25/2022	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
01/25/2022	Receivership - Court Appointed: Call with Wendy G. re: update for stakeholders.	RD	\$395.00	0.25	\$98.75
01/26/2022	Receivership - Court Appointed: Send cheques to be printed. Print post dated cheques individually.	BM	\$195.00	0.40	\$78.00
01/26/2022	Receivership - Court Appointed: Review and approve filing of HST returns and missing remittances. Discuss with Brenda M.	RD	\$395.00	0.30	\$118.50
01/26/2022	Receivership - Court Appointed: Discuss cheque to TD Bank. Receive instructions re next step.	BM	\$195.00	0.10	\$19.50
01/26/2022	Receivership - Court Appointed: Discuss 863 in relation to HST calculated by accountant. Receive instructions.	BM	\$195.00	0.10	\$19.50
01/26/2022	Receivership - Court Appointed: Review letter to legal counsels and emails from accountant and respond.	RD	\$395.00	0.19	\$75.05
01/27/2022	Receivership - Court Appointed: Review detailed banking information received from TD and draft detailed email to accountant.	RD	\$395.00	2.26	\$892.70
01/27/2022	Receivership - Court Appointed: Call with TD Securities re:	RD	\$395.00	0.10	\$39.50

investment in term deposit.

01/30/2022	Receivership - Court Appointed: receipt of updated farm appraisal	NL	\$295.00	0.30	\$88.50
01/31/2022	Receivership - Court Appointed: Pay property tax. Review updated Cottage appraisal and send to legal counsel.	RD	\$395.00	0.95	\$375.25
02/01/2022	Receivership - Court Appointed: Review and exchange emails re: status of financial statement and valuation. Sign final financial statements and tax returns for 2019 and 2020 for 863704 Ontario Inc.	RD	\$395.00	0.87	\$343.65
02/01/2022	Receivership - Court Appointed: Prepare cheque requisition. Print invoice. prepare cheque for Blake, Matlock & Marshal Ltd.	BM	\$195.00	0.30	\$58.50
02/01/2022	Receivership - Court Appointed: Call with accountant about several matters re: financial statement preparation for 863704 and MIC.	RD	\$395.00	1.22	\$481.90
02/01/2022	Receivership - Court Appointed: Review emails, review Adobe required. Forward all emails to RD.	BM	\$195.00	0.20	\$39.00
02/02/2022	Receivership - Court Appointed: Provide accountant with books and records needed to recreate missing accounting, financial statements and tax returns. Review credit card statements received from TD.	RD	\$395.00	0.95	\$375.25
02/02/2022	Receivership - Court Appointed: Send RD letters re MIC from RBC.	BM	\$195.00	0.20	\$39.00
02/02/2022	Receivership - Court Appointed: Email to T. Krillis re encryption of documents provided re MIC credit card statements.	BM	\$195.00	0.10	\$19.50
02/04/2022	Receivership - Court Appointed: Locate information required for letter to Yale & Partners, Accountant for 863 in 2017. Prepare letter re adjustment requirement.	BM	\$195.00	0.60	\$117.00
02/04/2022	Receivership - Court Appointed: Go to CRA website. Prepare to file returns as outlined by SNM Prof. File returns, print all documents, create cheque requisition.	BM	\$195.00	0.80	\$156.00
02/04/2022	Receivership - Court Appointed: Tracking down version history. Getting password, send to RD and Farzad.	BM	\$195.00	0.80	\$156.00
02/04/2022	Receivership - Court Appointed: Email exchanges with Brenda M. re: HST filings and remittances.	RD	\$395.00	0.12	\$47.40

Services Subtotal **\$8,055.85**

Disbursements

Date	Description	Rate	Quantity	Total
11/08/2021	Courier: Courier charges. NDL Professional Corporation.	\$10.67	1.00	\$10.67
11/24/2021	Courier: Courier to Agueci & Calabretta LLP re interim distribution.	\$10.67	1.00	\$10.67
01/31/2022	Courier: Cheques to Avery Zeidman Prof. Corp.	\$10.67	1.00	\$10.67

Expenses Subtotal \$32.01

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.45	\$295.00	\$132.75
Rahn Dodick	LIT, CPA, President	14.48	\$395.00	\$5,719.60
Brenda McKnight	Para Professional	10.0	\$195.00	\$1,950.00
Talya Psek	Para Professional	1.3	\$195.00	\$253.50
Subtotal				\$8,087.86
Harmonized Sales Tax (13.0%)				\$1,051.42
Total				\$9,139.28

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10224	03/07/2022	\$9,139.28	\$0.00	\$9,139.28
Outstanding Balance				\$9,139.28
Total Amount Outstanding				\$9,139.28

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10224 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10241
Issued Date: 03/06/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
10/01/2021	Receivership - Court Appointed: Print documents. Go to CRA site. Enter credentials. File HST return. Print all documents. File.	BM	\$195.00	0.30	\$58.50
10/04/2021	Receivership - Court Appointed: File HST returns as requested by CRA.	BM	\$195.00	0.30	\$58.50
10/13/2021	Receivership - Court Appointed: Discuss MIC with RD. Receive signed letter to Agueci & Calabretta. Take to fax. Get confirmation.	BM	\$195.00	0.20	\$39.00
10/14/2021	Receivership - Court Appointed: Review HST file, try to determine o/s matters.	BM	\$195.00	0.50	\$97.50
10/25/2021	Receivership - Court Appointed: Speak to RD re HST returns RT0002 account and outstanding returns.	BM	\$195.00	0.20	\$39.00
01/03/2022	Receivership - Court Appointed: Metropolitan Ice Cream = Receive actual NOAs from CRA re reprints. Scan. Save to drive.	BM	\$195.00	0.30	\$58.50
02/07/2022	Receivership - Court Appointed: Review various emails. Discuss with Brenda M. information needed by accountant. Respond by	RD	\$395.00	0.50	\$197.50

	email to accountant.					
02/09/2022	Receivership - Court Appointed: Record payment made. File requisition.	BM	\$195.00	0.10	\$19.50	
02/09/2022	Receivership - Court Appointed: Prepare cheque for the Township of King re property tax.	BM	\$195.00	0.10	\$19.50	
02/09/2022	Receivership - Court Appointed: Receive signed cheque re HST. Talk re filing of returns, etc. Receive signed cheque re Blake Matlock & Marshal Ltd.	BM	\$195.00	0.10	\$19.50	
02/09/2022	Receivership - Court Appointed: Discuss property taxes re King Road. Receive signed cheque re property tax.	BM	\$195.00	0.10	\$19.50	
02/09/2022	Proposal - Division 1: Discuss with Brenda M.	RD	\$395.00	0.20	\$79.00	
02/09/2022	Receivership - Court Appointed: Discuss with Brenda M.	RD	\$395.00	0.10	\$39.50	
02/10/2022	Receivership - Court Appointed: follow up re insurance	NL	\$275.00	0.05	\$13.75	
02/10/2022	Receivership - Court Appointed: Review disbursements. Cancel cheque for TD. Re-issue cheque for 863 portion only with cheque requisition. Print cheque.	BM	\$195.00	0.30	\$58.50	
02/10/2022	Receivership - Court Appointed: Work on getting access to TD secured email. Obtain access. Download TD credit card account statements from 2015 to current. Save to drive.	BM	\$195.00	1.50	\$292.50	
02/11/2022	Receivership - Court Appointed: TD CC received.	RD	\$395.00	0.08	\$31.60	
02/11/2022	Receivership - Court Appointed: Frank Zuccaro - advise RD that the encrypted TD Visa statements are now on the drive. Show access area.	BM	\$195.00	0.20	\$39.00	
02/14/2022	Receivership - Court Appointed: Discuss with Brenda M.	RD	\$395.00	0.10	\$39.50	
02/14/2022	Receivership - Court Appointed: Call with accountant to discuss status of accounting for MIC.	RD	\$395.00	0.20	\$79.00	
02/15/2022	Receivership - Court Appointed: Respond to accountant with information requested to complete financial statements.	RD	\$395.00	0.31	\$122.45	
02/15/2022	Receivership - Court Appointed: Send Bell notice to F. Zuccaro via M. Zalev email.	BM	\$195.00	0.10	\$19.50	
02/15/2022	Receivership - Court Appointed: Call with Jeff P. Emails to Milena Z. and accountant to set up calls.	RD	\$395.00	0.50	\$197.50	
02/15/2022	Receivership - Court Appointed: Answer queries from accountant.	RD	\$395.00	0.67	\$264.65	
02/16/2022	Receivership - Court Appointed: Review MIC docs to locate accounting records requested.	BM	\$195.00	0.50	\$97.50	
02/16/2022	Receivership - Court Appointed: Email exchanges with accountant and valuator.	RD	\$395.00	0.10	\$39.50	
02/16/2022	Receivership - Court Appointed: Review various letter. Email to	RD	\$395.00	0.64	\$252.80	

	Wendy G. with update on prep of financial statements, tax returns and CBV report. Email exchanges with Jeff P.				
02/17/2022	Receivership - Court Appointed: Prepare cheque requisition for Garfinkle Biderman LLP. Prepare cheque in payment of invoice.	BM	\$195.00	0.20	\$39.00
02/18/2022	Receivership - Court Appointed: Call with accountant and CBV to answer CBV's many questions. Email Brenda M. with info requested.	RD	\$395.00	1.56	\$616.20
02/18/2022	Receivership - Court Appointed: Call with Milena G.	RD	\$395.00	0.80	\$316.00
02/18/2022	Receivership - Court Appointed: Review material re: Russo and send to Jeff P.	RD	\$395.00	0.50	\$197.50
02/18/2022	Receivership - Court Appointed: Call with CBV and Tony Z.	RD	\$395.00	0.50	\$197.50
02/18/2022	Receivership - Court Appointed: Review and amend letter prepared by legal counsel with detailed update for other parties.	RD	\$395.00	0.70	\$276.50
02/18/2022	Receivership - Court Appointed: Frank Zuccaro = Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/18/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/23/2022	Receivership - Court Appointed: Review information requested by accountant. Send emails to former management re: more information.	RD	\$395.00	0.81	\$319.95
02/23/2022	Receivership - Court Appointed: Time spent getting access on telephone and arranging for report to be sent from CRA re HST.	BM	\$195.00	1.20	\$234.00
02/23/2022	Receivership - Court Appointed: Prepare spreadsheet re valuator, appraisals, etc. for financial statements, divided between 863 and MIC.	BM	\$195.00	0.90	\$175.50
02/23/2022	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
02/23/2022	Receivership - Court Appointed: Present cheque for signature re Garfinkle Biderman LLP. Discuss, receive signed cheque.	BM	\$195.00	0.10	\$19.50
02/24/2022	Receivership - Court Appointed: Review various documents requested by the accountant. Provide responses to each query of the accountant.	RD	\$395.00	1.63	\$643.85
02/24/2022	Receivership - Court Appointed: Review various emails and provide responses to Michael Z. queries.	RD	\$395.00	0.40	\$158.00
02/25/2022	Receivership - Court Appointed: Review emails and email exchanges with valuator and accountant.	RD	\$395.00	0.09	\$35.55
02/28/2022	Receivership - Court Appointed: Review email from CBV and respond. Email to respondent. Email to all counsel.	RD	\$395.00	0.48	\$189.60
02/28/2022	Receivership - Court Appointed: Search emails for conversation re	BM	\$195.00	0.60	\$117.00

property taxes.

Prepare cheque requisition, cheque, etc. Prepare labels for mailing.

02/28/2022	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
03/01/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
03/01/2022	Receivership - Court Appointed: Review bank statement and reconciliation for December 2021.	BM	\$195.00	0.10	\$19.50
03/02/2022	Receivership - Court Appointed: Review and respond to appraiser email.	RD	\$395.00	0.10	\$39.50
03/03/2022	Receivership - Court Appointed: Talk to Shaida re MIC filing. Talk to CRA for information. Send Shaida email re results and attach files.	BM	\$195.00	0.50	\$97.50
Services Subtotal					\$6,180.90

Disbursements

Date	Description	Rate	Quantity	Total
02/16/2022	Postage: Mail to Aguecci Calabretta LLP	\$0.92	1.00	\$0.92
Expenses Subtotal				\$0.92

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.05	\$275.00	\$13.75
Rahn Dodick	LIT, CPA, President	11.17	\$395.00	\$4,412.15
Brenda McKnight	Para Professional	9.0	\$195.00	\$1,755.00
Subtotal				\$6,181.82
Harmonized Sales Tax (13.0%)				\$803.64
Total				\$6,985.46

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10241	03/11/2022	\$6,985.46	\$0.00	\$6,985.46
Outstanding Balance				\$6,985.46
Total Amount Outstanding				\$6,985.46

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10241 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10263
Issued Date: 04/07/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
03/07/2022	Receivership - Court Appointed: Responses to accountant's queries. Email exchanges.	RD	\$395.00	0.66	\$260.70
03/08/2022	Receivership - Court Appointed: Review emails from legal counsel. Email exchange with former accountant.	RD	\$395.00	0.10	\$39.50
03/08/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
03/08/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
03/08/2022	Receivership - Court Appointed: Send tax slips to F. Zuccaro c/o M. Zalev/Epstein Cole. File originals.	BM	\$195.00	0.20	\$39.00
03/09/2022	Receivership - Court Appointed: Record disbursement, save, file.	BM	\$195.00	0.10	\$19.50
03/12/2022	Receivership - Court Appointed: Review and respond to email from legal counsel.	RD	\$395.00	0.10	\$39.50
03/14/2022	Receivership - Court Appointed: Set up banking files.	BM	\$195.00	0.10	\$19.50
03/14/2022	Receivership - Court Appointed: Set up banking files.	BM	\$195.00	0.10	\$19.50
03/14/2022	Receivership - Court Appointed: Talk to RD re CRA letter re penalty and interest.	BM	\$195.00	0.10	\$19.50

Discuss how to address amount owing.

03/15/2022	Receivership - Court Appointed: Review and assemble all documents for HST file and cheque req. Prepare cheque for signature re HST account.	BM	\$195.00	0.30	\$58.50
03/16/2022	Receivership - Court Appointed: Review emails from Wendy G. and respond. Call with Wendy G.	RD	\$395.00	0.69	\$272.55
03/16/2022	Receivership - Court Appointed: Prepare response to desk audit for HST. Copy invoices, prepare GL print outs, etc. Prepare letter to accompany documents, send via CRA Submit Documents.	BM	\$195.00	2.60	\$507.00
03/17/2022	Receivership - Court Appointed: Make payment to vendor re appraisal. Communicate with same re cheque signing and mailing.	BM	\$195.00	0.20	\$39.00
03/18/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
03/21/2022	Receivership - Court Appointed: Email exchange with accountant.	RD	\$395.00	0.04	\$15.80
03/23/2022	Receivership - Court Appointed: Review HST account and compare to NOA received for 2020-01-01 forward HST return. Establish amounts due paid in last remittance.	BM	\$195.00	0.40	\$78.00
03/23/2022	Receivership - Court Appointed: Prepare cheques re various accounting invoices/years.	BM	\$195.00	0.40	\$78.00
03/23/2022	Proposal - Division 1: Review accountant's invoices. Instruct Brenda M. to pay invoices. Sign cheque.	RD	\$395.00	0.20	\$79.00
03/24/2022	Receivership - Court Appointed: Email exchanges.	RD	\$395.00	0.13	\$51.35
03/24/2022	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
03/24/2022	Receivership - Court Appointed: Call with TD Securities to renew term deposit.	RD	\$395.00	0.24	\$94.80
03/24/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
03/29/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
03/29/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
04/04/2022	Receivership - Court Appointed: Review email exchanges.	RD	\$395.00	0.03	\$11.85

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	2.59	\$395.00	\$1,023.05

Brenda McKnight	Para Professional	5.1	\$195.00	\$994.50
			Subtotal	\$2,017.55
			Harmonized Sales Tax (13.0%)	\$262.28
			Total	\$2,279.83

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10263	04/08/2022	\$2,279.83	\$0.00	\$2,279.83
			Outstanding Balance	\$2,279.83
			Total Amount Outstanding	\$2,279.83

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10263 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10276
Issued Date: 05/02/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
03/31/2022	Receivership - Court Appointed: Sort out HST account. File previous unfiled returns. File up to date.	BM	\$195.00	0.60	\$117.00
04/06/2022	Receivership - Court Appointed: Time spent with and without Shaيدا re accounts, three way call with Shaيدا and CRA Business Services. Speak with first agent, cannot get Shaيدا on line, try again. Speak with second agent, get transferred, third agent not as awful.	BM	\$195.00	2.20	\$429.00
04/08/2022	Receivership - Court Appointed: Review email from accountant and respond.	RD	\$395.00	0.18	\$71.10
04/08/2022	Receivership - Court Appointed: Call to CRA, on hold, talk to agent, refused to ask questions based on our paperwork, refused access.	BM	\$195.00	0.40	\$78.00
04/11/2022	Receivership - Court Appointed: Respond to query by valuator.	RD	\$395.00	0.10	\$39.50
04/11/2022	Receivership - Court Appointed: Review the queries from the accountant.	RD	\$395.00	0.42	\$165.90
04/11/2022	Receivership - Court Appointed: Provide all RT0002 filings to SNM Professional. Locate, sort, scan, attach to email.	BM	\$195.00	0.60	\$117.00
04/12/2022	Receivership - Court Appointed: Answer queries of accountant and respond in a detailed email. Review schedules she provided, bank	RD	\$395.00	1.87	\$738.65

	statements and accounting.					
04/12/2022	Receivership - Court Appointed: Prepare cheque for Pellarin Inc. Cheque requisition, cheque, etc.	BM	\$195.00	0.20	\$39.00	
04/12/2022	Receivership - Court Appointed: Preparing response and attachments for SNM Professional. Call CRA, spend lengthy time on telephone, get information as requested. Continue response to SNM.	BM	\$195.00	2.80	\$546.00	
04/13/2022	Receivership - Court Appointed: Post disbursement File documents	BM	\$195.00	0.10	\$19.50	
04/14/2022	Receivership - Court Appointed: Talk to RBC re receivership and vehicle (Lincoln) which cannot be located. Sending email to get Receivers input.	BM	\$195.00	0.20	\$39.00	
04/14/2022	Receivership - Court Appointed: Time spent answering questions for SNM Professional re income tax return information.	BM	\$195.00	1.60	\$312.00	
04/15/2022	Receivership - Court Appointed: Numerous email exchanges with accountant re: completing financial statements and tax returns for multiple years.	RD	\$395.00	0.70	\$276.50	
04/16/2022	Receivership - Court Appointed: Review financial statements and tax returns prepared by the accountant.	RD	\$395.00	0.43	\$169.85	
04/18/2022	Receivership - Court Appointed: Review email from Avery Z., email Jeff P and Wendy G.	RD	\$395.00	0.50	\$197.50	
04/18/2022	Receivership - Court Appointed: Locate, scan and send bank statements as requested to Shaida at SNM Professional.	BM	\$195.00	0.15	\$29.25	
04/18/2022	Receivership - Court Appointed: Locate, scan and send bank statements as requested to Shaida at SNM Professional.	BM	\$195.00	0.15	\$29.25	
04/18/2022	Receivership - Court Appointed: Prepare mail re Pellarin Inc. invoice.	BM	\$195.00	0.05	\$9.75	
04/19/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
04/19/2022	Receivership - Court Appointed: Various email exchanges with legal counsel.	RD	\$395.00	0.20	\$79.00	
04/20/2022	Receivership - Court Appointed: Receive multiple CRA letters re HST account. Scan, save to drive, forward to Shaida.	BM	\$195.00	0.70	\$136.50	
04/22/2022	Receivership - Court Appointed: Frank Zuccaro -Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
04/26/2022	Receivership - Court Appointed: Call with legal counsel re: status of the valuation report and finalization of the financial statements.	RD	\$395.00	0.89	\$351.55	

04/26/2022	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.10	\$39.50
04/27/2022	Receivership - Court Appointed: Discuss with Naomi L.	RD	\$395.00	0.10	\$39.50
04/28/2022	Receivership - Court Appointed: Plan next steps.	RD	\$395.00	0.10	\$39.50
04/28/2022	Receivership - Court Appointed: Email exchange with Jeff P.	RD	\$395.00	0.16	\$63.20
04/28/2022	Receivership - Court Appointed: Review draft financial statements received from accountant.	RD	\$395.00	0.58	\$229.10
04/28/2022	Receivership - Court Appointed: Prepare cheque requisition, prepare entry, print cheque for Garfinkle Biderman.	BM	\$195.00	0.20	\$39.00
05/02/2022	Receivership - Court Appointed: Review Avery Z. email. Review consent. Email Wendy G.	RD	\$395.00	0.18	\$71.10

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	6.51	\$395.00	\$2,571.45
Brenda McKnight	Para Professional	10.35	\$195.00	\$2,018.25
			Subtotal	\$4,589.70
			Harmonized Sales Tax (13.0%)	\$596.66
			Total	\$5,186.36

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10276	05/31/2022	\$5,186.36	\$0.00	\$5,186.36
			Outstanding Balance	\$5,186.36
			Total Amount Outstanding	\$5,186.36

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10276 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10283
Issued Date: 06/02/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
04/19/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
05/02/2022	Receivership - Court Appointed: Talk to CRA re authorization forms.	BM	\$195.00	0.20	\$39.00
05/02/2022	Receivership - Court Appointed: Review consent order. Email response to Wendy G. Cheque requisition for amounts owing to Maria Z. re: consent order.	RD	\$395.00	0.45	\$177.75
05/03/2022	Receivership - Court Appointed: Review various emails and respond to Wendy G.	RD	\$395.00	0.10	\$39.50
05/03/2022	Receivership - Court Appointed: Prepare cheque requisitions for amounts required as per email. Set up new account in chart of accounts. Review, enter in system. Defer to speak to RD re funds.	BM	\$195.00	0.70	\$136.50
05/03/2022	Receivership - Court Appointed: Review letter from Burns. Provide comments to Wendy G.	RD	\$395.00	0.30	\$118.50
05/04/2022	Receivership - Court Appointed: Respond to Wendy G. Review email from Avery Z.	RD	\$395.00	0.15	\$59.25
05/04/2022	Receivership - Court Appointed: Email exchanges with	RD	\$395.00	0.10	\$39.50

	accountant.					
05/04/2022	Receivership - Court Appointed: Review and approve bank reconciliations for Feb and Mar 2022.	RD	\$395.00	0.20	\$79.00	
05/05/2022	Receivership - Court Appointed: Call with TD Securities to collapse a portion of the term deposit to have sufficient cash to do a distribution.	RD	\$395.00	0.18	\$71.10	
05/05/2022	Receivership - Court Appointed: Look up CRA letters re 863 and MIC to revise as per CRA request.	BM	\$195.00	0.20	\$39.00	
05/05/2022	Receivership - Court Appointed: Receive cheque requisition. Record disbursement.	BM	\$195.00	0.10	\$19.50	
05/05/2022	Receivership - Court Appointed: Receive cheque requisition. Prepare new accounts in chart of accounts. Email RD re funds on deposit.	BM	\$195.00	0.40	\$78.00	
05/05/2022	Receivership - Court Appointed: Print 863 Cheque prepared. Redeem part term deposit.	BM	\$195.00	0.10	\$19.50	
05/06/2022	Receivership - Court Appointed: Call with Jeff P. Email to Mr. Burns re: meeting. Email exchanges with Jeff.	RD	\$395.00	0.81	\$319.95	
05/06/2022	Receivership - Court Appointed: Prepare R&D's. Email exchange with Brenda M.	RD	\$395.00	0.23	\$90.85	
05/09/2022	Receivership - Court Appointed: Prepare cheque/mail to Avery Zeidman re 863704 Ontario Inc.	BM	\$195.00	0.10	\$19.50	
05/10/2022	Receivership - Court Appointed: Review Burns most recent letter.	RD	\$395.00	0.11	\$43.45	
05/12/2022	Receivership - Court Appointed: Meeting with Jeff L., Frank Zuccaro and legal counsel.	RD	\$395.00	1.19	\$470.05	
05/13/2022	Receivership - Court Appointed: Review email exchanges between counsel.	RD	\$395.00	0.10	\$39.50	
05/13/2022	Receivership - Court Appointed: Prepare mailing to Garfinkle Biderman.	BM	\$195.00	0.10	\$19.50	
05/13/2022	Receivership - Court Appointed: Oraccuz and MIC - speak to CRA re online access. Re-do letter to CRA, re-request access, submit all documents.	BM	\$195.00	0.80	\$156.00	
05/16/2022	Receivership - Court Appointed: Scan correspondence, save to drive.	BM	\$195.00	0.10	\$19.50	
05/16/2022	Receivership - Court Appointed: Call with Jeff P. Email to Milena Zuccaro.	RD	\$395.00	0.24	\$94.80	
05/16/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00	
05/17/2022	Receivership - Court Appointed: Call with Milena Z. and Jeff P. Search for information requested by Jeff and email to him.	RD	\$395.00	0.82	\$323.90	

05/17/2022	Receivership - Court Appointed: Frank Zuccaro - Receivership - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
05/20/2022	Receivership - Court Appointed: Scan draft report from CBV. Message exchange with CBV.	RD	\$395.00	0.31	\$122.45
05/20/2022	Receivership - Court Appointed: Email exchanges with Jeff P.	RD	\$395.00	0.10	\$39.50
05/24/2022	Receivership - Court Appointed: Review draft valuation report.	RD	\$395.00	2.99	\$1,181.05
05/25/2022	Receivership - Court Appointed: Email exchange with Wendy G.	RD	\$395.00	0.05	\$19.75
05/26/2022	Receivership - Court Appointed: Prepare Garfinkle cheque for mailing.	BM	\$195.00	0.10	\$19.50

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	8.43	\$395.00	\$3,329.85
Brenda McKnight	Para Professional	3.5	\$195.00	\$682.50
Subtotal				\$4,012.35
Harmonized Sales Tax (13.0%)				\$521.61
Total				\$4,533.96
Payment (06/02/2022)				-\$4,533.96
Balance Owing				\$0.00

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10283	06/03/2022	\$4,533.96	\$4,533.96	\$0.00

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

DODICK LANDAU

Invoice # 10308
Issued Date: 06/30/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
05/03/2022	Receivership - Court Appointed: Review and approve bank reconciliations for Feb and Mar 2022.	RD	\$395.00	0.20	\$79.00
05/17/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
05/25/2022	Receivership - Court Appointed: Receive banking/receivership documents previously lent to SNM Professional. Sort, file.	BM	\$195.00	0.20	\$39.00
05/31/2022	Receivership - Court Appointed: Prepare mail. Take to mailing.	BM	\$195.00	0.10	\$19.50
06/01/2022	Receivership - Court Appointed: Review and sign support and equalization cheques. Email exchange with Brenda M.	RD	\$395.00	0.25	\$98.75
06/01/2022	Receivership - Court Appointed: Prepare 4 various dates cheques for mailing to Avery Zeidman Professional Corp. Prepare for mail.	BM	\$195.00	0.50	\$97.50
06/03/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
06/03/2022	Receivership - Court Appointed: Notes for communication to stakeholders.	RD	\$395.00	0.10	\$39.50

06/06/2022	Receivership - Court Appointed: Email from CBV. Email to Receiver's legal counsel.	RD	\$395.00	0.20	\$79.00
06/07/2022	Receivership - Court Appointed: Call with Wendy Greenspoon.	RD	\$395.00	0.05	\$19.75
06/07/2022	Receivership - Court Appointed: Call with TD re: term deposit.	RD	\$395.00	0.10	\$39.50
06/07/2022	Receivership - Court Appointed: Review email exchanges.	RD	\$395.00	0.06	\$23.70
06/07/2022	Receivership - Court Appointed: Prepare cheque requisition, prepare cheque entry. Send to TP to print. Prepare entry to collapse part of term deposit.	BM	\$195.00	0.20	\$39.00
06/13/2022	Receivership - Court Appointed: Review related party transactions. Draft detailed email to legal counsel. Review valuator's report.	RD	\$395.00	1.38	\$545.10
06/14/2022	Receivership - Court Appointed: Email from Wendy G.	RD	\$395.00	0.10	\$39.50
06/14/2022	Receivership - Court Appointed: Prepare consolidated interim statement of receipts and disbursements, reconcile related party transactions, review valuator's report.	RD	\$395.00	2.49	\$983.55
06/15/2022	Receivership - Court Appointed: Prepare consolidated statement of receipts and disbursements. Ass related party transactions and accruals.	RD	\$395.00	2.45	\$967.75
06/15/2022	Receivership - Court Appointed: Discuss with Brenda M. status of file.	RD	\$395.00	0.10	\$39.50
06/15/2022	Receivership - Court Appointed: Prepare entry for disbursement. Process disbursement.	BM	\$195.00	0.10	\$19.50
06/16/2022	Receivership - Court Appointed: Email exchange with legal counsel. Response to creditor enquiry. Prepare detailed notes to interim statements of receipts and disbursements and review detailed general ledger to prepare the notes.	RD	\$395.00	2.48	\$979.60
06/17/2022	Receivership - Court Appointed: Prepare notes to interim R&D's. Reconcile to GL and review nature of transactions.	RD	\$395.00	2.06	\$813.70
06/17/2022	Receivership - Court Appointed: Call with legal counsel to review interim R&D	RD	\$395.00	0.25	\$98.75
06/17/2022	Receivership - Court Appointed: Prepare interim R & D as requested. Look up HST for 61011 and 61144, year end.	BM	\$195.00	0.70	\$136.50
06/20/2022	Receivership - Court Appointed: Review emails from Avery Z. and email response to Wendy G.	RD	\$395.00	0.21	\$82.95
06/20/2022	Receivership - Court Appointed: Call with Wendy G. Email to Wendy G. Review mediation agreement. Review and amend letter to Avery Z. from Wendy G.	RD	\$395.00	0.98	\$387.10
06/20/2022	Receivership - Court Appointed: Review 863 R & D and notes.	BM	\$195.00	0.30	\$58.50
06/21/2022	Receivership - Court Appointed: Various email exchanges with	RD	\$395.00	0.20	\$79.00

	mediator office.					
06/21/2022	Receivership - Court Appointed: Read Wendy Greenspoon-Soer's emails. Save to drive.	BM	\$195.00	0.40	\$78.00	
06/21/2022	Receivership - Court Appointed: Read emails re mediation and payment.	BM	\$195.00	0.10	\$19.50	
06/21/2022	Receivership - Court Appointed: Request invoice by letter from mediator so that payment can be made by wire.	BM	\$195.00	0.50	\$97.50	
06/22/2022	Receivership - Court Appointed: Review draft mediation agreement. Email Wendy G. re: Trustee signing agreement. Discuss payment of mediation fee with Brenda M. Review various email exchanges relating to the upcoming mediation.	RD	\$395.00	0.64	\$252.80	
06/22/2022	Receivership - Court Appointed: Read all emails regarding mediation and retainer payment.	BM	\$195.00	0.20	\$39.00	
06/22/2022	Receivership - Court Appointed: Email with Melanie re arrangements for wire transfer.	BM	\$195.00	0.20	\$39.00	
06/22/2022	Receivership - Court Appointed: Receive email from Melanie. Respond.	BM	\$195.00	0.10	\$19.50	
06/22/2022	Receivership - Court Appointed: Download Avery Zeidman brief re Zuccaro. Save to drive.	BM	\$195.00	0.30	\$58.50	
06/23/2022	Receivership - Court Appointed: Authorize retainer to mediator. Obtain bank draft at bank.	RD	\$395.00	0.30	\$118.50	
06/23/2022	Receivership - Court Appointed: Review and sign amended mediation agreement.	RD	\$395.00	0.20	\$79.00	
06/23/2022	Receivership - Court Appointed: Review and sign back documents required by accountant to file tax return for 2019, 2020 and 2021.	RD	\$395.00	0.94	\$371.30	
06/23/2022	Receivership - Court Appointed: Deal with problems regarding the Mediators retainer. Keep parties up to date on progress. Talk to Melanie, send TM & RD email to recall courier.	BM	\$195.00	1.40	\$273.00	
06/24/2022	Receivership - Court Appointed: Review mediation briefs.	RD	\$395.00	1.30	\$513.50	
06/24/2022	Receivership - Court Appointed: Attend and participate in the Zuccaro mediation. Multiple emails to various parties. Negotiation and settlement of receivership claims. review and sign minutes of settlement.	RD	\$395.00	7.54	\$2,978.30	
06/24/2022	Receivership - Court Appointed: Prepare documents re cheque entry for 863704 letter/envelope/cheque req etc. Send to DK for processing.	BM	\$195.00	0.80	\$156.00	
06/24/2022	Receivership - Court Appointed: Receive email from RD. Prepare entry in Ascend to redeem term deposit.	BM	\$195.00	0.20	\$39.00	
06/24/2022	Receivership - Court Appointed: Send instructions to D.K. to get signatures, print cheque, get RD signature, courier, etc.	BM	\$195.00	0.30	\$58.50	
06/24/2022	Receivership - Court Appointed: Bank statement review, print	BM	\$195.00	0.20	\$39.00	

general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.

06/27/2022	Receivership - Court Appointed: Review final minutes of settlement. Prepare payment and deposit requisitions for all inter-company payments. Email Jeff P. with update. Email external accountant with instructions. Email Naomi L. with closing instructions for receivership estate. Authorize related party transactions. Email legal counsel.	RD	\$395.00	2.80	\$1,106.00
06/27/2022	Receivership - Court Appointed: closing Receiver's report	NL	\$295.00	0.22	\$64.90
06/27/2022	Receivership - Court Appointed: Metropolitan - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
06/28/2022	Receivership - Court Appointed: Assist TP re term deposit entries.	BM	\$195.00	0.40	\$78.00
06/28/2022	Receivership - Court Appointed: Print invoice from Goldhart, note credit.	BM	\$195.00	0.20	\$39.00
06/28/2022	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.22	\$295.00	\$64.90
Rahn Dodick	LIT, CPA, President	27.48	\$395.00	\$10,854.60
Brenda McKnight	Para Professional	8.0	\$195.00	\$1,560.00
			Subtotal	\$12,479.50
			Harmonized Sales Tax (13.0%)	\$1,622.34
			Total	\$14,101.84

Statement of Account Summary:

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10294	06/03/2022	\$5,245.30	\$0.00	\$5,245.30

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
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10308	07/01/2022	\$14,101.84	\$0.00	\$14,101.84
			Outstanding Balance	\$19,347.14
			Total Amount Outstanding	\$19,347.14

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10308 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10316
Issued Date: 07/28/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
06/28/2022	Receivership - Court Appointed: Input e-transfer into Ascend.	TP	\$195.00	0.40	\$78.00
06/29/2022	Receivership - Court Appointed: Receive email instructions, prepare payment for Garfinkle Biderman LLP including mailing envelope.	BM	\$195.00	0.30	\$58.50
07/04/2022	Receivership - Court Appointed: Discuss various matters with Brenda M. Approve disbursement.	RD	\$395.00	0.30	\$118.50
07/04/2022	Receivership - Court Appointed: Review representation letter. Send to legal counsels to request their client signatures.	RD	\$395.00	0.37	\$146.15
07/04/2022	Receivership - Court Appointed: discussion re court report	NL	\$295.00	0.24	\$70.80
07/04/2022	Receivership - Court Appointed: Prepare mail and send legal fees cheque.	BM	\$195.00	0.10	\$19.50
07/05/2022	Receivership - Court Appointed: Review letter from Burns and response of Greenspoon. Email exchanges with Pellerin and Grenspon.	RD	\$395.00	0.20	\$79.00
07/05/2022	Receivership - Court Appointed: Email response to Avery Z.	RD	\$395.00	0.20	\$79.00

07/05/2022	Receivership - Court Appointed: Response to Doug Burns and instructions to Brenda M.	RD	\$395.00	0.23	\$90.85
07/05/2022	Receivership - Court Appointed: emails re court report	NL	\$295.00	0.11	\$32.45
07/05/2022	Receivership - Court Appointed: Enter disbursement. File requisition.	BM	\$195.00	0.10	\$19.50
07/05/2022	Receivership - Court Appointed: Enter second disbursement. File requisition.	BM	\$195.00	0.10	\$19.50
07/06/2022	Receivership - Court Appointed: Receive cheque for revision. Cancel original cheque, re-issue. Hold for RD signature.	BM	\$195.00	0.20	\$39.00
07/12/2022	Receivership - Court Appointed: drafting Report to Court by Receiver	NL	\$295.00	0.28	\$82.60
07/13/2022	Receivership - Court Appointed: working on drafting Receiver's report to court	NL	\$295.00	2.32	\$684.40
07/14/2022	Receivership - Court Appointed: drafting court report	NL	\$295.00	3.76	\$1,109.20
07/14/2022	Receivership - Court Appointed: Oraccuz - (6) - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.80	\$156.00
07/15/2022	Receivership - Court Appointed: Go through all bank letters sent during beginning of Receivership to seize accounts. Respond to RD/Doug Burns email re release of accounts.	BM	\$195.00	0.60	\$117.00
07/19/2022	Receivership - Court Appointed: Prepare letter to RBC re Frank Zuccaro accounts. Look up RBC contact, not located.	BM	\$195.00	0.50	\$97.50
07/20/2022	Receivership - Court Appointed: Receive NOAs in mail. Scan all, save to drive. Send copies to SNM Professional.	BM	\$195.00	0.50	\$97.50
07/21/2022	Receivership - Court Appointed: Review email from Wendy G. and respond. Email to Talya P.	RD	\$395.00	0.30	\$118.50
07/21/2022	Receivership - Court Appointed: Review email from Wendy G. and respond.	RD	\$395.00	0.50	\$197.50
07/21/2022	Receivership - Court Appointed: Preliminary work on bank reconciliation, isolate one entry, require information to go forward.	BM	\$195.00	0.40	\$78.00
07/21/2022	Receivership - Court Appointed: review of email with respect to the Receiver's report	NL	\$295.00	0.35	\$103.25
07/22/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
07/24/2022	Receivership - Court Appointed: Review and approve bank reconciliations for 863704 Ont Inc.	RD	\$395.00	0.20	\$79.00
07/24/2022	Receivership - Court Appointed: Review and approve multiple bank reconciliation for Oraccuz.	RD	\$395.00	0.30	\$118.50

07/24/2022	Receivership - Court Appointed: Review and approve bank reconciliation for Frank Zuccaro account.	RD	\$395.00	0.10	\$39.50
07/25/2022	Receivership - Court Appointed: working on draft report of the Receiver	NL	\$295.00	2.74	\$808.30
07/25/2022	Receivership - Court Appointed: Call with naomi I. to discuss report to court.	RD	\$395.00	0.30	\$118.50
07/25/2022	Receivership - Court Appointed: Discuss with Brenda M. HST return, CRA HST notice of assessment and interest payment, and other matters relating to closure of the receivership.	RD	\$395.00	0.60	\$237.00
07/25/2022	Receivership - Court Appointed: Prepare CRA cheque and cheque requisition. Have RD sign. Prepare for courier delivery. Prepare cheque for AZ Professional Corporation for courier.	BM	\$195.00	0.50	\$97.50
07/26/2022	Receivership - Court Appointed: working on draft report	NL	\$295.00	2.67	\$787.65
07/26/2022	Receivership - Court Appointed: Review previous correspondence from legal counsels. Calls with Wendy G. and Naomi L. Draft email to Naomi L. summarizing what needs to be included in report to court.	RD	\$395.00	1.43	\$564.85
07/27/2022	Receivership - Court Appointed: Review draft letter from Wendy G. Emails to Naomi L. Discussion with Brenda M.	RD	\$395.00	0.49	\$193.55
07/27/2022	Receivership - Court Appointed: drafting report to court	NL	\$295.00	2.10	\$619.50
Services Subtotal					\$7,395.05

Disbursements

Date	Description	Rate	Quantity	Total
07/26/2022	Courier: Courier, 1 to CRA 1 to Avery Zeidman Professional Corporation plus hst	\$40.00	1.00	\$40.00
Expenses Subtotal				\$40.00

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		14.57	\$295.00	\$4,298.15
Rahn Dodick	LIT, CPA, President	5.52	\$395.00	\$2,180.40
Brenda McKnight	Para Professional	4.3	\$195.00	\$838.50
Talya Psek	Para Professional	0.4	\$195.00	\$78.00
Subtotal				\$7,435.05
Harmonized Sales Tax (13.0%)				\$966.56
Total				\$8,401.61

Statement of Account Summary:**Other Invoices**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10312	08/27/2022	\$6,933.68	\$0.00	\$6,933.68

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10316	08/27/2022	\$8,401.61	\$0.00	\$8,401.61
			Outstanding Balance	\$15,335.29
			Total Amount Outstanding	\$15,335.29

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10316 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10344
Issued Date: 10/12/2022

Dodick Landau Inc.
4646 Dufferin St., Suite 6
Toronto, ON
M3H 5S4
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Professional Fees

Date	Description	Name	Hourly Rate	Hours	Total
07/26/2022	Receivership - Court Appointed: Time spent to determine problem re bank rec. Locate entry wrong dated.	BM	\$195.00	0.50	\$97.50
07/28/2022	Receivership - Court Appointed: review of report to court	NL	\$295.00	1.00	\$295.00
07/29/2022	Receivership - Court Appointed: discussion w RD re report	NL	\$295.00	0.11	\$32.45
08/02/2022	Receivership - Court Appointed: next steps on the report	NL	\$295.00	0.12	\$35.40
08/02/2022	Receivership - Court Appointed: Post disbursement	BM	\$195.00	0.10	\$19.50
08/04/2022	Receivership - Court Appointed: Review various letters and email correspondence.	RD	\$395.00	0.25	\$98.75
08/05/2022	Receivership - Court Appointed: Review and comment on draft report to Court.	RD	\$395.00	0.85	\$335.75
08/05/2022	Receivership - Court Appointed: Frank Zuccaro - email letter re F. Zuccaro to RBC Collections, RBC on Dufferin, D Burns and Wendy Greenspoon-Soer.	BM	\$195.00	0.40	\$78.00
08/05/2022	Receivership - Court Appointed: Place call to Wendy Reuger. Leave message re clearance issue.	BM	\$195.00	0.10	\$19.50

08/05/2022	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/08/2022	Receivership - Court Appointed: Email exchange with Wendy G.	RD	\$395.00	0.09	\$35.55
08/09/2022	Receivership - Court Appointed: Discussion with Brenda M. re: CRA amounts owing and CRA clearance certificate.	RD	\$395.00	0.30	\$118.50
08/09/2022	Receivership - Court Appointed: Review and sign documents received from legal counsel.	RD	\$395.00	0.29	\$114.55
08/09/2022	Receivership - Court Appointed: See RD re 863704, advise on clearance possibilities with CRA	BM	\$195.00	0.20	\$39.00
08/10/2022	Receivership - Court Appointed: Review court materials.	RD	\$395.00	0.60	\$237.00
08/10/2022	Receivership - Court Appointed: Orracuz Holding - prepare Proof of Claim, print Schedule A documents, see RD, receive signature.	BM	\$195.00	0.60	\$117.00
08/11/2022	Receivership - Court Appointed: Review motion material.	RD	\$395.00	0.20	\$79.00
08/12/2022	Receivership - Court Appointed: Go online to retrieve HST amount owing. Prepare cheque requisition and cheque to CRA.	BM	\$195.00	0.40	\$78.00
08/16/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/17/2022	Receivership - Court Appointed: Oraccuz - set up banking files.	BM	\$195.00	0.20	\$39.00
08/18/2022	Receivership - Court Appointed: Look up regulations for Clearance Certificates.	BM	\$195.00	0.40	\$78.00
08/18/2022	Receivership - Court Appointed: Print G/Ls for HST filing on RT0002 account.	BM	\$195.00	0.20	\$39.00
08/18/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/18/2022	Receivership - Court Appointed: Email Melanie at Cheryl Goldhart's office. Inquire re refund of credit balance.	BM	\$195.00	0.30	\$58.50
08/18/2022	Receivership - Court Appointed: Oraccuz - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/19/2022	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
08/24/2022	Receivership - Court Appointed: Call with TD re maturity of investment.	RD	\$395.00	0.10	\$39.50

08/30/2022	Receivership - Court Appointed: Receive mail from Mediator with refund cheque. Prepare deposit requisition, post entry, give to RD for deposit, file.	BM	\$195.00	0.20	\$39.00
08/30/2022	Receivership - Court Appointed: Receive invoice from Garfinkle Biderman LLP. Email for o/s invoice. Prepare cheque requisition. Print cheque, get signature, send in mail.	BM	\$195.00	0.20	\$39.00
08/31/2022	Receivership - Court Appointed: Go to CRA site to determine if clearance can be requested. Print all documents affirming. Prepare documents to assist CRA in seamless review.	BM	\$195.00	1.60	\$312.00
08/31/2022	Receivership - Court Appointed: Call Enbridge re apparent credit on account. Not valid as per agent.	BM	\$195.00	0.40	\$78.00
09/01/2022	Receivership - Court Appointed: Look up information re Maria and Frank insurance on King, St. Francis and Stayner. Prepare letter for each outlining issue with copies of policy in place. Revise, print.	BM	\$195.00	1.80	\$351.00
09/02/2022	Receivership - Court Appointed: Review and approve return of retainer.	RD	\$395.00	0.10	\$39.50
09/02/2022	Receivership - Court Appointed: Prepare letter to Enbridge re credit on file. Make copies to attach. Format, prepare envelope, etc.	BM	\$195.00	0.60	\$117.00
09/08/2022	Receivership - Court Appointed: Review letters to the Zuccaro's re: insurance.	RD	\$395.00	0.10	\$39.50
09/08/2022	Receivership - Court Appointed: Review and sign clearance certificate.	RD	\$395.00	0.07	\$27.65
09/08/2022	Receivership - Court Appointed: Clearance Certificate - prepare for mail. Scan/save.	BM	\$195.00	0.30	\$58.50
09/08/2022	Receivership - Court Appointed: Scan letters re insurance, save to drive. Prepare for mailing via registered mail. Take to post office.	BM	\$195.00	0.60	\$117.00
09/08/2022	Receivership - Court Appointed: Get signatures re letter regarding insurance. Ensure copies to legal counsel.	BM	\$195.00	0.10	\$19.50
09/12/2022	Receivership - Court Appointed: Review and approve bank reconciliations for the group.	RD	\$395.00	0.40	\$158.00
09/13/2022	Receivership - Court Appointed: Correct insurance letter email address for D. Burns, resend.	BM	\$195.00	0.10	\$19.50
09/15/2022	Receivership - Court Appointed: Prepare requisition and cheque.	BM	\$195.00	0.30	\$58.50
09/21/2022	Receivership - Court Appointed: Orracruz -See RD re CRA request for income tax returns. Call Shaida re preparation of returns. Send return on hand to SNM. Prepare G/L and check y/e. Prepare documents from CRA website and forward to accountant.	BM	\$195.00	1.10	\$214.50
09/23/2022	Receivership - Court Appointed: Discuss with Shaida M. filing of	RD	\$395.00	0.10	\$39.50

return.

09/23/2022	Receivership - Court Appointed: Discussion with Brenda M.	RD	\$395.00	0.20	\$79.00
09/29/2022	Receivership - Court Appointed: Metropolitan Rcvr - review for income and expenses re HST return. Go online, review.	BM	\$195.00	0.40	\$78.00
09/29/2022	Receivership - Court Appointed: Review for income and expenses re HST return. Go online, review. File 1 HST return.	BM	\$195.00	0.40	\$78.00
09/30/2022	Receivership - Court Appointed: Email exchange with legal counsel.	RD	\$395.00	0.03	\$11.85
09/30/2022	Receivership - Court Appointed: File MIC RT0002 account HST. Review CRA account re filings on corporate account.	BM	\$195.00	0.40	\$78.00
10/03/2022	Receivership - Court Appointed: Discuss with Brenda M. whether tax returns have been filed for 2020 to 2022. Review emails from Shaida N.	RD	\$395.00	0.30	\$118.50
10/03/2022	Receivership - Court Appointed: Speak to RD re MIC tax account and unfiled returns.	BM	\$195.00	0.20	\$39.00
10/06/2022	Receivership - Court Appointed: Review financial statements for 2020 and 2021 and sign. Email to Shaida N.	RD	\$395.00	0.63	\$248.85

Services Subtotal **\$4,738.30**

Disbursements

Date	Description	Rate	Quantity	Total
09/15/2022	Courier: Courier to A. Zeidman Professional Corporation on May 10 2022	\$11.73	1.00	\$11.73
09/15/2022	Courier: Courier to A. Zeidman Professional Corp June 29 2022	\$12.44	1.00	\$12.44
Expenses Subtotal				\$24.17

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		1.23	\$295.00	\$362.85
Rahn Dodick	LIT, CPA, President	4.61	\$395.00	\$1,820.95
Brenda McKnight	Para Professional	13.1	\$195.00	\$2,554.50
Subtotal				\$4,762.47
Harmonized Sales Tax (13.0%)				\$619.12
Total				\$5,381.59

Statement of Account Summary:**Other Invoices**

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10312	08/27/2022	\$6,933.68	\$0.00	\$6,933.68
10319	08/31/2022	\$6,038.39	\$0.00	\$6,038.39

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10344	10/31/2022	\$5,381.59	\$0.00	\$5,381.59
			Outstanding Balance	\$18,353.66
			Total Amount Outstanding	\$18,353.66

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10344 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10358
Issued Date: 11/07/2022

Dodick Landau Inc.
951 Wilson Avenue, Suite 15L
Toronto, ON
M3K 2A7
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
07/27/2022	Receivership - Court Appointed: Review letter from Filomina Z. Discuss with Brenda M.	RD	\$395.00	0.30	\$118.50
10/12/2022	Receivership - Court Appointed: Review correspondence from legal counsel. Email to Receiver's legal counsel.	RD	\$395.00	0.40	\$158.00
10/12/2022	Receivership - Court Appointed: Call with Wendy G.	RD	\$395.00	0.20	\$79.00
10/12/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/13/2022	Receivership - Court Appointed: Call with Doug B.	RD	\$395.00	0.26	\$102.70
10/13/2022	Receivership - Court Appointed: Orracuz - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/13/2022	Receivership - Court Appointed: Frank Zuccaro account - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/14/2022	Receivership - Court Appointed: Discuss with Brenda M. status of	RD	\$395.00	0.10	\$39.50

tax return prep.

10/14/2022	Receivership - Court Appointed: Review letter from Doug Burns and provide email response.	RD	\$395.00	0.08	\$31.60
10/18/2022	Receivership - Court Appointed: Process payment	BM	\$195.00	0.10	\$19.50
10/21/2022	Receivership - Court Appointed: Prepare letter to F. Zuccaro c/o D. Burns re registered letter returned.	BM	\$195.00	0.40	\$78.00
10/21/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/25/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.40	\$78.00
10/25/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
10/26/2022	Receivership - Court Appointed: Review and sign two months of bank reconciliations for Frank Z. trust account.	RD	\$395.00	0.20	\$79.00
10/26/2022	Proposal - Division 1: Review and sign two months of bank reconciliations for Orracuz estate account.	RD	\$395.00	0.20	\$79.00
10/26/2022	Receivership - Court Appointed: Review and sign two months of bank reconciliations.	RD	\$395.00	0.20	\$79.00
10/27/2022	Receivership - Court Appointed: Review accountant's invoices for payment.	RD	\$395.00	0.10	\$39.50
10/27/2022	Receivership - Court Appointed: Orracuz - Talk to Shaida re CRA account, accountant, etc.	BM	\$195.00	0.40	\$78.00
10/27/2022	Receivership - Court Appointed: Orracuz - print/scan/send, balances for Shaida re non capital losses, etc.	BM	\$195.00	0.30	\$58.50
10/28/2022	Receivership - Court Appointed: Prepare cheque requisition and cheque for signature re SNM Professional Corporation.	BM	\$195.00	0.20	\$39.00
10/28/2022	Receivership - Court Appointed: Oraccuz Holdings - Prepare cheque requisition and cheque for SNM Professional Corporation.	BM	\$195.00	0.20	\$39.00
10/31/2022	Receivership - Court Appointed: Oraccuz Holdings - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	2.04	\$395.00	\$805.80
Brenda McKnight	Para Professional	3.2	\$195.00	\$624.00

Subtotal	\$1,429.80
Harmonized Sales Tax (13.0%)	\$185.87
Total	\$1,615.67

Statement of Account Summary:

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10312	08/27/2022	\$6,933.68	\$0.00	\$6,933.68
10359	11/30/2022	\$9,473.57	\$0.00	\$9,473.57

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10358	11/30/2022	\$1,615.67	\$0.00	\$1,615.67
			Outstanding Balance	\$18,022.92
			Total Amount Outstanding	\$18,022.92

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10358 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10366
Issued Date: 12/04/2022

Dodick Landau Inc.

951 Wilson Avenue, Suite 15L
Toronto, ON
M3K 2A7
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
11/02/2022	Receivership - Court Appointed: Oraccuz Holdings - respond to Shaida's inquiry. Scan and send bank recs.	BM	\$195.00	0.40	\$78.00
11/03/2022	Receivership - Court Appointed: Speak to Shaida re 863/Oraccuz and license fees.	BM	\$195.00	0.30	\$58.50
11/04/2022	Receivership - Court Appointed: Oraccuz Holdings - send SNM Professional revised GLs re change in expenses.	BM	\$195.00	0.30	\$58.50
11/07/2022	Receivership - Court Appointed: Review and sign Oraccuz tax documents for 2021 and 2022 filings.	RD	\$395.00	0.70	\$276.50
11/07/2022	Receivership - Court Appointed: Process cheque requisition.	BM	\$195.00	0.10	\$19.50
11/09/2022	Receivership - Court Appointed: Read adjustment request, save to drive.	BM	\$195.00	0.40	\$78.00
11/11/2022	Receivership - Court Appointed: Review related party transactions. Discuss with Brenda M. final entries and transfer of funds required. Prepare cheque requisitions and transfer funds. Email to Brenda M. with detailed accrual instructions.	RD	\$395.00	1.08	\$426.60
11/11/2022	Receivership - Court Appointed: Frank Zuccaro - provide SRD and GL Report to RD. Oraccuz Holdings - provide SRD and GL Report to RD. 863704 Ontario Ltd. - provide SRD and GL Report to RD.	BM	\$195.00	0.50	\$97.50

11/14/2022	Receivership - Court Appointed: Email exchange with insurer.	RD	\$395.00	0.10	\$39.50
11/14/2022	Receivership - Court Appointed: Process entries for SRD/ MIC. Disburse to 863/ adjustments, etc. Reprint.	BM	\$195.00	1.80	\$351.00
11/15/2022	Receivership - Court Appointed: Discuss with Talya P. TD bank payment.	RD	\$395.00	0.11	\$43.45
11/16/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
11/16/2022	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
11/16/2022	Receivership - Court Appointed: Review minutes of settlement to determine whether o/s cheques to Maria Z. were included in the settlement and Frank Z. received credit for these amounts in the settlement in order to determine whether the cheques should be cancelled or not.	RD	\$395.00	0.40	\$158.00
11/16/2022	Receivership - Court Appointed: Review final draft R&D's and make amendments.	RD	\$395.00	0.42	\$165.90
11/16/2022	Receivership - Court Appointed: Receive call from TD. Send email re F. Zuccaro request to open account.	BM	\$195.00	0.20	\$39.00
11/17/2022	Receivership - Court Appointed: discussion w RD re final report	NL	\$295.00	0.13	\$38.35
11/17/2022	Receivership - Court Appointed: Draft second report to Court. Review court materials, R&Ds and minutes of settlement in the matrimonial proceeding.	RD	\$395.00	2.49	\$983.55
11/17/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
11/18/2022	Receivership - Court Appointed: Discuss with Brenda cancelation of two outstanding cheques in estate.	RD	\$395.00	0.20	\$79.00
11/18/2022	Receivership - Court Appointed: Discuss with Brenda M.	RD	\$395.00	0.10	\$39.50
11/18/2022	Receivership - Court Appointed: Review 863 equalization payments.	BM	\$195.00	0.80	\$156.00
11/18/2022	Receivership - Court Appointed: See RD re cheques outstanding.	BM	\$195.00	0.30	\$58.50
11/18/2022	Receivership - Court Appointed: Prepare stop payment requests re 863704 - send to Anna - request confirmation.	BM	\$195.00	0.40	\$78.00
11/18/2022	Receivership - Court Appointed: Scan/save confirmations re two stop payments issued. Run SRD for RD with GL.	BM	\$195.00	0.30	\$58.50
11/23/2022	Receivership - Court Appointed: Email exchange.	RD	\$395.00	0.10	\$39.50
11/23/2022	Receivership - Court Appointed: Orracuz Holdings Inc. - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

11/29/2022	Receivership - Court Appointed: Email exchange.	RD	\$395.00	0.10	\$39.50
11/29/2022	Receivership - Court Appointed: Discuss closing receivership with Naomi L.	RD	\$395.00	0.10	\$39.50
11/30/2022	Receivership - Court Appointed: Oraccuz Holdings - Receive 2 NOAs, scan, save to drive. Send to SNM Professional for file.	BM	\$195.00	0.20	\$39.00

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.13	\$295.00	\$38.35
Rahn Dodick	LIT, CPA, President	6.1	\$395.00	\$2,409.50
Brenda McKnight	Para Professional	6.4	\$195.00	\$1,248.00
Subtotal				\$3,695.85
Harmonized Sales Tax (13.0%)				\$480.46
Total				\$4,176.31

Statement of Account Summary:

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10312	08/27/2022	\$6,933.68	\$0.00	\$6,933.68
10359	11/30/2022	\$9,473.57	\$0.00	\$9,473.57

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10366	12/31/2022	\$4,176.31	\$0.00	\$4,176.31
Outstanding Balance				\$20,583.56
Total Amount Outstanding				\$20,583.56

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10366 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10394
Issued Date: 01/02/2023

Dodick Landau Inc.
951 Wilson Avenue, Suite 15L
Toronto, ON
M3K 2A7
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
11/16/2022	Receivership - Court Appointed: Receive call from TD. Send email re F. Zuccaro request to open account.	BM	\$195.00	0.20	\$39.00
11/22/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/06/2022	Receivership - Court Appointed: Post disbursement, file documents.	BM	\$195.00	0.10	\$19.50
12/12/2022	Receivership - Court Appointed: Review and respond to Avery Z. emails relating to the final distributions by the Receiver.	RD	\$395.00	0.92	\$363.40
12/12/2022	Receivership - Court Appointed: review of emails	NL	\$295.00	0.19	\$56.05
12/12/2022	Receivership - Court Appointed: Review online access, search for clearance certificate. Lodge online inquiry.	BM	\$195.00	0.70	\$136.50
12/13/2022	Receivership - Court Appointed: Receive clearance certificate from CRA. Discuss with RD. Scan, save to drive. File.	BM	\$195.00	0.20	\$39.00
12/15/2022	Receivership - Court Appointed: Review claim from RBC. Call with Brenda M. re: party owed funds.	RD	\$395.00	0.13	\$51.35
12/15/2022	Receivership - Court Appointed: Record Proof of Claim, email RD.	BM	\$195.00	0.40	\$78.00

Make follow up notes. Proof of Claim re Frank Zuccaro Lincoln.

12/16/2022	Receivership - Court Appointed: Review RBC claim. Discuss with Brenda M. nature of claim. Draft email to Doug Burns.	RD	\$395.00	0.47	\$185.65
12/16/2022	Receivership - Court Appointed: Send RD Zuccaro/863 RBC documents re car purchase and proof of claim received.	BM	\$195.00	0.20	\$39.00
12/22/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/23/2022	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/28/2022	Receivership - Court Appointed: Oraccuz Holdings - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
12/30/2022	Receivership - Court Appointed: Frank Zuccaro account - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00

Name	Title	Hours	Hourly Rate	Total
Naomi Lieberman		0.19	\$295.00	\$56.05
Rahn Dodick	LIT, CPA, President	1.52	\$395.00	\$600.40
Brenda McKnight	Para Professional	2.8	\$195.00	\$546.00
Subtotal				\$1,202.45
Harmonized Sales Tax (13.0%)				\$156.32
Total				\$1,358.77

Statement of Account Summary:

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10366	12/31/2022	\$4,176.31	\$0.00	\$4,176.31

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
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10394	01/31/2023	\$1,358.77	\$0.00	\$1,358.77
			Outstanding Balance	\$5,535.08
			Total Amount Outstanding	\$5,535.08

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10394 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10403
Issued Date: 02/01/2023

Dodick Landau Inc.
951 Wilson Avenue, Suite 15L
Toronto, ON
M3K 2A7
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
12/13/2022	Receivership - Court Appointed: Review clearance certificate.	RD	\$395.00	0.20	\$79.00
01/09/2023	Receivership - Court Appointed: Review multiple bank reconciliations.	RD	\$395.00	0.30	\$118.50
01/10/2023	Receivership - Court Appointed: Calculate return for HST.	BM	\$195.00	0.40	\$78.00
01/10/2023	Receivership - Court Appointed: Post invoice	BM	\$195.00	0.10	\$19.50
01/20/2023	Receivership - Court Appointed: Email response to Doug Burns with regards to the Lincoln Continental.	RD	\$395.00	0.79	\$312.05
01/23/2023	Receivership - Court Appointed: Review what is required to update accounting. Reply to Avery Z.	RD	\$395.00	0.16	\$63.20
01/23/2023	Receivership - Court Appointed: Call with Doug Burns. Review documents associated with the 2018 Lincoln. Email to Doug Burns.	RD	\$395.00	0.57	\$225.15
01/24/2023	Receivership - Court Appointed: Email exchanges with legal counsel to Frank Zuccaro.	RD	\$395.00	0.10	\$39.50
01/24/2023	Receivership - Court Appointed: Orracuz - adjusting entries for SRD.	BM	\$195.00	0.50	\$97.50
01/24/2023	Receivership - Court Appointed: No adjustments required to SRD,	BM	\$195.00	0.50	\$97.50

compare to previous, allow update.

01/24/2023	Receivership - Court Appointed: Frank Zuccaro SRD - work on adjusting entries to reflect properly on SRD. Reprint.	BM	\$195.00	1.10	\$214.50
01/25/2023	Receivership - Court Appointed: Update statement of receipts and disbursements. Email exchanges with Brenda M.	RD	\$395.00	0.29	\$114.55
01/25/2023	Receivership - Court Appointed: Frank Zuccaro, 863704 and Orracuz. Send RD all SRDs with comments. Reclassify Frank Zuccaro SRD re account wording. Send revision to RD.	BM	\$195.00	1.20	\$234.00
01/30/2023	Receivership - Court Appointed: Update final accounting. Review detailed GL.	RD	\$395.00	2.84	\$1,121.80

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	5.25	\$395.00	\$2,073.75
Brenda McKnight	Para Professional	3.8	\$195.00	\$741.00
			Subtotal	\$2,814.75
			Harmonized Sales Tax (13.0%)	\$365.92
			Total	\$3,180.67

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10403	02/28/2023	\$3,180.67	\$0.00	\$3,180.67
			Outstanding Balance	\$3,180.67
			Total Amount Outstanding	\$3,180.67

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10403 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU

Invoice # 10418
Issued Date: 03/01/2023

Dodick Landau Inc.
951 Wilson Avenue, Suite 15L
Toronto, ON
M3K 2A7
Phone: 416-645-0542
www.dodick.ca

863704 Ontario Inc., Metropolitan Ice Cream Inc., Oraccuz Holding Ltd. and Frank Zuccaro
26 Milford Ave
Toronto, Ontario
M6M 2V8

Enclosed please find our statement of account for services rendered in our capacity as Receiver. The following is a summary of time by staff member.

Client Reference Number: 863-171120-AZ

Date	Description	Name	Hourly Rate	Hours	Total
11/01/2022	Receivership - Court Appointed: File HST ITCs on RT0002 account. Prepare letter requesting refund on account.	BM	\$195.00	0.70	\$136.50
01/26/2023	Receivership - Court Appointed: Prepare cheque for Garfinkle Biderman LLP.	BM	\$195.00	0.40	\$78.00
02/02/2023	Receivership - Court Appointed: Prepare mail, label, envelope, postage.	BM	\$195.00	0.10	\$19.50
02/03/2023	Receivership - Court Appointed: Review HST for pending return.	BM	\$195.00	1.10	\$214.50
02/04/2023	Receivership - Court Appointed: Update final consolidated statements of receipts and disbursements.	RD	\$395.00	2.50	\$987.50
02/04/2023	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/06/2023	Receivership - Court Appointed: Update consolidated statement of receipts and disbursements and notes. Review related party transactions and general ledgers. Email to legal counsel.	RD	\$395.00	3.74	\$1,477.30
02/06/2023	Receivership - Court Appointed: Call with Doug Burns re: Lincoln.	RD	\$395.00	0.20	\$79.00

02/06/2023	Receivership - Court Appointed: Email to litigants legal counsels.	RD	\$395.00	0.60	\$237.00
02/06/2023	Receivership - Court Appointed: Call with Wendy G. Discuss final steps with Brenda M. Make additional amendments to the final accounting and send email to litigants.	RD	\$395.00	1.14	\$450.30
02/06/2023	Receivership - Court Appointed: See RD, discuss HST and HST filing.	BM	\$195.00	0.10	\$19.50
02/06/2023	Receivership - Court Appointed: Prepare 2022 GL Report, send to RD as pdf.	BM	\$195.00	0.10	\$19.50
02/07/2023	Receivership - Court Appointed: Print G/L report for HST purposes. Review file on CRA website. Try to locate specific entry to ensure accuracy. Report HST G/L accounts in summary. File HST return with CRA online.	BM	\$195.00	1.10	\$214.50
02/07/2023	Receivership - Court Appointed: File HST returns to January 31, 2023.	BM	\$195.00	0.70	\$136.50
02/08/2023	Receivership - Court Appointed: Review email from Avery Z. Review minutes of settlement. Draft response to Avery Z.	RD	\$395.00	0.50	\$197.50
02/10/2023	Receivership - Court Appointed: Review and amend draft second report to Court.	RD	\$395.00	1.31	\$517.45
02/13/2023	Receivership - Court Appointed: Update draft of report to Court and send to legal counsel for review.	RD	\$395.00	0.03	\$11.85
02/14/2023	Receivership - Court Appointed: Orracuz Holdings - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/14/2023	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/15/2023	Receivership - Court Appointed: Review and amend draft second report to Court of Receiver.	RD	\$395.00	2.73	\$1,078.35
02/16/2023	Receivership - Court Appointed: email exchange with Avery Z.	RD	\$395.00	0.10	\$39.50
02/21/2023	Receivership - Court Appointed: Review and approve bank reconciliation.	RD	\$395.00	0.10	\$39.50
02/21/2023	Receivership - Court Appointed: Review and approve multiple bank reconciliations.	RD	\$395.00	0.30	\$118.50
02/21/2023	Receivership - Court Appointed: Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/22/2023	Receivership - Court Appointed: Call with TD securities to reinvest funds.	RD	\$395.00	0.10	\$39.50
02/22/2023	Receivership - Court Appointed: Orracuz - Bank statement	BM	\$195.00	0.20	\$39.00

review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.

02/22/2023	Receivership - Court Appointed: Frank Zuccaro - Bank statement review, print general ledger, clear cheques and record bank charge as applicable, print bank reconciliation, assemble all pages, sign and give to trustee for review and signature.	BM	\$195.00	0.20	\$39.00
02/24/2023	Receivership - Court Appointed: Review email from Doug Burns re: payout of Lincoln. Respond and email others.	RD	\$395.00	0.15	\$59.25

Name	Title	Hours	Hourly Rate	Total
Rahn Dodick	LIT, CPA, President	13.5	\$395.00	\$5,332.50
Brenda McKnight	Para Professional	5.5	\$195.00	\$1,072.50
			Subtotal	\$6,405.00
			Harmonized Sales Tax (13.0%)	\$832.65
			Total	\$7,237.65

Statement of Account Summary:

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
10418	03/03/2023	\$7,237.65	\$0.00	\$7,237.65
			Outstanding Balance	\$7,237.65
			Total Amount Outstanding	\$7,237.65

Please make all amounts payable to: Dodick Landau Inc.

Harmonized Sales Tax No.: 847378932 RT 0001

Remittance Advice**Checking Information**

Send Cheques to: Dodick Landa Inc.
4646 Dufferin St., Suite 6
Toronto, ON, M3H 5S4

Attention: Ms. Brenda McKnight (brenda.mcknight@dodick.ca)

Wire Transfer Information

Bank Name/Address: Beneficiary Bank: TD Canada Trust
2300 Steeles Ave W, Suite 200, Vaughan, Ontario, Canada

Intermediary Bank: Bank of America, New York, NY (U.S. Wires)

Bank ABA/Routing #: 026 009 593

Name/Account #: Beneficiary Name: Dodick Landau Inc.
Beneficiary Account: 5272423
Beneficiary Transit: 14822
Bank Code: 004

SWIFT: TDOMCATTOR

Please include the invoice number 10418 as an additional reference so we may accurately identify and apply your payment.

Please provide adequate payment to cover the wire fees assessed by your financial institution.

DODICK LANDAU INC.
Applicant

and
FRANK ZUCCARO, et al.
Respondents

Court File No. CV-21-006661928

ONTARIO

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

APPLICATION UNDER SUBSECTION 249 and 250(I) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED AND RULES 14.05(2) AND (3)(g) AND 41 OF THE
RULES OF CIVIL PROCEDURE, R.R.O. 1990

Proceeding commenced at Toronto

AFFIDAVIT OF RAHN DODICK

GARFINKLE BIDERMAN LLP

Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario, M5C 2V9

Wendy Greenspoon-Soer LSUC#: 34698L
Tel: 416-869-1234
Fax: 416-869-0547

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

APPENDIX

“G”

Court File No. CV-21-00661928

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

B E T W E E N:

DODICK LANDAU INC.

Applicant

and

FRANK ZUCCARO, 863704 ONTARIO LIMITED, METROPOLITAN ICE CREAM INC.
AND ORACCUZ HOLDING LTD.

Respondents

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL PROCEDURE, R.R.O. 1990**

AFFIDAVIT OF ALEXANDER HORA

I, Alexander Hora, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Partner in the law firm of Garfinkle Biderman LLP ("Garfinkle") counsel for Dodick Landau Inc., in its capacity as Court-appointed Receiver (the "Receiver") of the Respondents in these proceedings (the "Receivership Proceedings"). As such have knowledge of the matters to which I hereinafter depose, except where stated to be information and belief, and where so stated, I verily believe to be true.

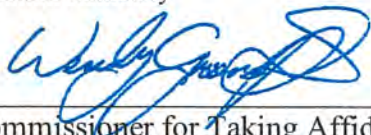
2. This Affidavit is made in connection with the Receiver's motion for, inter alia, the approval of the fees and disbursements of Garfinkle Biderman for the period from April 27, 2021 to March 8, 2023 (GB'S Billing Period"). Attached hereto and marked as Exhibit "A" are the accounts with dockets attached thereto for the Period, in the total amount of \$52,167.86.

3. The accounts attached as Exhibit "A" provide a fair and accurate description of the activities undertaken by Garfinkle Biderman. The hourly rates and time expended by the professionals at Garfinkle Biderman are provided for on the summary pages of each account. Wendy Greenspoon-Soer, the professional who acted for the Receiver during the fee approval Period was called to the bar in 1993.

4. To the best of my knowledge the rates charged by Garfinkle in the course of these Receivership Proceedings are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services. I believe the total hours, fees and disbursements incurred by Garfinkle on this matter are reasonable and appropriate in the circumstances.

5. This Affidavit is sworn in support of a motion, inter alia, approving Garfinkle Biderman's fees and disbursements incurred in respect of the Receivership Proceedings for the Period. Garfinkle Biderman requests that the Court approve its accounts for that Period for fees in the amount of \$45,375.00, disbursements of \$880.65 and taxes of \$5,912.21 for a total of \$52,167.86 for services rendered and recorded.

SWORN REMOTELY by Alexander Hora stated as being in the City of Toronto in the Province of Ontario, before me in the City of Toronto in the Province of Ontario on this 8th day of March 2023, in accordance with O. Reg 431/20, Administering Oath or Declaration Remotely



Commissioner for Taking Affidavits



ALEXANDER HORA

DODICK LANDAU INC.
Applicant

FRANK ZUCCARO, et al.
Respondents

Court File No.

CV-21-00661928-00CL

ONTARIO

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

APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED AND RULES 14.05(2) AND (3)(g) AND 41 OF THE
RULES OF CIVIL PROCEDURE, R.R.O. 1990

Proceeding commenced at Toronto

**AFFIDAVIT OF ALEXANDER
HORA**

GARFINKLE BIDERMAN LLP

Barristers & Solicitors

1 Adelaide Street East, Suite 801
Toronto, Ontario, M5C 2V9

Wendy Greenspoon-Soer LSUC#: 34698L

Tel: 416-869-1234

Fax: 416-869-0547

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

This is Exhibit "A" referred to in the Affidavit of Alexander Hora sworn by Alexander Hora at the City of Toronto, in the Province of Ontario, before me on 8th March 2023 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

A handwritten signature in blue ink, appearing to read 'Wendy G...' with a large, stylized flourish at the end.

Commissioner for Taking Affidavits (or as may be)

In account with
Our file #12574-001

DODICK LANDAU INC.

4646 Dufferin Street
Suite 6
Toronto, Ontario, M3H 5S4

May 26, 2021

Attention: Rahn Dodick

RE: RECEIVERSHIP OF ZUCCARO PROPERTIES

TO OUR FEE for all services rendered as per the attached print-out:

OUR FEE HEREIN:	\$15,062.50
H.S.T. x 13%	\$1,958.13
DISBURSEMENTS:	
As per attached print-out	\$810.65
H.S.T. x 13%	\$4.24
Total Fees	\$15,062.50
Total Disbursements	\$810.65
Total H.S.T.	\$1,962.37
Total Fees, Disbursements, H.S.T.:	<u>\$17,835.52</u>

This is our Account Herein

GARFINKLE BIDERMAN LLP



Wendy Greenspoon-Soer

E. & O.E.

In account with
 Our file #12574-001

DODICK LANDAU INC.

4646 Dufferin Street
 Suite 6
 Toronto, Ontario, M3H 5S4

July 22, 2021

Attention: Rahn Dodick

RE: RECEIVERSHIP OF ZUCCARO PROPERTIES

TO OUR FEE for all services rendered as per the attached print-out:

OUR FEE HEREIN:	\$9,875.00
H.S.T. x 13%	\$1,283.75
DISBURSEMENTS:	
As per attached print-out	\$Nil
H.S.T. x 13%	\$Nil
Total Fees	\$9,875.00
Total Disbursements	\$Nil
Total H.S.T.	\$1,283.75
Total Fees, Disbursements, H.S.T.:	\$11,158.75

This is our Account Herein

GARFINKLE BIDERMAN LLP



Wendy Greenspoon-Soer

E. & O.E.

In account with
 Our file #12574-001

DODICK LANDAU INC.

4646 Dufferin Street
 Suite 6
 Toronto, Ontario, M3H 5S4

September 20, 2021

Attention: Rahn Dodick

RE: RECEIVERSHIP OF ZUCCARO PROPERTIES

TO OUR FEE for all services rendered as per the attached print-out:

OUR FEE HEREIN:	\$15,375.00
H.S.T. x 13%	\$1,998.75
DISBURSEMENTS:	
As per attached print-out	\$70.00
H.S.T. x 13%	\$9.10
Total Fees	\$15,375.00
Total Disbursements	\$70.00
Total H.S.T.	\$2,007.85
Total Fees, Disbursements, H.S.T.:	\$17,452.85

This is our Account Herein

GARFINKLE BIDERMAN LLP


Wendy Greenspoon-Soer
 E. & O.E.

INVOICE

DODICK LANDAU INC.
 951 Wilson Avenue, Suite 15L
 Toronto, ON
 M3K 2A7

Account Name	RECEIVERSHIP OF ZUCCARO PROPERTIES		
Your Ref		Invoice No.	INV01-8891
Our Ref	13/MAT62454/12574001	Date	08 Mar 2023
Account No.	MAT62454/CNT12529	Page	1 of 2

Date	Description	FE	Time	Amount excl. Tax
TO PROFESSIONAL SERVICES RENDERED with respect to the above matter				
03 Feb 23	E-Mail from Avery	13	0.10	\$ 67.50
06 Feb 23	E-Mail from Rahn / Review R&D	13	0.30	\$ 202.50
06 Feb 23	Telephone Call From Rahn	13	0.30	\$ 202.50
06 Feb 23	E-Mail from Rahn	13	0.10	\$ 67.50
08 Feb 23	E-Mail from Avery	13	0.10	\$ 67.50
08 Feb 23	E-Mail from Rahn	13	0.10	\$ 67.50
16 Feb 23	Miscellaneous emails: Avery and Rahn	13	0.10	\$ 67.50
16 Feb 23	Miscellaneous emails: Rahn and Avery	13	0.10	\$ 67.50
24 Feb 23	E-Mail from Rahn	13	0.10	\$ 67.50
02 Mar 23	E-Mail from Rahn / Review Report	13	0.40	\$ 270.00
02 Mar 23	Prepare Rahn fee Affidavit / Email Rahn	13	0.30	\$ 202.50
02 Mar 23	Prepare GB fee Affidavit	13	0.30	\$ 202.50
02 Mar 23	Prepare Notice of Motion	13	1.00	\$ 675.00
02 Mar 23	E-Mail Avery	13	0.10	\$ 67.50
02 Mar 23	E-Mail Rahn	13	0.10	\$ 67.50
02 Mar 23	Proof Reading and revise draft motion	13	0.30	\$ 202.50
02 Mar 23	Prepare Draft Order	13	0.50	\$ 337.50
02 Mar 23	Prepare Consent	13	0.20	\$ 135.00
03 Mar 23	E-Mail from and to Avery	13	0.10	\$ 67.50
03 Mar 23	Telephone Call To Avery	13	0.20	\$ 135.00
03 Mar 23	Revise Document: Letter to Rahn	13	0.10	\$ 67.50
03 Mar 23	E-Mail from Rahn	13	0.10	\$ 67.50
06 Mar 23	E-mail from Rahn	13	0.10	\$ 67.50
06 Mar 23	E-mail from Rahn to Doug	13	0.10	\$ 67.50

Account No.	MAT62454/CNT12529	Invoice No.	INV01-8891	Date	08 Mar 2023	Page	2 of 2
Date	Description	FE	Time	Amount excl. Tax			
06 Mar 23	E-mail from Rahn / review minutes / email Rahn	13	0.30	\$ 202.50			
06 Mar 23	E-mail form Rahn re Lincoln	13	0.10	\$ 67.50			
07 Mar 23	Emails with court	13	0.20	\$ 135.00			
08 Mar 23	Emails with Rahn/review and revise report/revise Motion materials and draft Order	13	1.00	\$ 675.00			
08 Mar 23	Letter to counsel/serve Motion Record/instruct	13	0.50	\$ 337.50			
08 Mar 23	Preparation of Request Form/email Commercial court	13	0.20	\$ 135.00			
TOTAL FEES				\$ 5,062.50			
TOTAL TAX @ 13.00%				\$ 658.24			
TOTAL DUE ON THIS INVOICE				\$ 5,720.74			

Balances		Total Due	
A/R	\$ 5,720.74	Outstanding Invoices	\$ 0.00
Trust	\$ 0.00	Invoice Amount	\$ 5,720.74
Investment Trust	\$ 0.00	Sub Total	\$ 5,720.74
		Less Available Trust	\$ 0.00
		Total Account Balance	\$ 5,720.74

Garfinkle Biderman LLP



Wendy Greenspoon-Soer (13)

TAB 3

ON READING the Receiver's Second Report, the Fee Affidavit of Rahn Dodick, sworn March 8, 2023, the Fee Affidavit of Alexander Hora sworn March 8, 2023, and on hearing the submissions of counsel for the Receiver, and on the Consent of the Respondents, and Maria Zuccaro and the Added Respondents to the Family Court Proceedings, Giuseppe Zuccaro, Vito Antonio Zuccaro and Filomena Zuccaro.

1. THIS COURT ORDERS that service of the Notice of Motion and the Motion Record including the Receiver's Second Report is hereby validated so that this Motion is properly returnable today and hereby dispenses with further service thereof. All capitalized terms used herein and not otherwise defined are as defined in the Receiver's Second Report.

APPROVAL OF ACTIVITIES & FEES

2. THIS COURT ORDERS AND APPROVES the Receiver entering into the Minutes of Settlement dated June 24, 2022, in the Matrimonial Proceedings, in the Ontario Superior Court of Justice, Newmarket, Court File No. FC-19-0058934-0000.

3. THIS COURT ORDERS that the Final Statement of Receipts and Disbursements for the period of November 17, 2020, to the completion of the administration of the Receivership proceedings is hereby approved and ratified.

4. THIS COURT ORDERS AND DECLARES that the fees and disbursements of the Receiver and its counsel, as set out in the Fee Affidavit of Rahn Dodick, sworn March 8, 2023, and the Fee Affidavit of Alexander Hora, sworn March 8, 2023, are hereby approved, and the Receiver is authorized and directed to pay all such fees which remain unpaid at this time.

DISTRIBUTION

5. THIS COURT ORDERS that the Receiver be and is hereby authorized to distribute the amounts payable to Maria Zuccaro in accordance with the Minutes of Settlement based upon the net available funds provided for in the Final Statement of Receipts and Disbursements.

GENERAL

6. THIS COURT ORDERS that the appointment of the Receiver under Section 101 of the *Courts of Justice Act*, by Order of Justice P.A. Douglas in the Newmarket Family Court file under Court File No. FC-19-0058934-0000 dated November 17, 2020, is hereby terminated and Dodick Landau Inc. shall be discharged from all powers, duties, and obligations attendant to it pursuant to its appointment as Receiver, upon a filing of Receiver's Discharge Certificate.

7. THIS COURT ORDERS that this Order is effective from the date that it is made and is enforceable without any need for entry and filing.

DODICK LANDAU INC.
Applicant

and

FRANK ZUCCARO. et al.
Respondents

Court File No. CV-21-00661928-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
APPLICATION UNDER SUBSECTION 249 and
250(1) OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS
AMENDED AND RULES 14.05(2) AND (3)(g)
AND 41 OF THE RULES OF CIVIL
PROCEDURE, R.R.O. 1990**

Proceeding commenced at Toronto

**ORDER
(APPROVAL AND DISCHARGE)**

GARFINKLE BIDERMAN LLP

Barristers & Solicitors
1 Adelaide Street East, Suite 801
Toronto, Ontario
M5C 2V9

Wendy Greenspoon-Soer LSO#: 34698L

Tel: 416-869-1234

Fax: 416-869-0547

Email: wgreenspoon@garfinkle.com

Lawyers for the Applicant,
DODICK LANDAU INC.

File Number: 12574-001

DODICK LANDAU INC.
Applicant

and

FRANK ZUCCARO. et al.
Respondents

Court File No.

CV-21-00661928-00CL

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

**APPLICATION UNDER SUBSECTION 249 and 250(1) OF THE
BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985, c. B-3, AS
AMENDED AND RULES 14.05(2) AND (3)(g) AND 41 OF THE
RULES OF CIVIL PROCEDURE, R.R.O. 1990**

Proceeding commenced at Toronto

**MOTION RECORD
APPROVAL AND DISCHARGE))
(MOTION RETURNABLE MARCH 31, 2023)**

GARFINKLE BIDERMAN LLP

Barristers & Solicitors

1 Adelaide Street East, Suite 801

Toronto, Ontario, M5C 2V9

Wendy Greenspoon-Soer LSO#: 34698L

Tel: 416-869-1234

Fax: 416-869-0547

Lawyers for the Applicant,
DODICK LANDAU INC.

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