

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:

**ALLIED HOLDINGS, INC., et al.,

Reorganized Debtors.**

Chapter 11

**Case Nos. 05-12515 through 05-12526
And 05-12528 through 05-12537
(Jointly Administered)**

Judge Mullins

**SUMMARY SHEET FOR THE THIRD INTERIM AND FINAL FEE APPLICATION
FOR ALLOWANCE OF FEES AND EXPENSES OF GOWLING LAFLEUR
HENDERSON LLP AS CANADIAN COUNSEL TO THE REORGANIZED DEBTORS
FOR THE PERIOD FROM AUGUST 1, 2005 THROUGH MAY 18, 2007**

Name of Applicant: Gowling Lafleur Henderson LLP
 Authorized to Provide Professional Services as: Canadian Legal Counsel
 Retention Date: *nunc pro tunc* to July 31, 2005
 Period for which Compensation is Sought: August 1, 2005 through May 18, 2007
 Amount of Compensation Sought as Actual,
 Reasonable and Necessary Legal Work: \$1,013,852.03¹
 Amount of Expense Reimbursement Sought as
 Actual, Reasonable and Necessary: \$40,535.41

This is a(n): X interim X final application.

Prior applications filed: First and Second Interim Fee Applications

	Fee Application	Total Compensation Requested	Total Expenses Requested	Order Approving Application	Total Compensation Allowed	Total Expenses Allowed	Total Amount Allowed
First	7/31/06 Docket No. 1911	\$432,830.35	\$23,802.45	9/25/06 Docket No. 2086	\$432,830.35	\$23,802.45	\$456,632.80
Second	11/17/06 Docket No. 2270	\$203,462.00	\$3,663.20	1/18/07 Docket No. 2403	\$203,462.00	\$3,663.20	\$207,125.20
TOTAL		\$636,292.35	\$27,465.65		\$636,292.35	\$27,465.65	\$663,758.00

¹ All amounts are stated in Canadian Dollars (CDN \$).

Period for which Interim Allowance of Compensation and Reimbursement is sought:
November 1, 2006 through May 18, 2007 (the "Third Application Period")

Period for which Final Allowance of Compensation and Reimbursement is sought:
August 1, 2005 through May 18, 2007 (the "Final Application Period")

Interim Compensation Incurred:	\$355,065.00
Interim Expenses Incurred:	\$13,069.76
Interim Tax (6%) Incurred:	<u>\$22,521.68</u>
Total Interim Application	\$390,656.44

Final Compensation Incurred (inclusive of 6% tax):	\$1,013,852.03
Final Expenses Incurred:	\$40,535.41
Total Final Application:	\$1,054,387.44

Amount of Compensation Previously Paid (inclusive of 6% tax):	\$996,132.66
Amount of Expenses Previously Paid:	\$39,472.25
Total Amount Previously Paid:	\$1,035,604.91

Total Compensation Requested to be Approved:	\$1,013,852.03
Total Expenses Requested to be Approved:	\$40,535.41
Total Amount Requested to be Approved:	\$1,054,387.44

Total Compensation Requested to be Paid:	\$372,784.37
Total Expenses Requested to be Paid:	\$13,069.76
Total Tax Requested to be Paid:	<u>\$23,584.84</u>
Total Amount Requested to be Paid:	\$409,438.97

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:)	
)	
ALLIED HOLDINGS, INC.,)	Case Nos. 05-12515 through 05-12526
<i>et al.</i> ,)	and 05-12528 through 05-12537
)	
)	Chapter 11
Reorganized Debtors.)	
<hr/>		Judge Mullins

THIRD INTERIM AND FINAL APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES OF GOWLING LAFLEUR HENDERSON LLP AS CANADIAN COUNSEL TO THE REORGANIZED DEBTORS FOR THE PERIOD FROM AUGUST 1, 2005 THROUGH MAY 18, 2007

TO: THE HONOURABLE C. RAY MULLINS
UNITED STATES BANKRUPTCY JUDGE

Gowling Lafleur Henderson LLP (“**Gowlings**”) hereby submits its third interim and final application for compensation and reimbursement of expenses (“**Final Application**”) as Canadian counsel to Allied Holdings, Inc., et al.¹ (collectively, the “**Reorganized Debtors**”) pursuant to 11 U.S.C. §§ 330 and 331 and Rule 2016 of the Federal Rules of Bankruptcy Procedure. Gowlings’ Application seeks compensation for services performed and expenses incurred during the period from August 1, 2005 through and including May 18, 2007 (“**Final Application Period**”), the date on which the Reorganized Debtors’ Chapter 11 plan was confirmed, including for the period from November 1, 2006 through May 18, 2007 (“**Third Application Period**”).

By this Final Application, Gowlings moves this Court for an order approving \$390,656.44 in compensation for the Third Application Period consisting of \$355,065.00² in

¹ In addition to Allied Holdings, Inc., the following entities are reorganized debtors in these related cases: Allied Automotive Group, Inc., Allied Systems, Ltd. (L.P.), Allied Systems (Canada) Company, QAT, Inc., RMX LLC, Transport Support LLC, F.J. Boutell Driveaway LLC, Allied Freight Broker LLC, GACS Incorporated, Commercial Carriers, Inc., Axis Group, Inc., Axis Netherlands, LLC, Axis Areta, LLC, Logistic Technology, LLC, Logistic Systems, LLC, CT Services, Inc., Cordin Transport LLC, Terminal Services LLC, Axis Canada Company, Ace Operations, LLC, and AH Industries Inc.

² All amounts are stated in Canadian Dollars (CDN \$).

professional fees, \$13,069.76 in expenses, and taxes thereon. Total compensation and expense reimbursement being requested for the Final Application Period (inclusive of the Third Application Period) is \$1,054,387.44. In support of this Final Application, Gowlings states:

Background

1. On July 31, 2005 (the “**Petition Date**”), each of the Reorganized Debtors filed voluntary petitions for reorganization relief under chapter 11 of title 11 of the United States Code 11 U.S.C. §§ 101-1330 as amended (the “**Bankruptcy Code**”), in the United States Bankruptcy Court for the Northern District of Georgia (the “**Bankruptcy Court**”). These cases are jointly administered for procedural purposes only.

2. On August 5, 2005, an official committee of unsecured creditors (the “**Creditors Committee**”) was appointed to serve in these cases pursuant to Bankruptcy Code section 1103.

3. On January 31, 2006, Gowlings filed an application for authority to be employed as Canadian counsel to the Reorganized Debtors.

4. On February 16, 2006, the Bankruptcy Court authorized the employment of Gowlings as Canadian counsel to the Reorganized Debtors *nunc pro tunc* to July 31, 2005.

5. Under Sections 330 and 331 of the Bankruptcy Code, Gowlings is entitled to “reasonable compensation for actual, necessary services” and reimbursement for actual and necessary expenses.

6. Gowlings has provided further professional services to the Reorganized Debtors during the Third Application Period. Attached hereto as **Exhibit “A”** is a true copy of the accounts rendered by Gowlings in connection therewith requesting \$355,065.00 in professional fees and \$13,069.76 in expenses for a total, including taxes, of \$390,656.44.

7. Attached hereto as **Exhibit “B”** is a summary of time and fees, by individual, for the Third Application Period.

8. Attached hereto as **Exhibit “C”** is a summary of time, by service category, for the Third Application Period.

9. Attached hereto as **Exhibit "D"** is a chronology of all time detail, indicating the date, responsible individual, matter category, description of service provided, time charged, rate and fees incurred, for the Third Application Period.

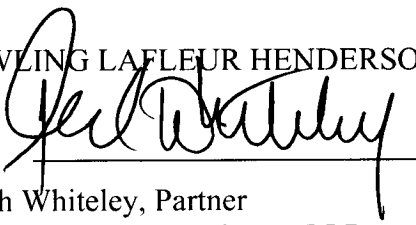
10. Attached hereto as **Exhibit "E"** are the expenses incurred by Gowlings during the Third Application Period.

11. During the Final Application Period, Gowlings incurred \$1,013,852.03 in professional fees and \$40,535.41 in expenses for a total, including taxes of \$1,054,387.44.

12. All professional services for which compensation is being sought in this Final Application were performed solely for and on behalf of the Reorganized Debtors.

WHEREFORE, Gowlings requests that this Court enter an order (i) awarding Gowlings' fees in the amount of \$355,065.00 and expenses of \$13,069.76 for a total amount, including taxes, of \$390,656.44 in connection with services rendered to the Reorganized Debtors during the Third Application Period, (ii) allowing the total amount of Gowlings' fees and expenses for services rendered during the Final Application Period of \$1,013,852.03 and \$40,535.41 respectively; and (iii) granting such other relief as is just and necessary.

Dated: July 24, 2007

GOWLING LAFLEUR HENDERSON LLP
By: 
Heath Whiteley, Partner
Gowling Lafleur Henderson LLP

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:)	
)	
ALLIED HOLDINGS, INC.,)	Case Nos. 05-12515 through 05-12526
<i>et al.</i> ,)	and 05-12528 through 05-12537
)	
)	Chapter 11
Reorganized Debtors.)	
_____)	Judge Mullins

ORDER GRANTING THIRD INTERIM AND FINAL APPLICATION FOR ALLOWANCE OF FEES AND EXPENSES OF GOWLING LAFLEUR HENDERSON LLP AS CANADIAN COUNSEL TO THE REORGANIZED DEBTORS FOR THE PERIOD FROM AUGUST 1, 2005 THROUGH MAY 18, 2007

Upon consideration of the third interim and final application for Compensation and Reimbursement of Expenses (the “**Final Application**”) for the Period from August 1, 2005 through May 18, 2007 (the “**Final Application Period**”), including for the period from November 1, 2006 through and including May 18, 2007 (the “**Third Application Period**”), filed by Gowling Lafleur Henderson LLP (“**Gowlings**”), Canadian counsel to Allied Holdings, Inc. and its affiliated Reorganized Debtors and debtors-in-possession (collectively, the “Reorganized Debtors”); the Court having reviewed the Final Application and all pleadings relating thereto; and the Court having determined that the legal and factual bases set forth in the Final Application establish just cause for the relief granted herein;

- A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334.
- B. This is a core proceeding pursuant to 28 U.S.C. §§ 157(b)(2).

C. The Final Application complies, as applicable, with the requirements of the Bankruptcy Code and the Bankruptcy Rules.

D. Gowlings' requested interim and final compensation for services rendered in connection with its representation of the Reorganized Debtors during the Third Application Period and Final Application Period is appropriate under Sections 328, 330 and 331 of the Bankruptcy Code.

E. Gowlings' expenses incurred during the Third Application Period and Final Application Period for which it seeks reimbursement were actual and necessary expenses under Sections 328, 330 and 331 of the Bankruptcy Code and Bankruptcy Rule 2016.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Final Application is GRANTED.
2. Gowlings' request for allowance of compensation for professional services rendered during the Third Application Period of \$355,065.00¹ and reimbursement of expenses incurred during the Third Application Period of \$13,069.76 are hereby approved, for an aggregate third interim award, inclusive of taxes, of \$390,656.44.
3. Gowlings' request for final allowance of compensation for professional services rendered during the Final Application Period of \$1,013,852.03 and reimbursement of expenses incurred during the Final Application Period of \$40,535.41 are hereby approved, for an aggregate final award of \$1,054,387.44.

¹ All amounts are stated in Canadian Dollars.

4. The Reorganized Debtors are hereby authorized to pay Gowlings the forgoing approved fees and expenses to the extent not previously paid.

It is **SO ORDERED**, this _____ day of _____, 2007

C. RAY MULLINS
UNITED STATES BANKRUPTCY JUDGE

Prepared and Presented by

Ezra H. Cohen (GA State Bar No. 173800)
Jeffrey W. Kelley (GA State Bar No. 412296)
Harris B. Winsberg (GA State Bar No. 770892)
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 Fax: (416) 862-7661
 www.gowlings.com

EXHIBIT "A"
 Gowling Lafleur Henderson | Barristers & Solicitors | Patent & Trade-Mark Agents |

104699

INVOICE NUMBER
 16158227

Please quote this number
AND REMIT TO:
 Suite 1600 1 First Canadian Place,
 Toronto, CANADA M5X 1G5

OUR FILE
 T927136.16

DATE	PAGE
Dec 31, 2006	1

Allied Systems (Canada) Company
 ATTN: Thomas M. Duffy
 c/o Allied Holdings, Inc.
 200 - 160 Clairemont Avenue
 Decatur, GA 30030
 USA

Our Matter: T927136.16
 Project Axle - Confidential

TO OUR FEE:

01/11/2006	Attendance to obtain PIN; Sandra Ripley	0.10
01/11/2006	2100827 Ontario Inc. - attendance to corporate search; Hilary Chancey	0.50
01/11/2006	Discussions with V. Kelley and C. Daniel; review of offer from B. Tkatch's client; discussion with V. Kelley and B. Tkatch in that regard; discussion with J. Slopin re Franfer bid; e-mails to B. Tkatch and J Slopin; follow up with B. Tkatch re deposit and evidence of financial strength of purchaser; ordered corporate search of 2100827 Ontario Inc.; exchange of e-mails with V. Kelley throughout day; Katherine D Latimer	2.10
01/11/2006	Email to J. Mervyn attaching court documents for posting on website (0.2); telephone call to D. McDermott re status of stay (0.1); telephone call to K. Latimer re status of Windsor property sale (0.1); email to D. McDermott attaching Order of Justice Lederman further extending the stay of proceedings (0.1); email from D. McDermott requesting copy of U.S. Order authorizing settlement of prefiling auto claims (0.1); Heath Whiteley	0.60
02/11/2006	Updated www.gowlings.com/restructuring/allied with new Motion and Order. Jason Mervyn	
02/11/2006	Letter to B. Tkatch enclosing deposit cheque: follow up with C. Daniel re auction: discussion with H. Whiteley re	

ERRORS AND OMISSIONS EXCLUDED

PER _____
 Chris Eustace

<p>TERMS: DUE UPON RECEIPT</p> <p>INTEREST AT THE RATE OF 4.5 % PER ANNUM WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN ONE MONTH FROM THE DATE OF THIS INVOICE.</p>

Goods & Services Tax
 Registration Number
 11936 4511 RT

DATE Dec 31, 2006

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow

timing of order recognizing US Bankruptcy Court Order;

Katherine D Latimer 0.40

02/11/2006 Email to D. McDermott attaching U.S. Order authorizing settlement of pre-filing auto claims (0.2); follow up email to S. Seigel re draft Fifth Report of the Information Officer (0.1); telephone call from S. Morishita (0.1); telephone discussion with S. Morishita re U.S. Order authorizing settlement of pre-filing auto claims (0.2); email to S. Morishita confirming telephone discussion and attaching copy of Order (0.1); responding email from S. Seigel re status of comments of Unsecured Creditors' Committee on draft Fifth Report of the Information Officer (0.1); telephone call from C. Daniel re status (0.1); further responding email from S. Seigel re same (0.1); responding email to J. Krieger re status of draft Fifth Report of the Information Officer (0.1); telephone call from R. Agins re comments on draft Fifth Report of Information Officer (0.2); telephone discussion with R. Agins re same (0.2); email from R. Agins attaching mark-up of draft Fifth Report of the Information Officer (0.2); email to H. Winsberg attaching same for review and comment (0.1); email from C. Eustace attaching correspondence enclosing writ re Munroe action (0.2); review U.S. court documents (0.3);

Heath Whiteley 2.30

03/11/2006 Review of and reply to e-mail from V. Kelley re status of vendor's conditions relating with sale of Windsor property;

Katherine D Latimer 0.10

03/11/2006 Various e-mails regarding Tony Foster regarding licensing issues regarding MTO and related matters;

Chris J. Eustace 0.80

03/11/2006 Telephone call from J. D'Oria re court availability to hear motion seeking Recognition Order re Sale of Windsor property (0.1); responding email from C. Daniel re Munroe action (0.1); email from J. Krieger re status of draft Fifth Report of the Information Officer (0.1); emails to and from H. Winsberg re same (0.2); responding email to J. Krieger re same (0.1);

Heath Whiteley 0.60

06/11/2006 Updates from Katherine Latimer regarding Windsor property sale, telephone conference with B. Fleming regarding Axis matters; e-mails to and from Heath Whiteley;

Chris J. Eustace 1.10

06/11/2006 Review/respond to e-mail from Cade Daniel;

Chris J. Eustace 0.30

06/11/2006 Telephone call from H. Winsberg re comments on draft Fifth Report of the Information Officer (0.2); prepare motion request form seeking recognition order re sale of Windsor Property (0.2); emails to and from C. Eustace re preparation of Second Interim Fee Application (0.2); revise draft Fifth Report of the Information Officer (0.5); email to J. Krieger attaching same (0.1); email to H. Winsberg attaching same and blackline (0.1); responding email from H. Winsberg re same (0.1);

Heath Whiteley 1.40

07/11/2006 Telephone call from M. Wainbera re status of restructuring (0.1); telephone discussion with M. Wainbera re

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DATE PAGE
Dec 31, 2006 3

	same (0.1); Heath Whiteley	0.20
08/11/2006	Follow up with Robert Fleming of Axis Canada; telephone attendance with Tony Foster and e-mail same; Chris J. Eustace	1.40
08/11/2006	Email to J. Mervyn attaching Fifth Report of Information Officer for posting (0.1); email to service list attaching same (0.1); telephone discussion with C. Daniel re motion for recognition order (0.2); email from C. Daniel providing preliminary report on court hearing (0.1); prepare motion materials re recognition order (2.0); email to C. Daniel attaching draft affidavit re same (0.2); responding email from C. Daniel re same (0.1); email from K. Latimer re motion date (0.1); reply email to C. Daniel (0.1); responding email to K. Latimer (0.1); review U.S. court documents (0.2); Heath Whiteley	3.30
09/11/2006	Added the Fifth Report of the Information Officer (and appendices) to the restructuring site. Jason Mervyn	
09/11/2006	Email re status of posting of Fifth Report of the Information Officer (0.1); email from C. Daniel attaching Order re Sale of Windsor Property (0.1); email from H. Winsberg attaching same and Order re Further Extension of Exclusivity (0.1); emails to and from H. Winsberg re same (0.1); email from C. Daniel attaching sworn affidavit of T. King re recognition of same (0.1); emails from and to J. Mervyn re posting of Fifth Report of the Information Officer (0.1); email to T. Kurian re same (0.1); email from V. Kelley re interim fee application (0.1); Heath Whiteley	0.80
10/11/2006	Added additional document to restructuring site. Jason Mervyn	
10/11/2006	Phone call from Me Brunet; letter to same; exchange of e-mails with Mr. Whiteley. Julie Fréreau	0.30
10/11/2006	Email from J. Fregeau re status of stay (0.1); responding email to J. Fregeau re same (0.1); prepare October Billing Details (1.5); assemble Motion Record re recognition of Order re Further Extension of Exclusivity Period and Order re Sale of Windsor Property (0.2); email to service list attaching same (0.1); email to J. Mervyn requesting posting of same onto website (0.1); various emails from and to T. Kurian and to and From J. Mervyn re posting of Fifth Report of Information Officer (0.3); email from J. Krieger re status of filing of same (0.1); review court document (0.1); Heath Whiteley	2.60
13/11/2006	Emails from and to V. Kelley re hearing date for motion seeking Recognition Order re Sale of Windsor Property and appeal rights re same (0.3); Heath Whiteley	0.30
14/11/2006	Email from V. Kellev requestina provision of Interim Fee Application (0.1): responding email to V. Kellev re	

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DATE PAGE
Dec 31, 2006 4

	same (0.1); Heath Whiteley	0.20
15/11/2006	Discussion with C. Daniel re process to close Windsor sale; Katherine D Latimer	0.20
15/11/2006	Prepare Monthly Billing Details and Second Interim Fee Application (2.5); email to J. Krieger confirming Fifth Report of the Information Officer filed (0.1); telephone call to Commercial List court office to obtain hearing particulars (0.1); email to service list re same (0.1); Heath Whiteley	2.80
16/11/2006	Posted additional order to the restructuring web site. Jason Mervyn	
16/11/2006	Review of court order; drafted waiver letter; discussions with C. Daniel, H. Whitely re appeal periods; memo to C. Ridout/S. Ripley to prepare closing documents; Katherine D Latimer	0.80
16/11/2006	Complete preparations for and attend on motion to recognize certain orders, including Order re Sale of Windsor Property (2.0); attend to entry of Recognition Order (0.3); email to service list attaching same (0.1); email to J. Mervyn attaching same for posting on website (0.1); email to C. Daniel attaching same (0.1); responding email from C. Daniel re same (0.1); email from K. Latimer forwarding email from V. Kelley to J. MacKinnon re timing of closing (0.1); telephone discussion with K. Latimer re same (0.1); telephone call from V. Kelley re same (0.1); telephone discussion with V. Kelley re same (0.1); copy of reply email from K. Latimer to C. Daniel attaching draft waiver of conditions (0.1); email to C. Daniel and K. Latimer reporting on telephone discussion with V. Kelley (0.1); copy of sur reply email from C. Daniel to K. Latimer approving draft waiver of conditions (0.1); complete October Billing Details and continue preparation of Second Interim Fee Application (1.0); review U.S. court materials (0.5); Heath Whiteley	4.90
17/11/2006	Receipt and review of memo; commence review of agreement of purchase and sale Catherine E. Ridout	0.30
17/11/2006	E-mail exchange with C. Daniel re real estate commission relating to Windsor property and disbursement of closing proceeds; Katherine D Latimer	0.20
17/11/2006	Complete Second Interim Fee Application (1.5); email to V. Kelley attaching same (0.1); emails from and to V. Kelley re same (0.2); revise Second Interim Fee Application (0.3); emails from and to K. Latimer re Windsor property closing (0.1); telephone discussion with C. McTavish re Klinkhammer action (0.1); email from C. McTavish attaching writ re same and instructions re same (0.2); further telephone discussion with C. McTavish re same (0.1); prepare cover letter enclosing Monthly Billing Details and email to T. King attaching same (0.3); email to V. Kelley attaching revised interim fee application (0.1); email from V. Kelley forwarding email from Bankruptcy Court office confirming electronic filing of same (0.1);	

ERRORS AND OMISSIONS EXCLUDED

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Toronto

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Waterloo
Region

Calgary

Vancouver

Moscow



	Heath Whiteley	3.10
20/11/2006	Receipt of instructions; review agreement of purchase and sale; review legal description and reference plan re: discrepancy in lots; telephone calls to Committee of Adjustment; telephone calls to Engineering Department; telephone calls to Legal Department, all of the City of Windsor; commence draft closing documents; instructions to update tax certificate	
	Catherine E. Ridout	4.50
20/11/2006	Review U.S. court document (0.1);	
	Heath Whiteley	0.10
21/11/2006	Telephone calls to City of Windsor	
	Catherine E. Ridout	0.30
21/11/2006	Discussion with J. Ohler re appeal period of order confirming sale of Windsor property; review of e-mail from D. Smith at Blakes; e-mail to C. Daniel and V. Kelley re legal description of Windsor lands in Court materials; review of and revisions to closing documents;	
	Katherine D Latimer	1.10
21/11/2006	Email from K. Latimer re appeal period re Recognition Order re Sale of Windsor Property (0.1);	
	Heath Whiteley	0.10
22/11/2006	Telephone calls to and from City of Windsor Committee of Adjustment and Legal Department re: transfer required in favour of the City of Windsor; receipt of instructions from K. Latimer re: preparation of further closing documents; draft further closing documents	
	Catherine E. Ridout	1.20
22/11/2006	Discussion with H. Whitely re appeal period relating to recognition order; discussion with J. Ohler in that regard; e-mail to C. Daniel; review of closing documents; e-mail to J. Ohler and C. Daniel in that regard;	
	Katherine D Latimer	1.30
22/11/2006	Emails from and to T. King re October monthly statement (0.1); emails from and to K. Latimer re status of Recognition Order re Sale of Windsor Property (0.2); telephone discussion with K. Latimer re same (0.2); copy of email from K. Latimer to C. Daniel reporting on inquiry from J. Ohler and our telephone discussion (0.1); discussion with J. Russo re his telephone discussion with J. MacKinnon re status of Recognition Order (0.1);	
	Heath Whiteley	0.70
23/11/2006	Draft transfer in favour of the City of Windsor after reviewing reference plan for legal description purposes and to confirm what encumbrances, if any, affect part to be transferred to the City; draft acknowledgement and direction for registration of transfer to the City	
	Catherine E. Ridout	1.20
24/11/2006	Discussion with C. Daniel re closing date of Windsor sale;	

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

Montreal

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Toronto

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	Katherine D Latimer	0.20
24/11/2006	Review U.S. Court documents (0.4); Heath Whiteley	0.40
27/11/2006	Allied Systems (Canada) Company - Fixed professional fees for acting as chief agent for the year 2006. Parajuristes Paralegals	
27/11/2006	Axis Canada Company - Fixed professional fees for acting as chief agent for the year 2006. Parajuristes Paralegals	
27/11/2006	Receipt and review of email from City of Windsor; receipt and review of emails from K. Latimer re: change in purchaser; commence revised closing documents; revise Acknowledgement and Direction re: registration of Transfer to City of Windsor for road widening and provide to K. Latimer for execution by Allied to permit registration of signed Transfer to City; Catherine E. Ridout	0.50
27/11/2006	E-mail exchange with C. Ridout and C. Daniel re closing; e-mail to V. Kelley re monies paid by 1700734 Ontario Inc.; review of letter from J. Ohler re assignment of agreement of purchase and sale; e-mail to C. Daniel in that regard and discussion with J. MacKinnon; e-mail to C. Ridout following discussion with J. MacKinnon; e-mail to J. MacKinnon extending closing date; Katherine D Latimer	1.10
27/11/2006	Review U.S. court documents (0.2); Heath Whiteley	0.20
28/11/2006	Revise closing documents; emails re: Committee of Adjustment procedure re: road widening Catherine E. Ridout	2.30
28/11/2006	Confirmed acreage of site and severed parcel; review of revised closing documents and revisions thereto; Katherine D Latimer	0.40
28/11/2006	Review of correspondence from C. Farrell re DaimlerChrysler claim (0.2); Heath Whiteley	0.20
29/11/2006	Emails to and from K. Latimer re: timing of registration of transfer for road widening; telephone calls to and from Committee of Adjustment in Windsor re: same; attempted telephone call to Legal Department, City of Windsor re: same; revise closing documents; Catherine E. Ridout	2.00
29/11/2006	Review of revised documents; e-mail exchange with J. MacKinnon; voice mail message to C. Daniel; Katherine D Latimer	0.40

ERRORS AND OMISSIONS EXCLUDED

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

29/11/2006	Emails from and to V. Kelley re deposit cheque for Windsor property (0.1); review U.S. court document (0.1); Heath Whiteley	0.20
01/12/2006	Emails to and from K. Latimer, J. MacKinnon; receipt of information re: December penalties on realty taxes; instruction M. Langhauser re: sending updated info re: taxes to Allied; revise re-direction re: funds; receipt of GST number for purchaser; revise Purchaser's indemnity re: GST; confirm GST registration number on government website; Catherine E. Ridout	1.20
01/12/2006	Email from K. Latimer's assistant re deposit cheque for Windsor property (0.1); telephone discussion with K. Latimer's assistant re same (0.1); telephone call to V. Kelley proposing way to handle same (0.1); email from V. Kelley agreeing to proposal and forwarding email chain (0.1); emails from and to K. Latimer re same (0.1); Heath Whiteley	0.50
04/12/2006	Further email to City of Windsor re: timing of issuance of certificate of consent; telephone call from City of Windsor legal department advising that possible to obtain certificate of consent on same day as closing; Catherine E. Ridout	0.30
05/12/2006	Review of signed closing documents; letter to J. MacKinnon enclosing vendor's closing documents; discussions with C. Daniel and V. Kelley re \$2.85 million cheque; Katherine D Latimer	0.90
05/12/2006	Telephone conference with Tony Foster re MTO matter; review agent filing for AH Industries; e-mail to and from B. Fleming and C. Daniel re Axis Canada; Chris J. Eustace	2.40
05/12/2006	Telephone call from and to K. Latimer re deposit cheque re sale of Windsor property (0.1); email from K. Latimer re same (0.1); review U.S. court documents (0.3); Heath Whiteley	0.50
06/12/2006	Discussions with N. Labastilla and C. Demarbre re endorsement of certified cheque; completed package of documents to be sent to J. MacKinnon; discussions with J. MacKinnon; review of e-mail from J. MacKinnon enclosing closing documents and reply thereto; follow up with D. Smith at Blakes re status of GE discharges; discussions with C. Daniel; Katherine D Latimer	0.70
06/12/2006	Follow up call re Axis Canada - operating authorities; telephone conference with T. Foster re MTO matter and review same; Chris J. Eustace	1.60
06/12/2006	Email from K. Latimer requesting confirmation whether appeal commenced in respect of Recognition Order re Sale of Windsor Property (0.1);	

ERRORS AND OMISSIONS EXCLUDED

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	Heath Whiteley	0.10
07/12/2006	Follow up on PPSA registrations; review fax from T. Foster and revise same and respond AHI filings; Chris J. Eustace	2.10
07/12/2006	Email from V. Kelley re proposed release language (0.2); emails from and to K. Latimer re status of Recognition Order re Sale of Windsor Property (0.3); email to C. Nichols re same (0.1); review U.S. court document (0.1); Heath Whiteley	0.70
08/12/2006	Miscellaneous closing matters including obtaining consent from Committee of Adjustment; registering transfer for road widening; registering partial discharges; Catherine E. Ridout	4.50
08/12/2006	Oversaw closing - follow up re GE discharges; registration of transfer to City; discussion with S. D'Alimonte; discussions with and e-mail messages to C. Daniel; discussions with and e-mail messages to J. MacKinnon; e-mail to S. D'Alimonte advising that closed and providing her with copies of registered documents; letter to real estate agent; Katherine D Latimer	1.90
08/12/2006	Emails from and to K. Latimer re status of Recognition Order re sale of Windsor Property (0.2); email from C. Nichols reporting no appeal filed with the court (0.1); emails to and from K. Latimer re same (0.1); Heath Whiteley	0.40
11/12/2006	Attend appeal and divisional court to search records re allied. Chris Nichols	0.80
12/12/2006	Dictated cover letter and worked on report book re Windsor sale; Katherine D Latimer	0.50
13/12/2006	E-mail from C. Daniel re Allied-Nats enrollment; preliminary review of same; follow up re PPSA registrations against Allied and telephone conference re same; Chris J. Eustace	2.00
13/12/2006	Emails from and to P. Bazinet re status (0.2); Heath Whiteley	0.10
14/12/2006	Receipt of British Columbia claim Allied v. Colborne and forward same; Chris J. Eustace	0.50
15/12/2006	Revisions to table of contents for record book re Windsor property sale; e-mail to C. Daniel re legal fees relating to sale;	

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	Katherine D Latimer	0.20
15/12/2006	Review of Allied NATS enrollment documents and e-mail C. Daniel re comments and follow up discussions re same;	
	Chris J. Eustace	2.40
18/12/2006	Email correspondence to and from C. Daniel regarding lease review for Burlington location (X2);	
	Rosa Mauro	0.30
18/12/2006	Telephone conference with C. Daniel re NATS enrollment and Retention Plan; preliminary review of same and discuss with Katherine Ritchie re review of same;	
	Chris J. Eustace	2.40
18/12/2006	Discuss with Rosa Lupo re Burlington Lease and review issues;	
	Chris J. Eustace	0.50
18/12/2006	Review U.S. court documents (0.3);	
	Heath Whiteley	0.30
19/12/2006	E-mails to and from C. Daniel re procedural issues re small claims court matter;	
	Chris J. Eustace	0.50
19/12/2006	Email from C. Daniel re proposed small claims court proceedings in B.C. and Alberta (0.1);	
	Heath Whiteley	0.10
20/12/2006	Review U.S. court document;	
	Heath Whiteley	0.10
21/12/2006	Review and revision of Lease Agreement for Burlington Property; email correspondence to and from C. Daniel regarding same;	
	Rosa Mauro	1.00
21/12/2006	Further follow up re Axis Canada matters; further e-mail and review of MTO license issue and forward to T. Foster re same;	
	Chris J. Eustace	1.70
22/12/2006	Review and revision of Lease Agreement; email correspondence to and from T. Foster regarding same;	
	Rosa Mauro	0.90
26/12/2006	Email from V. Kelley providing schedule for interim fee applications (0.1);	
	Heath Whiteley	0.10

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27/12/2006	Review of correspondence from C. Farrell re DaimlerChrysler claim (0.2); Heath Whiteley	0.20
27/12/2006	Various e-mails; Chris J. Eustace	0.40

Fees for Professional Services \$36,423.00

Disbursements

NON-TAXABLE COSTS

Disbursements - Agency	\$60.00
Receiver General of Canada (Agency)	\$201.50
TOTAL Non-Taxable Disbursements	\$261.50

TAXABLE COSTS

Copying	\$192.25
Scanning Service	\$279.50
Fax Charges	\$10.28
Long Distance Telephone	\$21.30
Binding	\$47.50
Corporate Search - Cyberbahn - Taxable	\$21.00
Courier	\$27.32
Disbursements - Taxable	\$10.00
TeraNet On-line Searches	\$44.00
Agency Fees	\$186.50
Bank Charges	\$35.00
TOTAL Taxable Disbursements	\$874.65

Matter Summary

Fees for Professional Services	36,423.00	
Goods and Services Tax on Fees	2,185.38	
Total Fees and Taxes		<u>38,608.38</u>
Disbursements for Professional Services	1,136.15	
Goods and Services Tax on Disbursements	52.48	
Total Disbursements and Taxes		<u>1,188.63</u>
Total Invoice Balance.....	\$	<u><u>39,797.01</u></u>

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PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 39,797.01

Summary of Fees

TIMEKEEPER	RATE	DOLLARS	HOURS
Chancey, Hilary	155.00	\$77.50	0.50
Eustace, Chris	575.00	\$11,557.50	20.10
Frégeau, Julie	220.00	\$66.00	0.30
Latimer, Katherine D	525.00	\$6,562.50	12.50
Mauro, Rosa	320.00	\$704.00	2.20
Mervyn, Jason	125.00	\$250.00	2.00
Nichols, Chris	75.00	\$60.00	0.80
Paralegals, Parajuristes	100.00	\$300.00	3.00
Ridout, Catherine E.	190.00	\$3,477.00	18.30
Ripley, Sandra	210.00	\$21.00	0.10
Whiteley, Heath	475.00	\$13,347.50	28.10
TOTALS		\$36,423.00	87.90

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 www.gowlings.com

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Please quote this number
 AND REMIT TO:
 Suite 1600 1 First Canadian Place,
 Toronto, CANADA M5X 1G5

OUR FILE
 T927136.16

DATE	PAGE
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Allied Systems (Canada) Company
 ATTN: Thomas M. Duffy
 c/o Allied Holdings, Inc.
 200 - 160 Clairemont Avenue
 Decatur, GA 30030
 USA

Our Matter: T927136.16
 Project Axle - Confidential

TO OUR FEE:

02/01/2007	Review U.S. court documents (0.3); Heath Whiteley	0.30
05/01/2007	E-mails to and from H. Whitely; instructions to J. Van Netten re filing defence; Eric Wredenhagen	0.20
05/01/2007	Reviewed notice of claim; telephone call to Victoria small claims registry re default judgment; began drafting defence. Jonathan Van Netten	0.80
05/01/2007	Copy of email from C. Eustace to C. Daniel attaching claim re Colbourne action (0.2); various emails among C. Daniel and C. Eustace re same (0.1); telephone discussion with E. Wredenhagen re same and process re Small Claims court (0.1); email to E. Wredenhagen attaching claim re Colbourne action and confirming process re Small Claims court (0.1); responding email from E. Wredenhagen re same (0.1); Heath Whiteley	0.60
05/01/2007	E-mail from C. Daniel; discussion/e-mail C. Daniel re Colborne claim and related matters; instruct H. Whiteley; Chris J. Eustace	0.50
08/01/2007	Email from C. Eustace attaching fax from T. Foster re Colborne action (0.1); responding email to C. Eustace re same (0.1); email J. Van Netten attaching same (0.1); email from C. Eustace forwarding email from C. Daniel setting out Allied's preliminary findings re Colborne action (0.1); email J. Van Netten attaching same (0.1);	

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PER _____
 Chris Eustace

TERMS: DUE UPON RECEIPT INTEREST AT THE RATE OF 4.5 % PER ANNUM WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN ONE MONTH FROM THE DATE OF THIS INVOICE.
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Goods & Services Tax
 Registration Number
 11936 4511 RT

DATE May 31, 2007

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	Heath Whiteley	0.50
08/01/2007	Reviewed documents provided by client re small claims action; revised and filed defence to claim.	
	Jonathan Van Netten	0.30
08/01/2007	Fax from D. Jagusic (Allied); review same; discussions with C. Daniel/T. Foster re Colborne matter; follow up with T. Foster re MTO (CVOR) matters;	
	Chris J. Eustace	0.70
09/01/2007	Telephone call from R. Gardner at De Lage Landen (0.1); telephone discussion with R. Gardner re same (0.1); telephone call from C. McTavish re Klinkhammer action (0.1); copy of email from M. Snowden to D. Derfel re Asfaw action (0.1); copy of email from M. Snowden to D. Cruickshank and B. Munro re Chatterjee action (0.1); responding email to D. Derfel re Asfaw action (0.1); responding email to D. Cruickshank and B. Munro re Chatterjee action (0.1); email from J. Van Netten attaching defence in Colborne action (0.1);	
	Heath Whiteley	0.80
09/01/2007	Reviewed filed defence; drafted email re filed defence.	
	Jonathan Van Netten	0.20
10/01/2007	Allied: Office conference H. Whiteley regarding credit inquiry;	
	John M. Whyte	0.20
10/01/2007	Email from J. Whyte forwarding email from C. Classens inquiring as to status of proceedings (0.1); copy of responding email from D. Derfel to M. Snowden re Ashaw action (0.1); copy of responding email from D. Derfel re same (0.1); email to C. Classens attaching most recent stay extension order (0.1); telephone call and emails to M. Snowden requesting copy of claim re Ashaw action and claim re Chatterjee action (0.1); emails from M. Snowden attaching same (0.2); email to C. Daniel attaching defence in Colbourne action (0.1); emails among C. Daniel and T. Foster re same (0.1); copy of email from J. Kreiger to V. Kelley attaching account of Information Officer (0.1);	
	Heath Whiteley	1.00
10/01/2007	Review various matters attended to be H. Whiteley/J. Van Netten; discussions with K. Ritchie re "Retention Policy for Allied";	
	Chris J. Eustace	0.30
11/01/2007	Email from V. Kelley re status of current Interim Fee Application (0.1);	
	Heath Whiteley	0.10
15/01/2007	Various e-mails regarding contractor related issues with Tony Foster; review of various corporate filing documentation;	
	Chris J. Eustace	1.40
15/01/2007	Email from V. Kellev requestina amount outstanding re current Interim Fee Application (0.1); review account	

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	history and send responding email to V. Kelley re same (0.1); emails from and to C. Daniel re status of stay, and attaching most recent stay extension order (0.2); email to C. Daniel reporting on telephone discussion with R. Gardner (0.1); emails from and to V. Kelley confirming amount outstanding (0.1); review U.S. court documents (0.3);	
	Heath Whiteley	0.90
15/01/2007	Discussions re Interim Fee Application and related matters;	
	Chris J. Eustace	0.20
16/01/2007	Receive 2007 Annual Statement from Nova Scotia agents; review of records and preparation of e-mail communication to C. Daniel for confirmation of directors, officers and shareholders; requesting settlement of Nova Scotia Joint Registry of Stock Companies fee; communications and discussion with C. Eustace;	
	Lynn Boczka	0.80
16/01/2007	Review emails, review file re status of per filing accounts related to Ch 11;	
	John M. Whyte	0.70
16/01/2007	In respect of the records retention policy, preparation for and attendance on conference call with C. Daniel and C. Eustace regarding implementation of Allied's records retention protocols in Canada;	
	Kathleen Ritchie	1.80
16/01/2007	Various e-mails regarding outstanding matters;	
	Chris J. Eustace	0.50
16/01/2007	Various e-mails with L. Boczka regarding annual filings and related matters;	
	Chris J. Eustace	0.80
16/01/2007	Prepare for and attend to call with Kathleen Ritchie and Cade Daniel regarding retention policies and review of various e-mails from Cade Daniel regarding same; review of e-mail from Cade Daniel regarding corporate registrations and qualifications;	
	Chris J. Eustace	2.30
16/01/2007	Review U.S. court document (0.1);	
	Heath Whiteley	0.10
17/01/2007	Office ocufen Chris Eustace, Heath Whiteley, review file and discuss options re pre-filing accounts	
	John M. Whyte	1.00
17/01/2007	Further discussions with Kathleen Ritchie regarding records retention; various e-mails with H. Whiteley regarding application for compensation and related matters; instruct clerk regarding Allied corporate filings and information requested by Cade Daniel;	
	Chris J. Eustace	1.50

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17/01/2007	Communications with T. Kalnins' office re dates for lift stay motion re Callen action (0.1); copy of emails between C. Daniel and D. Gregory re status of equipment of De Lage Landen (0.1); telephone call from R. Gardner at De Lage Landen (0.1); telephone call to R. Gardner re same (0.1); Heath Whiteley 0.40
18/01/2007	Communications with C. Eustace in relation to filing of the 2006 Nova Scotia Annual Statement; drafting of covering memorandum to C. Daniel setting of current directors and officers and requesting confirmation of same or to provide any changes during the year for updating our records; requesting a cheque covering the annual fee of \$2,000; Lynn Boczka 0.40
18/01/2007	Follow up with Lynn regarding corporate filings; follow up with Heath Whiteley regarding compensation and related issues; Chris J. Eustace 0.90
18/01/2007	Email from V. Kelley re rendering of monthly accounts to Trustee and reporting on granting of Orders re Interim Fee Applications (0.1); copy of email from V. Kelley attaching issued and entered Order re same (0.1); emails from and to J. Blount re documents re B. C. licensing (0.1); forward same to I. Stewart (0.1); Heath Whiteley 0.40
18/01/2007	Follow up with Tony Foster re various matters; e-mail to/from C. Daniel re corporate matters; Chris J. Eustace 0.60
18/01/2007	Discussions with clerk (L. Boczka) re various corporate attendances; information required by C. Daniel; dealing with B.C. Government -E form system registrations and coordinate delivery of package from Allied; e-mails to and from B. Lonsbury/J. Blount; Chris J. Eustace 1.30
22/01/2007	Email from C. Daniel re Colbourne action (0.1); Heath Whiteley 0.10
23/01/2007	Email from P. Bazinet re status (0.1); review U.S. court documents (1.0); Heath Whiteley 1.10
24/01/2007	Emails from and to Y. Meeks re lease with De Lage Landen (0.1); emails from and to J. Rosean re same (0.1); communication with T. Kalnins' office re date for lift stay motion re Callen action (0.1); copy of correspondence from T. Kalnins to Commercial List court office re same (0.1); Heath Whiteley 0.40
25/01/2007	Preparing, forwarding and filing the 2007 British Columbia Extraprovincial Annual Report; acting as the Attorney for Service in B.C. for the period ending January 28, 2007. Glenis A Bryson 2.20

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26/01/2007	Review copy of correspondence from T. Kalnins to Commercial List court office re date for lift stay motion re Callen action; Heath Whiteley	0.10
29/01/2007	Discussion with J. Krieger email to H. Wlnsberg re upcoming report of the Information Officer (0.1); review U.S. court documents (0.3); Heath Whiteley	0.30
30/01/2007	Review U.S. court documents (0.2); Heath Whiteley	0.20
31/01/2007	Communications with C. Daniel, L. Thomason and Stewart McKelvey in relation to the 2006 Nova Scotia annual return; receiving amendments and attendance to revising annual return form; receiving request of C. Daniel to provide information on extraprovincial registrations for each of Allied Systems (Canada), AH Industries and Axis Canada Company; commence review of records to provide requested information; Lynn Boczka	1.50
31/01/2007	Reviewed notice to mediate; drafted email re notice to mediate; began drafting application to permit attendance at mediation by telephone. Jonathan Van Netten	0.90
31/01/2007	Email from C. Eustace forwarding notice re mediation in Colbourne action (0.1); email to J. Van Netten attaching same (0.1); emails from and to C. Daniel re same (0.1); email to H. Wlnsberg re upcoming report of the Information Officer (0.1); Heath Whiteley	0.40
31/01/2007	Receipt of documents and forward to H. Whiteley; Chris J. Eustace	0.30
31/01/2007	Instructions from L. Boczka; review corporate filings and revise re same; Chris J. Eustace	0.80
01/02/2007	Responding email from H. Winsberg re Sixth Report of the Information Officer (0.1); email from J. Krieger attaching draft Sixth Report (0.4); email to H. Winsberg attaching same for review and comment (0.1); Heath Whiteley	0.60
01/02/2007	Attendance to searching of extra-provincial registrations for Allied Systems in Alberta, British Columbia, Saskatchewan; Nova Scotia; Prince Edward Island; Manitoba and Quebec to determine status; attendance to communications with agents in British Columbia and Alberta; receiving and completing 2006 British Columbia annual return for both Allied and Axis; searching Axis Canada extra-provincial registrations in British Columbia, Alberta and Quebec; discussion with C. Eustace who advises that AH Industries, which is a Alberta company, should be moved over to the Gowling Calgary office from Burnett Duckworth & Palmer for maintenance;	

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	Lynn Boczka	2.40
01/02/2007	Various e-mails/discussions with L. Boczka re corporate updates; follow up with K. Ritchie re Records Retention;	
	Chris J. Eustace	0.50
01/02/2007	E-mails from/to Cade Daniel and Lisa Thompson re corporate information for Canadian companies and updated annuals;	
	Chris J. Eustace	0.70
01/02/2007	Receipt of Registration request for Business BCEID Service for Allied for British Columbia and confer re same and e-mail C. Daniel and T. Foster re e-mail from/to John Blount re Process Agent in Quebec for operations; receipt of Quebec Notice and forward for translation;	
	Chris J. Eustace	0.60
02/02/2007	Receive request from C. Eustace to obtain a corporate search for Allied Canada; perform search and receive Corporate Profile Report and forwarding same to C. Eustace; communications with Alberta agents with respect to Axis Canada; receiving advice that 2006 annual return not complete and that a notice of change of attorney also required; receiving and completing 2006 Alberta annual return and notice of change of attorney; attending to execution by C. Eustace and forwarding to agents for filing;	
	Lynn Boczka	1.00
02/02/2007	In respect of the records retention policy, engaged in review of protocols and attended to matters relating to the review of the protocols by various specialists, including discussions with B. McKechnie relating to the general protocols and with others regarding the review of the environmental protocols;	
	Kathleen Ritchie	1.20
02/02/2007	Email from V. Kelley attaching Motion to reject the CBA (0.2); email to J. Kreiger forwarding same for inclusion in the Sixth Report of the Information Officer (0.1);	
	Heath Whiteley	0.30
05/02/2007	Email from V. Kelley attaching comments on draft Sixth Report (0.2); email to J. Krieger attaching same (0.1); responding email from J. Krieger attaching revised draft Sixth Report (0.2); email to S. Seigel attaching same for review and comment (0.1); emails from and to S. Seigel re same (0.2); review U.S. court documents (0.5);	
	Heath Whiteley	1.30
05/02/2007	E-mails to/from C. Daniel/J. Blount re Business BceiD;	
	Chris J. Eustace	0.30
06/02/2007	Re: Axis Canada Company; receive and complete the 2006 British Columbia Annual Return; attend to execution; preparation of covering memorandum to agents in British Columbia to file and provide confirmation; receive and complete the 2006 Alberta Annual Return; attend to execution; preparation of covering memorandum to agents in Alberta to file and provide confirmation; Re: Allied Systems (Canada) Company; receive and complete the 2006 British Columbia Annual Return: attendance to execution: drafting of covering	

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	memorandum to agents in British Columbia to file and provide confirmation; Lynn Boczka 1.50
06/02/2007	Emails from and to S. Seigel re draft Sixth Report; email from C. Eustace forwarding email from J. Blount re Quebec agent (0.1); review U.S. court documents (0.2); Heath Whiteley 0.50
06/02/2007	Review matters with L. Boczka re corporate updates; Chris J. Eustace 0.40
07/02/2007	Communications with Nova Scotia agents with respect to annual statement required by the end of February; preparation and forwarding e-mail to C. Daniel with respect to the Nova Scotia annual statement; Lynn Boczka 0.40
07/02/2007	Receive 2006 Newfoundland annual return; attendance to completion of same; preparation of covering letter to client requesting execution and return for forwarding to our Newfoundland agents; Lynn Boczka 0.50
07/02/2007	Emails to and from S. Seigel re status of Unsecured Creditors' Committee's review of draft Sixth Report (0.1); email from S. Seigel attaching comments on same (0.2); responding email from R. Agins re same (0.1); email to V. Kelley attaching clean and blackline of draft Sixth Report (0.1); responding email from V. Kelley attaching final comments on same (0.1); email to J. Krieger attaching clean and blackline of final Sixth Report (0.1); email from D. Wooten re motion of Teamsters referenced in same (0.1); Heath Whiteley 0.80
08/02/2007	Completion of researching status of each of Allied Systems, Axis Canada and AH Industries with respect to jurisdictional registrations and updating records and charts;; forwarding to C. Eustace for review; Lynn Boczka 0.50
08/02/2007	Responding email to D. Wooten attaching Order re Teamsters' motion (0.1); email from J. Krieger attaching executed form of Sixth Report (0.1); Heath Whiteley 0.20
08/02/2007	Review status report/edit same and discuss with L. Boczka; Chris J. Eustace 0.40
09/02/2007	Acting as registered attorney of the Corporation up to the present date, including, but not limited to: preparation and filing of the 2007 annual return for completion and execution; Services A Corporate 1.80
09/02/2007	Added the Sixth Report of the Information Officer (and appendices) to the restructuring site. Jason Mervyn

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09/02/2007	Acting as registered attorney of the Corporation up to the present date, including, but not limited to: preparation and filing of the 2007 annual return for completion and execution; Services A Corporate	1.80
09/02/2007	With respect to the records retention policy, engaged in discussions with L. Ng and M. Small regarding the review of the tax and human resource protocols; Kathleen Ritchie	0.20
09/02/2007	Review of correspondence from J. Krieger enclosing Sixth Report and appendices thereto for filing (0.2); emails to and from J. Krieger re same (0.1); email to service list attaching Sixth Report of the Information Officer (0.1); email to J. Mervyn attaching same for posting on the website (0.1); responding email from J. Mervyn confirming same posted and verify same (0.1); Heath Whiteley	0.60
14/02/2007	Preparing, forwarding and filing the 2007 British Columbia Extraprovincial Annual Report; acting as the Attorney for Service in B.C. for the period ending February 17, 2007. Glenis A Bryson	2.20
14/02/2007	Receipt documents for BC corporate registrations; review/revise same and instruct clerk; Chris J. Eustace	0.70
15/02/2007	With respect to the Canadian records retention protocols, receiving instructions from K. Ritchie; Letitia L. Ng	0.20
15/02/2007	With respect to the Canadian records retention protocol, conference with K. Ritchie re: U.S. policy to conform with Canadian law requirements; Catherine A. Pawluch	0.40
15/02/2007	Preliminary review of document retention list; Catherine A. Pawluch	0.20
15/02/2007	With respect to the records retention policy, provided protocols for review to M. Small (human resources), L. Ng (tax), M. Fernando (environmental), B. McKechnie (general) and engaged in discussions with M. Fernando and C. Pawluch regarding the environmental and transportation protocols; correspondence with C. Daniel regarding the status of the matter; Kathleen Ritchie	1.00
15/02/2007	With respect to the Canadian records retention protocols, receive telephone call from K. Ritchie; meet with K. Ritchie and C. Pawluch; Michelle Fernando	0.60

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15/02/2007	Prepare Interim Fee Application (1.0); Heath Whiteley	1.00
16/02/2007	With respect to the Canadian records retention protocols, reviewed american document retention periods for compliance for C. Pawluch; Nicole K. Chen	1.10
16/02/2007	Detailed review of Allied's U.S. documents re: transportation document retention; Catherine A. Pawluch	1.00
17/02/2007	Drafted email re mediation. Jonathan Van Netten	0.10
17/02/2007	Email from J. Van Netten re mediation of Colborne Action (0.1); Heath Whiteley	0.10
19/02/2007	Consider hours of service legislation re: driver logs and document retention; Catherine A. Pawluch	0.40
19/02/2007	Received Alberta annual return; attendance to completion, arranging for signature by C. Eustace; preparation of covering letter to agents and forwarding for filing; updating corporate records and database; Lynn Boczka	1.00
19/02/2007	Receive 2007 Alberta annual return; completion of same and attending to execution by C. Eustace; preparation of covering memorandum to agents in Alberta to attend to filing; Lynn Boczka	1.00
19/02/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch; Nicole K. Chen	3.00
19/02/2007	With respect to the Canadian records retention protocols, reviewed US policies; Blair F. McKechnie	0.90
19/02/2007	With respect to the records retention policy, attended to transportation record matters with C. Pawluch and N. Chen; Kathleen Ritchie	0.10
19/02/2007	Review U.S. court documents (0.5); Heath Whiteley	0.50

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19/02/2007	Receipt/review Alberta corporate registrations; Chris J. Eustace	0.30
20/02/2007	With respect to the Canadian records retention protocols, reviewed US policies and met with K. Ritchie to discuss project; Blair F. McKechnie	0.50
20/02/2007	With respect to the Canadian records retention protocols, revised US policies to satisfy Canadian requirements; Blair F. McKechnie	2.30
20/02/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch; Nicole K. Chen	0.50
20/02/2007	With respect to the records retention policy, attended to general records retention matters with B. McKechnie; Kathleen Ritchie	0.20
20/02/2007	With respect to the Canadian records retention protocols, review of categories of human resources documents and preparation of Canadian chart; C. Michelle Small	1.60
21/02/2007	Receive 2007 Manitoba annual return; attendance to completion of same and forwarding to C. Eustace for signature and return; preparation of covering letter to agents in Manitoba and forwarding for filing after receipt of executed return; Lynn Boczka	1.00
21/02/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch; Nicole K. Chen	1.70
21/02/2007	With respect to the records retention policy, attended to union records matters with M. Small and correspondence with C. Daniel relating thereto and with M. Small relating thereto; Kathleen Ritchie	0.20
21/02/2007	Review U.S. court documents (0.2); Heath Whiteley	0.20
21/02/2007	Receipt/review Manitoba corporate registrations; Chris J. Eustace	0.30
22/02/2007	With respect to the Canadian records retention protocols. researched regulations for retention periods for C.	

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	Pawluch;		
	Nicole K. Chen	1.50	
22/02/2007	Email from H. Winsberg re recognition of U.S. Orders re Reinsurance Program and timing for same (0.1); email from V. Kelley attaching such orders (0.3); responding email re timing for recognition (0.1); reply email from H. Winsberg re same (0.1);		
	Heath Whiteley	0.60	
23/02/2007	Review e-mail and enclosure(s) re MTO matters from. T. Foster and telephone conference regarding same;		
	Chris J. Eustace	1.70	
23/02/2007	With respect to the Canadian records retention protocols, preparing record retention summary;		
	Letitia L. Ng	2.20	
23/02/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols;		
	Michelle Fernando	3.00	
25/02/2007	With respect to the Canadian records retention protocols, researched intellectual property record retention periods; revised US policies to satisfy Canadian requirements;		
	Blair F. McKechnie	4.40	
26/02/2007	Reviewed file; drafted email re mediation; telephone conference with client re mediation; drafted application to the registrar re attendance at mediation via telephone; drafted email to client re documents and application to attend mediation via telephone.		
	Jonathan Van Netten	1.00	
26/02/2007	Email from J. Van Netten re mediation of Colborne Action (0.1); telephone discussion with T. Foster re same (0.1); responding email to J. Van Netten re same (0.1); copy of email from J. Van Netten to T. Foster re same (0.1);		
	Heath Whiteley	0.40	
27/02/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch;		
	Nicole K. Chen	0.70	
27/02/2007	Follow up with Tony Foster re filing and TC Branch;		
	Chris J. Eustace	0.60	
27/02/2007	Review research re: document retention requirements re: transportation documents;		
	Catherine A. Pawluch	0.20	
27/02/2007	Revised application to attend settlement conference by telephone.		

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	Jonathan Van Netten	0.10
27/02/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	4.00
28/02/2007	With respect to the Canadian records retention protocols, revised American policies to reflect Canadian law and researched property tax assessment record retention periods under federal and Nova Scotia law; Blair F. McKechnie	3.90
28/02/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch; Nicole K. Chen	5.90
28/02/2007	Meeting with N. Chen to finalize document retention; Catherine A. Pawluch	0.50
28/02/2007	With respect to the records retention policy, attended to occupational health and safety matters with M. Small and M. Fernando and transportation matters with C. Pawluch and N. Chen; Kathleen Ritchie	0.10
28/02/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	2.90
01/03/2007	Memo to K. Ritchie outlining document retention requirements from a transportation law perspective and scope of search; Catherine A. Pawluch	1.00
01/03/2007	With respect to the Canadian records retention protocols, revised corporate records retention policies to satisfy Canadian legal requirements; reviewed Nova Scotia Companies Act regarding retention periods for share certificates and shareholder registers; Blair F. McKechnie	0.90
01/03/2007	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch; Nicole K. Chen	1.50
01/03/2007	Review U.S. court documents (0.7); Heath Whiteley	0.70
02/03/2007	Reviewed email from client re documents; reviewed order from small claims registry re attendance at mediation by telephone; prepared list of documents; drafted letter to the registry re list of documents. Jonathan Van Netten	0.70

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02/03/2007	With respect to the records retention policy, attended to human resource and taxation matters with M. Small and L. Ng; Kathleen Ritchie	0.10
02/03/2007	With respect to the Canadian records retention protocols, drafting human resources policy; C. Michelle Small	1.30
02/03/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	4.30
05/03/2007	With respect to the Canadian records retention protocols, drafting human resources policy; C. Michelle Small	5.40
05/03/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	2.00
05/03/2007	Telephone conference with client re mediation; reviewed documents re mediation; attended mediation via telephone; drafted notes for file. Jonathan Van Netten	1.20
05/03/2007	Telephone call from C. Farrell's office re motion re insurance particulars (0.1); provide dates re same (0.1); review of correspondence from C. Farrell re same (0.1); Heath Whiteley	0.30
06/03/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	3.20
06/03/2007	Email from V. Kelley re date of motion to extend stay and recognize Orders re U.S. and Cdn insurance program (0.1); emails to and from S. Siegel re same (0.1); prepare request form (0.2); email to and from V. Kelley re same and stay extension date (0.1) further email to S. Siegel re latter (0.1); review copy of correspondence from M. Snowden to B. Munro, N. Nasr and J. C. Rioux re Chatterjee and Chayka actions (0.1); Heath Whiteley	0.70
07/03/2007	With respect to the Canadian records and retention protocols, revise environmental records retention protocols; Michelle Fernando	1.80
07/03/2007	Finalize and fax Request Form re stay extension (0.1); copy of email from J. Krieger to V. Kelley attaching account of the Information Officer and copy of email from V. Kelley to T. King forwarding same (0.1); Heath Whiteley	0.20

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08/03/2007	Communications with agents in Prince Edward Island and Saskatchewan to obtain documentation required for reinstatement of extra-provincial registrations; receiving same and discussions with C. Eustace; communications with C. Daniel with respect to who will sign on behalf of the Corporation; Lynn Boczka 2.30
08/03/2007	With respect to the records retention policy, engaged in review of the draft records retention protocols received from B. McKechnie and L. Ng; prepared revisions relating thereto and provided initial drafts to C. Daniel; Kathleen Ritchie 4.00
08/03/2007	Telephone calls from and to Commercial List court office re hearing date for motion seeking extension of stay and recognition of Orders re Reinsurance program (0.1); correspondence to Commercial List court office re same (0.2); review U.S. court document (0.1); Heath Whiteley 0.40
08/03/2007	Various attendances re Allied System (Canada)/ Axis Canada corporate and ECPL registrations; discussion/e-mails with C. Daniel and L. Boczka re same; Chris J. Eustace 0.80
08/03/2007	Review Canadian Records Retention Protocols and discuss with K. Ritchie re same; Chris J. Eustace 1.00
09/03/2007	Discussion with L. Boczka regarding correspondence received from the Quebec Transport Commission; review forms received from the Quebec Transport Commission; e-mail to C. Eustace providing background information on the required annual update form received from the Quebec Commission; Sylvaine Tanguay 0.50
09/03/2007	Telephone discussion with C. Eustace re filing of Plan (0.1); email to J. Whyte reporting same (0.1); responding emails from J. Whyte and C. Eustace re same (0.1); review U.S. court documents (0.3); read Plan (1.0); Heath Whiteley 1.60
09/03/2007	Various telephone conferences, various e-mail/discussions regarding Allied Plan and going forward matters; review Allied Press Release dated March 6; obtain copy of Plan; Chris J. Eustace 1.20
09/03/2007	Various discussions/e-mails re Quebec Transport Commission matter; Chris J. Eustace 0.40
11/03/2007	With respect to the records retention policy, engaged in review of the draft records retention protocols relating to human resources and transportation; prepared revisions relating thereto and provided initial drafts to C. Daniel; Kathleen Ritchie 3.80
12/03/2007	With respect to the records retention policy, engaged in review of the draft records retention protocols relating

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	to environmental; prepared revisions relating thereto and provided initial draft to C. Daniel; Kathleen Ritchie 2.30
12/03/2007	Review second installment of draft Canadian Records Retention Protocols and discuss with K. Ritchie re same; Chris J. Eustace 0.60
13/03/2007	Review of correspondence from J. Jones re lift stay motion in Callen action (0.1); review of correspondence from C. MacTavish re Klinkhammer action (0.1); responding correspondence to C. MacTavish re same (0.1); Heath Whiteley 0.30
14/03/2007	Email from V. Kelley re date of motion to extend stay (0.1); review U.S. court documents (0.4); email from D. Kirkwood re Klinkhammer action (0.1); email from H. Winsberg re refinancing of DIP facility and recognition of interim order re same (0.1); responding email to H. Winsberg re same (0.1); Heath Whiteley 0.70
15/03/2007	Preparation of reinstatement documentation for Prince Edward Island and Saskatchewan; attendance to obtaining signature of Saskatchewan documents and forwarding to agents for filing; communication with client and forwarding Prince Edward Island documents for execution and return; Lynn Boczka 1.30
15/03/2007	Further e-mails re corporate filings including PEI re instatement and Saskatchewan filings; discuss with clerk; instruct clerk review Quebec Transport Notice, consult Quebec of fee and coordinate same; various attendances re bankruptcy filings; Chris J. Eustace 2.20
15/03/2007	Contact Commercial List court office to confirm motion date (0.1); further responding email to H. Winsberg confirming same (0.1); responding email to V. Kelley re same (0.1); review U.S. court document (0.1); Heath Whiteley 0.40
16/03/2007	Review various corporate filings re PEI, Maritimes, etc.; review e-mails re Quebec filing and respond re same; instruct clerk re various matters; discussion with R. Flemming relating Axis Canada matters Chris J. Eustace 1.80
16/03/2007	Email from E. Christopher requesting various Orders and inquiring about a further extension of the stay (0.1); responding email to E. Christopher re same (0.1); Heath Whiteley 0.20
16/03/2007	Communications with C. Daniel and L. Thomason with respect to business name registrations in Prince Edward Island; communications with respect to obtaining particulars of dates of resignations of directors for re-instatement in Saskatchewan; forwarding documentation for execution to L. Thomason for the Prince Edward Island re-registration; Lynn Boczka 1.20

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19/03/2007	Review email and file re refinancing for DIP loan; discussions with Chirs Eustace and Heath Whiteley; John M. Whyte	0.60
19/03/2007	Allied Systems (Canada) Company - discussion with Mr. Marco D'Ovidio at Allied in Burlington and conversation with Lynn B. and e-mail to Sylvaine Tanguay re: renewal Transport Form Parajuristes Paralegals	0.40
19/03/2007	Completion of documentation required in Saskatchewan with respect to the reinstatement of the extra-provincial license and forwarding to agent in Saskatchewan for filing; receipt of executed re-instatement documents for Prince Edward Island with instructions re business names that are currently registered for filing and forwarding to agents for filing; Lynn Boczka	1.60
19/03/2007	Email to D. McDermott re status of stay (0.1); email from C. Daniel attaching motions re Replacement Financing (0.2); telephone call from C. Daniel re same (0.1); copy of reply email from C. Eustace re same (0.1); responding email to C. Eustace re same (0.1); copy of correspondence from M. Snowden re Chatterjee Action (0.2); reply email from C. Daniel attaching draft credit agreement (0.3); emails to and from D. Kirkwood re Klinkhammer Action (0.1); email from C. Eustace forwarding email from H. Dempster attaching documents re Replacement Financing (0.3); Heath Whiteley	1.50
19/03/2007	Receipt/review e-mail and attachments from C. Daniel; various e-mails to and from C. Daniel; various e-mails to and from Hazen Dempster re new financing from Goldman Sachs and review documents including March 18 draft Credit Agreement re same; various communications with John Whyte and Health Whiteley rfe DIP financing, Allied Plan and related matters; Chris J. Eustace	3.50
20/03/2007	Review Court materials and U.S. documents pertaining to Goldman Sachs refinancing; office conference H. Whiteley and C. Eustace; telephone call Oslers re requirements for preparation of documentation; office conference H. Whiteley; review file; John M. Whyte	3.50
20/03/2007	Review e-mail received from Gowlings Montreal office regarding Quebec Transport Commission annual update; e-mail to C. Eustace requesting instructions how to proceed; telephone conversation with M. D'Ovidio to discuss filing of Quebec annual update; preparation of English version of the update form; correspondence to M. D'Ovidio forwarding forms for review and arrange for the filing; Sylvaine Tanguay	1.00
20/03/2007	Various emails re telephone discussion re takeout financing (0.1); conference call with C. Eustace and J. Whyte re same (0.3); email from C. Eustace forwarding closing checklist re financing (0.1); email from J. Whyte reporting on telephone discussion with M. Hart re financing (0.1); copy of responding email from C. Eustace re same (0.1); email from H. Winsberg re hearing date for Interim Order re financing (0.1); copy of reply email from J. Whyte to C. Eustace re financing (0.1); telephone discussion with J. Whyte re conference call (0.1); emails to and from H. Winsberg re same (0.1); forward same to J. Whyte (0.1); review U.S. court documents (0.2);	

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	Heath Whiteley	1.40
20/03/2007	Numerous e-mails and telephone calls with J. Whyte and H. Whiteley re new Allied financing; e-mails to and from C. Daniel and H. Dempster; receipt/review of closing checklist; receipt/review e-mail and attachments including March 16 Commitment Letter, Preliminary Due Diligence Information Request, Pre Closing UCC Diligence Certificate, draft DIP and Exit Credit and Guaranty Agreement from H. Dempster; contact agents in Quebec, Manitoba and Matitimes re transaction and provide overview/checklist/timeframe;	
	Chris J. Eustace	4.80
21/03/2007	Further review of various DIP Credit documents, various e-mails with agents; introduction to M. Hart/K. Lau at Oslers (counsel to Lenders); various discussions with Oslers re timing of Canadian security and registrations, Canadian Recognition Order; e-mails from/to C. Daniel re Canadian Companies, various back up information and related documents and copies of the surveys, mortgages and title insurance for the Canadian properties; review Closing Checklist with Cade Daniel;	
	Chris J. Eustace	3.50
21/03/2007	Draft notice of motion and supporting affidavit re extension of stay and recognition of Orders re insurance program and Interim Order re Replacement Financing (4.0); email to H. Winsberg and V. Kelley attaching draft supporting affidavit for review and comment (0.2);	
	Heath Whiteley	4.20
22/03/2007	Telephone conversation with M. D'Ovidio regarding information on the form; verify the names of officers and directors on the Quebec Transport Commission web site to complete section 8.2 of the renewal form; telephone conversation with M. D'Ovidio regarding same;	
	Sylvaine Tanguay	0.20
22/03/2007	Receive request from C. Eustace to provide a list together with addresses for agents used within Canada with respect to the extra-provincial registrations; production of listing and providing to C. Eustace	
	Lynn Boczka	0.50
22/03/2007	Telephone call from C. Eustace regarding scope of work regarding due diligence;	
	Phillip C. Marshall	0.20
22/03/2007	Email to service list re motion to extend stay and recognize certain Orders (0.2); conference call with C. Eustace and R. Schwill re recognition of Interim Order re Replacement Financing (0.2); email to R. Schwill forwarding email to service list (0.1); email from C. Eustace re conference call re Replacement Financing (0.1); copy of email from C. Eustace forwarding revised credit agreement (0.2); responding email to C. Eustace re conference call (0.1); draft Order re extension of stay and recognition of certain Orders (1.3);	
	Heath Whiteley	2.20
22/03/2007	Review credit agreement for refinancing DIP loan; review emails and office conference K. Latimer re real estate side of refinancing and further review credit agreement;	
	John M. Whyte	3.00

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22/03/2007	Receipt of e-mail from C. Daniel re releases of the GE mortgages on the Canadian properties; various e-mails to and from Katherine Latimer, J. Whyte and H. Whiteley; e-mails C. Daniel/S. Simmons (Troutmans) re corporate resolutions for Canadian companies and related matters; e-mails/telephone conferences with C. Daniel/ S. Willis(Troutmans) re Canadian properties and mortgages and related matters; various e-mails to/from K. Latimer re real estate; receipt/review of revised credit agreement from H. Dempster; e-mails to/from K. Lau re coordinating searches; discussions with corporate clerks re list of registered agents for Allied; circulate preliminary instructions to agents, various e-mails and telephone conferences re same;	Chris J. Eustace	4.20
23/03/2007	Telephone call between P. Dempsey, C. Prophet and J. Whyte; meeting between P. Dempsey and J. Whyte; attendance to pension issues relevant to new credit agreement; telephone call between P. Dempsey and D. Hayhurst;	Paul Dempsey	0.90
23/03/2007	Attending to subsearch and copy instruments for K. Latimer;	Barry Donaldson	0.40
23/03/2007	Communications with C. Eustace to determine if company extra-provincially registered in the Northwest Territories and Yukon; receiving advice from agents that the company is not registered in either place; further communications to agent in the Yukon to prepare and forward required documentation to extra-provincially register the company in both NWT and YK; receipt of confirmation from agent;	Lynn Boczka	0.80
23/03/2007	Reviewing emails from P. Marshall re instructions; email to K. Lau re BC searches and discussions with C. Eustace; arranging for BC searches; reviewing company search results in BC; reviewing BC PPSA and drafting reply to K. Lau's questions re BC PPSA; email correspondence and telephone discussion with J. Sigurdson re Ontario Bill 152 and B.C. pending legislation affecting BC PPSA; reviewing Bill 9; meeting with J. Hayden to discuss responses and obtaining comments; email to K. Lau re responses to BC PPSA questions;	Linda Kwak	4.80
23/03/2007	Follow-up email to H. Winsberg and V. Kelley re draft supporting affidavit (0.1); copy of email from C. Eustace to C. Reagh re outstanding account (0.1); telephone discussion with J. Whyte re conference call re status (0.1); review of correspondence from J.C. Rioux re Chatterjee Action (0.1); email from H. Winsberg attaching sworn affidavit of T. King (0.2); responding email to H. Winsberg attaching exhibit pages (0.2); email from R. Schwill requesting draft Order recognizing Interim Order re Replacement Financing (0.1); forward same to J. Whyte (0.1); telephone discussion with J. Whyte re same (0.1); revise draft Order (0.2); email to J. Whyte attaching same for review (0.1); responding email from J. Whyte re same (0.1); emails to and from J. Whyte re same (0.1); email to R. Whyte attaching draft Order for review and comment (0.1); email to P. MacGowan re same (0.1); review U.S. court documents (0.2);	Heath Whiteley	2.00
23/03/2007	Review of file re title insurance policies, surveys and mortgage security; letter to A Gomez in that regard;	Katherine D Latimer	0.70
23/03/2007	Review closing check list: commitment letter and pre-closing due diligence items: review draft Order: office		

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conference H. Whiteley re Order recognizing U.S. Interim Order; office conference P. Dempsey re pension issues; review transaction status;

John M. Whyte 2.50

23/03/2007 Numerous e-mails to/from H. Whiteley, J. Whyte, C. Raegh, M. Hart, H. Dempster, J. Braun, D. Hayhurst, C. Richter, L. Kwak, K. Latimer and K. Lau re various matters relating to the CIT DIP financing; receipt/review of revised Credit Agreement sent by S. Messina; various e-mails and telephone conferences with agents to coordinate searches, registrations and related matters; consideration of VIN issues and review law re same; discussions with S. Macauley re canadain fleet and receipt of materials re same; various e-mails/discussions regarding scope of searches required; further clarification and instructing agents;

Chris J. Eustace 4.20

24/03/2007 Reviewing pension issues in respect of draft credit agreement;

Paul Dempsey 1.30

24/03/2007 Various attendances re Goldman Sachs/CIT Replacement DIP Facility including various e-mails/discussions Oslers re scope of searches (on Allied System, Axis Canada, AH Industries and all related historical companies); review of revised Credit Agreement; review PPSA issues; consider law re VIN registrations; receipt/review of Issues Chart from H. Dempster re call for Sunday March 24, 2007; various other matters;

Chris J. Eustace 3.00

25/03/2007 Emails H. Whiteley re draft court order and changes; review emails C. Eustace, comment on PPSA security issues; review draft GS credit agreement;

John M. Whyte 2.00

25/03/2007 Numerous emails from and to C. Eustace re Replacement Financing (0.5); telephone discussion with C. Eustace re same (0.3); email to H. Winsberg re BNS position re Replacement Financing (0.2); responding email from H. Winsberg re same (0.1);

Heath Whiteley 1.10

25/03/2007 Various e-mails, discussions and attendances regarding Goldman Sachs Replacement Financing including issues relating to Stewart McKelvey (C. Reagh), Canadian pension matters for Schedules, issues relating to cross country VIN registrations, BNS control/blocked account and related issues; correspondence and instruction to various agents to prepare for all hands conference call and review of Troutman Issues Chart including internal Allied only call to discuss various issues including certain Canadian issues and prepare for and attend on "all hands" call re Troutman Issues Chart and related matters;

Chris J. Eustace 8.00

26/03/2007 Calls with C. Eustace and review s. 28(5) of PPSA over VIN registration issue;

Stephen P. Johnston 0.40

26/03/2007 Allied Systems (Canada) Company - Verification of the 2006 Annual Declaration (Québec) for a Legal Person, correspondence with contacts at Gowlings and Government filing letter, modified information Report and copies.

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Parajuristes Paralegals

26/03/2007	Reviewing emails from K. Lau; email reply to K. Lau re conflict of laws issue; email correspondence with J. Hayden and email to K. Lau re scope of searches on predecessor names; preparing PPR search summaries; Linda Kwak	2.60
26/03/2007	Telephone call between P. Dempsey and J. Blount, in-house counsel to Allied Holdings, Inc. regarding pension reps and warranties; Paul Dempsey	0.40
26/03/2007	Conducting personal property security searches in Ontario; Jean Misurec	0.50
26/03/2007	Conference call re security and registration; office conference C. Eustace; review Goldman Sachs material for closing by March 30th; John M. Whyte	3.00
26/03/2007	various attendances re Goldman Sachs/CIT Replacement DIP Financing including numerous e-mails between Michael Hart, Charles Reagh, Hazen Dempster, Scott Mcaulay, Steven Messina, Johns Whyte, Heath Whiteley, Katherine Latimer, Paul Dempsey, Linda Kwak, Keith Lau, John Braun and Stephanie Simon (Troutmans) re Allied/GS DIP financing; Various internal e-mails and telephone calls with J. Whyte, K. Latimer and H. Whiteley; various e-mails/discussions regarding BNS (Canadian Facility) and LC and related matters; e-mails with H. Dempster and S. Messina re Canadian Perfection issues and corresponding conference call with M. Hart, H. Dempster, K. Lau, C. Reagh and S. Messina re same and follow up research re same; e-mails with K. Lau re searches re additional predecessor names and various other matters relating to searches, e-mail and discussions with clerk re PPSA Registrations; e-mail with S. Simon (Troutmans) re Canadian Resolutions, attend to various other matters; e-mails and discussions with various agents and searches and opinions; Chris J. Eustace	8.50
26/03/2007	Review of e-mail from C. Eustace and reply thereto re status of real estate documents; Katherine D Latimer	0.20
26/03/2007	Responding email from S. Macaulay re BNS Letter of Credit (0.1); office discussion with J. Whyte re Replacement Financing (0.2); emails to J. Whyte forwarding emails re original DIP Financing (0.2); numerous emails among C. Eustace, J. Whyte and K. Latimer re Replacement Financing (0.5); emails to and from R. Schwill re draft Recognition Order re same (0.1); email to P. MacGowan re same (0.1); email from R. Schwill attaching comments on same (0.1); forward same to J. Whyte for review (0.1); draft supplementary affidavit of T. King (0.4); email to H. Winsberg attaching same (0.1); review U.S. court documents (0.2); Heath Whiteley	2.10
26/03/2007	Various e-mails, discussions and attendances regarding Goldman Sachs Financing including interoffice discussions/e-mails; e-mail from S. Messina re revised Credit Agreement and Exhibits and review/discuss same with Oslers re Canadian comments, real estate matters, PPSA issues (including research and opinion related matters with Oslers); conference call Oslers, certain agents re security and VIN registration issues; discussions and e-mails H. Dempster/S. Macaulay re same;	

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	Chris J. Eustace	3.00
27/03/2007	Discussions with J. Whyte re PPSA and UCC filing issues; Dom Glavota	0.40
27/03/2007	Meeting with David Kierans re: conflict of law rules; incoming e-mail from Chris Eustace re: conflict of law, registration in Québec; conference call with C. Eustace and D. Kierans re: opinion, registration in Québec, resolution. Alain Lalonde	0.60
27/03/2007	Reviewing email from K. Lau re certificates of title; reviewing relevant legislation; email correspondence with J. Hayden and C. Roberts; telephone discussions with ICBC and PPR; email reply to K. Lau re same; reviewing search results and preparing search summaries; emailing search summaries for current names to K. Lau; Linda Kwak	4.90
27/03/2007	Review email of Oslers; respond to issues raised. David B. Kierans	0.50
27/03/2007	Reviewing historical file regarding credit facility; Paul Dempsey	0.50
27/03/2007	Communications with agents in the NWT with respect to the extra-provincial registration of Allied Systems (Canada) Company; receiving advice from NWT agents on their prior contact on behalf of the company; communications with listed agents in the Yukon requesting further information on the extra-provincial registration; receiving request of C. Eustace to ascertain status of Axis Canada Company in the Provinces of Nova Scotia and Quebec; performing corporate searches and forwarding results to C. Eustace; Lynn Boczka	1.80
27/03/2007	Review GE financing files; office conference C. Eustace concerning Goldman Sachs refinancing; review Goldman Sachs documents; conference call Oslers; research re conflict of laws issues pertaining to registration of financing statements and law of situs; further review and emails; John M. Whyte	4.00
27/03/2007	Reviewing opinion; review draft B.C. PPSA financing statement; office conference with L. Kwak; review e-mails from K. Lau; Jay Hayden	1.50
27/03/2007	various attendances re Goldman Sachs/CIT Replacement DIP Financing including numerous e-mails between Michael Hart, Charles Reagh, Hazen Dempster, Scott Mcaulay, David Kierans, Steven Messina, Johns Whyte, Heath Whiteley, Katherine Latimer, Paul Dempsey, Linda Kwak, Keith Lau, John Braun and Stephanie Simon re Allied/GS DIP financing; participate in conference call with S. Mcaulay, H. Dempster and E. Wilson regarding Canadian issues; e-mails from C. Reagh, K. Lau and S. Tanguay re Certificates of Title; various e-mails to and from K. Lau re local counsel in territories and PPSA registrations; participate in conference call with J. Whyte and M. Hart re additional predecessor names: e-mails from/to B. Fleming and H. Dempster re Axis Canada and	

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	AH Industries; e-mail from C. Daniel attaching updated closing checklist; various discussions with corporate clerk re Axis Canada and AH industries; e-mail from S. Arnold re GE UCC Termination Statements; e-mails from T. King and M. Burke re King Affidavits; receipt and review of e-mail from Imri Eisner attaching the GSCP/Allied Pledge and Security Agreement and review of same and to all other matters and attendances;	
	Chris J. Eustace	7.00
27/03/2007	Instructions to C. Ridout re discharges of Ontario security; discussions with S. D'Alimonte and J. Braun re discharges; review of Ontario discharges; e-mails to C. Eustace and C. Daniel in that regard;	
	Katherine D Latimer	0.50
27/03/2007	Draft Information Officer's Certificate (0.4); email to R. Schwill attaching same for review and comment (0.1); responding email from R. Schwill re same (0.1); numerous emails among H. Winsberg and T. King re sworn affidavits and notarized exhibits (0.4); numerous emails among C. Eustace, H. Dempster and S. Arnold re GE termination statements (0.4); email from H. Winsberg attaching GS Financing Interim Order (0.3); numerous further emails among H. Winsberg and T. King re sworn affidavits and notarized exhibits (0.6); telephone discussion P. MacGowan re status (0.1); email to P. MacGowan attaching draft Recognition Order, including Information Officer's Certificate (0.1); telephone discussion with P. Huff re same (0.1); email to P. Huff attaching GS Financing Interim Order (0.1); emails from and H. Winsberg re hearing date for GS Financing Final Order and recognition of same (0.1); reply email from H. Dempster re same (0.1); email from R. Schwill providing comments on draft Recognition Order (0.1); further emails to and from H. Dempster re hearing date for recognition of GS Financing Final Order (0.1); review U.S. court documents (0.5);	
	Heath Whiteley	3.60
28/03/2007	Office conference between P. Dempsey and D. Hayhurst; discussions between P. Dempsey, D. Hayhurst and C. Eustace regarding draft credit agreement re pension matters;	
	Paul Dempsey	0.70
28/03/2007	Numerous communications with C. Eustace, K. Lau, L. Gidari of Osler Hoskins, agents in both the Yukon and the Northwest Territories by e-mail and telephone; arranging for appointment of new agents in both the Yukon and the Northwest Territories; preparation of documentation required and having same signed by C. Eustace; preparation of covering letter to agents in the Northwest Territories with respect to forwarding the executed copies of Form 21 - Notice of Change of Registered Office; preparation of covering letter to agents in the Yukon with respect to forwarding the Notice of Change of Attorney; attendance to courier documents for registration; telephone communications with agents in Quebec with respect to the Axis Canada extra-provincial registration and receiving advice that the 2006 annual return will be due by the end of June, 2007;	
	Lynn Boczka	6.10
28/03/2007	Axis Canada Company - discussion with Lynn Boczka re: cidreq report and review information and registration particulars	
	Parajuristes Paralegals	0.40
28/03/2007	Research, preparation and drafting re solicitors opinion for Allied financing; office conference C. Eustace, K. Latimer; telephone calls Oslers; review emails re financing registration requirements and security requirements; review commitment and credit agreement; telephone M. Hart;	
	John M. Whyte	5.00

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28/03/2007	Review of draft financing agreement and comments to P. Dempsey regarding pension matters; office discussions with C. Eustace; review of revised agreement; Daniel R Hayhurst 3.30
28/03/2007	Working on draft opinion of Gowlings; discussions with Tamar Chamelian re: asset searches; telephone conversation with Etienne Massicotte re: Québec Security Documents; review results of searches. Alain Lalonde 1.70
28/03/2007	Reviewing emails from K. Lau; emails to S. Ui re instructions for draft PPR financing statements; reviewing PPSA and Repairer's Lien Act re question from K. Lau; email correspondence with J. Hayden re same; reply email to K. Lau re same; email to K. Lau re copies of search results; further email to S. Ui re change to instructions for draft financing statements; email to and telephone discussion with J. Hayden re draft financing statements; email correspondence with K. Lau re same; Linda Kwak 2.10
28/03/2007	Update asset search re Quebec; RPMRR; Bank Act; bankruptcy; review of corporate search re Quebec; draft of update of asset search report. Tamar Chamelian 4.00
28/03/2007	Receipt of instructions; review PINS; preparation of discharges; message discharges Catherine E. Ridout 0.70
28/03/2007	Corporate search and analysis re Quebec. Discussion with Me Chamelian. Johanne Baril 2.00
28/03/2007	various attendances re Goldman Sachs/CIT Replacement Facility including numerous e-mails to/from Michael Hart, Charles Reagh, Hazen Dempster, Scott Mcaulay, C. Daniel, David Kierans, Steven Messina, Johns Whyte, Heath Whiteley, Katherine Latimer, Paul Dempsey, Linda Kwak, Keith Lau, John Braun and Stephanie Simon re Allied/GS DIP financing; various e-mails from L. Kwak re BC Search summaries; receipt/review from M. Hart form Canadian Pledge and Security Agreement; review/discussions re Collateral Agency Agreement and conference call re same; follow up discussion with S. Macaulay various e-mails from L. Boczka re Quebec, Ontario and Alberta searches; receipt/review of Assistant Secretary's certificates and AH Resolutions from S. Simon; various e-mails/discussions with provincial agents; coordinate Quebec security/opinion; receipt/review of Quebec Security documents from K. Lau; e-mails from C. Daniel re perfection Certificate and AH Industries; various e-mails from K. Latimer re mortgage discharges and related matters; e-mails from J. Whyte re security and Gowlings opinion and review/edit same; receipt/review of opinion request memorandum from K. Lau and various e-mails from C. Reagh and M. Hart re same and instruct and various e-mails with provincial agents and to all other matters and attendances; Chris J. Eustace 8.00
28/03/2007	Emails from C. Eustace re outstanding account of Stewart McKelvey (0.1); telephone discussion with Commercial List court office re hearing date for recognition of Final Order (0.1); email to H. Dempster re same (0.1); copy of responding email from V. Kelley re outstanding account of Stewart McKelvey (0.1); revise draft Order incorporating the comments of counsel for Goldman Sachs (0.3); email to H. Winsberg attaching same

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(0.1); responding emails from V. Kelley and H. Winsberg re same (0.1); email from T. King re supplementary affidavit (0.1); responding email to R. Schwill attaching revised draft Order (0.1); revise motion materials re same (0.6); telephone call from P. Huff re revisions to draft Order and Information Officer's Certificate requested by GE (0.1); emails to and from P. Huff re same (0.2); revise draft Order incorporating comments of GE (0.1); email to P. Huff attaching same (0.1); responding email from P. Huff re same (0.1); telephone discussion with P. Huff re same (0.1); revise draft Order and Information Officer's Certificate re same (0.2); email to P. Huff attaching same (0.1); email from S. Feld commenting on draft Order (0.1); finalize motion materials (1.3); email to service list attaching same (0.1); copy of email from H. Dempster re flow of funds (0.1); email to service list re motion to recognize Final Order (0.1); telephone discussion with S. Seigel re draft Order (0.1); email from S. Seigel requesting revision to draft Order (0.1); emails to R. Schwill and H. Winsberg forwarding same (0.1); responding email from V. Kelley commenting on same (0.1); responding email from R. Schwill re same (0.1); telephone call to Commercial List court office re hearing particulars (0.1); email to Service list re same (0.1); email to J. Mervyn re posting of motion materials on website (0.1); responding email from R. Schwill re requested revisions of requested revision of Unsecured Creditors' Committee to draft Order (0.1); email from P. Huff re revision to draft Information Officer's Certificate (0.1); reply email from S. Seigel re requested revision of Unsecured Creditors' Committee (0.1); emails from and to S. Feld re same (0.1); revise draft Information Officer's Certificate (0.1); email to P. Huff attaching same (0.1); copy of responding email from R. Schwill re draft Order (0.1);

Heath Whiteley 5.90

28/03/2007 Review of numerous e-mails; discussion with J. Braun re execution of Manitoba discharges; e-mail to H. Dempster and S. Willis re discharges; follow up re discharges;

Katherine D Latimer 1.00

28/03/2007 Drafting financing statements for base registrations at Personal Property Registry;

Sarina Ui 0.20

29/03/2007 Posting Motion Record returnable March 29, 2007 to the Allied restructuring website.

Jason Mervyn

29/03/2007 Drafting opinion; review credit agreement and commitment letter; telephone conference calls Oslers; office conferences C. Eustace; emails extra-provincial counsel; review emails and discuss variations on opinion letters and security; all telephone calls, negotiations and correspondence;

John M. Whyte 7.00

29/03/2007 Numerous telephone and e-mail communications with C. Eustace, K. Lau, agents in the Yukon; drafting instructions to agents, provision of listings of directors and officers currently on file for Allied Systems and Axis Canada; receiving instructions to change agents in Manitoba as a search by outside counsel revealed that the 2007 Manitoba annual return not filed, reviewing records and advising C. Eustace that the 2007 annual filing was completed on March 12th, 2007, receiving instructions from C. Eustace to hold off changing agents in Manitoba; following up with respect to the Yukon searches and lengthy instructions for the preparation of new financing statements;

Lynn Boczka 4.90

29/03/2007 Conducting research and preparing a memo to file re PPSA conflict of laws provisions;

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	Christine L. Bahrey	3.40
29/03/2007	Attendance to review of agreement and consideration of issues; email comments/mark up to C. Eustace; review of Schedule 4.20 and email to C. Richler regarding same; various emails to/from M. Hart regarding Canadian benefits;	
	Daniel R Hayhurst	4.00
29/03/2007	Review draft Québec Security Documents (Deed of Hypothec, Debenture, Pledge of Debenture) and to provide Osler with our comments; working on Gowlings' opinion re: Québec Security Documents; review application for registration of movable hypothecs at the Register of Personal and Movable Real Rights; discussions with Osler re: Québec Security Documents; review relevant provisions of Credit Agreement re: appointment of "fondé de pouvoir" (agent); review GE discharges; review draft resolutions of grantors; discussions with Keith Lau re: final form of Québec Security Documents; communications with Chris Eustace.	
	Alain Lalonde	5.70
29/03/2007	Instructions to and further discussions with S. Ui re registration of financing statements; reviewing verification statements and post-registrations searches and arranging for corrections re technical glitches; email to K. Lau re same;	
	Linda Kwak	0.60
29/03/2007	Draft of RH form and corrections; several meetings with Alain Lalonde re Quebec matters.	
	Tamar Chamelian	1.50
29/03/2007	Re-message discharges to Oslers	
	Catherine E. Ridout	0.20
29/03/2007	Review of Hypothecs. Preparing 2 RH forms. Discussions with Me Chamelian and Me Lalonde.	
	Johanne Baril	2.00
29/03/2007	various attendances re Goldman Sachs/CIT DIP Replacment Financing including numerous e-mails to/from Michael Hart, Charles Reagh, Hazen Dempster, Scott Mcaulay, C. Daniel, Carolyn Richter, David Kierans, J. Morgan, Steven Messina, Johns Whyte, Heath Whiteley, Katherine Latimer, Paul Dempsey, Linda Kwak, Keith Lau, John Braun and Stephanie Simon re Allied/GS DIP financing; receipt/review of revised Credit Agreement; various e-mails/discussions re inclusion of AH Industries and scope of registrations, searches, opinions regarding same; various e-mails/discussions with R. Fleming (Axis) and T. Foster (Allied Systems Canada) re confirmation of factual matters including information for Certificats of CEO/Use and related matters; review/revise stock powers and discuss changes with C. Reagh/C. Richter; discussions with H. Dempster re opinion issues; various e-mails Oslers, Troutmans re scope of Canadian opinions on DIP and then on exit; e-mails re PPSA Acknowledgments for prior registrations(including Delage Landen); receipt/review of revised Canadian GSA, revised Trademark Security Agreement and revised draft closing checklist from K. Lau; receipt/review from H. Dempster MSSF/GECC Payoff Letter and e-mails/discussions re same; e-mails to/from D. Hayhurst re Canadian Plans; e-mails to/from K. Latimer re Mortgage discharges; review/revise directors resolution and certified directors resolutions for Allied Systems (Canada) Company and Axis Canada Company; prepare Officers Certificatees and assemble attachments for Allied Systems (Canada) Company and Axis Canada Company; review standard Collateral Agency Agreement; conference call re same; further	

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consideration, conference call re VIN perfection issues and Gowlings opinion re same; various e-mails to/from A. Lalonde, receipt of Quebec opinion from A. Lalonde; receipt of draft Nova Scotia opinion from C. Reagh; various e-mails, discussions re coordination of GE discharges (both personal property and real property); review various Schedules and instruct re discrepancies; further review of revised Schedules; receipt/review of final Quebec security agreements from K. Lau; receipt/review of final schedules to the Credit Agreement and Pledge Agreement various e-mails/discussions/ communications re GE releases/discharges and coordinate same; review of various searches/reports/draft opinions from various agents; numerous e-mails and discussions with K. Lau; and to all other matters and attendances;

Chris J. Eustace 12.00

29/03/2007 Reviewing the deeds of hypothec and draft of limitation of liability re Quebec matters.

Danielle Moisan 1.00

29/03/2007 Email from B. Munro requesting precedent lift stay order (0.1); email from R. Schwill confirming position on form of Order and Information Officer's Certificate (0.1); finalize form of Order and Information Officer's Certificate (0.2); email to counsel attending on motion attaching same (0.1); emails from and to S. Seigel re final form of Order (0.1); complete preparation for and attend on motion to extend stay and recognition certain Orders of the U.S. Bankruptcy Court (2.8); attend to entry of Order (0.1) email from J. Krieger commenting on final form of Information Officer's Certificate (0.1); copy of email from H. Dempster attaching executed funding notice (0.1); email to H. Winsberg reporting Order granted (0.1); attend to entry of Order (0.1); email from J. Mervyn reporting Motion Record posted (0.1); email to service list attaching issued and entered Order and endorsement (0.1); forward same to H. Winsberg (0.1); email from C. Eustace attaching Termination of Account Control Agreement for execution by BNS (0.2); copy of email from C. Eustace to J. Whyte re opinions re Replacement Financing (0.1); further email from C. Eustace re Termination of Account Control Agreement (0.1); email to J. Marshall and B. Robertson attaching same (0.1); email to C. Eustace attaching draft Information Officer's Certificate (0.1); responding email from C. Eustace re same (0.1); responding email to J. Krieger re same (0.1); responding email from B. Robertson re Termination of Account Control Agreement (0.1); various emails among C. Eustace and S. Macaulay re same (0.3); further emails to and from B. Robertson re same (0.1); email to P. Huff requesting provision of notice to trigger execution of Information Officer's Certificate (0.1); responding email from P. Huff re same (0.1); copy of emails from C. Eustace and M. Hart re Information Officer's Certificate (0.1); draft Notice to Information Officer (0.4); email to P. Huff attaching same (0.1);

Heath Whiteley 6.30

29/03/2007 E-mail and discussions with K. Turner (AAG) re reconciliation of AR and audit letter; review of same and instruct re reconciliation;

Chris J. Eustace 0.30

30/03/2007 Receiving communication from C. Eustace in relation to directors and officers as shown in our records as against those provided by U.S. counsel for each of Allied and Axis; review of files, records and communications with C. Daniel and forwarding response to C. Eustace; further communications with respect to Axis;

Lynn Boczka 0.70

30/03/2007 Conducting research and preparing a memo to file re PPSA conflict of laws provisions; arranging for a student to conduct research and prepare a memo to file re conflict of laws generally; reviewing student's memo;

Christine L. Bahrey 4.00

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30/03/2007	Memorandum providing supporting caselaw and commentary to items 13-15 in letter opinion; Livia M. Maduri	2.50
30/03/2007	Review final draft of Québec Security Documents; review, amend applications for registration of movable hypothecs at the Register of Personal and Movable Real Rights; review resolutions, certificate of officers; complete Gowlings' opinion; communications, e-mail with Chris Eustace, Charles Reagh, Keith Lau, Constantine Troulis and Etienne Massicotte; letter to Keith Lau re: closing documents; execution of Québec Security Documents. Alain Lalonde	4.30
30/03/2007	Review all emails re closing agenda and transaction; review Nova Scotia opinion; drafting Ontario opinion; office conferences C. Eustace re items for closing and security; negotiations with Oslers re form of opinion letter; research and review re opinions; office conference C. Bahrey re opinions, re mobile goods and chief executive office issues; review emails H. Whiteley re delivery of officers certificate and issues concerning Court Orders; further emails; negotiations re drafting; follow-up for delivery of opinion letter and remaining closing documents; John M. Whyte	7.00
30/03/2007	March 29, 2007 - Discussion with Alain Lalonde. Corporate searches on Québec register and correspondence with Québec Registrar to obtain certificates of attestation for Allied Systems (Canada) Co. and Exis Canada Co. Preparation and filing of the amending declaration for each of the entities to change the domicile's address. Parajuristes2 Paralegals	2.00
30/03/2007	Completing RH forms. Amending RH forms. Preparing RA form. Review of same. Further amendments. Discussion with Me Lalonde. Registration of 2 hypothecs at Register of Personal and Movable Real Rights. Johanne Baril	2.30
30/03/2007	various attendances re Goldman Sachs/CIT DIP financing including review of post closing matters as per M. Hart/K. Lau and settle same and numerous e-mails to/from Michael Hart, Charles Reagh, Hazen Dempster, Scott Macaulay, C. Daniel, Carolyn Richter, David Kierans, J. Morgan, Steven Messina, Johns Whyte, Heath Whiteley, Katherine Latimer, Paul Dempsey, Linda Kwak, Keith Lau, John Braun and Stephanie Simon re closing of Allied/GS DIP financing; discussion re inactive subsidiary (AH Industries); e-mails re Scotia account control agreements; review funding notice (e-mail H. Dempster); prepare/review/revise and circulate Canadian directors resolutions, certified directors resolution and officers certificates with attachments and circulate (C. Reagh and others) and finalize same and send to C. Daniel for coordinating execution; review from C. Richter revised Schedules; various e-mails/discussions and review of Gowlings (Alberta, BC and Ontario) opinions, coordinate, review and discussions re other agents opinions; receipt/review/revise post-closing checklist from H. Hart; e-mails to/from S. Macaulay re List of Tractors/Trailers and any changes and follow up re same; receipt of various executed closing documents and signing pages in connection with the DIP closing; review updated Canadian Closing Checklist, call with Oslers (K. Lau and M. Hart) re outstanding matters; review draft Gowlings Ontario opinion; prepare AH Industries Directors Resolution and send same to C. Daniel to arrange for signature; receipt/review Certificates if incumbency from A. Lalonde; receipt of executed Quebec opinion and Nova Scotia opinion discussions/e-mails S. Macaulay re Scotia; coordinate various matters with provincial agents; finalize Schedule 10.23 - Post Closing Actions and to all other matters and attendances relating to the closing;	

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	Chris J. Eustace	9.40
30/03/2007	Finalyse the limitation of liability; attendance to Osler's office to receive signatures; reviewing resolutions; complete the deeds of hypothec.	
	Danielle Moisan	3.00
30/03/2007	Review of and reply to numerous e-mails re status of GECC discharges;	
	Katherine D Latimer	0.50
30/03/2007	Review draft opinion re Alberta;	
	Thomas S. Cumming	1.80
30/03/2007	Posting Order of Justice Ground dated March 29, 2007 to the Allied restructuring website.	
	Jason Mervyn	
30/03/2007	Emails from and to J. Whyte re Order for reference in opinion (0.1); email from J. Mervyn reporting Order posted on website and review same (0.1); telephone discussion with P. MacGowan re Certificate to Information Officer re payment of DIP (0.1); email to J. Whyte reporting on same (0.1); email to T. King attaching Certificate to Information Officer re payment of DIP and requesting execution (0.1); telephone discussion with B. Robertson re termination of Account Control Agreements (0.1); email to S. Macaulay reporting on same (0.1); responding email from S. Macaulay attaching Account Control Agreements (0.1); email to B. Robertson attaching same (0.1); copy of email from C. Eustace to K. Lau re status of Information Officer's Certificate (0.1); responding and reply email re same (0.1); email from C. Eustace forwarding Certificate to Information Officer re payment of DIP executed by Allied (0.1); telephone discussion with B. Robertson re termination of Account Control Agreements (0.1); reply email to S. Macaulay re same (0.1); copy of responding email from C. Eustace to K. Lau re status of PPSA registrations (0.1); email to J. Krieger attaching Certificate to Information Officer re payment of DIP executed by Allied (0.1); email from H. Dempster reporting refinancing completed (0.1); further telephone discussions with B. Robertson and S. Macaulay re termination of Account Control Agreements (0.1); email to S. Macaulay confirming same (0.1); email from D. McDermott re status of stay (0.1); responding email to D. McDermott attaching Order extending same (0.1); email from B. Robertson attaching Terminations of Account Control Agreements executed by BNS and delivered in escrow (0.1);	
	Heath Whiteley	2.20
31/03/2007	Email from J. Krieger re Information Officer's Certificate (0.1);	
	Heath Whiteley	0.10
02/04/2007	Review comments of Osler on Gowlings' opinion; conduct searches/verification in the Register of Personal and Movable Real Rights; communications with Keith Lau re: confirmation of registration of movable hypothecs.	
	Alain Lalonde	1.00
02/04/2007	Register of Personal and Movable Real Rights search, scan and e-mail to Alain Lalonde.	
	Johanne Baril	0.50
02/04/2007	Receivina confirmation from C. Eustace with respect to officers. directors and shareholders for each of Allied	

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Systems (Canada) Company, Axis Canada Company and AH Industries; comparison against information currently in corporate records and database; commence inputting correct information into Axis Canada Company together with preparation of duplicate minute book; requesting copies of constating documents and resolutions, ledgers and registers from agents in Nova Scotia for each of the three companies;

Lynn Boczka 2.40

02/04/2007 Various attendances regarding BNS Termination of Blocked Account Agreement (GE) for Axis Canada/Allied Canada; various e-mails from Johns Whyte, Heath Whiteley, Katherine Latimer, J. Braun and A. Lalonde re post closing matters re Allied/GS DIP financing; attend to various post-closing attendances;

Chris J. Eustace 3.80

02/04/2007 Email from J. Whyte re telephone call representative of Bell Canada re status of stay of proceedings (0.1); telephone discussion with representative of Bell Canada re same (0.1); email from B. Robertson re status of Terminations re Account Control Agreements (0.1); email to S. Macaulay re same and attaching revised Terminations in from requested by BNS (0.2); responding email to B. Robertson (0.1); telephone discussion with J. Krieger re Information Officer's Certificate and sign off by GE re execution of same (0.1); email from J. Krieger forwarding email re latter (0.1); responding email from J. Krieger confirming execution of Certificate (0.1);

Heath Whiteley 0.90

03/04/2007 Working on revised draft of Gowlings' opinion; communications with Keith Lau re: opinion.

Alain Lalonde 0.70

03/04/2007 Review and comment upon Alberta opinion; discussion with J. Whyte and C. Eustace;

Thomas S. Cumming 0.70

03/04/2007 Re: Axis Canada Company: Completion of entering all historical information into corporate database after receipt of documents from agents in Nova Scotia; communications with C. Daniel with respect to obtaining all corporate information at their offices for each of Axis Canada Company, Allied Systems (Canada) Company and AH Industries; receiving reply that we are to maintain a duplicate set of corporate records for each company; commence entering information into EnAct database relative to Allied Systems (Canada) Company;

Lynn Boczka 3.00

03/04/2007 E-mails from Keith re opinions and PPR discharges; send original opinion to K. Lau; receipt/review-revised opinion from A. Lalonde re Quebec; other post closing attendances;

Chris J. Eustace 2.90

03/04/2007 Telephone call from R. Ellard re status of stay of proceedings (0.1); telephone discussion with R. Ellard re same (0.1); email from R. Ellard requesting copy of Canadian Insurance Renewal Order (0.1); responding email to R. Ellard attaching same (0.1); review U.S. court documents (0.2);

Heath Whiteley 0.60

04/04/2007 Letter to Keith Lau re: confirmation of registration of movable hypothecs; review certified statements of registration issued by the Register of Personal and Movable Real Rights.

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	Alain Lalonde	0.50
04/04/2007	Various e-mails from Heath Whiteley, Katherine Latimer and Keith Lau re post-closing Allied/GS DIP financing matters; e-mail from L. Kwak re BC Verification Statements; coordinate with agents re various matters;	
	Chris J. Eustace	2.80
04/04/2007	Review of correspondence from J. Krieger enclosing executed Information Officer's Certificate (0.1); memo to process servers re filing same (0.1); telephone discussion with C. Godden re status of restructuring and stay of proceedings, and status of Rhule Action (0.2); email from S. Macaulay attaching revised Terminations re Account Control Agreements (0.1); review of correspondence from C. Godden re Rhule Action (0.1); email to B. Robertson attaching revised Terminations re Account Control Agreements (0.1); responding email from B. Robertson re same (0.1); reply email from B. Robertson re same (0.1); review U.S. court documents (0.2);	
	Heath Whiteley	1.10
05/04/2007	Axis Canada Company - Verification of the 2006 Annual Declaration (Québec) for a Legal Person, correspondence with contacts at Gowlings and Government filing letter, modified information Report and copies.	
	Parajuristes Paralegals	
05/04/2007	Email correspondence with C. Eustace and K. Lau re discharging PPR registration against AH Industries; instructions to S. Ui re same; emailing verification and post-search to K. Lau and C. Eustace;	
	Linda Kwak	0.20
05/04/2007	Letter to Chris Eustace re: registration of change of address, domicile for Allied Systems (Canada) Limited and Axis Canada Company.	
	Alain Lalonde	0.20
05/04/2007	Receipt of various e-mails from Katherine Latimer, Keith Lau and L. Kwak re post closing attendances; finalize Gowlings opinions for delivery to Oslers; review PPSA Acknowledgement re Delage;	
	Chris J. Eustace	1.80
05/04/2007	Communications with Nova Scotia agents to obtain historical information for Allied Systems (Canada) Company; receiving same and entering into corporate database; attendance to entering corporate information into EnAct database; preparation of duplicate records; scanning, filing and setting up of files and corporate records box;	
	Lynn Boczka	3.20
05/04/2007	Email to C. Godden re status of restructuring and stay of proceedings (0.2); email to S. Macaulay re Termination of Account Control Agreements (0.1); email to H. Winsberg and V. Kelley re particulars of attendance on April 11th (0.1); responding email from A. Aczel re same (0.1); draft affidavit of T. King re recognition of GS Financing Final Order (1.0); email to T. King attaching same (0.1); responding email from V. Kelley re recognition of Rig Financing Interim Order (0.1); emails to and from V. Kelley re same (0.1); email from A. Aczel attaching same (0.1); follow-up email to T. King re draft affidavit (0.1); emails from and to V. Kelley re publication of Claims Bar Date Order (0.2);	

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	Heath Whiteley	2.20
06/04/2007	Email from H. Winsberg requesting recognition of Rig Financing Interim Order (0.1); Heath Whiteley	0.10
09/04/2007	Re: Axis Canada Company - receive 2006 Quebec Annuelle Declaration from agents; review information and make amendments as required; attendance to execution and forwarding to Quebec agents for filing; updating corporate records and database Lynn Boczka	0.80
09/04/2007	Email from C. Godden re Rhule action (0.1); email from R. Schwill requesting draft recognition order re GS Financing Final Order (0.1); Heath Whiteley	0.20
09/04/2007	Various e-mails C. Reagh, coordinate signed final documents to agents (Stewart McKelvey and Aikins) re release of opinions; e-mails K. Lau/M. Hart re post closing matters; follow up/receipt GE mortgage discharges; conference call with Oslers re VIN analysis; interoffice discussions with J. Whyte re research required for VIN opinions (Chief Executive Office, Georgia Law and related matters); review/comment on opinion (Ontario, Alberta, BC); review memo from Christine Bahrey and discuss with J. Whyte; Chris J. Eustace	2.80
10/04/2007	Downloading copies of cases from CanLII for C. Bahrey to attach to memorandum supporting letter opinion; Livia M. Maduri	0.50
10/04/2007	Receive 2006 Annuelle Declaration from agents in Quebec; review information for correctness, completion of form, attendance to signature and forwarding to Quebec agents for filing; updating corporate records and database; Lynn Boczka	0.80
10/04/2007	Emails C. Eustace re post-closing matters and research completed for opinions; John M. Whyte	5.00
10/04/2007	Various e-mails from Jennifer Morgan re Allied discharges; review Court materials from H. Whiteley; discuss opinion analysis with J. Whyte; confirm factual context of CEO certificate with T. Foster and e-mail same and attend to other post-closing matters; Chris J. Eustace	1.60
10/04/2007	Revise draft recognition order re GS Financing Final Order (0.3); email to R. Schwill attaching same (0.1); draft recognition order re Rig Financing Interim Order (0.4); email to H. Winsberg and V. Kelley attaching draft recognition orders (0.1); discussion with S. Seigel re status of court attendance re GS Financing Final Order (0.1); email to V. Kelley re same (0.1); telephone discussion with V. Kelley re same (0.1); email from R. Schwill attaching revised draft recognition order re GS Financing Final Order (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); email to S. Seigel attaching same and advising on status of court attendance re GS Financing Final Order (0.1); emails from and to S. Seigel re same (0.1); review U.S. court documents (0.4);	

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	Heath Whiteley	2.00
10/04/2007	E-mails from/to J. Blount and Glen Collyer re Blue Thunder documents; consider in light of first lien (and VIN analysis) review of same; telephone conference with S. Macaulay re treatment; e-mail to H. Dempster re certain intercreditor/priorities issues;	
	Chris J. Eustace	2.10
11/04/2007	Email to service list re recognition of Rig Financing Interim Order (0.1); revise motion materials to incorporate recognition of Rig Financing Interim Order (1.0); email to H. Winsberg and V. Kelley attaching revised draft affidavit of T. King (0.2); responding email from V. Kelley reporting on attendance re GS Financing Final Order (0.1); email from R. Schwill advising that U.S. counsel for GS has no comments on draft recognition order (0.1); email to S. Seigel re same (0.1);	
	Heath Whiteley	1.60
12/04/2007	Email from B. Robertson forwarding email from C. Richter re Termination of Account Control Agreements (0.1); email from S. Seigel attaching draft Order as revised by the Unsecured Creditors' Committee (0.1); responding email to B. Robertson re Termination of Account Control Agreements (0.1); email to C. Richter re same (0.2); email to R. Schwill attaching draft Order as revised by the Unsecured Creditors' Committee (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); responding email from V. Kelley re same (0.1); responding email from C. Richter re Termination of Account Control Agreements (0.1); reply email to V. Kelley (0.1); responding email from R. Schwill (0.1); reply email to R. Schwill (0.1); responding email to S. Seigel (0.1); review U.S. court documents (0.4);	
	Heath Whiteley	1.70
13/04/2007	Posting the Supplementary Motion Record returnable April 16, 2007 on the restructuring website at www.gowlings.com/restructuring/allied .	
	Jason Mervyn	
13/04/2007	Email to H. Winsberg and V. Kelley re status of supporting affidavit (0.1); responding email from V. Kelley re same (0.1); further responding emails from V. Kelley reporting GS Financing Final Order entered and attaching same (0.2); email from V. Kelley attaching form of affidavit to be sworn by T. King (0.1); email from M. Burke attaching sworn affidavit (0.1); assemble Supplementary Motion Record (0.3); email to service list attaching same (0.1); draft affidavit of service re same (0.2); memo to process servers re filing same (0.1); email to J., Mervyn attaching same for posting on website (0.1); review U.S. court documents (0.6);	
	Heath Whiteley	2.00
15/04/2007	Telephone call to Commercial List court office re hearing particulars (0.1); email to service list re same (0.1);	
	Heath Whiteley	0.20
16/04/2007	Review emails re meeting on post-closing matters;	
	John M. Whyte	0.20
16/04/2007	Telephone discussion with P. Huff re motion (0.1); complete preparation for and attend on motion (2.8); attend to entry of Orders (0.1); email to service list attaching same and Information Officer's Certificate (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); review U.S. court documents (0.6);	

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	Heath Whiteley	3.80
16/04/2007	Further review Blue Thunder matters; e-mails J. Blount, H. Dempster and telephone attendances with S. Macaulay; review care out in Credit Agreement; Chris J. Eustace	0.90
16/04/2007	E-mail J. Whyte re post-closing matters; Chris J. Eustace	0.20
17/04/2007	Telephone call Oslers; office conference C. Eustace; review opinion letter and revised draft opinion; telephone calls with Saskatchewan and Manitoba agents; discuss requirements for additional opinions; further drafting and review re certificates required for opinions; review post-closing items and office conference with K. Latimer; John M. Whyte	5.00
17/04/2007	Receive instructions from C. Eustace to communicate with agents in the NWT with respect to obtaining an updated PPSA post-closing search; contacting NWT agents and requesting same; further communications with NWT agents requesting production on an urgent basis; receiving updated searches and forwarding to C. Eustace; communication with J. Whyte and providing information as to Saskatchewan agents; Lynn Boczka	1.20
17/04/2007	Telephone calls from and to E. Barz to court office confirming motion in Chatterjee Action (0.1); Heath Whiteley	0.10
17/04/2007	Prepare for and attend conference call with J. Whyte and Oslers re post-closing matters; discuss revisions to opinions including for Manitoba/Saskatchewan agents; further confirmation with S. Macaulay, R. Fleming and T. Foster of facts to support Certificate of Use and Certificates of Chief Executive Office; instruct clerk re various corporate filings; Chris J. Eustace	4.60
18/04/2007	Email Saskatchewan and Manitoba agent; review questions re form of opinion letter; review executed security for opinions; further discussions with Chris Eustace, others and review re amendments to opinion letters and certificates; follow-up with Oslers re post-closing; John M. Whyte	3.00
18/04/2007	Attendance to follow up with De Lage Landen Financial Services Canada Inc. regarding PPSA filing and what security it covers; Sandra Ripley	0.30
18/04/2007	Receipt of a letter from Me Brunet and reply to same; e-mail to Heath Whiteley. Julie Frégeau	0.30
18/04/2007	Reviewing Security Agreement and registration; correspondence with Chris alerting him to the fact that previous Security Agreement has not been released; correspondence with the TMO: diarizing date for follow	

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up;

Natalie J. de Paulsen

18/04/2007	Review copy of correspondence from E. Barz to court office confirming motion in Chatterjee Action (0.1); telephone discussion with E. Barz re same (0.1); telephone discussion with Regina creditor re vote on plan (0.1); emails from and to J. Fregeau re status of stay of proceedings (0.1); emails from and to E. Barz re motion in Chatterjee Action (0.1);	Heath Whiteley	0.50
18/04/2007	Consult J. Whyte re updated opinions including those relating to PPSA perfection in VINS and review/revise forms of officers certificates; follow up with provincial agents re post closing matters; e-mails to/from N. de Paulsen re Trade Mark Security registrations; e-mails to C. Richter/I Eisnerre re status of certain post closing matters; communications with K. Lau re various post closing matters;	Chris J. Eustace	3.30
19/04/2007	Attendance to follow up with secured creditor for PPSA Acknowledgement;	Sandra Ripley	0.30
19/04/2007	Discussion with J. Whyte re finalizing Alberta/BC opinions;	Thomas S. Cumming	0.40
19/04/2007	Review draft Order in Motion Record re Chatterjee Action (0.1); email to J.-C. Rioux re same (0.1); responding email from J.-C. Rioux re same (0.1); email and correspondence from E. Barz attaching revised draft Order and timetable re Chatterjee Action (0.1); responding email to E. Barz re same (0.1); emails from and to E. Barz re revised timetable (0.1); email to J. Jones attaching case law re Callen lift stay motion (0.2); responding email from J. Jones attaching draft responding affidavit (0.2); emails from C. Eustace forwarding emails from J. Blount re repairers' liens (0.1); review various U.S. court documents (0.7);	Heath Whiteley	1.80
19/04/2007	Telephone call from J. Whyte; review draft opinion; e-mail to J. Whyte with opinion comments; telephone call to J. Whyte on separate B.C. registration opinion; office conference with L. Kwak on registration opinion draft and existing PPSA registrations in B.C.	Jay Hayden	2.80
19/04/2007	Discussions with Oslers re form of Ontario post-closing opinion; office conference calls with agents in Saskatchewan, Manitoba, Alberta and BC to discuss form of opinion; reviewing Manitoba and Saskatchewan opinion; discuss registration issues in Manitoba and Saskatchewan; telephone calls and emails with Oslers to finalize post-closing issues; email and drafting H. Dempster re certificate;	John M. Whyte	5.00
19/04/2007	Follow up with de Lage re PPSA Acknowledgement; review final opinions/certificates from J. Whyte and provide comments; various e-mails C. Richter, H. Dempster, M. Hart, K. Lau re status and completion of certain Canadian post closing attendances; various e-mails re same and attaching documents re reflect same;	Chris J. Eustace	4.30

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20/04/2007	Follow up on opinions; telephone calls H. Dempster; review Saskatchewan opinion; emails Oslers; review post-closing items; John M. Whyte	2.00
20/04/2007	Telephone conference with T. King/J. Blount re credit issues, receipt of e-mail and attachments re creditor issues and garage keeper loans and expired liens and consult with H. Whiteley re same; Chris J. Eustace	0.70
23/04/2007	review final opinions (BC/Alberta) review law and discussion with J. Whyte re same; Thomas S. Cumming	1.50
23/04/2007	Follow up and review Saskatchewan and Manitoba opinions; amend Ontario, BC and Alberta opinions; emails and telephone call Oslers; review post-closing items; John M. Whyte	2.00
23/04/2007	Review BC PPSA registrations; draft report re same; Vivian Ho	1.80
23/04/2007	Receipt/review e-mail from C. Richter re PPSA collateral descriptions for the rigs purchased by Allied Systems, Ltd. (L.P.) from Yucaipa Transportation, LLC, relating to the Blue Thunder acquisition; receipt/review of Loan and Security Agreement and Guaranty sent from C. Richter; further follow up H. Dempster/S. Macaulay re treatment of same and priority intercreditor issues; Chris J. Eustace	2.20
23/04/2007	Telephone discussion with T. Cumming re Garage and Repairers' Liens (0.2); email to T. Cumming forwarding emails re same (0.1); review Plan re Insured Claims and lift stay requests (0.3); email to H. Winsberg and V. Kelley re same (0.1); emails from and T. Cumming advising re Garage and Repairers' Liens (0.2); telephone call to J. Blount re same (0.1); numerous emails from and to V. Kelley re treatment of Insured Claims and responding to lift stay requests (0.3); review U.S. court documents (1.0); Heath Whiteley	2.30
23/04/2007	Follow up with H. Whiteley re issues raised by J. Blount and response to same; Chris J. Eustace	0.40
24/04/2007	Receipt of communication from Yukon agents that the 2006 and 2007 annual returns have not been filed; attending to preparation of both returns; preparation of covering letter to client requesting execution and return for forwarding to agents for filing; receiving documentation showing restoration of extra-provincial registrations in the Provinces of Prince Edward Island and Saskatchewan; forwarding advice to C. Eustace; updating corporate records and database; Lynn Boczka	1.60
24/04/2007	Telephone discussion with S. Polak re lift stay motion re Callen action (0.2); draft factum re same (0.8); email	

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to S. Polak attaching same and authorities referenced therein (0.2); telephone call to V. Kelley re Insured Claims and responding to lift stay requests (0.1); email from S. Polak re status (0.1); telephone discussion with V. Kelley re Insured Claims and responding to lift stay requests (0.2); email from V. Kelley re same and attaching copy of Plan (0.1); email to S. Polak attaching same and proposing discussion aimed at resolving claim (0.2); responding email from S. Polak re same (0.1); telephone call to Commercial List court office re hearing particulars (0.1); further exchange of emails with S. Polak (0.1); consider and draft affidavit of J. Whyte re lift stay motion re Callen action (0.5);

Heath Whiteley 2.70

24/04/2007 Supervise various corporate attendances and instruct clerk re same;

Chris J. Eustace 0.70

25/04/2007 Office conference with C. Eustace re Allied opinion letter;

John M. Whyte 0.20

25/04/2007 Finalize responding affidavit of J. Whyte and commission same (0.3); finalize factum (0.2); complete preparations for and attend on Callen lift stay motion (6.2); email from J. Krieger attaching draft Seventh Report of the Information Officer (0.3); emails to and from S. Polak re forum for resolution of Callen Action (0.2); review U.S. court documents (0.4);

Heath Whiteley 7.60

25/04/2007 Review revised opinion/certificates and discussions with J. Whyte re same;

Chris J. Eustace 0.40

26/04/2007 Review and respond to e-mail from J. Whyte re BC/Alberta statutes;

Thomas S. Cumming 0.10

26/04/2007 Review opinions for Saskatchewan, Alberta, BC and Ontario; respond to emails regarding amendments to certificates; e-mail and discuss with C. Eustace; emails to client to finalize post-closing items;

John M. Whyte 2.50

26/04/2007 Copy of email from D. Kirkwood to R. McLennan re status of Pahal claim in light of settlement (0.1); emails to and from D. Kirkwood (0.1); email from S. Polak re position of Allied re claim against driver (0.1); review of correspondence from C. Godden enclosing correspondence from A. Davidson re further lift stay re Rhule Action and consider same (0.2); emails from and to J. Whyte re T. King's title and address (0.1); email to C. Godden responding to correspondence from A. Davidson re further lift stay re Rhule Action (0.1); reply email from R. McLennan re Pahal claim (0.1); various emails from and to S. Polak re forum for resolution of Callen Action (0.2); telephone discussion with S. Polak re same (0.2); review of correspondence from Commercial List court office enclosing decision of Justice Spence re lift stay motion re Callen Action (0.2); email to J. Blount, H. Winsberg and V. Kelley re certain insured claims and status of same (0.4); emails from and to V. Kelley re same (0.1); read draft Seventh Report of the Information Officer and consider revisions thereto (0.5); email to H. Winsberg and V. Kelley attaching same for their review and comment (0.1);

Heath Whiteley 2.50

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26/04/2007	Attend to opinion matters and finalize same; Chris J. Eustace	1.00
27/04/2007	Follow up on status of certificates and email client; review file; John M. Whyte	0.50
27/04/2007	Email from J. Jones re lift stay motion re Callen Action (0.1); email from S. Polak re next steps re Callen Action (0.1); Heath Whiteley	0.20
30/04/2007	Follow up on certificates and opinion; review file; John M. Whyte	0.50
30/04/2007	Receipt and review of various e-mails and attachments from H. Dempster re: restructuring of Allied credit agreement (ie Secured Lien Credit Agreement) and preliminary review of same; Chris J. Eustace	3.00
30/04/2007	Emails from and to E. Cohen re advertisement in Canadian newspaper re Plan confirmation (0.2); review U.S. court documents (0.5); Heath Whiteley	0.70

Fees for Professional Services

\$246,070.00

Disbursements

NON-TAXABLE COSTS

Disbursements - Agency	\$8.58
BC Ministry of Finance	\$86.78
Minister of Finance	\$40.00
Receiver General of Canada (Agency)	\$50.00
Damon Legal Services	\$241.00
Dye & Durham Services Agency	\$50.00
RDPRM - Search - non taxable disbursement	\$529.00
BC Online: Searches & Copies	\$457.00
Government Filing Fees	\$200.00
06/02/2007 Disbursements - Agency	\$40.00
VENDOR: Taylor McCaffrey LLP; INVOICE#: 328856; DATE: 2/6/2007 - T927136 -	
Payment of invoice #328856 received from Manitoba agent Allied Systems (Canada)	
Company Annual Return filing fee - L. Boczka	

TOTAL Non-Taxable Disbursements

\$1,702.36

TAXABLE COSTS

Copying	\$860.75
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Scanning Service		\$897.50
Fax Charges		\$28.45
Long Distance Telephone		\$20.69
Binding		\$60.20
Courier		\$381.27
Overtime		\$34.18
PPSA On-line Search		\$8.00
Taxi's		\$9.44
TeraNet On-line Searches		\$69.00
Off-Site Storage		\$53.00
Agents Fees		\$600.00
Meal Expense		\$58.88
Parking fee		\$7.11
Damon Legal Services Taxable		\$2,028.00
Dye & Durham Services Taxable		\$59.00
Marque d'Or-Corp. Searches Taxable Corporatives		\$327.00
Government Fees		\$58.68
Service Charge for BC Online Searches & Copies		\$86.50
Industry Canada: Insolvency Search		\$24.00
Agency Fees		\$325.50
Photocopying - External		\$29.16
Lexis Nexis: Research		\$59.35
Telephone Expenses		\$1.62
eCarswell		\$127.00
06/02/2007	Agents Fees	\$280.10
	VENDOR: Taylor McCaffrey LLP; INVOICE#: 328856; DATE: 2/6/2007 - T927136 - Payment of invoice #328856 received from Manitoba agent Allied Systems (Canada) Company - L. Boczka	
17/04/2007	Disbursements - Taxable	\$317.55
	VENDOR: Austring, Fendrick, Fairman & Parkkari; INVOICE#: 23853; DATE: 4/17/2007 - T927136.16 - Professional services rendered & disbursements - J Whyte	
	TOTAL Taxable Disbursements	\$6,811.93

Matter Summary

Fees for Professional Services	246,070.00	
Goods and Services Tax on Fees	14,764.20	
Provincial Sales Tax on Fees	573.76	
Total Fees and Taxes		261,407.96
Disbursements for Professional Services	8,514.29	
Goods and Services Tax on Disbursements	408.71	
Total Disbursements and Taxes		8,923.00
Total Invoice Balance.....	\$	270,330.96

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May 31, 2007 39PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 270,330.96

Summary of Fees

TIMEKEEPER	RATE	DOLLARS	HOURS
Bahrey, Christine L.	275.00	\$2,035.00	7.40
Baril, Johanne	120.00	\$816.00	6.80
Boczka, Lynn	210.00	\$9,702.00	46.20
Bryson, Glenis A	125.00	\$550.00	4.40
Chamelian, Tamar	170.00	\$935.00	5.50
Chen, Nicole K.	185.00	\$2,941.50	15.90
Corporate Services	110.00	\$396.00	3.60
Cumming, Thomas S.	500.00	\$2,250.00	4.50
de Paulsen, Natalie J.	328.57	\$460.00	1.40
Dempsey, Paul	575.00	\$2,185.00	3.80
Donaldson, Barry	135.00	\$54.00	0.40
Eustace, Chris	600.00	\$87,300.00	145.50
Fernando, Michelle	365.00	\$7,957.00	21.80
Frégeau, Julie	270.00	\$81.00	0.30
Glavota, Dom	525.00	\$210.00	0.40
Hayden, Jay	450.00	\$1,935.00	4.30
Hayhurst, Daniel R.	700.00	\$5,110.00	7.30
Ho , Vivian	195.00	\$351.00	1.80
Johnston, Stephen P.	675.00	\$270.00	0.40
Kierans, David B.	500.00	\$250.00	0.50
Kwak, Linda	275.00	\$4,180.00	15.20
Lalonde, Alain	360.00	\$5,292.00	14.70
Latimer, Katherine D	535.00	\$1,551.50	2.90
Maduri, Livia M.	185.00	\$555.00	3.00
Marshall, Phillip C.	525.00	\$105.00	0.20
McKechnie, Blair F.	275.00	\$3,547.50	12.90
Mervyn, Jason	125.00	\$287.50	2.30
Misurec, Jean	170.00	\$85.00	0.50
Moisan, Danielle	170.00	\$680.00	4.00
Ng, Letitia L.	335.00	\$804.00	2.40
Paralegals, Parajuristes	107.69	\$408.00	3.40
Paralegals, Parajuristes2	160.00	\$320.00	2.00

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Pawluch, Catherine A.	600.00	\$2,220.00	3.70
Ridout, Catherine E.	205.00	\$184.50	0.90
Ripley, Sandra	225.00	\$135.00	0.60
Ritchie, Kathleen	500.00	\$7,500.00	15.00
Small, C. Michelle	485.00	\$4,025.50	8.30
Tanguay, Sylvaine	240.00	\$408.00	1.70
Uj, Sarina	125.00	\$25.00	0.20
Van Netten, Jonathan	185.00	\$980.50	5.30
Whiteley, Heath	525.00	\$46,042.50	87.70
Whyte, John M.	625.00	\$40,875.00	65.40
Wredenhagen, Eric	350.00	\$70.00	0.20
TOTALS		\$246,070.00	534.70

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1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

104699

Please quote this number
AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T927136.16

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Allied Systems (Canada) Company
ATTN: Thomas King
c/o Allied Holdings, Inc.
200 - 160 Clairemont Avenue
Decatur, GA 30030
USA

Our Matter: T927136.16
Project Axle - Confidential

TO OUR FEE:

- 01/05/2007 Review status of certificates; email Oslers;
John M. Whyte 0.30
- 01/05/2007 Various e-mails and discussions with J. Whyte re officers certificates re Use and Chief Executive Office, review of post close items and coordinate same; request certain corporate information from L. Boczka;
Chris J. Eustace 2.20
- 01/05/2007 Follow-up email from J. Krieger re status of comments on draft Seventh Report of the Information Officer (0.1); follow-up email to H. Winsberg and V. Kelley re same (0.1); responding email from H. Winsberg providing comments on same (0.1); revise draft Seventh Report of the Information Officer re same (0.5); review of correspondence from J.C. Rioux enclosing Order re Chatterjee Action (0.1); email to J. Krieger attaching revised draft Seventh Report of the Information Officer and advising that comments being solicited from counsel to the Official Unsecured Creditors' Committee (0.1); responding emails from J. Krieger re same, including timing of filing of monthly operating reports (0.2); reply email to J. Krieger re same (0.1); emails to and from H. Winsberg and email from T. Walker re same (0.2); revise draft Seventh Report of the Information Officer re same (0.2); email to S. Seigel attaching same for review and comment (0.1); review U.S. court documents (0.4);
Heath Whiteley 2.20
- 02/05/2007 Receive instructions to provide summary information sheets for current directors, officers and shareholders together with evidence of a filed annual filing within Canada wherein the information on the summary sheets is confirmed; retrieval of information and forwarding to C. Eustace;
Lynn Boczka 1.00

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PER _____
Chris Eustace

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 4.5 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

DATE Jul 9, 2007

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02/05/2007	E-mail to K. Turner re confirmation of outstanding A/R amounts; receipt/review e-mail from K. Lau re Closing Agenda for second lien credit facility searches contact agents re search results; Chris J. Eustace 1.80
02/05/2007	Review of correspondence from A. Davidson requesting dates for further partial lift stay motion (0.1); responding emails from S. Seigel re comments of the Official Unsecured Creditors' Committee on the draft Seventh Report of the Information Officer (0.2); email to H. Winsberg and V. Kelley attaching same for their review (0.1); telephone call from D. Derfel re Asfaw Action (0.1); telephone discussion with D. Durfel re same (0.3); telephone call from R. Schwill re emergency motion re "flex rights" (0.1); Heath Whiteley 0.90
03/05/2007	Receive 2006 and 2007 Yukon Annual Returns; review of same for current information; completion of both year's returns; preparation of covering letter to client requesting execution and return for forwarding to agents for filing; updating corporate records; Lynn Boczka 1.00
03/05/2007	Follow up on status of opinions; drafting separate Gowlings opinions for Alberta and B.C.; follow up on status of second financing; emails Oslers and Manitoba agents. John M. Whyte 3.00
03/05/2007	Discussion with S. Swallows and A. Moore re new financing; Katherine D Latimer 0.20
03/05/2007	E-mails and discussions regarding second lien financing arising from exercise of flex rights; Various e-mails to and from J. Whyte and H. Whiteley; e-mail from K. Lau re proposed Alberta registrations; further contact provincial agents regarding second lien financing; Chris J. Eustace 2.20
03/05/2007	Email to H. Winsberg and V. Kelley re notification from R. Schwill of emergency motion re the exercise of "flex rights" (0.1); responding email from V. Kelley re same (0.1); email to R. Schwill re same (0.1); emails from and to J. Whyte re same (0.1); reply email to V. Kelley re same (0.1); responding email from R. Schwill re same (0.1); further emails from H. Winsberg and C. Eustace re same (0.1); email to A. Davidson re dates for motion for further partial lift stay re Rhule Action (0.2); review of correspondence from C. Godden re same (0.1); review U.S. court documents (0.3); Heath Whiteley 1.30
04/05/2007	Attendance to obtain PINS re Canadian real estate; Sandra Ripley 0.30
04/05/2007	E-mail exchange with J. Braun re new mortgage to be registered on title to Winnipeg property; exchange of voice mail messages with J. Lee in that regard; voice mail message from and discussion with S. Swallows in that regard;

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	Katherine D Latimer	0.30
04/05/2007	Various e-mails to/from Katherine Latimer; review real estate and related matters re second lien financing; Chris J. Eustace	2.20
04/05/2007	Review U.S. court documents (0.4); Heath Whiteley	0.40
05/05/2007	Email from V. Kelley attaching motion materials re Interim Order re restructuring of financing (0.1); emails to and from V. Kelley re timing of recognition of Interim Order (0.2); email to R. Schwill re same (0.1); read motion materials re Interim Order re restructuring of financing (1.0); Heath Whiteley	1.40
06/05/2007	Draft motion materials re recognition of Interim Order re restructuring of financing (3.2); email to H. Winsberg and V. Kelley attaching draft supporting affidavit for review and comment and following up on revisions to draft Seventh Report of the Information Officer (0.1); responding email from V. Kelley attaching comments on draft supporting affidavit (0.3); Heath Whiteley	3.60
07/05/2007	Review instructions re second mortgage financing; office conference C. Latimer and C. Eustace; various e-mails; John M. Whyte	0.60
07/05/2007	E-mails to/from S. Arnold re lien searches; e-mails from K. Lau re closing timeline and various searches needed to be done; e-mail and discussions with J. Whyte re real estate security; various e-mails and discussions with K. Lau and provincial agents; Chris J. Eustace	2.80
07/05/2007	Incorporate comments of V. Kelley into supporting affidavit of T. King (0.2); responding email to V. Kelley re same and inquiring whether any other orders require recognition (0.1); reply email from V. Kelley re same (0.1); email from J. Kreiger re status of draft Seventh Report of the Information Officer (0.1); Heath Whiteley	0.50
08/05/2007	Conference with J. Hayden and L. Gibo; review file; draft financing statements; send and review e-mails; review PPSA post-registration searches; review Personal Property Security Act and related regulation; Vivian Ho	1.60
08/05/2007	Voice mail message from J. Braun re status of deal; discussion with E. Branning at Chicago Title re title insurance; discussion with J. Braun; review of e-mails from E. Branning re title insurance; e-mail to J. Whyte, C. Eustace and J. Braun re opinions; Katherine D Latimer	1.50
08/05/2007	Follow up on status of opinions for 2nd lien financing: review credit requirement emails re officer certificates	

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and related issues pertaining to security; review closing agenda for 2nd lien financing; discussions with C. Eustace

John M. Whyte 2.00

08/05/2007 Numerous e-mails to/from G. Stang, K. Lau, J. Whyte, L. Kwak, P. Marshall, J. Braun, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility and related searches; receipt of draft financing statements from J. Braun; telephone conference with G. Stang re: searches/registrations needed; coordinate Quebec and British Columbia searches and updated registrations; prepare e-mail to agents/representatives re PPSA registrations and searches; receipt/review various Ontario security documents; receipt/review of various PPSA registrations from agents;

Chris J. Eustace 4.60

08/05/2007 Receipt and review of memorandum from K. Latimer; conduct execution searches and advise

Catherine E. Ridout 0.30

08/05/2007 Responding email to J. Kreiger re status of draft Seventh Report (0.1); follow-up email to J. Blount re various insured claims (0.1); responding email from V. Kelley re same (0.1); various emails from S. Polak re lift stay re Callen Action and proposing mediation (0.3); telephone discussion with Commercial List court office re date for motion recognizing GS Financing Restructuring Interim Order (0.1); review website for entered Rig Financing Final Order (0.1); telephone call and email to V. Kelley re same and motion date (0.1); responding email from V. Kelley re same (0.1); email to service list notifying of motion for recognition of GS Financing Restructuring Interim Order (0.1); telephone discussion with J. Kreiger re Seventh Report of the Information Officer (0.1); email to J. Kreiger attaching final draft of same (0.1); review U.S. court documents (0.3);

Heath Whiteley 1.60

09/05/2007 Review draft Québec Security Documents re: Second Lien (security in favour of Goldman Sachs); incoming e-mail from Keith Lau (Osler); working on draft opinion addressed to Goldman Sachs.

Alain Lalonde 1.60

09/05/2007 Review of form of mortgage; e-mail exchange with J. Lee in that regard; prepared fraudulent preference declarations and certificates re possession required by Chicago Title; e-mails to E. Branning at Chicago Title in that regard; e-mail exchange with S. Swallows re leasehold mortgages; e-mail to and discussion with J. Braun re enquiry relating to work orders;

Katherine D Latimer 2.10

09/05/2007 Receive instructions from C. Eustace to perform a corporate search on Allied and related entities; attendance to obtaining on-line corporation profile report and forwarding to C. Eustace;

Lynn Boczka 0.50

09/05/2007 Received instructions and attending to copy PIN 08211-0123; e-mail copy to K. Latimer;

Barry Donaldson 0.20

09/05/2007 Email to T. King attaching draft supporting affidavit re motion for recognition of GS Financing Restructuring Interim Order for swearing (0.2); emails from and to T. King re same (0.1); several emails from and to V. Kellev

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re same and status of U.S. Orders to be recognized (0.4); emails from and to D. Derfel re Asfaw Action (0.2); email to B. Feuer attaching draft supporting affidavit of T. King re motion for recognition of GS Financing Restructuring Interim Order for swearing (0.1); draft recognition Order (1.0); email to R. Schwill attaching same (0.1); email from D. Kirkwood re Callen Action (0.1); copy of email from J. Whyte to H. Dempster re financing restructuring (0.1); telephone call and email from V. Kelley re revision to draft affidavit requested by T. King (0.1); review and emails to V. Kelley re same (0.1); revise draft affidavit of T. King re same (0.2); email to B. Feuer attaching revised draft supporting affidavit of T. King for swearing (0.1); email from V. Kelley attaching sworn affidavit of T. King (0.1); responding email to V. Kelley re same (0.1); revise Seventh Report of the Information Officer (0.2); email to J. Krieger attaching same (0.1); emails from V. Kelley attaching sworn affidavit of T. King and Interim Order (0.2); assemble Motion Record re recognition of GS Financing Restructuring Interim Order (0.3); responding email from R. Schwill attaching comments on draft recognition Order and consider same (0.2);

Heath Whiteley 4.00

09/05/2007 Various e-mails, discussions with J. Whyte, K. Latimer, K. Lau, G. Stang, N. Schissel, British Columbia and Quebec agents, J. Braun coordinate registrations for anticipated Friday close;

Chris J. Eustace 2.90

10/05/2007 Telephone conversation with Keith Lau re: Québec Security Documents, opinion, PPSA registration; telephone conversation with Chris Eustace re: resolutions, execution of Québec Security Documents; review final form of security documents; working on opinion; obtain Certificates of Attestation for Axis and Allied; Working on draft resolutions of Allied Systems (Canada) Company and Axis Canada Company; communications with Chris Eustace and Keith Lau re: resolutions; review draft applications for registration of movable hypothecs; discussions with Cristina Napoleoni (Notary) re: execution of Québec Security Documents.

Alain Lalonde 3.60

10/05/2007 Revising opinion letters with respect to Second Lien financing; revise Certificates for Second Lien and First Lien financing; telephone calls Oslers; office conference C. Eustace re additional closing documents; review closing agenda for Second Lien transaction; review related transactions and related parties' opinions;

John M. Whyte 4.00

10/05/2007 Send and review e-mails regarding execution searches; review file;

Vivian Ho 0.50

10/05/2007 Search for Register of Personal and Movable Real Rights forms and printing of 2 RH forms.

Johanne Baril 0.30

10/05/2007 Numerous e-mails to/from K. Lau, S. Macauley, J. Whyte, M. Hart, C. Richter, S. Arnold, A. Lalonde, J. Braun, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility closing matters, searches and registrations and opinions; e-mails to and from N. de Paulsen re filing of the Trade-Mark Security Agreement; review Revised Amended and Restated First Lien Credit Agreement, Trademark Security Agreement and Pledge and Security Agreement and forward same to J. Whyte for comments; receipt/review of closing checklist and call with K. Lau re outstanding items and to various other closing matters and attendances; review e-mail from J. Whyte re Gowlings opinions and certificates;

Chris J. Eustace 6.80

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10/05/2007	Telephone attendance with TMO confirming that they have received our request to record the security interest and that it will likely be a couple more weeks before their records are updated; email confirming the same with Chris Eustace; Natalie J. de Paulsen	0.30
10/05/2007	Draft RPMRR forms; Scan RH form; Corrections to deeds; Draft limitations Christina Napoleoni	3.30
10/05/2007	Copy of email from C. Eustace to J. Whyte re closing of financing restructuring (0.1); emails from and to C. Eustace re status of Interim Order and recognition of same, and impact on closing (0.2); revise draft recognition Order re GS Financing Restructuring to incorporate comments of R. Schwill (0.2); email to S. Seigel attaching same for review and comment (0.1); emails from and to C. Eustace re repairer's liens (0.2); draft recognition Order re Rig Financing Order (1.0); email to R. Schwill attaching same (0.1); emails to and from V. Kelley re Interim Order (0.2); correspondence from J. Krieger enclosing Seventh Report of the Information Officer (0.3); arrange for same to be scanned and bound (0.1); correspondence from A. Davidson confirming motion date for further partial lift stay motion in Rhule Action (0.1); email to service list attaching Motion Record (0.1); email to J. Mervyn re posting same on website (0.1); email to service list attaching Seventh Report of the Information Officer (0.1); email to J. Mervyn re posting same on website (0.1); email to R. Schwill and S. Seigel requesting confirmation that Motion Record and Seventh Report of the Information Officer received and attaching draft recognition Order for review and comment by S. Seigel (0.2); emails from and to S. Seigel re same (0.2); prepare affidavit of service (0.2); memo to process servers re filing Motion Record and Seventh Report of the Information Officer (0.2); review U.S. court documents (0.4); Heath Whiteley	4.20
11/05/2007	Request execution search results; send and review e-mails; review execution search results; Vivian Ho	0.40
11/05/2007	Review of fraudulent preference declarations and title certificates; e-mails to E. Branning and S. Swallows in that regard; follow up with J. Braun confirming Winnipeg property not included; discussion with S. Swallows re status of financing; Katherine D Latimer	0.60
11/05/2007	Further discussions re amendment to opinion letters; adding additional qualification; amending certificates; discussions with K. Lau and C. Eustace; finalizing opinions for 1st and 2nd lien financing closing; John M. Whyte	3.00
11/05/2007	Numerous e-mails to/from G. Stang, K. Lau, H. Whiteley, S. Macauley, J. Braun, J. Shelton, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility closing matters, searches and registrations and opinions; receipt and revise Officers Certificates, Directors Resolutions and Incumbency Certificates and circulate same for signature; receipt of draft final opinions from J. Whyte and review and final revisions and circulate same; various telephone conferences with C. Richter re closing documents and coordinating signing of documents; receipt of the Interim DIP Order approving the first and second lien credit facilities from C. Richter and to all other attendances relating to second lien closing matters; Chris J. Eustace	7.20

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11/05/2007	Organize execution of Québec Security Documents; discussions with Etienne Massicotte (Osler), Keith Lau (Osler), Cristina Napoleoni re: execution of Québec Security Documents; review draft resolutions of Axis and Allied; telephone conversation with Chris Eustace re: resolutions; complete application for registration of movable hypothec; finalize opinion; review officer's certificates, Incumbency Certificates. Alain Lalonde 2.60
11/05/2007	Added the Seventh Report of the Information Officer (and appendices) to the restructuring site. Jason Mervyn
11/05/2007	Signature of hypothecs; Attending Osler's office for signature; Scan documents; Filing RPMRR Christina Napoleoni 2.00
11/05/2007	Emails from and to R. Schwill re Motion Record and Seventh Report of the Information Officer (0.2); email from V. Kelley attaching Rig Financing Final Order (0.1); various emails and telephone calls re filing of Motion Record (0.3); email from J. Mervyn re postings on website (0.1); review same (0.1); emails from and to C. Eustace re Interim Order and status re recognition (0.2); Heath Whiteley 1.00
14/05/2007	Conduct searches/verifications in the Register of Personal and Movable Real Rights re: registration of hypothecs; complete Gowlings' opinion (Québec); e-mail to Keith Lau et al re: Gowlings' opinion; discussions with Keith Lau re: execution and registration of Québec Security Documents before the Credit Agreement; letter to Keith Lau re: closing documents. Alain Lalonde 1.30
14/05/2007	Search with the Québec Government's Registry (Cidreq) and correspondence to obtain Certificate of Attestation for Allied Systems (Canada) Company and Axis Canada Company. Parajuristes2 Paralegals 0.60
14/05/2007	Added Motion Record of the Applicants returnable May 15, 2007 and Affidavit of John Whyte sworn May 14, 2007 to the restructuring site; Jason Mervyn
14/05/2007	Review of e-mail from E. Branning at CTIC; requested M. Langhauser to order water accounts for Ontario properties; Katherine D Latimer 0.20
14/05/2007	Various e-mails from K. Lau re various matters including Gowlings opinions and officers certificates; Various e-mails to and from C. Richter and K. Lau re closing; e-mail from C. Richter re Signature Pages for Canadian Certificate of Incumbency; receipt/review e-mail from A. Lalonde re copy of registrations and final Montreal opinion; e-mails from various provincial agents; Chris J. Eustace 3.80

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14/05/2007	Prepare supplementary affidavit attaching Rig Financing Final Order and office meeting with J. Whyte to review and commission same (0.7); email to service list attaching same and appendices 13 to 15 (0.1); several emails to and from J. Mervyn re posting of various court materials on website (0.4); email from V. Kelley re fee applications (0.1); telephone call to Commercial List court office re hearing particulars (0.1); email to service list re same (0.1); email from R. Schwill attaching further comments on draft GS Financing Restructuring Interim Order (0.1); incorporate same (0.1); email to S. Seigel attaching same (0.1); review U.S. court documents (0.4);	Heath Whiteley	2.20
15/05/2007	Review emails re closing certificates;	John M. Whyte	0.20
15/05/2007	Telephone conversation with Keith Lau re: re-execution of Québec Security Documents; modify Québec Security Documents; discussions with C. Troulis (Osler Montreal), Cristina Napoleoni (Notary) re: re-execution of Québec Security Documents; prepare amended applications for registration of movable hypothecs.	Alain Lalonde	1.80
15/05/2007	Completing 2 RH forms and searches on Register of Personal and Movable Real Rights.	Johanne Baril	0.50
15/05/2007	Review of debenture; discussion with J. Lee in that regard and e-mail to S. Swallows; review of definitions in Credit Agreement; e-mail exchange with S. Swallows re properties to be charged and various other questions regarding completion of security; e-mail to E. Branning enclosing information regarding the properties;	Katherine D Latimer	2.80
15/05/2007	Circulate executed Gowlings opinions delivered in escrow to K. Lau; various e-mails to and from K. Lau re closing matters; redating of agreements, etc.; receipt/review of Blocked Account Agreement from M. Hart; receipt of opinion and certificates of status from C. Reagh; e-mail from S. Macauley re blocked account; receipt/review new executed Quebec Security Documents from A. Lalonde; forward blocked account agreement to S. Macauley; receipt/review documents from H. Whiteley re issued and entered Orders of the Honourable Madam Justice Pepall recognizing: (i) the GS Financing Restructuring Interim Order; and (ii) the Rig Financing Final Order; e-mail from S. Swallows; other communications/discussions re Closing matters;	Chris J. Eustace	4.40
15/05/2007	Correction to deeds of hypothec; Draft new limitation; Attending Osler's office for signature; Filing of movable hypothec at the RPMRR;	Christina Napoleoni	2.20
15/05/2007	Complete preparation for and attend on motion for recognition of GS Financing Restructuring Interim Order and Rig Financing Final Order (2.0); attend to entry of orders re same (0.2); email to service list attaching recognition Orders (0.1); emails from and to R. Schwill re endorsement of Madam Justice Pepall (0.1); email from D. Kirkwood re lift stay motion re Callen Action (0.1); telephone discussion with J. Blount re Singh Action (0.1); email from J. Blount attaching Statement of Claim re same (0.1); email to Troutmans attaching recognition Orders (0.1); telephone call to M. Lamont re Singh Action (0.1); email to M. Lamont re same (0.1); forward same to J. Blount (0.1); email to service list giving notice of motion for, among other things, recognition of GS Financing Restructuring Final Order (0.2);		

ERRORS AND OMISSIONS EXCLUDED

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	Heath Whiteley	3.30
16/05/2007	Allied Systems (Canada) Company - attendance to order Nova Scotia certificate of status per Stewart McKelvey, & obtain Ontario certified copy profile report & document list; Hilary Chancey	0.70
16/05/2007	Obtain confirmation of registration of movable hypothecs; review statement of registration of movable hypothecs. Alain Lalonde	0.30
16/05/2007	Adding multiple Orders to the restructuring site; Jason Mervyn	
16/05/2007	Discussion with E. Branning re title insurance; requested execution certificates and certificate of status for title insurance; review of several e-mails from S. Swallows; forwarded information to E. Branning throughout day required to complete title policies; Katherine D Latimer	1.10
16/05/2007	Receipt of and forward to K. Lau a copy of the executed PPSA Waiver from de Lage Laden Financial; receipt/review e-mail from K. Lau attaching Ontario law security documents, along with the certificates re: chief executive office and motor vehicles that are required for the Gowlings opinions; various e-mails to /from J. Whyte re changes to opinions and officers certificates; e-mail from L. Kehler attaching PPSA registrations for the second lien credit facility searches; e-mail from K. Lau attaching executed second lien credit agreement and security agreement (US); Chris J. Eustace	3.70
16/05/2007	Emails to K. Lau re correct opinions and amendments to Alberta and B.C. opinions; John M. Whyte	1.00
16/05/2007	Receipt of instructions from K. Latimer; obtain execution certificates in Windsor and London and provide to K. Latimer Catherine E. Ridout	0.40
16/05/2007	Responding email from M. Lamont re Singh Action (0.1); email from J. Blount re Singh Action (0.1); responding email from H. Winsberg re recognition Orders (0.1); copy of email from J. Krieger to V. Kelley enclosing account of Information Officer (0.1); review U.S. court documents (0.6); Heath Whiteley	1.00
16/05/2007	Various e-mails, discussions K. Lau, A. Lalonde, K. Latimer and various agents re second lien; closing matters; Chris J. Eustace	2.40
17/05/2007	Preparing 2 RV forms. Discussion with Me Lalonde. Johanne Baril	0.60

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17/05/2007	Finalize Québec opinion; conduct searches, verifications in the Register of Personal and Movable Real Rights; telephone conversation with Keith Lau re: opinion; letter to Keith Lau re: Québec Security Documents executed on May 15, 2007. Alain Lalonde	1.00
17/05/2007	E-mail to J. Lee re debenture; e-mails to S. Swallows re status of deal; review of draft title insurance policy for Windsor; discussions with C. Eustace Katherine D Latimer	0.90
17/05/2007	Various e-mails and discussions with J. Whyte, K. Latimer and others; review and forward officers certificates to J. Whyte; e-mails from A. Lalonde and K. Lau; receipt of final opinion from A. Lalonde; e-mail to S. Macaulay attaching CRA letter for execution; Chris J. Eustace	4.00
17/05/2007	Preparation revised opinion letters and schedules to opinion letters for 2nd lien closing; all emails; telephone calls and correspondence; office conference C. Eustace; review Certificates and Nova Scotia opinion; confirm release of opinions; John M. Whyte	4.00
17/05/2007	Certified copies of Hypothecs Christina Napoleoni	0.80
17/05/2007	Email from D. Derfel re Asfaw Action (0.1); Heath Whiteley	0.10
18/05/2007	Review of e-mails from S. Swallows and J. Lee; review of revised debenture; review of and revisions to opinion; Katherine D Latimer	2.90
18/05/2007	Letter to Keith Lau re: confirmation of registration of movable hypothecs granted on May 15, 2007; verifications in the Register of Personal and Movable Real Rights. Alain Lalonde	0.30
18/05/2007	Office conference K. Latimer re real estate opinions required for 2nd lien transaction; coordiante C. Eustace re same; John M. Whyte	0.50
18/05/2007	Email from B. Feuer attaching Plan Confirmation Order (0.2); emails from and to V. Kelley re timing of recognition of same (0.3); telephone call to Commercial List court office re hearing date for same (0.1); email from S. Polak re Callen Action (0.1); review U.S. court documents (0.4); Heath Whiteley	1.10

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18/05/2007 Various attendances regarding second lien financing closing;
Chris J. Eustace 1.00

Fees for Professional Services \$72,572.00

Disbursements

NON-TAXABLE COSTS

RDPRM - Search - non taxable disbursement		\$11.00
BC Online: Searches & Copies		\$121.00
26/03/2007	Disbursements - Agency	\$5.00
	VENDOR: MacDonald & Company; INVOICE#: 920920; DATE: 3/26/2007 -	
	T927136.16 - Yukon agent fee - Allied Systems (Canada) Company - L Boczka	
09/05/2007	Disbursements - Agency	\$50.00
	VENDOR: City of Windsor; INVOICE#: T927136.16-050907; DATE: 5/9/2007 -	
	T927136.16 - Tax certificate - K Latimer	
09/05/2007	Disbursements - Agency	\$44.00
	VENDOR: City of London; INVOICE#: T927136.16-050907; DATE: 5/9/2007 -	
	T927136.16 - Tax certificate - K Latimer	
10/05/2007	Disbursements - Agency	\$60.00
	VENDOR: Treasurer, City of London; INVOICE#: T927136.16-051007; DATE: 5/10/2007 -	
	T927136.16 - Building and zoning compliance - K Latimer	
10/05/2007	Disbursements - Agency	\$65.00
	VENDOR: City of Windsor; INVOICE#: T927136.16-051007; DATE: 5/10/2007 -	
	T927136.16 - Building and zoning compliance - K Latimer	
15/05/2007	Disbursements - Agency	\$16.00
	VENDOR: London Hydro; INVOICE#: T927136.16-051507; DATE: 5/15/2007 -	
	T927136.16 - Hydro and Water Arrears - K Latimer	
	TOTAL Non-Taxable Disbursements	\$372.00

TAXABLE COSTS

Copying	\$1,619.50
Scanning Service	\$452.50
Fax Charges	\$2.75
Long Distance Telephone	\$9.44
Binding	\$19.25
Corporate Search - Cyberbahn - Taxable	\$37.00
Courier	\$101.86
Taxis	\$20.28
TeraNet On-line Searches	\$205.00
Agents Fees	\$79.50
CSRS s. 427 Bank Act Searches	\$68.00
Damon Legal Services Taxable	\$384.00
ON Corp Direct	\$18.00
Service Charge for BC Online Searches & Copies	\$9.00
Photocopying - External	\$11.88
Telephone Expenses	\$9.36

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TOTAL Taxable Disbursements \$3,047.32

Matter Summary

Fees for Professional Services	72,572.00	
Goods and Services Tax on Fees	4,354.32	
Total Fees and Taxes	76,926.32	
Disbursements for Professional Services	3,419.32	
Goods and Services Tax on Disbursements	182.83	
Total Disbursements and Taxes	3,602.15	
Total Invoice Balance.....	\$	80,528.47
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	80,528.47

Summary of Fees

TIMEKEEPER	RATE	DOLLARS	HOURS
Baril, Johanne	120.00	\$168.00	1.40
Boczka, Lynn	210.00	\$525.00	2.50
Chancey, Hilary	170.00	\$119.00	0.70
de Paulsen, Natalie J.	305.00	\$91.50	0.30
Donaldson, Barry	135.00	\$27.00	0.20
Eustace, Chris	600.00	\$31,200.00	52.00
Ho , Vivian	195.00	\$487.50	2.50
Lalonde, Alain	360.00	\$4,500.00	12.50
Latimer, Katherine D	535.00	\$6,741.00	12.60
Mervyn , Jason	125.00	\$250.00	2.00
Napoleoni, Christina	170.00	\$1,411.00	8.30
Paralegals, Parajuristes2	160.00	\$96.00	0.60
Ridout, Catherine E.	205.00	\$143.50	0.70
Ripley, Sandra	225.00	\$67.50	0.30
Whiteley, Heath	525.00	\$15,120.00	28.80
Whyte, John M.	625.00	\$11,625.00	18.60
<u>TOTALS</u>		\$72,572.00	144.00

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EXHIBIT "B"

Professional Name	Billed Amt	Billed Hrs
Bahrey, Christine L.	\$2,035.00	7.4
Baril, Johanne	\$984.00	8.2
Boczka, Lynn	\$10,227.00	48.7
Bryson, Glenis	\$550.00	4.4
Chamelian, Tamar	\$935.00	5.5
Chancey, Hilary	\$196.50	1.2
Chen, Nicole	\$2,941.50	15.9
Corporate Services	\$396.00	3.6
Cumming, Thomas	\$2,250.00	4.5
de Paulsen, Natalie	\$551.50	1.7
Dempsey, Paul	\$2,185.00	3.8
Donaldson, Barry	\$81.00	0.6
Eustace, Chris	\$130,057.50	217.6
Fernando, Michelle	\$7,957.00	21.8
Fregeau, Julie	\$147.00	0.6
Glavota, Dom	\$210.00	0.4
Hayden, Jay	\$1,935.00	4.3
Hayhurst, Daniel R.	\$5,110.00	7.3
Ho, Vivian	\$838.50	4.5
Johnston, Stephen	\$270.00	0.4
Kierans, David	\$250.00	0.5
Kwak, Linda	\$4,180.00	15.2
Lalonde, Alain	\$9,792.00	27.2
Latimer, Katherine	\$14,855.00	28.0
Maduri, Livia	\$555.00	3.0
Marshall, Phillip	\$105.00	0.2
Mauro, Rosa	\$704.00	2.2
McKechnie, Blair	\$3,547.50	12.9
Mervyn, Jason	\$787.50	6.3
Misurec, Jean	\$85.00	0.5
Moisan, Danielle	\$680.00	4.0
Napoleoni, Christina	\$1,411.00	8.3
Ng, Letitia	\$804.00	2.4
Nichols, Chris	\$60.00	0.8
Paralegals, Parajuristes	\$708.00	6.4
Paralegals, Parajuristes2	\$416.00	2.6
Pawluch, Catherine	\$2,220.00	3.7
Ridout, Catherine	\$3,805.00	19.9
Ripley, Sandra	\$223.50	1.0
Ritchie, Kathleen	\$7,500.00	15.0
Small, Michelle	\$4,025.00	8.3
Tanguay, Sylvaine	\$408.00	1.7
Ui, Sarina	\$25.00	0.2
Van Netten, Jonathan	\$980.50	5.3
Whiteley, Heath	\$74,510.00	144.6
Whyte, John	\$52,500.00	84.0
Wredenhagen Eric	\$70.00	0.2
Total	\$355,065.00	766.6

EXHIBIT "C"**Case Administration**

Professional Name	Billed Amt	Billed Hrs
Eustace, Chris	\$1,380.00	2.3
Frégeau, Julie	\$147.00	0.6
Mervyn, Jason	\$787.50	6.3
Whiteley, Heath	\$48,615.00	93.4
Whyte, John	\$125.00	0.2
Grand Total	\$51,054.50	102.8

Financing

Professional Name	Billed Amt	Billed Hrs
Bahrey, Christine L.	\$2,035.00	7.4
Baril, Johanne	\$984.00	8.2
Chamelian, Tamar	\$935.00	5.5
Chancey, Hilary	\$119.00	0.7
Cumming, Thomas	\$2,250.00	4.5
de Paulsen, Natalie	\$551.50	1.7
Dempsey, Paul	\$2,185.00	3.8
Donaldson, Barry	\$81.00	0.6
Eustace, Chris	\$101,280.00	168.8
Glavota, Dom	\$210.00	0.4
Hayden, Jay	\$1,935.00	4.3
Hayhurst, Daniel R.	\$5,110.00	7.3
Ho, Vivian	\$838.50	4.3
Johnston, Stephen	\$270.00	0.4
Kierans, David	\$250.00	0.5
Kwak, Linda	\$4,180.00	15.2
Lalonde, Alain	\$9,792.00	27.2
Latimer, Katherine	\$8,292.50	15.5
Maduri, Livia	\$555.00	3.0
Marshall, Phillip	\$105.00	0.2
Misurec, Jean	\$85.00	0.5
Moisan, Danielle	\$680.00	4.0
Napoleoni, Christina	\$1,411.00	8.3
Paralegals, Parajuristes2	\$416.00	2.6
Ridout, Catherine	\$328.00	1.6
Ripley, Sandra	\$202.50	0.9
Ui, Sarina	\$25.00	0.2
Whiteley, Heath	\$4,147.50	7.9
Whyte, John	\$51,312.50	82.1
Grand Total	\$200,566.00	387.6

EXHIBIT "C"**Other Contested Matters**

Professional Name	Billed Amt	Billed Hrs
Eustace, Chris	\$1,007.50	1.7
Van Netten, Jonathan	\$980.50	5.3
Whiteley, Heath	\$11,962.50	22.9
Wredenhagen Eric	\$70.00	0.2
Grand Total	\$14,020.50	30.1

Asset Disposition

Professional Name	Billed Amt	Billed Hrs
Eustace, Chris	\$172.50	0.3
Latimer, Katherine	\$6,562.50	12.5
Nichols, Chris	\$60.00	0.8
Ridout, Catherine	\$3,477.00	18.3
Whiteley, Heath	\$4,845.00	10.2
Grand Total	\$15,117.00	42.1

Business Operations

Professional Name	Billed Amt	Billed Hrs
Boczka, Lynn	\$10,227.00	48.7
Bryson, Glenis	\$550.00	4.4
Chancey, Hilary	\$77.50	0.5
Chen, Nicole	\$2,941.50	15.9
Corporate Services	\$396.00	3.6
Eustace, Chris	\$25,023.00	42.5
Fernando, Michelle	\$7,957.00	21.8
Mauro, Rosa	\$704.00	2.2
McKechnie, Blair	\$3,547.50	12.9
Ng, Letitia	\$804.00	2.4
Paralegals, Parajuristes	\$708.00	6.4
Pawluch, Catherine	\$2,220.00	3.7
Ripley, Sandra	\$21.00	0.1
Ritchie, Kathleen	\$7,500.00	15.0
Small, Michelle	\$4,025.00	8.3
Tanguay, Sylvaine	\$408.00	1.7

EXHIBIT "C"

Whiteley, Heath	\$157.50	0.3
Grand Total	\$67,267.00	190.4

Fee Application

Professional Name	Billed Amt	Billed Hrs
Eustace, Chris	\$1,195.00	2.0
Whiteley, Heath	\$4,782.50	9.9
Whyte, John	\$1,062.50	1.7
Grand Total	\$7,040.00	13.6

EXHIBIT "D"

BILLING DETAILS

Case Administration

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/01/06	Whiteley, Heath	\$237.50	0.5	\$475.00	Email to J. Mervyn attaching court documents for posting on website (0.2); telephone call to D. McDermott re status of stay (0.1); email to D. McDermott attaching Order of Justice Lederman further extending the stay of proceedings (0.1); email from D. McDermott requesting copy of U.S. Order authorizing settlement of prefiling auto claims (0.1);
11/02/06	Whiteley, Heath	\$997.50	2.1	\$475.00	Email to D. McDermott attaching U.S. Order authorizing settlement of prefiling auto claims (0.2); follow up email to S. Seigel re draft Fifth Report of the Information Officer (0.1); telephone call from S. Morishita (0.1); telephone discussion with S. Morishita re U.S. Order authorizing settlement of prefiling auto claims (0.2); email to S. Morishita confirming telephone discussion and attaching copy of Order (0.1); responding email from S. Seigel re status of comments of Unsecured Creditors' Committee on draft Fifth Report of the Information Officer (0.1); telephone call from C. Daniel re status (0.1); further responding email from S. Seigel re same (0.1); responding email to J. Krieger re status of draft Fifth Report of the Information Officer (0.1); telephone call from R. Agins re comments on draft Fifth Report of Information Officer (0.2); telephone discussion with R. Agins re same (0.2); email from R. Agins attaching mark-up of draft Fifth Report of the Information Officer (0.2); email to H. Winsberg attaching same for review and comment (0.1); review U.S. court documents (0.3);
11/02/06	Mervyn, Jason	\$62.50	0.5	125.00	Updated www.gowlings.com/restructuring/allied with new Motion and Order (0.5);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/03/06	Whiteley, Heath	\$237.50	0.5	\$475.00	Telephone call from J. D'Oria re court availability to hear motion seeking Recognition Order re Sale of Windsor property (0.1); email from J. Krieger re status of draft Fifth Report of the Information Officer (0.1); emails to and from H. Winsberg re same (0.2); responding email to J. Krieger re same (0.1);
11/06/06	Whiteley, Heath	\$570.00	1.2	\$475.00	Telephone call from H. Winsberg re comments on draft Fifth Report of the Information Officer (0.2); prepare motion request form seeking recognition order re sale of Windsor Property (0.2); revise draft Fifth Report of the Information Officer (0.5); email to J. Krieger attaching same (0.1); email to H. Winsberg attaching same and blackline (0.1); responding email from H. Winsberg re same (0.1);
11/07/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Telephone call from M. Wainberg re status of restructuring (0.1); telephone discussion with M. Wainberg re same (0.1);
11/08/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Email to J. Mervyn attaching Fifth Report of Information Officer for posting (0.1); email to service list attaching same (0.1); review U.S. court documents (0.2);
11/09/06	Whiteley, Heath	\$142.50	0.3	\$475.00	Email re status of posting of Fifth Report of the Information Officer (0.1); emails from and to J. Mervyn re posting of Fifth Report of the Information Officer (0.1); email to T. Kurian re same (0.1);
11/09/06	Mervyn, Jason	\$62.50	0.5	\$125.00	Added the Fifth Report of the Information Officer (and appendices) to the restructuring site (0.5);
11/10/06	Whiteley, Heath	\$332.50	0.7	\$475.00	Email from J. Fregeau re status of stay (0.1); responding email to J. Fregeau re same (0.1); various emails from and to T. Kurian and to and From J. Mervyn re posting of Fifth Report of Information Officer (0.3); email from J. Krieger re status of filing of same (0.1); review court document (0.1);
11/10/06	Mervyn, Jason	\$62.50	0.5	\$125.00	Added additional document to restructuring site (0.5);
11/10/06	Fregeau, Julie	\$66.00	0.3	\$220.00	Phone call from Mr. Brunet (0.1); letter to same (0.1); exchange of emails with Mr. Whiteley (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/15/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email to J. Krieger confirming Fifth Report of the Information Officer filed (0.1);
11/16/06	Whiteley, Heath	\$237.50	0.5	\$475.00	Review U.S. court materials (0.5);
11/16/06	Mervyn, Jason	\$62.50	0.5	\$125.00	Posted additional order to the restructuring web site (0.5);
11/20/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Review U.S. court document (0.1);
11/24/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Review U.S. court documents (0.4);
11/27/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Review U.S. court documents (0.2);
11/29/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Review U.S. court document (0.1);
12/05/06	Whiteley, Heath	\$142.50	0.3	\$475.00	Review U.S. court documents (0.3);
12/07/06	Whiteley, Heath	\$142.50	0.3	\$475.00	Email from V. Kelley re proposed release language (0.2); review U.S. court document (0.1);
12/13/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Emails from and to P. Bazinet re status (0.1);
12/18/06	Whiteley, Heath	\$142.50	0.3	\$475.00	Review U.S. court documents (0.3);
12/20/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Review U.S. court document (0.1);
01/02/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Review U.S. court documents (0.3);
01/10/07	Whyte, John	\$125.00	0.2	\$625.00	Office conference with H. Whiteley re credit inquiry (0.2);
01/10/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email from J. Whyte forwarding email from C. Classens inquiring as to status of proceedings (0.1); email to C. Classens attaching most recent stay extension order (0.1); copy of email from J. Kreiger to V. Kelley attaching account of Information Officer (0.1);
01/15/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Emails from and to C. Daniel re status of stay, and attaching most recent stay extension order (0.2); review U.S. court documents (0.3);
01/16/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review U.S. court documents (0.1);
01/23/07	Whiteley, Heath	\$577.50	1.1	\$525.00	Email from P. Bazinet re status (0.1); review U.S. court documents (1.0);
01/29/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Discussion with J. Krieger email to H. Wlnsberg re upcoming report of the Information Officer (0.1); review U.S. court

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					documents (0.2);
01/30/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Review U.S. court documents (0.2);
01/31/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email to H. Winsberg re upcoming report of the Information Officer (0.1);
02/01/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Responding email from H. Winsberg re Sixth Report of the Information Officer (0.1); email from J. Krieger attaching draft Sixth Report (0.4); email to H. Winsberg attaching same for review and comment (0.1);
02/02/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email from V. Kelley attaching Motion to reject the CBA (0.2); email to J. Kreiger forwarding same for inclusion in the Sixth Report of the Information Officer (0.1);
02/05/07	Whiteley, Heath	\$682.50	1.3	\$525.00	Email from V. Kelley attaching comments on draft Sixth Report (0.2); email to J. Krieger attaching same (0.1); responding email from J. Krieger attaching revised draft Sixth Report (0.2); email to S. Seigel attaching same for review and comment (0.1); emails from and to S. Seigel re same (0.2); review U.S. court documents (0.5);
02/06/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Emails from and to S. Seigel re draft Sixth Report (0.2); review U.S. court documents (0.2);
02/07/07	Whiteley, Heath	\$420.00	0.8	\$525.00	Emails to and from S. Seigel re status of Unsecured Creditors' Committee's review of draft Sixth Report (0.1); email from S. Seigel attaching comments on same (0.2); responding email from R. Agins re same (0.1); email to V. Kelley attaching clean and blackline of draft Sixth Report (0.1); responding email from V. Kelley attaching final comments on same (0.1); email to J. Krieger attaching clean and blackline of final Sixth Report (0.1); email from D. Wooten re motion of Teamsters referenced in same (0.1);
02/08/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Responding email to D. Wooten attaching Order re Teamsters' motion (0.1); email from J. Krieger attaching executed form of Sixth Report (0.1);
02/09/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Review of correspondence from J. Krieger enclosing Sixth Report and appendices thereto for filing (0.2); emails to and from

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					J. Krieger re same (0.1); email to service list attaching Sixth Report of the Information Officer (0.1); email to J. Mervyn attaching same for posting on the website (0.1); responding email from J. Mervyn confirming same posted and verify same (0.1);
02/09/07	Marvyn, Jason	\$125.00	1.0	\$125.00	FF: Added the Sixth Report of the Information Officer (and appendices) to the restructuring site (1.0);
02/19/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Review U.S. court documents (0.5);
02/21/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Review U.S. court documents (0.2);
02/22/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Email from H. Winsberg re recognition of U.S. Orders re Reinsurance Program and timing for same (0.1); email from V. Kelley attaching such orders (0.3); responding email re timing for recognition (0.1); reply email from H. Winsberg re same (0.1);
03/01/07	Whiteley, Heath	\$367.50	0.7	\$525.00	Review U.S. court documents (0.7);
03/06/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Email from V. Kelley re date of motion to extend stay and recognize Orders re U.S. and Cdn insurance program (0.1); emails to and from S. Siegel re same (0.1); prepare request form (0.2); email to and from V. Kelley re same and stay extension date (0.1) further email to S. Siegel re latter (0.1);
03/07/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Finalize and fax Request Form re stay extension (0.1); copy of email from J. Krieger to V. Kelley attaching account of the Information Officer and copy of email from V. Kelley to T. King forwarding same (0.1);
03/08/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Telephone calls from and to Commercial List court office re hearing date for motion seeking extension of stay and recognition of Orders re Reinsurance program (0.1); correspondence to Commercial List court office re same (0.2); review U.S. court document (0.1);
03/09/07	Eustace, Chris	\$720.00	1.2	\$600.00	Various telephone conferences, various e-mail/discussions regarding Allied Plan and going forward matters, including reviewing Allied Press Release dated March 6 th and obtaining copy of Plan (1.2);

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03/09/07	Whiteley, Heath	\$840.00	1.6	\$525.00	Telephone discussion with C. Eustace re filing of Plan (0.1); email to J. Whyte reporting same (0.1); responding emails from J. Whyte and C. Eustace re same (0.1); review U.S. court documents (0.3); read Plan (1.0);
03/14/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Email from V. Kelley re date of motion to extend stay (0.1); review U.S. court documents (0.3); email from H. Winsberg re refinancing of DIP facility and recognition of interim order re same (0.1); responding email to H. Winsberg re same (0.1);
03/15/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Contact Commercial List court office to confirm motion date (0.1); further responding email to H. Winsberg confirming same (0.1); responding email to V. Kelley re same (0.1); review U.S. court document (0.1);
03/16/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Email from E. Christopher requesting various Orders and inquiring about a further extension of the stay (0.1); responding email to E. Christopher re same (0.1);
03/19/07	Whiteley, Heath	\$472.50	0.9	\$525.00	Email to D. McDermott re status of stay (0.1); email from C. Daniel attaching motions re Replacement Financing (0.2); telephone call from C. Daniel re same (0.1); copy of reply email from C. Eustace re same (0.1); responding email to C. Eustace re same (0.1); reply email from C. Daniel attaching draft credit agreement (0.3);
02/20/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Review U.S. court documents (0.2);
03/21/07	Whiteley, Heath	\$2,205.00	4.2	\$525.00	Draft notice of motion and supporting affidavit re extension of stay and recognition of Orders re insurance program and Interim Order re Replacement Financing (4.0); email to H. Winsberg and V. Kelley attaching draft supporting affidavit for review and comment (0.2);
03/22/07	Whiteley, Heath	\$945.00	1.8	\$525.00	Email to service list re motion to extend stay and recognize certain Orders (0.2); conference call with C. Eustace and R. Schwill re recognition of Interim Order re Replacement Financing (0.2); email to R.

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					Schwill forwarding email to service list (0.1); draft Order re extension of stay and recognition of certain Orders (1.3);
03/23/07	Whiteley, Heath	\$997.50	1.9	\$525.00	Follow-up email to H. Winsberg and V. Kelley re draft supporting affidavit (0.1); copy of email from C. Eustace to C. Reagh re outstanding account (0.1); telephone discussion with J. Whyte re conference call re status (0.1); email from H. Winsberg attaching sworn affidavit of T. King (0.2); responding email to H. Winsberg attaching exhibit pages (0.2); email from R. Schwill requesting draft Order recognizing Interim Order re Replacement Financing (0.1); forward same to J. Whyte (0.1); telephone discussion with J. Whyte re same (0.1); revise draft Order (0.2); email to J. Whyte attaching same for review (0.1); responding email from J. Whyte re same (0.1); emails to and from J. Whyte re same (0.1); email to R. Schwill attaching draft Order for review and comment (0.1); email to P. MacGowan re same (0.1); review U.S. court documents (0.2);
03/26/07	Whiteley, Heath	\$575.50	1.1	\$525.00	Emails to and from R. Schwill re draft Recognition Order re same (0.1); email to P. MacGowan re same (0.1); email from R. Schwill attaching comments on same (0.1); forward same to J. Whyte for review (0.1); draft supplementary affidavit of T. King (0.4); email to H. Winsberg attaching same (0.1); review U.S. court documents (0.2);
03/27/07	Whiteley, Heath	\$1,680.00	3.2	\$525.00	Draft Information Officer's Certificate (0.4); email to R. Schwill attaching same for review and comment (0.1); responding email from R. Schwill re same (0.1); numerous emails among H. Winsberg and T. King re sworn affidavits and notarized exhibits (0.4); email from H. Winsberg attaching GS Financing Interim Order (0.3); numerous further emails among H. Winsberg and T. King re sworn affidavits and notarized exhibits (0.6); telephone discussion P. MacGowan re status (0.1); email to P. MacGowan attaching draft Recognition Order, including Information Officer's Certificate (0.1); telephone

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					discussion with P. Huff re same (0.1); email to P. Huff attaching GS Financing Interim Order (0.1); emails from and H. Winsberg re hearing date for GS Financing Final Order and recognition of same (0.1); reply email from H. Dempster re same (0.1); email from R. Schwill providing comments on draft Recognition Order (0.1); further emails to and from H. Dempster re hearing date for recognition of GS Financing Final Order (0.1); review U.S. court documents (0.5);
03/28/07	Whiteley, Heath	\$3,097.50	5.9	\$525.00	Emails from C. Eustace re outstanding account of Stewart McKelvey (0.1); telephone discussion with Commercial List court office re hearing date for recognition of Final Order (0.1); email to H. Dempster re same (0.1); copy of responding email from V. Kelley re outstanding account of Stewart McKelvey (0.1); revise draft Order incorporating the comments of counsel for Goldman Sachs (0.3); email to H. Winsberg attaching same (0.1); responding emails from V. Kelley and H. Winsberg re same (0.1); email from T. King re supplementary affidavit (0.1); responding email to R. Schwill attaching revised draft Order (0.1); revise motion materials re same (0.6); telephone call from P. Huff re revisions to draft Order and Information Officer's Certificate requested by GE (0.1); emails to and from P. Huff re same (0.2); revise draft Order incorporating comments of GE (0.1); email to P. Huff attaching same (0.1); responding email from P. Huff re same (0.1); telephone discussion with P. Huff re same (0.1); revise draft Order and Information Officer's Certificate re same (0.2); email to P. Huff attaching same (0.1); email from S. Feld commenting on draft Order (0.1); finalize motion materials (1.3); email to service list attaching same (0.1); copy of email from H. Dempster re flow of funds (0.1); email to service list re motion to recognize Final Order (0.1); telephone discussion with S. Seigel re draft Order (0.1); email from S. Seigel requesting revision to draft Order (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					<p>emails to R. Schwill and H. Winsberg forwarding same (0.1); responding email from V. Kelley commenting on same (0.1); responding email from R. Schwill re same (0.1); telephone call to Commercial List court office re hearing particulars (0.1); email to Service list re same (0.1); email to J. Mervyn re posting of motion materials on website (0.1); responding email from R. Schwill re requested revisions of requested revision of Unsecured Creditors' Committee to draft Order (0.1); email from P. Huff re revision to draft Information Officer's Certificate (0.1); reply email from S. Seigel re requested revision of Unsecured Creditors' Committee (0.1); emails from and to S. Feld re same (0.1); revise draft Information Officer's Certificate (0.1); email to P. Huff attaching same (0.1); copy of responding email from R. Schwill re draft Order (0.1);</p>
03/29/07	Whiteley, Heath	\$2,782.50	5.3	\$525.00	<p>Email from R. Schwill confirming position on form of Order and Information Officer's Certificate (0.1); finalize form of Order and Information Officer's Certificate (0.2); email to counsel attending on motion attaching same (0.1); emails from and to S. Seigel re final form of Order (0.1); complete preparation for and attend on motion to extend stay and recognition certain Orders of the U.S. Bankruptcy Court (2.8); attend to entry of Order (0.1) email from J. Krieger commenting on final form of Information Officer's Certificate (0.1); copy of email from H. Dempster attaching executed funding notice (0.1); email to H. Winsberg reporting Order granted (0.1); attend to entry of Order (0.1); email from J. Mervyn reporting Motion Record posted (0.1); email to service list attaching issued and entered Order and endorsement (0.1); forward same to H. Winsberg (0.1); copy of email from C. Eustace to J. Whyte re opinions re Replacement Financing (0.1); email to C. Eustace attaching draft Information Officer's Certificate (0.1); responding email from C. Eustace re same (0.1);</p>

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					responding email to J. Krieger re same (0.1); email to P. Huff requesting provision of notice to trigger execution of Information Officer's Certificate (0.1); responding email from P. Huff re same (0.1); copy of emails from C. Eustace and M. Hart re Information Officer's Certificate (0.1); draft Notice to Information Officer (0.4); email to P. Huff attaching same (0.1);
03/29/07	Mervyn, Jason	\$62.50	0.5	125.00	FF: Posting Motion Record returnable March 29, 2007 to the Allied restructuring website (0.5);
03/30/07	Whiteley, Heath	\$630.00	1.2	\$525.00	Emails from and to J. Whyte re Order for reference in opinion (0.1); email from J. Mervyn reporting Order posted on website and review same (0.1); telephone discussion with P. MacGowan re Certificate to Information Officer re payment of DIP (0.1); email to J. Whyte reporting on same (0.1); email to T. King attaching Certificate to Information Officer re payment of DIP and requesting execution (0.1); copy of email from C. Eustace to K. Lau re status of Information Officer's Certificate (0.1); responding and reply email re same (0.1); email from C. Eustace forwarding Certificate to Information Officer re payment of DIP executed by Allied (0.1); copy of responding email from C. Eustace to K. Lau re status of PPSA registrations (0.1); email to J. Krieger attaching Certificate to Information Officer re payment of DIP executed by Allied (0.1); email from D. McDermott re status of stay (0.1); responding email to D. McDermott attaching Order extending same (0.1);
03/30/07	Mervyn, Jason	\$37.50	0.3	\$125.00	FF: Posting Order of Justice Ground dated March 29, 2007 to the Allied restructuring website (0.3);
03/31/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from J. Krieger re Information Officer's Certificate (0.1);
04/02/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Email from J. Whyte re telephone call representative of Bell Canada re status of stay of proceedings (0.1); telephone discussion with representative of Bell Canada re same (0.1); telephone

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					discussion with J. Krieger re Information Officer's Certificate and sign off by GE re execution of same (0.1); email from J. Krieger forwarding email re latter (0.1); responding email from J. Krieger confirming execution of Certificate (0.1);
04/03/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Telephone call from R. Ellard re status of stay of proceedings (0.1); telephone discussion with R. Ellard re same (0.1); email from R. Ellard requesting copy of Canadian Insurance Renewal Order (0.1); responding email to R. Ellard attaching same (0.1); review U.S. court documents (0.2);
04/04/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Review of correspondence from J. Krieger enclosing executed Information Officer's Certificate (0.1); memo to process servers re filing same (0.1); telephone discussion with C. Godden re status of restructuring and stay of proceedings, and status of Rhule Action (0.2); review U.S. court documents (0.2);
04/05/07	Whiteley, Heath	\$1,102.50	2.1	\$525.00	Email to C. Godden re status of restructuring and stay of proceedings (0.2); email to H. Winsberg and V. Kelley re particulars of attendance on April 11th (0.1); responding email from A. Aczel re same (0.1); draft affidavit of T. King re recognition of GS Financing Final Order (1.0); email to T. King attaching same (0.1); responding email from V. Kelley re recognition of Rig Financing Interim Order (0.1); emails to and from V. Kelley re same (0.1); email from A. Aczel attaching same (0.1); follow-up email to T. King re draft affidavit (0.1); emails from and to V. Kelley re publication of Claims Bar Date Order (0.2);
04/06/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from H. Winsberg requesting recognition of Rig Financing Interim Order (0.1);
04/09/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from R. Schwill requesting draft recognition order re GS Financing Final Order (0.1);
04/10/07	Whiteley, Heath	\$1,050.00	2.0	\$525.00	Revise draft recognition order re GS Financing Final Order (0.3); email to R. Schwill attaching same (0.1); draft recognition order re Rig Financing Interim

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					Order (0.4); email to H. Winsberg and V. Kelley attaching draft recognition orders (0.1); discussion with S. Seigel re status of court attendance re GS Financing Final Order (0.1); email to V. Kelley re same (0.1); telephone discussion with V. Kelley re same (0.1); email from R. Schwill attaching revised draft recognition order re GS Financing Final Order (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); email to S. Seigel attaching same and advising on status of court attendance re GS Financing Final Order (0.1); emails from and to S. Seigel re same (0.1); review U.S. court documents (0.4);
04/11/07	Whiteley, Heath	\$840.00	1.6	\$525.00	Email to service list re recognition of Rig Financing Interim Order (0.1); revise motion materials to incorporate recognition of Rig Financing Interim Order (1.0); email to H. Winsberg and V. Kelley attaching revised draft affidavit of T. King (0.2); responding email from V. Kelley reporting on attendance re GS Financing Final Order (0.1); email from R. Schwill advising that U.S. counsel for GS has no comments on draft recognition order (0.1); email to S. Seigel re same (0.1);
04/12/07	Whiteley, Heath	\$630.00	1.2	\$525.00	Email from S. Seigel attaching draft Order as revised by the Unsecured Creditors' Committee (0.1); email to R. Schwill attaching draft Order as revised by the Unsecured Creditors' Committee (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); responding email from V. Kelley re same (0.1); reply email to V. Kelley (0.1); responding email from R. Schwill (0.1); reply email to R. Schwill (0.1); responding email to S. Seigel (0.1); review U.S. court documents (0.4);
04/13/07	Whiteley, Heath	\$1,050.00	2.0	\$525.00	Email to H. Winsberg and V. Kelley re status of supporting affidavit (0.1); responding email from V. Kelley re same (0.1); further responding emails from V. Kelley reporting GS Financing Final Order entered and attaching same (0.2); email from V. Kelley attaching form of affidavit to be sworn by T. King (0.1); email from M. Burke attaching sworn affidavit (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					assemble Supplementary Motion Record (0.3); email to service list attaching same (0.1); draft affidavit of service re same (0.2); memo to process servers re filing same (0.1); email to J., Mervyn attaching same for posting on website (0.1); review U.S. court documents (0.6);
04/13/07	Mervyn, Jason	\$62.50	0.5	\$125.00	FF: Posting the Supplementary Motion Record returnable April 16, 2007 on the restructuring website at www.qowlings.com/restructuring/allied (0.5);
04/15/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Telephone call to Commercial List court office re hearing particulars (0.1); email to service list re same (0.1);
04/16/07	Whiteley, Heath	\$1,995.00	3.8	\$525.00	Telephone discussion with P. Huff re motion (0.1); complete preparation for and attend on motion (2.8); attend to entry of Orders (0.1); email to service list attaching same and Information Officer's Certificate (0.1); email to H. Winsberg and V. Kelley attaching same (0.1); review U.S. court documents (0.6);
04/18/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Telephone discussion with Regina creditor re vote on plan (0.1); emails from and to J. Fregeau re status of stay of proceedings (0.1);
04/18/07	Frégeau, Julie	\$81.00	0.3	\$270.00	Receipt of a letter from Me Brunet and reply to same (0.2); e-mail to Heath Whiteley (0.1);
04/19/07	Eustace, Chris	\$420.00	0.7	\$600.00	Telephone conference with T. King/J. Blount re credit issues, receipt of e-mail and attachments re creditor issues and garage keeper loans and expired liens and consult with H. Whiteley re same (0.7);
04/19/07	Whiteley, Heath	\$420.00	0.8	\$525.00	Emails from C. Eustace forwarding emails from J. Blount re repairers' liens (0.1); review various U.S. court documents (0.7);
04/23/07	Eustace, Chris	\$240.00	0.4	\$600.00	Follow up with H. Whiteley re issues raised by J. Blount and response to same (0.4);
04/23/07	Whiteley, Heath	\$1,207.50	2.3	\$525.00	Telephone discussion with T. Cumming re Garage and Repairers' Liens (0.2); email to T. Cumming forwarding emails re same (0.1); review Plan re Insured Claims and lift stay requests (0.3); email to H.

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					Winsberg and V. Kelley re same (0.1); emails from and T. Cumming advising re Garage and Repairers' Liens (0.2); telephone call to J. Blount re same (0.1); numerous emails from and to V. Kelley re treatment of Insured Claims and responding to lift stay requests (0.3); review U.S. court documents (1.0);
04/25/07	Whiteley, Heath	\$367.50	0.7	\$525.00	Email from J. Krieger attaching draft Seventh Report of the Information Officer (0.3); review U.S. court documents (0.4);
04/26/07	Whiteley, Heath	\$367.50	0.7	\$525.00	Emails from and to J. Whyte re T. King's title and address (0.1); read draft Seventh Report of the Information Officer and consider revisions thereto (0.5); email to H. Winsberg and V. Kelley attaching same for their review and comment (0.1);
04/30/07	Whiteley, Heath	\$367.50	0.7	\$525.00	Emails from and to E. Cohen re advertisement in Canadian newspaper re Plan confirmation (0.2); review U.S. court documents (0.5);
05/01/07	Whiteley, Heath	\$1,102.50	2.1	\$525.00	Follow-up email from J. Krieger re status of comments on draft Seventh Report of the Information Officer (0.1); follow-up email to H. Winsberg and V. Kelley re same (0.1); responding email from H. Winsberg providing comments on same (0.1); revise draft Seventh Report of the Information Officer re same (0.5); email to J. Krieger attaching revised draft Seventh Report of the Information Officer and advising that comments being solicited from counsel to the Official Unsecured Creditors' Committee (0.1); responding emails from J. Krieger re same, including timing of filing of monthly operating reports (0.2); reply email to J. Krieger re same (0.1); emails to and from H. Winsberg and email from T. Walker re same (0.2); revise draft Seventh Report of the Information Officer re same (0.2); email to S. Seigel attaching same for review and comment (0.1); review U.S. court documents (0.4);
05/02/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Responding emails from S. Seigel re comments of the Official Unsecured Creditors' Committee on the draft Seventh Report of the Information Officer (0.2);

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					email to H. Winsberg and V. Kelley attaching same for their review (0.1); telephone call from R. Schwill re emergency motion re "flex rights" (0.1);
05/03/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Email to H. Winsberg and V. Kelley re notification from R. Schwill of emergency motion re the exercise of "flex rights" (0.1); responding email from V. Kelley re same (0.1); email to R. Schwill re same (0.1); emails from and to J. Whyte re same (0.1); reply email to V. Kelley re same (0.1); responding email from R. Schwill re same (0.1); further emails from H. Winsberg and C. Eustace re same (0.1); review U.S. court documents (0.3);
05/04/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Review U.S. court documents (0.4);
05/05/07	Whiteley, Heath	\$735.00	1.4	\$525.00	Email from V. Kelley attaching motion materials re Interim Order re restructuring of financing (0.1); emails to and from V. Kelley re timing of recognition of Interim Order (0.2); email to R. Schwill re same (0.1); read motion materials re Interim Order re restructuring of financing (1.0);
05/06/07	Whiteley, Heath	\$1,890.00	3.6	\$525.00	Draft motion materials re recognition of Interim Order re restructuring of financing (3.2); email to H. Winsberg and V. Kelley attaching draft supporting affidavit for review and comment and following up on revisions to draft Seventh Report of the Information Officer (0.1); responding email from V. Kelley attaching comments on draft supporting affidavit (0.3);
05/07/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Incorporate comments of V. Kelley into supporting affidavit of T. King (0.2); responding email to V. Kelley re same and inquiring whether any other orders require recognition (0.1); reply email from V. Kelley re same (0.1); email from J. Kreiger re status of draft Seventh Report of the Information Officer (0.1);
05/08/07	Whiteley, Heath	\$682.50	1.3	\$525.00	Responding email to J. Kreiger re status of draft Seventh Report (0.1); follow-up email to J. Blount re various insured claims (0.1); responding email from V. Kelley re same (0.1); telephone discussion with Commercial List court office re date for motion recognizing GS

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					Financing Restructuring Interim Order (0.1); review website for entered Rig Financing Final Order (0.1); telephone call and email to V. Kelley re same and motion date (0.1); responding email from V. Kelley re same (0.1); email to service list notifying of motion for recognition of GS Financing Restructuring Interim Order (0.1); telephone discussion with J. Kreiger re Seventh Report of the Information Officer (0.1); email to J. Kreiger attaching final draft of same (0.1); review U.S. court documents (0.3);
05/09/07	Whiteley, Heath	\$1,890.00	3.6	\$525.00	Email to T. King attaching draft supporting affidavit re motion for recognition of GS Financing Restructuring Interim Order for swearing (0.2); emails from and to T. King re same (0.1); several emails from and to V. Kelley re same and status of U.S. Orders to be recognized (0.4); email to B. Feuer attaching draft supporting affidavit of T. King re motion for recognition of GS Financing Restructuring Interim Order for swearing (0.1); draft recognition Order (1.0); email to R. Schwill attaching same (0.1); telephone call and email from V. Kelley re revision to draft affidavit requested by T. King (0.1); review and emails to V. Kelley re same (0.1); revise draft affidavit of T. King re same (0.2); email to B. Feuer attaching revised draft supporting affidavit of T. King for swearing (0.1); email from V. Kelley attaching sworn affidavit of T. King (0.1); responding email to V. Kelley re same (0.1); revise Seventh Report of the Information Officer (0.2); email to J. Krieger attaching same (0.1); emails from V. Kelley attaching sworn affidavit of T. King and Interim Order (0.2); assemble Motion Record re recognition of GS Financing Restructuring Interim Order (0.3); responding email from R. Schwill attaching comments on draft recognition Order and consider same (0.2)
05/10/07	Whiteley, Heath	\$2,050.00	4.0	\$525.00	Emails from and to C. Eustace re status of Interim Order and recognition of same, and impact on closing (0.2); revise draft recognition Order re GS Financing Restructuring to incorporate comments of

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					R. Schwill (0.2); email to S. Seigel attaching same for review and comment (0.1); emails from and to C. Eustace re repairer's liens (0.2); draft recognition Order re Rig Financing Order (1.0); email to R. Schwill attaching same (0.1); emails to and from V. Kelley re Interim Order (0.2); correspondence from J. Krieger enclosing Seventh Report of the Information Officer (0.3); arrange for same to be scanned and bound (0.1); email to service list attaching Motion Record (0.1); email to J. Mervyn re posting same on website (0.1); email to service list attaching Seventh Report of the Information Officer (0.1); email to J. Mervyn re posting same on website (0.1); email to R. Schwill and S. Seigel requesting confirmation that Motion Record and Seventh Report of the Information Officer received and attaching draft recognition Order for review and comment by S. Seigel (0.2); emails from and to S. Seigel re same (0.2); prepare affidavit of service (0.2); memo to process servers re filing Motion Record and Seventh Report of the Information Officer (0.2); review U.S. court documents (0.4);
05/11/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Emails from and to R. Schwill re Motion Record and Seventh Report of the Information Officer (0.2); email from V. Kelley attaching Rig Financing Final Order (0.1); various emails and telephone calls re filing of Motion Record (0.3); email from J. Mervyn re postings on website (0.1); review same (0.1); emails from and to C. Eustace re Interim Order and status re recognition (0.2);
05/11/07	Mervyn, Jason	\$125.00	1.0	\$125.00	FF: Added the Seventh Report of the Information Officer (and appendices) to the restructuring site (1.0);
05/14/07	Whiteley, Heath	\$1,155.00	2.2	\$525.00	Prepare supplementary affidavit attaching Rig Financing Final Order and office meeting with J. Whyte to review and commission same (0.7); email to service list attaching same and appendices 13 to 15 (0.1); several emails to and from J. Mervyn re posting of various court materials on website (0.4); email from

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					V.Kelley re fee applications (0.1); telephone call to Commercial List court office re hearing particulars (0.1); email to service list re same (0.1); email from R. Schwill attaching further comments on draft GS Financing Restructuring Interim Order (0.1); incorporate same (0.1); email to S. Seigel attaching same (0.1); review U.S. court documents (0.4);
05/14/07	Mervyn, Jason	\$62.50	0.5	\$125.00	FF: Added Motion Record of the Applicants returnable May 15, 2007 and Affidavit of John Whyte sworn May 14, 2007 to the restructuring site (0.5);
05/15/07	Whiteley, Heath	\$1,417.50	2.7	\$525.00	Complete preparation for and attend on motion for recognition of GS Financing Restructuring Interim Order and Rig Financing Final Order (2.0); attend to entry of orders re same (0.2); email to service list attaching recognition Orders (0.1); emails from and to R. Schwill re endorsement of Madam Justice Pepall (0.1); email to Troutmans attaching recognition Orders (0.1); email to service list giving notice of motion for, among other things, recognition of GS Financing Restructuring Final Order (0.2);
05/16/07	Whiteley, Heath	\$420.00	0.8	\$525.00	responding email from H. Winsberg re recognition Orders (0.1); copy of email from J. Krieger to V. Kelley enclosing account of Information Officer (0.1); review U.S. court documents (0.6);
05/16/07	Mervyn, Jason	\$62.50	0.5	\$125.00	FF: Adding multiple Orders to the restructuring site (0.5);
05/18/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Email from B. Feuer attaching Plan Confirmation Order (0.2); emails from and to V. Kelley re timing of recognition of same (0.3); telephone call to Commercial List court office re hearing date for same (0.1); review U.S. court documents (0.4);

Financing

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03/19/07	Eustace, Chris	\$2,100.00	3.5	\$600.00	Receipt/review e-mail and attachments from C. Daniel (0.3); various e-mails to and from C. Daniel (0.3); various e-mails to and from Hazen Dempster re new financing from Goldman Sachs and review documents including March 18 draft Credit Agreement re same (2.3); various communications with J. Whyte and H. Whiteley re DIP financing, Allied Plan and related matters (0.6);
03/19/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email from C. Eustace forwarding email from H. Dempster attaching documents re Replacement Financing (0.3);
03/19/07	Whyte, John	\$375.00	0.6	\$625.00	Review email and file re refinancing for DIP loan (0.3); discussions with C. Eustace and H. Whiteley (0.3);
03/20/07	Eustace, Chris	\$2,880.00	4.8	\$600.00	Numerous e-mails and telephone calls with J. Whyte and H. Whiteley re new Allied financing (0.5); e-mails to and from C. Daniel and H. Dempster (0.3); receipt/review of closing checklist (0.3); receipt/review e-mail and attachments including March 16 Commitment Letter, Preliminary Due Diligence Information Request, Pre Closing UCC Diligence Certificate, draft DIP and Exit Credit and Guaranty Agreement from H. Dempster (3.0); contact agents in Quebec, Manitoba and Maritimes re transaction and provide overview/checklist/timeframe (0.7);
03/20/07	Whiteley, Heath	\$630.00	1.2	\$525.00	Various emails re telephone discussion re takeout financing (0.1); conference call with C. Eustace and J. Whyte re same (0.3); email from C. Eustace forwarding closing checklist re financing (0.1); email from J. Whyte reporting on telephone discussion with M. Hart re financing (0.1); copy of responding email from C. Eustace re same (0.1); email from H. Winsberg re hearing date for Interim Order re financing (0.1); copy of reply email from J. Whyte to C. Eustace re financing (0.1); telephone discussion with J. Whyte re conference call (0.1); emails to and from H. Winsberg re same (0.1); forward same to J. Whyte (0.1);
03/20/07	Whyte, John	\$2,187.50	3.5	\$625.00	Review Court materials and U.S. documents pertaining to Goldman Sachs refinancing (2.0); office conference H. Whiteley and C.

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					Eustace (0.4); telephone call Oslers re requirements for preparation of documentation (0.2); office conference H. Whiteley (0.2); review file (0.7);
03/21/07	Eustace, Chris	\$2,100.00	3.5	\$600.00	Further review of various DIP Credit documents and various e-mails with agents (0.5); introduction to M. Hart/K. Lau at Oslers (counsel to Lenders) (0.2); various discussions with Oslers re timing of Canadian security and registrations, and Canadian Recognition Order (0.8); e-mails from/to C. Daniel re Canadian Companies, various back up information and related documents and copies of the surveys, mortgages and title insurance for the Canadian properties (1.6); review Closing Checklist with Cade Daniel (0.4);
03/22/07	Eustace, Chris	\$2,520.00	4.2	\$600.00	Receipt of e-mail from C. Daniel re releases of the GE mortgages on the Canadian properties (0.1); various e-mails to and from Katherine Latimer, J. Whyte and H. Whiteley (0.4); e-mails C. Daniel/S. Simmons (Troutmans) re corporate resolutions for Canadian companies and related matters (0.2); e-mails/telephone conferences with C. Daniel/ S. Willis(Troutmans) re Canadian properties and mortgages and related matters (0.4); various e-mails to/from K. Latimer re real estate (0.3); receipt/review of revised credit agreement from H. Dempster (1.0); e-mails to/from K. Lau re coordinating searches (0.2); discussions with corporate clerks re list of registered agents for Allied (0.2); circulate preliminary instructions to agents, various e-mails and telephone conferences re same (1.4);
03/22/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Email from C. Eustace re conference call re Replacement Financing (0.1); copy of email from C. Eustace forwarding revised credit agreement (0.2); responding email to C. Eustace re conference call (0.1);
03/22/07	Whyte, John	\$1,875.00	3.0	\$625.00	Review credit agreement for refinancing DIP loan (2.5); review emails and office conference K. Latimer re real estate side of refinancing and review credit agreement (0.5);
03/22/07	Marshall, Phillip	\$105.00	0.2	\$525.00	Telephone call from C. Eustace regarding scope of work regarding due diligence (0.2);

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03/23/07	Eustace, Chris	\$2,520.00	4.2	\$600.00	Numerous e-mails to/from H. Whiteley, J. Whyte, C. Raegh, M. Hart, H. Dempster, J. Braun, D. Hayhurst, C. Richter, L. Kwak, K. Latimer and K. Lau re various matters relating to the CIT DIP financing (1.7) receipt/review of revised Credit Agreement sent by S. Messina (0.4); various e-mails and telephone conferences with agents to coordinate searches, registrations and related matters (0.6); consideration of VIN issues and review law re same (0.8); discussions with S. Macauley re Canadian fleet and receipt of materials re same (0.2); various e-mails/discussions regarding scope of searches required (0.3); further clarification and instructing agents (0.2);
03/23/07	Whyte, John	\$1,562.50	2.5	\$625.00	Review closing check list, commitment letter and pre-closing due diligence items (1.5); review draft Order (0.2); office conference H. Whiteley re Order recognizing U.S. Interim Order (0.2); office conference P. Dempsey re pension issues (0.2); review transaction status (0.4);
03/23/07	Dempsey, Paul	\$517.50	0.9	\$575.00	Telephone call between P. Dempsey, C. Prophet and J. Whyte (0.1); meeting between P. Dempsey and J. Whyte (0.1); attendance to pension issues relevant to new credit agreement (0.6); telephone call between P. Dempsey and D. Hayhurst (0.1)
03/23/07	Donaldson, Barry	\$54.00	0.4	\$135.00	Attending to subsearch and copy instruments for K. Latimer (0.4);
03/23/07	Latimer, Katherine	\$374.50	0.7	\$535.00	Review of file re title insurance policies, surveys and mortgage security (0.5); letter to A Gomez in that regard (0.2);
03/23/07	Kwak, Linda	\$1,320.00	4.8	\$275.00	Reviewing emails from P. Marshall re instructions (0.2); email to K. Lau re searches (0.1); arranging for searches (0.4); reviewing company search results (1.2); reviewing PPSA and drafting reply to K. Lau's questions re PPSA (0.5); email correspondence and telephone discussion with J. Sigurdson re Ontario Bill 152 and B.C. pending legislation affecting PPSA (0.4); reviewing Bill 9 (1.2); meeting with J. Hayden to discuss responses and obtaining comments (0.6); email to K. Lau re responses to PPSA questions (0.2);
03/24/07	Dempsey, Paul	\$747.50	1.3	\$575.00	Reviewing pension issues in respect of draft credit agreement

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03/24/07	Eustace, Chris	\$1,800.00	3.0	\$600.00	Various attendances re Goldman Sachs/CIT Replacement DIP Facility including various e-mails/discussions Oslers re scope of searches (on Allied System, Axis Canada, AH Industries and all related historical companies) (1.0); review of revised Credit Agreement (0.3); review PPSA issues (0.5); consider law re VIN registrations (0.3); receipt/review of Issues Chart from H. Dempster re call for Sunday March 24, 2007 (0.3); various other matters (0.6);
03/25/07	Eustace, Chris	\$4,800.00	8.0	\$600.00	Various e-mails, discussions and attendances regarding Goldman Sachs Replacement Financing including issues relating to Stewart McKelvey (C. Reagh), Canadian pension matters for Schedules, issues relating to cross country VIN registrations, BNS control/blocked account and related issues (3.6); correspondence and instruction to various agents to prepare for all hands conference call and review of Troutman Issues Chart including internal Allied only call to discuss various issues including certain Canadian issues and prepare for and attend on "all hands" call re Troutman Issues Chart and related matters (4.4);
03/25/07	Whiteley, Heath	\$577.50	1.1	\$525.00	Numerous emails from and to C. Eustace re Replacement Financing (0.5); telephone discussion with C. Eustace re same (0.3); email to H. Winsberg re BNS position re Replacement Financing (0.2); responding email from H. Winsberg re same (0.1);
03/25/07	Whyte, John	\$1,250.00	2.0	\$625.00	Emails H. Whiteley re draft court order and changes (0.3); review emails C. Eustace, comment on PPSA security issues (0.7); review draft GS credit agreement (1.0);
03/26/07	Eustace, Chris	\$6,900.00	11.5	\$600.00	Various e-mails, discussions and attendances regarding Goldman Sachs Financing including interoffice discussions/e-mails (1.2); e-mail from S. Messina re revised Credit Agreement and Exhibits and review/discuss same with Oslers re Canadian comments, real estate matters, PPSA issues (including research and opinion related matters with Oslers) (1.0); conference call Oslers, certain agents re security and VIN registration issues (0.4); discussions and e-mails H. Dempster/S. Macaulay re same (0.4); various attendances re Goldman Sachs/CIT Replacement DIP

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					Financing including numerous e-mails between M. Hart, C. Reagh, H. Dempster, S. Mcaulay, S. Messina, J. Whyte, H. Whiteley, K. Latimer, P. Dempsey, L. Kwak, K. Lau, J. Braun and S. Simon (Troutmans) re Allied/GS DIP financing (2.5); various internal e-mails and telephone calls with J. Whyte, K. Latimer and H. Whiteley (0.8); various e-mails/discussions regarding BNS (Canadian Facility) and LC and related matters (0.6); e-mails with H. Dempster and S. Messina re Canadian perfection issues and corresponding conference call with M. Hart, H. Dempster, K. Lau, C. Reagh and S. Messina re same and follow up research re same (1.5); e-mails with K. Lau re searches re additional predecessor names and various other matters relating to searches (0.7); e-mail and discussions with clerk re PPSA registrations ((0.4); e-mail with S. Simon (Troutmans) re Canadian Resolutions, and attend to various other matters (1.0); e-mails and discussions with various agents and searches and opinions (1.0);
03/26/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Responding email from S. Macaulay re BNS Letter of Credit (0.1); office discussion with J. Whyte re Replacement Financing (0.2); emails to J. Whyte forwarding emails re original DIP Financing (0.2); numerous emails among C. Eustace, J. Whyte and K. Latimer re Replacement Financing (0.5);
03/26/07	Whyte, John	\$1,875.00	3.0	\$625.00	Conference call re security and registration (0.5); office conference C. Eustace (0.5); review Goldman Sachs material for closing by March 30 th (2.0);
03/26/07	Kwak, Linda	\$715.00	2.6	\$275.00	Reviewing emails from K. Lau (0.4);email reply to K. Lau re conflict of laws issue (0.2); email correspondence with J. Hayden and email to K. Lau re scope of searches on predecessor names (0.3); preparing PPR search summaries (1.7);
03/26/07	Dempsey, Paul	\$230.00	0.4	\$575.00	Telephone call between P. Dempsey and J. Blount, in-house counsel to Allied Holdings, Inc. regarding pension reps and warranties (0.4);
03/26/07	Johnston, Stephen	\$270.00	0.4	\$500.00	Calls with C. Eustace and review s. 28(5) of PPSA over VIN registration issue (0.4);

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03/26/07	Latimer, Katherine	\$107.00	0.2	\$535.00	Review of e-mail from C. Eustace and reply thereto re status of real estate documents (0.2);
03/26/07	Misurec, Jean	\$85.00	0.5	\$170.00	Conducting personal property security searches in Ontario (0.5);
03/27/07	Dempsey, Paul	\$287.50	0.5	\$575.00	Reviewing historical file regarding credit facility (0.5);
03/27/07	Eustace, Chris	\$4,200.00	7.0	\$600.00	Various attendances re Goldman Sachs/CIT Replacement DIP Financing including numerous e-mails between M. Hart, C. Reagh, H. Dempster, S. Mcaulay, A. Lalonde, S. Messina, J. Whyte, H. Whiteley, K. Latimer, P. Dempsey, L. Kwak, K. Lau, J. Braun and S. Simon re Allied/GS DIP financing (2.0); participate in conference call with S. Mcaulay, H. Dempster and E. Wilson regarding Canadian issues (0.5); e-mails from C. Reagh, K. Lau and S. Tanguay re Certificates of Title (0.3); various e-mails to and from K. Lau re local counsel in territories and PPSA registrations (0.4); participate in conference call with J. Whyte and M. Hart re additional predecessor names (0.3); e-mails from/to B. Fleming and H. Dempster re Axis Canada and AH Industries (0.3); e-mail from C. Daniel attaching updated closing checklist (0.5); various discussions with corporate clerk re Axis Canada and AH industries (0.5); e-mail from S. Arnold re GE UCC Termination Statements (0.2); e-mails from T. King and M. Burke re King affidavits (0.2); receipt and review of e-mail from I. Eisner attaching the GSCP/Allied Pledge and Security Agreement and review of same and to all other matters and attendances (1.8);
03/27/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Various mails among C. Eustace, H. Dempster and S. Arnold re GE termination statements (0.4);
03/27/07	Whyte, John	\$2,500.00	4.0	\$625.00	Review GE financing files (0.8); office conference C. Eustace concerning Goldman Sachs refinancing (0.3); review Goldman Sachs documents (1.0); conference call Oslers (0.2); research re conflict of laws issues pertaining to registration of financing statements and law of situs (1.0); further review and emails (0.7);
03/27/07	Lalonde, Alain	\$216.00	0.6	\$360.00	Meeting with D. Kierans re: conflict of law rules (0.2); incoming e-mail from C. Eustace

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					re: conflict of law, registration in Québec (0.1); conference call with C. Eustace and D. Kierans re: opinion, registration in Québec, resolution (0.3).
03/27/07	Kierans, David	\$250.00	0.5	\$500.00	Review email of Oslers and respond to issues raised (0.5);
03/27/07	Kwak, Linda	\$1,347.50	4.9	\$275.00	Reviewing email from K. Lau re certificates of title (0.3); reviewing relevant legislation (1.5); email correspondence with J. Hayden and C. Roberts (0.2); telephone discussions with ICBC and PPR (0.2); email reply to K. Lau re same (0.1); reviewing search results and preparing search summaries (2.3); emailing search summaries for current names to K. Lau (0.3);
03/27/07	Latimer, Katherine	\$267.00	0.5	\$535.00	Instructions to C. Ridout re discharges of Ontario security (0.1); discussions with S. D'Alimonte and J. Braun re discharges (0.1); review of Ontario discharges (0.2); e-mails to C. Eustace and C. Daniel in that regard (0.1);
03/27/07	Glavota, Dom	\$210.00	0.4	270.00	Discussions with J. Whyte re PPSA and UCC filing issues (0.4);
03/27/07	Hayden, Jay	\$675.00	1.5	\$450.00	Reviewing opinion (0.7); review draft B.C. PPSA financing statement (0.3); office conference with L. Kwak (0.2); review e-mails from K. Lau (0.3);
03/28/07	Eustace, Chris	\$4,800.00	8.0	\$600.00	Various attendances re Goldman Sachs/CIT Replacement Facility including numerous e-mails to/from M. Hart, C. Reagh, H. Dempster, S. Mcaulay, C. Daniel, A. Lalonde, S. Messina, J. Whyte, H. Whiteley, K. Latimer, P. Dempsey, L. Kwak, K. Lau, J. Braun and S. Simon re Allied/GS DIP financing (1.2); various e-mails from L. Kwak re BC Search summaries (0.3); receipt/review from M. Hart form Canadian Pledge and Security Agreement (0.4); review/discussions re Collateral Agency Agreement and conference call re same and follow up discussion with S. Macaulay (0.6); various e-mails from L. Boczka re Quebec, Ontario and Alberta searches (0.3); receipt/review of Assistant Secretary's certificates and AH Resolutions from S. Simon (0.4); various e-mails/discussions with provincial agents (1.2); coordinate Quebec security/opinion (0.4); receipt/review of Quebec Security documents from K. Lau (0.4); e-mails from C.

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					Daniel re perfection Certificate and AH Industries (0.2); various e-mails from K. Latimer re mortgage discharges and related matters (0.4); e-mails from J. Whyte re security and Gowlings opinion and review/edit same (1.0); receipt/review of opinion request memorandum from K. Lau and various e-mails from C. Reagh and M. Hart re same and instruct and various e-mails with provincial agents and to all other matters and attendances (1.2);
03/28/07	Whyte, John	\$312.50	5.0	\$625.00	Research, preparation and drafting re solicitors opinion for Allied financing (3.0); office conference C. Eustace and K. Latimer (0.3); telephone calls Oslers (0.3); review emails re financing registration requirements and security requirements (0.4); review commitment and credit agreement (0.8); telephone M. Hart (0.2);
03/28/07	Kwak, Linda	\$577.50	2.1	\$275.00	Reviewing emails from K. Lau (0.2); emails to S. Ui re instructions for draft PPR financing statements (0.2); reviewing PPSA and Repairer's Lien Act re question from K. Lau (1.0); email correspondence with J. Hayden re same (0.1); reply email to K. Lau re same (0.1); email to K. Lau re copies of search results (0.1); further email to S. Ui re change to instructions for draft financing statements (0.1); email to and telephone discussion with J. Hayden re draft financing statements (0.2); email correspondence with K. Lau re same (0.1);
03/28/07	Lalonde, Alain	\$612.00	1.7	\$360.00	Working on draft opinion of Gowlings (1.0); discussions with Tamar Chamelian re: asset searches (0.2); telephone conversation with Etienne Massicotte re: Québec Security Documents (0.1); review results of searches (0.4);
03/28/07	Baril, Joanne	\$240.00	2.0	\$120.00	Corporate search and analysis re Quebec, and discussion with Me Chamelian (2.0);
03/28/07	Chamelian, Tamar	\$680.00	4.0	\$170.00	Update asset search re Quebec, RPMRR, Bank Act, bankruptcy, review of corporate search re Quebec, and draft of update of asset search report (4.0);
03/28/07	Ridout, Catherine	\$143.50	0.7	\$205.00	Receipt of instructions (0.1); review PINS (0.2); preparation of discharges (0.3); message discharges (0.1);

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03/28/07	Ui, Sarina	\$25.00	0.2	\$125.00	Drafting financing statements for base registrations at Personal Property Registry (0.2);
03/28/07	Dempsey, Paul	\$402.50	0.7	\$575.00	Office conference between P. Dempsey and D. Hayhurst (0.2); discussions between P. Dempsey, D. Hayhurst and C. Eustace regarding draft credit agreement re pension matters (0.5);
03/28/07	Hayhurst, Daniel	\$2,310.00	3.3	\$700.00	Review of draft financing agreement and comments to P. Dempsey regarding pension matters (2.2); office discussions with C. Eustace (0.6); review of revised agreement (0.5);
03/28/07	Latimer, Katherine	\$535.00	1.0	\$535.00	Review of numerous e-mails (0.6); discussion with J. Braun re execution of Manitoba discharges (0.1); e-mail to H. Dempster and S. Willis re discharges (0.1); follow up re discharges (0.2);
03/29/07	Eustace, Chris	\$7,200.00	12.0	\$600.00	Various attendances re Goldman Sachs/CIT DIP Replacement Financing including numerous e-mails to/from M. Hart, C. Reagh, H. Dempster, S. Mcaulay, C. Daniel, C. Richter, A. Lalonde, J. Morgan, S. Messina, J. Whyte, H. Whiteley, K. Latimer, P. Dempsey, L. Kwak, K. Lau, J. Braun and S. Simon re Allied/GS DIP financing (1.4); receipt/review of revised Credit Agreement (0.3); various e-mails/discussions re inclusion of AH Industries and scope of registrations, searches, opinions regarding same (0.4); various e-mails/discussions with R. Fleming (Axis) and T. Foster (Allied Systems Canada) re confirmation of factual matters including information for Certificate of CEO/Use and related matters (0.4); review/revise stock powers and discuss changes with C. Reagh/C. Richter (0.4); discussions with H. Dempster re opinion issues (0.2); various e-mails Oslers, Troutmans re scope of Canadian opinions on DIP and then on exit (0.8); e-mails re PPSA Acknowledgments for prior registrations (including Delage Landen) (0.3); receipt/review of revised Canadian GSA, revised Trademark Security Agreement and revised draft closing checklist from K. Lau (0.9); receipt/review from H. Dempster re MSSF/GECC Payoff Letter and e-mails/discussions re same (0.4); e-mails to/from D. Hayhurst re Canadian plans (0.2);

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					e-mails to/from K. Latimer re Mortgage discharges (0.2); review/revise directors resolution and certified directors resolutions for Allied Systems (Canada) Company and Axis Canada Company (0.4); prepare Officers Certificates and assemble attachments for Allied Systems (Canada) Company and Axis Canada Company (0.5); review standard Collateral Agency Agreement and conference call re same (0.4); further consideration, conference call re VIN perfection issues and Gowlings opinion re same (0.4); various e-mails to/from A. Lalonde, and receipt of Quebec opinion from A. Lalonde (0.3); receipt of draft Nova Scotia opinion from C. Reagh (0.2); various e-mails, discussions re coordination of GE discharges (both personal property and real property) (0.5); review various Schedules and instruct re discrepancies (0.5); further review of revised Schedules (0.3); receipt/review of final Quebec security agreements from K. Lau (0.3); receipt/review of final schedules to the Credit Agreement and Pledge Agreement, and various e-mails/discussions/communications re GE releases/discharges and coordinate same (1.2); review of various searches/reports/draft opinions from various agents (0.6); numerous e-mails and discussions with K. Lau, and to all other matters and attendances (0.5);
03/29/07	Whiteley, Heath	\$472.50	0.9	\$525.00	Email from C. Eustace attaching Termination of Account Control Agreement for execution by BNS (0.2); further email from C. Eustace re Termination of Account Control Agreement (0.1); email to J. Marshall and B. Robertson attaching same (0.1); responding email from B. Robertson re Termination of Account Control Agreement (0.1); various emails among C. Eustace and S. Macaulay re same (0.3); further emails to and from B. Robertson re same (0.1);
03/29/07	Whyte, John	\$4,375.00	7.0	\$625.00	Drafting opinion (2.5); review credit agreement and commitment letter (0.5); telephone conference calls Oslers (0.3); office conferences C. Eustace (0.5); emails extra-provincial counsel (0.6); review emails and discuss variations on opinion letters and security (1.6); all telephone calls, negotiations

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					and correspondence (1.0);
03/29/07	Kwak, Linda	\$165.00	0.6	\$275.00	Instructions to and further discussions with S. Ui re registration of financing statements (0.3); reviewing verification statements and post-registrations searches and arranging for corrections re technical glitches (0.2); email to K. Lau re same (0.1);
03/29/07	Lalonde, Alain	\$2,052.00	5.7	\$360.00	Review draft Québec Security Documents (Deed of Hypothec, Debenture, Pledge of Debenture) and to provide Osler with our comments (1.5); working on Gowlings' opinion re: Québec Security Documents (2.5); review application for registration of movable hypothecs at the Register of Personal and Movable Real Rights (0.5); discussions with Osler re: Québec Security Documents (0.2); review relevant provisions of Credit Agreement re: appointment of "fondé de pouvoir" (agent) (0.3); review GE discharges (0.3); review draft resolutions of grantors (0.2); discussions with Keith Lau re: final form of Québec Security Documents (0.1); communications with Chris Eustace (0.1);
3/29/07	Bahrey, Christine L.	\$935.00	3.4	\$275.00	Conducting research and preparing a memo to file re PPSA conflict of laws provisions (3.4);
3/29/07	Baril, Johanne	\$240.00	2.0	\$120.00	Review of Hypothecs, preparing 2 RH forms, and discussions with Me Chamelian and Me Lalonde (2.0);
3/29/07	Chamelian, Tamar	\$255.00	1.5	\$170.00	Draft of RH form and corrections, and several meetings with A. Lalonde re Quebec matters (1.5);
3/29/07	Hayhurst, Daniel R.	\$2,800.00	4.0	\$700.00	Attendance to review of agreement and consideration of issues (1.7); email comments/mark up to C. Eustace (1.0); review of Schedule 4.20 and email to C. Richler regarding same (0.8); various emails to/from M. Hart regarding Canadian benefits (0.5);
3/29/07	Moisan, Danielle	\$170.00	1.0	\$170.00	Reviewing the deeds of hypothec and draft of limitation of liability re Quebec matters (1.0);
3/29/07	Ridout, Catherine E.	\$41.00	0.2	\$170.00	Re-message discharges to Oslers (0.2);

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03/30/07	Eustace, Chris	\$5,640.00	9.4	\$600.00	Various attendances re Goldman Sachs/CIT DIP financing including review of post closing matters as per M. Hart/K. Lau and settle same and numerous e-mails to/from M. Hart, C. Reagh, H. Dempster, S. Macaulay, C. Daniel, C. Richter, A. Lalonde, J. Morgan, S. Messina, J. Whyte, H. Whiteley, K. Latimer, P. Dempsey, L. Kwak, K. Lau, J. Braun and S. Simon re closing of Allied/GS DIP financing; discussion re inactive subsidiary (AH Industries) (1.1); e-mails re Scotia account control agreements (0.2); review funding notice (e-mail H. Dempster) (0.1); prepare/review/revise and circulate Canadian directors resolutions, certified directors resolution and officers certificates with attachments and circulate (C. Reagh and others) and finalize same and send to C. Daniel for coordinating execution (1.0); review from C. Richter revised Schedules (0.5); various e-mails/discussions and review of Gowlings (Alberta, BC and Ontario) opinions, and coordinate, review and discussions re other agents opinions (1.1); receipt/review/revise post-closing checklist from H. Hart (1.0); e-mails to/from S. Macaulay re List of Tractors/Trailers and any changes and follow up re same (0.3); receipt of various executed closing documents and signing pages in connection with the DIP closing (0.8); review updated Canadian Closing Checklist, call with Oslers (K. Lau and M. Hart) re outstanding matters (0.5); review draft Gowlings Ontario opinion (0.4); prepare AH Industries Directors Resolution and send same to C. Daniel to arrange for signature (0.4); receipt/review Certificates of incumbency from A. Lalonde (0.2); receipt of executed Quebec opinion and Nova Scotia opinion discussions/e-mails S. Macaulay re Scotia (0.2); coordinate various matters with provincial agents (0.4); finalize Schedule 10.23 - Post Closing Actions and to all other matters and attendances relating to the closing (1.2);
03/30/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Telephone discussion with B. Robertson re termination of Account Control Agreements (0.1); email to S. Macaulay reporting on same (0.1); responding email from S. Macaulay

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					attaching Account Control Agreements (0.1); email to B. Robertson attaching same (0.1); telephone discussion with B. Robertson re termination of Account Control Agreements (0.1); reply email to S. Macaulay re same (0.1); email from H. Dempster reporting refinancing completed (0.1); further telephone discussions with B. Robertson and S. Macaulay re termination of Account Control Agreements (0.1); email to S. Macaulay confirming same (0.1); email from B. Robertson attaching Terminations of Account Control Agreements executed by BNS and delivered in escrow (0.1);
03/30/07	Whyte, John	\$4,375.00	7.0	\$625.00	Review all emails re closing agenda and transaction (1.6); review Nova Scotia opinion (0.3); drafting Ontario opinion (1.7); office conferences C. Eustace re items for closing and security (0.3); negotiations with Oslers re form of opinion letter (0.5); research and review re opinions (0.9); office conference C. Bahrey re opinions, re mobile goods and chief executive office issues (0.4); review emails H. Whiteley re delivery of officers certificate and issues concerning Court Orders (0.2); further emails (0.2); negotiations re drafting (0.4); follow-up for delivery of opinion letter and remaining closing documents (0.5);
03/30/07	Lalonde, Alain	\$1,548.00	4.3	\$360.00	Review final draft of Québec Security Documents (0.5); review, amend applications for registration of movable hypothecs at the Register of Personal and Movable Real Rights (1.3); review resolutions, certificate of officers and complete Gowlings' opinion (1.8); communications, e-mail with Chris Eustace, Charles Reagh, Keith Lau, Constantine Troulis and Etienne Massicotte (0.2); letter to Keith Lau re: closing documents (0.2); execution of Québec Security Documents (0.3);
3/30/07	Bahrey, Christine L.	\$1,100.00	4.0	\$275.00	Conducting research and preparing a memo to file re PPSA conflict of laws provisions (3.2); arranging for a student to conduct research and prepare a memo to file re conflict of laws generally (0.3); reviewing student's memo (0.5);
3/30/07	Baril, Johanne	\$276.00	2.3	\$120.00	Completing RH forms, amending RH forms, preparing RA form, review of same, and further amendments (1.7); discussion with

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					Me Lalonde (0.1); registration of 2 hypothecs at Register of Personal and Movable Real Rights (0.4);
03/30/07	Cumming, Thomas	\$900.00	1.8	\$500.00	Review draft opinion re Alberta (1.8);
03/30/07	Latimer, Katherine	\$267.00	0.5	\$535.00	Review of and reply to numerous e-mails re status of GECC discharges (0.5);
03/30/07	Miduri, Livia	\$462.50	2.5	\$185.00	Memorandum providing supporting case law and commentary to items 13-15 in letter opinion (2.5);
03/30/07	Moisan, Danielle	\$510.00	3.0	\$170.00	Finalise the limitation of liability, attendance at Osler's office to receive signatures, reviewing resolutions, and complete the deeds of hypothec (3.0);
03/30/07	Paralegals, Parajuristes 2	\$320.00	2.0	\$160.00	March 29, 2007 - Discussion with Alain Lalonde (0.1); corporate searches on Québec register and correspondence with Québec Registrar to obtain certificates of attestation for Allied Systems (Canada) Co. and Axis Canada Co. (0.9) and; preparation and filing of the amending declaration for each of the entities to change the domicile's address (1.0).
04/02/07	Eustace, Chris	\$2,2880.00	3.8	\$600.00	Various attendances regarding BNS Termination of Blocked Account Agreement (GE) for Axis Canada/Allied Canada (0.6); various e-mails from Johns Whyte, Heath Whiteley, Katherine Latimer, J. Braun and A. Lalonde re post closing matters re Allied/GS DIP financing, and attend to various post-closing attendances (3.2);
04/02/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Email from B. Robertson re status of Terminations re Account Control Agreements (0.1); email to S. Macaulay re same and attaching revised Terminations in from requested by BNS (0.2); responding email to B. Robertson (0.1);
04/02/07	Lalonde, Alain	\$360.00	1.0	\$360.00	Review comments of Osler on Gowlings' opinion (0.3); conduct searches/verification in the Register of Personal and Movable Real Rights (0.5); communications with Keith Laure: confirmation of registration of movable hypothecs (0.2);
04/02/07	Baril, Joanne	\$60.00	0.5	\$120.00	Register of Personal and Movable Real Rights search, scan and e-mail to Alain Lalonde (0.5);

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04/03/07	Eustace, Chris	\$1,740.00	2.9	\$600.00	E-mails from K. Lau re opinions and PPR discharges (0.3); send original opinion to K. Lau (0.1); receipt/review-revised opinion from A. Lalonde re Quebec, and other post closing attendances (2.5);
04/03/07	Lalonde, Alain	\$252.00	0.7	\$360.00	Working on revised draft of Gowlings' opinion and communications with Keith Lau re: opinion (0.7);
04/03/07	Cumming, Thomas	\$350.00	0.7	\$500.00	Review and comment upon Alberta opinion (0.5); discussion with J. Whyte and C. Eustace (0.2);
04/04/07	Eustace, Chris	\$1,680.00	2.8	\$600.00	Various e-mails from H. Whiteley, K. Latimer and K. Lau re post-closing Allied/GS DIP financing matters, and from L. Kwak re BC Verification Statements; coordinate with agents re various matters (2.8);
04/04/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Email from S. Macaulay attaching revised Terminations re Account Control Agreements (0.1); email to B. Robertson attaching revised Terminations re Account Control Agreements (0.1); responding email from B. Robertson re same (0.1); reply email from B. Robertson re same (0.1);
04/04/07	Lalonde, Alain	\$180.00	0.5	\$360.00	Letter to Keith Lau re: confirmation of registration of movable hypothecs and review certified statements of registration issued by the Register of Personal and Movable Real Rights (0.5);
04/05/07	Eustace, Chris	\$1,080.00	1.8	\$600.00	Receipt of various e-mails from K. Latimer, K. Lau and L. Kwak re post closing attendances (1.2); finalize Gowlings opinions for delivery to Oslers (0.4); review PPSA Acknowledgement re Delage (0.2);
04/05/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email to S. Macaulay re Termination of Account Control Agreements (0.1);
04/05/07	Kwak, Linda	\$55.00	0.2	\$275.00	Email correspondence with C. Eustace and K. Lau re discharging PPR registration against AH Industries and instructions to S. Ui re same (0.1); emailing verification and post-search to K. Lau and C. Eustace (0.1);
04/05/07	Lalonde, Alain	\$72.00	0.2	\$360.00	Letter to Chris Eustace re: registration of change of address, domicile for Allied Systems (Canada) Limited and Axis Canada Company (0.2).
04/09/07	Eustace, Chris	\$1,680.00	2.8	\$600.00	Various e-mails C. Reagh, coordinate signed final documents to agents (Stewart McKelvey and Aikins) re release of opinions (0.9); e-mails K. Lau/M. Hart re post closing matters

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					(0.2); follow up/receipt GE mortgage discharges (0.2); conference call with Oslers re VIN analysis (0.4); interoffice discussions with J. Whyte re research required for VIN opinions (Chief Executive Office, Georgia Law and related matters) (0.3); review/comment on opinion (Ontario, Alberta, BC) (0.5); review memo from Christine Bahrey and discuss with J. Whyte (0.3);
04/10/07	Eustace, Chris	\$2,220.00	3.7	\$600.00	E-mails from/to J. Blount and G. Collyer re Blue Thunder documents, consider in light of first lien (and VIN analysis) and review of same (1.5); telephone conference with S. Macaulay re treatment (0.3); e-mail to H. Dempster re certain intercreditor/priorities issues (0.3); various e-mails from J. Morgan re Allied discharges (0.2); review court materials from H. Whiteley (0.3); discuss opinion analysis with J. Whyte (0.4); confirm factual context of CEO certificate with T. Foster and e-mail same and attend to other post-closing matters (0.7);
04/10/07	Whyte, John	\$3,125.00	5.0	\$625.00	Emails C. Eustace re post-closing matters and research completed for opinions (5.0);
04/10/07	Maduri, Livia	\$92.50	0.5	\$185.00	Downloading copies of cases from CanLII for C. Bahrey to attach to memorandum supporting letter opinion (0.5);
04/12/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Email from B. Robertson forwarding email from C. Richter re Termination of Account Control Agreements (0.1); responding email to B. Robertson re Termination of Account Control Agreements (0.1); email to C. Richter re same (0.2); responding email from C. Richter re Termination of Account Control Agreements (0.1);
04/16/07	Eustace, Chris	\$660.00	1.1	\$600.00	Further review Blue Thunder matters (0.2) e-mails J. Blount, H. Dempster and telephone attendances with S. Macaulay (0.3); review carve out in Credit Agreement (0.4); e-mail J. Whyte re post-closing matters (0.2);
04/16/07	Whyte, John	\$125.00	0.2	\$625.00	Review emails re meeting on post-closing matters (0.2);
04/17/07	Eustace, Chris	\$2,760.00	4.6	\$600.00	Prepare for and attend conference call with J. Whyte and Oslers re post-closing matters (1.7); discuss revisions to opinions including for Manitoba/Saskatchewan agents (1.8); further confirmation with S. Macaulay, R. Fleming and T. Foster of facts to support

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					Certificate of Use and Certificates of Chief Executive Office (0.4); instruct clerk re various corporate filings (0.7);
04/17/07	Whyte, John	\$3,125.00	5.0	\$625.00	Telephone call Oslers (0.3); office conference C. Eustace (0.2); review opinion letter and revised draft opinion (1.0); telephone calls with Saskatchewan and Manitoba agents (0.4); discuss requirements for additional opinions (0.3); further drafting and review re certificates required for opinions (2.0); review post-closing items and office conference with K. Latimer (0.8);
04/18/07	Eustace, Chris	\$1,980.00	3.3	\$600.00	Consult J. Whyte re updated opinions including those relating to PPSA perfection in VINS and review/revise forms of officers certificates (1.7); follow up with provincial agents re post closing matters (0.8); e-mails to/from N. de Paulsen re Trade Mark Security registrations (0.2); e-mails to C. Richter/I Eisnerre re status of certain post closing matters (0.2); communications with K. Lau re various post closing matters (0.4);
04/18/07	Whyte, John	\$1,875.00	3.0	\$625.00	Email Saskatchewan and Manitoba agent (0.2); review questions re form of opinion letter (0.4); review executed security for opinions (1.0); further discussions and review re amendments to opinion letters and certificates (1.2); follow-up with Oslers re post-closing (0.2);
04/18/07	Ripley, Sarah	\$67.50	0.3	\$225.00	Attendance to follow up with De Lage Landen Financial Services Canada Inc. regarding PPSA filing and what security it covers (0.3);
04/18/07	de Paulsen, Natalie	\$460.00	1.4	\$328.57	FF: Reviewing Security Agreement and registration (1.0); correspondence with C. Eustace alerting him to the fact that previous Security Agreement has not been released (0.1); correspondence with the TMO (0.2); diarizing date for follow up (0.1);
04/19/07	Eustace, Chris	\$2,580.00	4.3	\$600.00	Follow up with deLage re PPSA Acknowledgement (0.2); review final opinions/certificates from J. Whyte and provide comments (2.5); various e-mails C. Richter, H. Dempster, M. Hart, K. Lau re status and completion of certain Canadian post closing attendances (0.8); various e-mails re same and attaching documents re reflect same (0.8);

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04/19/07	Whyte, John	\$3,125.00	5.0	\$625.00	Discussions with Oslers re form of Ontario post-closing opinion (0.7); office conference calls with agents in Saskatchewan, Manitoba, Alberta and BC to discuss form of opinion (0.8); reviewing Manitoba and Saskatchewan opinion (1.0); discuss registration issues in Manitoba and Saskatchewan (1.0); telephone calls and emails with Oslers to finalize post-closing issues and email H. Dempster re certificate (1.5);
04/19/07	Ripley, Sarah	\$67.50	0.3	\$225.00	Attendance to follow up with secured creditor for PPSA Acknowledgement (0.3);
04/19/07	Cumming, Thomas	\$200.00	0.4	500.00	Discussion with J. Whyte re finalizing Alberta/BC opinions (0.4);
04/19/07	Hayden, Jay	\$1,260.00	2.8	\$450.00	Telephone call from J. Whyte (0.1); review draft opinion (1.0); e-mail to J. Whyte with opinion comments (1.3); telephone call to J. Whyte on separate B.C. registration opinion (0.2); office conference with L. Kwak on registration opinion draft and existing PPSA registrations in B.C. (0.2);
04/20/07	Whyte, John	\$1,250.00	2.0	\$625.00	Follow up on opinions (0.6); telephone calls H. Dempster (0.2); review Saskatchewan opinion (0.4); emails Oslers (0.2); review post-closing items (0.6);
04/23/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	Receipt/review e-mail from C. Richter re PPSA collateral descriptions for the rigs purchased by Allied Systems, Ltd. (L.P.) from Yucaipa Transportation, LLC, relating to the Blue Thunder acquisition (0.5); receipt/review of Loan and Security Agreement and Guaranty sent from C. Richter (1.3); further follow up H. Dempster/S. Macaulay re treatment of same and priority intercreditor issues (0.4);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
04/23/07	Whyte, John	\$1,250.00	2.0	\$625.00	Follow up and review Saskatchewan and Manitoba opinions (0.6); amend Ontario, BC and Alberta opinions (0.8); emails and telephone call Oslers (0.2); review post-closing items (0.4);
04/23/07	Cumming, Thomas	\$750.00	1.5	\$500.00	Review final opinions (BC/Alberta), review law and discussion with J. Whyte re same (1.5);
04/23/07	Ho, Vivian	\$351.00	1.8	\$195.00	Review BC PPSA registrations and draft report re same (1.8);
04/25/07	Eustace, Chris	\$240.00	0.4	\$600.00	Review revised opinion/certificates and discussions with J. Whyte re same (0.4);
04/25/07	Whyte, John	\$125.00	0.2	\$625.00	Office conference with C. Eustace re Allied opinion letter (0.2);
04/26/07	Eustace, Chris	\$ 600.00	1.0	\$600.00	Attend to opinion matters and finalize same (1.0);
04/26/07	Whyte, John	\$1,562.50	2.5	\$625.00	Review opinions for Saskatchewan, Alberta, BC and Ontario (2.0); respond to emails regarding amendments to certificates (0.2); emails to client to finalize post-closing items (0.3);
04/26/07	Cumming, Thomas	\$50.00	0.1	\$500.00	Review and respond to e-mail from J. Whyte re BC/Alberta statutes (0.1);
04/27/07	Whyte, John	\$156.25	0.5	\$625.00	Review opinions for Saskatchewan, Alberta, BC and Ontario (2.0); respond to emails regarding amendments to certificates (0.2); emails to client to finalize post-closing items (0.3);
04/30/07	Eustace, Chris	\$1,800.00	3.0	\$600.00	Receipt and review of various e-mails and attachments from H. Dempster re: restructuring of Allied credit agreement (ie Secured Lien Credit Agreement) and preliminary review of same (3.0);
04/30/07	Whyte, John	\$312.50	0.5	\$625.00	Follow up on certificates and opinion and review file (0.5);
05/01/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	Various e-mails and discussions with J. Whyte re officers certificates re Use and Chief Executive Office, review of post close items and coordinate same (2.0); request certain corporate information from L. Boczka (0.2);

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05/01/07	Whyte, John	\$187.50	0.3	\$625.00	Review status of certificates and email Oslers (0.3);
05/02/07	Eustace, Chris	\$1,080.00	1.8	\$600.00	E-mail to K. Turner re confirmation of outstanding A/R amounts (0.2); receipt/review e-mail from K. Lau re Closing Agenda for second lien credit facility searches contact agents re search results (1.6);
05/03/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	E-mails and discussions regarding second lien financing arising from exercise of flex rights (1.3); various e-mails to and from J. Whyte and H. Whiteley (0.4); e-mail from K. Lau re proposed Alberta registrations (0.2); further contact provincial agents regarding second lien financing (0.3);
05/03/07	Latimer, Katherine	\$107.00	0.2	\$535.00	Discussion with S. Swallows and A. Moore re new financing (0.2);
05/03/07	Whyte, John	\$1,875.00	3.0	\$625.00	Follow up on status of opinions (0.3); drafting separate Gowlings opinions for Alberta and B.C. (2.0); follow up on status of second financing (0.3); emails Oslers and Manitoba agents (0.4);
05/04/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	Various e-mails to/from Katherine Latimer, review real estate and related matters re second lien financing (2.2);
05/04/07	Latimer, Katherine	\$160.50	0.3	\$535.00	E-mail exchange with J. Braun re new mortgage to be registered on title to Winnipeg property (0.1); exchange of voice mail messages with J. Lee in that regard (0.1); voice mail message from and discussion with S. Swallows in that regard (0.1);
05/04/07	Ripley, Sandra	\$67.50	0.3	\$225.00	Attendance to obtain PINS re Canadian real estate (0.3);
05/07/07	Eustace, Chris	\$1,680.00	2.8	\$600.00	E-mails to/from S. Arnold re lien searches (0.3); e-mails from K. Lau re closing timeline and various searches needed to be done (0.5); e-mail and discussions with J. Whyte re real estate security (0.8); various e-mails and discussions with K. Lau and provincial agents (1.2);

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05/07/07	Whyte, John	\$375.00	0.6	\$625.00	Review instructions re second mortgage financing (0.2); office conference K. Latimer (0.2); various e-mails (0.2);
05/08/07	Eustace, Chris	\$2,760.00	4.6	\$600.00	Numerous e-mails to/from G. Stang, K. Lau, J. Whyte, L. Kwak, P. Marshall, J. Braun, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility and related searches (2.0); receipt of draft financing statements from J. Braun (0.2); telephone conference with G. Stang re: searches/registrations needed (0.2); coordinate Quebec and British Columbia searches and updated registrations (0.4); prepare e-mail to agents/representatives re PPSA registrations and searches (0.3); receipt/review various Ontario security documents (1.0); receipt/review of various PPSA registrations from agents (0.5);
05/08/07	Whyte, John	\$1,250.00	2.0	\$625.00	Follow up on status of opinions for 2nd lien financing (0.6); review credit requirement emails re officer certificates and related issues pertaining to security (0.8); review closing agenda for 2nd lien financing (0.6);
05/08/07	Latimer, Katherine	\$802.50	1.5	\$535.00	Voice mail message from J. Braun re status of deal (0.1); discussion with E. Branning at Chicago Title re title insurance (0.2); discussion with J. Braun (0.1); review of e-mails from E. Branning re title insurance (0.3); e-mail to J. Whyte, C. Eustace and J. Braun re opinions (0.8);
05/08/07	Ho, Vivian	\$312.00	1.6	\$195.00	Conference with J. Hayden and L. Gibo (0.2); review file (0.2); draft financing statements (0.5); send and review e-mails (0.2); review PPSA post-registration searches (0.2); review Personal Property Security Act and related regulation (0.3);
05/08/07	Ridout, Catherine	\$61.50	0.3	\$205.00	Receipt and review of memorandum from K. Latimer (0.1); conduct execution searches and advise (0.2);
05/09/07	Eustace, Chris	\$1,680.00	2.9	\$600.00	Various e-mails , discussions with J. Whyte, K. Latimer, K. Lau, G. Stang, N. Schissel, British Columbia and Quebec agents, and J. Braun, and coordinate registrations for

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					anticipated Friday close (2.9);
05/09/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Copy of email from J. Whyte to H. Dempster re financing restructuring (0.1);
05/09/07	Lalonde, Alain	\$576.00	1.6	\$360.00	Review draft Québec Security Documents re: Second Lien (security in favour of Goldman Sachs) (0.5); incoming e-mail from Keith Lau (Osler) (0.1); working on draft opinion addressed to Goldman Sachs (1.0);
05/09/07	Latimer, Katherine	\$1,123.50	2.1	\$535.00	Review of form of mortgage (0.3); e-mail exchange with J. Lee in that regard (0.1); prepared fraudulent preference declarations and certificates re possession required by Chicago Title (1.0); e-mails to E. Branning at Chicago Title in that regard (0.2); e-mail exchange with S. Swallows re leasehold mortgages (0.3); e-mail to and discussion with J. Braun re enquiry relating to work orders (0.2);
05/09/07	Donaldson, Barry	\$27.00	0.2	\$135.00	Received instructions and attending to copy PIN 08211-0123 (0.1); e-mail copy to K. Latimer (0.1);
05/10/07	Eustace, Chris	\$4,080.00	6.8	\$600.00	Numerous e-mails to/from K. Lau, S. Macauley, J. Whyte, M. Hart, C. Richter, S. Arnold, A. Lalonde, J. Braun, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility closing matters, searches and registrations and opinions (3.8); e-mails to and from N. de Paulsen re filing of the Trade-Mark Security Agreement (0.2); review Revised Amended and Restated First Lien Credit Agreement, Trademark Security Agreement and Pledge and Security Agreement and forward same to J. Whyte for comments (2.0); receipt/review of closing checklist and call with K. Lau re outstanding items and to various other closing matters and attendances (0.6); review e-mail from J. Whyte re Gowlings opinions and certificates (0.2);
05/10/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Copy of email from C. Eustace to J. Whyte re closing of financing restructuring (0.1);
05/10/07	Whyte, John	\$2500.00	4.0	\$625.00	Revising opinion letters with respect to Second Lien financing (1.5); revise Certificates for Second Lien and First Lien financing (0.5); telephone calls Oslers (0.3); office conference C. Eustace re additional closing documents (0.4); review closing

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					agenda for Second Lien transaction (0.3); review related transactions and related parties' opinions (1.0);
05/10/07	Lalonde, Alain	\$1,296.00	3.6	\$360.00	Telephone conversation with Keith Lau re: Québec Security Documents, opinion, PPSA registration (0.1); telephone conversation with Chris Eustace re: resolutions, execution of Québec Security Documents (0.1); review final form of security documents (0.5); working on opinion (1.0); obtain Certificates of Attestation for Axis and Allied (0.2); working on draft resolutions of Allied Systems (Canada) Company and Axis Canada Company (1.2); communications with Chris Eustace and Keith Lau re: resolutions (0.1); review draft applications for registration of movable hypothecs (0.3); discussions with Cristina Napoleoni (Notary) re: execution of Québec Security Documents (0.1);
05/10/07	Baril, Joanne	\$36.00	0.3	\$120.00	Search for Register of Personal and Movable Real Rights forms and printing of 2 RH forms (0.3);
05/10/07	de Paulsen, Natalie	\$91.50	0.3	\$328.57	Telephone attendance with TMO confirming that they have received our request to record the security interest and that it will likely be a couple more weeks before their records are updated (0.2); email confirming the same with C. Eustace (0.1);
05/10/07	Ho, Vivian	\$97.50	0.5	\$195.00	Send and review e-mails regarding execution searches and review file (0.5);
05/10/07	Napoleoni, Christina	\$561.00	3.3	\$170.00	Draft RPMRR forms, scan RH form, corrections to deeds and draft limitations (3.3);
05/11/07	Eustace, Chris	\$4,320.00	7.2	\$600.00	Numerous e-mails to/from G. Stang, K. Lau, H. Whiteley, S. Macauley, J. Braun, J. Shelton, C. Reagh, H. Dempster, V. Ho and J. Whyte re matters relating to the second lien credit facility closing matters, searches and registrations and opinions (3.2); receipt and revise Officers Certificates, Directors Resolutions and Incumbency Certificates and circulate same for signature (1.0); receipt of draft final opinions from J. Whyte and review

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					and final revisions and circulate same (1.5); various telephone conferences with C. Richter re closing documents and coordinating signing of documents (0.5); receipt of the Interim DIP Order approving the first and second lien credit facilities from C. Richter and to all other attendances relating to second lien closing matters (1.0);
05/11/07	Whyte, John	\$1,875.00	3.0	\$625.00	Further discussions re amendment to opinion letters (0.4); adding additional qualification (0.3); amending certificates (0.3); discussions with K. Lau and C. Eustace (0.3); finalizing opinions for 1st and 2nd lien financing closing (1.7);
05/11/07	Lalonde, Alain	\$936.00	2.6	\$360.00	Organize execution of Québec Security Documents (0.6); discussions with Etienne Massicotte (Osler), Keith Lau (Osler), Cristina Napoleoni re: execution of Québec Security Documents (0.2); review draft resolutions of Axis and Allied (0.3); telephone conversation with Chris Eustace re: resolutions (0.1); complete application for registration of movable hypothec (0.5); finalize opinion (0.7); review officer's certificates, Incumbency Certificates (0.2);
05/11/07	Latimer, Katherine	\$321.00	0.6	\$535.00	Review of fraudulent preference declarations and title certificates (0.3); e-mails to E. Branning and S. Swallows in that regard (0.1); follow up with J. Braun confirming Winnipeg property not included (0.1); discussion with S. Swallows re status of financing (0.1);
05/11/07	Ho, Vivian	\$78.00	0.4	\$195.00	Request execution search results (0.1); send and review e-mails (0.2); review execution search results (0.1);
05/11/07	Napoleoni, Christina	\$340.00	2.0	\$170.00	Signature of hypothecs, attending Osler's office for signature, scan documents and filing RPMRR (2.0);
05/14/07	Eustace, Chris	\$2,280.00	3.8	\$600.00	Various e-mails from K. Lau re various matters including Gowlings opinions and officers certificates (1.0); various e-mails to and from C. Richter and K. Lau re closing (1.0); e-mail from C. Richter re Signature Pages for Canadian Certificate of Incumbency

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					(0.2); receipt/review e-mail from A. Lalonde re copy of registrations and final Montreal opinion (0.2); e-mails from various provincial agents (1.4);
05/14/07	Lalonde, Alain	\$468.00	1.3	\$360.00	Conduct searches/verifications in the Register of Personal and Movable Real Rights re: registration of hypothecs (0.4); complete Gowlings' opinion (Québec) (0.5); e-mail to Keith Lau et al re: Gowlings' opinion (0.1); discussions with Keith Lau re: execution and registration of Québec Security Documents before the Credit Agreement (0.2); letter to Keith Lau re: closing documents (0.1);
05/14/07	Latimer, Katherine	\$107.00	0.2	\$535.00	Review of e-mail from E. Branning at CTIC (0.1); requested M. Langhauser to order water accounts for Ontario properties (0.1);
05/14/07	Paralegals, Parajuristes 2	\$96.00	0.6	\$160.00	Search with the Quebec Government's Registry (Cidreq) and correspondence to obtain Certificate of Attestation for Allied Systems (Canada) Company and Axis Canada Company (0.6);
05/15/07	Eustace, Chris	\$2,640.00	4.4	\$600.00	Circulate executed Gowlings opinions delivered in escrow to K. Lau (0.2); various e-mails to and from K. Lau re closing matters (0.6); redating of agreements, etc. (0.3); receipt/review of Blocked Account Agreement from M. Hart (0.5); receipt of opinion and certificates of status from C. Reagh (0.5); e-mail from S. Macauley re blocked account (0.2); receipt/review new executed Quebec Security Documents from A. Lalonde (0.5); forward blocked account agreement to S. Macauley (0.2); receipt/review documents from H. Whiteley re issued and entered Orders of the Honourable Madam Justice Pepall recognizing: (i) the GS Financing Restructuring Interim Order; and (ii) the Rig Financing Final Order (0.2); e-mail from S. Swallows (0.2); other communications/discussions re Closing matters (1.0);

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05/15/07	Whyte, John	\$125.00	0.2	\$625.00	Review emails re closing certificates (0.2);
05/15/07	Lalonde, Alain	\$648.00	1.8	\$360.00	Telephone conversation with Keith Lau re: re-execution of Québec Security Documents (0.1); modify Québec Security Documents (0.5); discussions with C. Troulis (Osler Montreal), Cristina Napoleoni (Notary) re: re-execution of Québec Security Documents (0.2); prepare amended applications for registration of movable hypothecs (1.0);
05/15/07	Latimer, Katherine	\$1,498.00	2.8	\$535.00	Review of debenture (1.5); discussion with J. Lee in that regard and e-mail to S. Swallows (0.2); review of definitions in Credit Agreement (0.4); e-mail exchange with S. Swallows re properties to be charged and various other questions regarding completion of security (0.5); e-mail to E. Branning enclosing information regarding the properties (0.2);
05/15/07	Baril, Joanne	\$60.00	0.5	\$120.00	Completing 2 RH forms and searches on Register of Personal and Movable Real Rights (0.5);
05/15/07	Napoleoni, Christina	\$374.00	2.2	\$170.00	Correction to deeds of hypothec, draft new limitation, attending Osler's office for signature and filing of movable hypothec at the RPMRR (2.2);
05/16/07	Eustace, Chris	\$3,660.00	6.1	\$600.00	Various e-mails, discussions K. Lau, A. Lalonde, K. Latimer and various agents re second lien; closing matters (2.4); receipt of and forward to K. Lau a copy of the executed PPSA Waiver from de Lage Laden Financial (0.3); receipt/review e-mail from K. Lau attaching Ontario law security documents, along with the certificates re: chief executive office and motor vehicles that are required for the Gowlings opinions (1.5); various e-mails to /from J. Whyte re changes to opinions and officers certificates (1.2); e-mail from L. Kehler attaching PPSA registrations for the second lien credit facility searches (0.2); e-mail from K. Lau attaching executed second lien credit agreement and security agreement (US)(0.5);

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05/16/07	Whyte, John	\$625.00	1.0	\$625.00	Emails to K. Lau re correct opinions and amendments to Alberta and B.C. opinions (1.0);
05/16/07	Lalonde, Alain	\$108.00	0.3	\$360.00	Obtain confirmation of registration of movable hypothecs and review statement of registration of movable hypothecs (0.3);
05/16/07	Chancey, Hilary	\$119.00	0.7	\$170.00	Allied Systems (Canada) Company - attendance to order Nova Scotia certificate of status per Stewart McKelvey, & obtain Ontario certified copy profile report & document list (0.7);
05/16/07	Latimer, Katherine	\$588.50	1.1	\$535.00	Discussion with E. Branning re title insurance (0.2); requested execution certificates and certificate of status for title insurance (0.1); review of several e-mails from S. Swallows (0.3); forwarded information to E. Branning throughout day required to complete title policies (0.5);
05/16/07	Ridout, Catherine	\$82.00	0.4	\$205.00	Receipt of instructions from K. Latimer (0.1); obtain execution certificates in Windsor and London and provide to K. Latimer (0.3);
05/17/07	Eustace, Chris	\$2,400.00	4.0	\$600.00	Various e-mails and discussions with J. Whyte, K. Latimer and others (3.0); review and forward officers certificates to J. Whyte (0.3); e-mails from A. Lalonde and K. Lau (0.3); receipt of final opinion from A. Lalonde (0.2); e-mail to S. Macaulay attaching CRA letter for execution (0.2);
05/17/07	Whyte, John	\$250.00	4.0	\$625.00	Preparation revised opinion letters and schedules to opinion letters for 2nd lien closing and all emails thereto (2.4); telephone calls and correspondence (0.6); office conference C. Eustace (0.3); review Certificates and Nova Scotia opinion (0.5); confirm release of opinions (0.2);
05/17/07	Lalonde, Alain	\$360.00	1.0	\$360.00	Finalize Québec opinion (0.4); conduct searches, verifications in the Register of Personal and Movable Real Rights (0.3); telephone conversation with Keith Lau re: opinion (0.1); letter to Keith Lau re: Québec Security Documents executed on May 15,

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					2007 (0.2);
05/17/07	Latimer, Katherine	\$481.50	0.9	\$535.00	E-mail to J. Lee re debenture (0.2); e-mails to S. Swallows re status of deal (0.1); review of draft title insurance policy for Windsor (0.4); discussions with C. Eustace (0.2);
05/17/07	Baril, Joanne	\$72.00	0.6	\$120.00	Preparing 2 RV forms, and discussion with Me Lalonde (0.6);
05/17/07	Napoleoni, Christina	\$136.00	0.8	\$170.00	Certified copies of Hypothecs (0.8)
05/18/07	Eustace, Chris	\$600.00	1.0	\$600.00	Various attendances regarding second lien financing closing (1.0);
05/18/07	Whyte, John	\$312.50	0.5	\$625.00	Office conference K. Latimer re real estate opinions required for 2nd lien transaction (0.5);
05/18/07	Lalonde, Alain	\$108.00	0.3	\$360.00	Letter to Keith Lau re: confirmation of registration of movable hypothecs granted on May 15, 2007, and verifications in the Register of Personal and Movable Real Rights (0.3);
05/18/07	Latimer, Katherine	\$1,551.50	2.9	\$535.00	Review of e-mails from S. Swallows and J. Lee (0.2); review of revised debenture (1.0); review of and revisions to opinion (1.7);

Other Contested Matters

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/02/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Email from C. Eustace attaching correspondence enclosing writ re Munroe action (0.2);
11/03/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Responding email from C. Daniel re Munroe action (0.1);
11/17/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Telephone discussion with C. McTavish re Klinkhammer action (0.1); email from C. McTavish attaching writ re same and instructions re same (0.2); further telephone discussion with C. McTavish re same (0.1);
11/28/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Review of correspondence from C. Farrell re DaimlerChrysler claim (0.2);
12/14/06	Eustace, Chris	\$287.50	0.5	\$575.00	Receipt of British Columbia claim Allied v. Colborne and forward same (0.5);
12/19/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email from C. Daniel re proposed small claims court proceedings in B.C. and Alberta (0.1);
12/27/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Review of correspondence from C. Farrell re DaimlerChrysler claim (0.2);
01/05/07	Eustace, Chris	\$300.00	0.5	\$600.00	E-mail from C. Daniel (0.1); discussion/e-mail C. Daniel re Colborne claim and related matters (0.3); instruct H. Whiteley (0.1);
01/05/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Copy of email from C. Eustace to C. Daniel attaching claim re Colbourne action (0.2); various emails among C. Daniel and C. Eustace re same (0.1); telephone discussion with E. Wredenhagen re same and process re Small Claims court (0.1); email to E. Wredenhagen attaching claim re Colbourne action and confirming process re Small Claims court (0.1); responding email from E. Wredenhagen re same (0.1);
01/05/07	Van Netten, Jonathan	\$148.00	0.8	\$185.00	Reviewed notice of claim (0.2); telephone call to Victoria small claims registry re default judgment (0.1); began drafting defence (0.5);
01/05/07	Wredenhagen Eric	\$70.00	0.2	\$350.00	E-mails to and from H. Whiteley and instructions to J. Van Netten re filing defence (0.2);
01/08/07	Eustace, Chris	\$180.00	0.3	\$600.00	Discussions with C. Daniel/T. Foster re Colborne matter (0.3);
01/08/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Email from C. Eustace attaching fax from T. Foster re Colborne action (0.1); responding email to C. Eustace re same (0.1); email J. Van Netten attaching same (0.1); email from C. Eustace forwarding email from C. Daniel

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					setting out Allied's preliminary findings re Colborne action (0.1); email J. Van Netten attaching same (0.1);
01/08/07	Van Netten, Jonathan	\$55.50	0.3	\$185.00	Reviewed documents provided by client re small claims action (0.1); revised and filed defence to claim (0.2);
01/09/07	Whiteley, Heath	\$420.00	0.8	\$525.00	Telephone call from R. Gardner at De Lage Landen (0.1); telephone discussion with R. Gardner re same (0.1); telephone call from C. McTavish re Klinkhammer action (0.1); copy of email from M. Snowden to D. Derfel re Asfaw action (0.1); copy of email from M. Snowden to D. Cruickshank and B. Munro re Chatterjee action (0.1); responding email to D. Derfel re Asfaw action (0.1); responding email to D. Cruickshank and B. Munro re Chatterjee action (0.1); email from J. Van Netten attaching defence in Colborne action (0.1);
01/09/07	Van Netten, Jonathan	\$37.00	0.2	\$185.00	Reviewed filed defence (0.1); drafted email re filed defence (0.1);
01/10/07	Eustace, Chris	\$60.00	0.1	\$600.00	Review various matters attended to be H. Whiteley/J. Van Netten (0.1);
01/10/07	Whiteley, Heath	\$367.50	0.7	\$525.00	Copy of responding email from D. Derfel to M. Snowden re Ashaw action (0.1); copy of responding email from D. Derfel re same (0.1); telephone call and emails to M. Snowden requesting copy of claim re Ashaw action and claim re Chatterjee action (0.1); emails from M. Snowden attaching same (0.2); email to C. Daniel attaching defence in Colbourne action (0.1); emails among C. Daniel and T. Foster re same (0.1);
01/15/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email to C. Daniel reporting on telephone discussion with R. Gardner (0.1);
01/17/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Communications with T. Kalnins' office re dates for lift stay motion re Callen action (0.1); copy of emails between C. Daniel and D. Gregory re status of equipment of De Lage Landen (0.1); telephone call from R. Gardner at De Lage Landen (0.1); telephone call to R. Gardner re same (0.1);
01/22/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from C. Daniel re Colbourne action (0.1);
01/24/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Emails from and to Y. Meeks re lease with De Lage Landen (0.1); emails from and to J. Rosean re same (0.1); communication with T. Kalnins' office re date for lift stay motion re

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					Callen action (0.1); copy of correspondence from T. Kalnins to Commercial List court office re same (0.1);
01/26/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review copy of correspondence from T. Kalnins to Commercial List court office re date for lift stay motion re Callen action (0.1);
01/31/07	Eustace, Chris	\$180.00	0.3	\$600.00	Receipt of documents and forward to H. Whiteley (0.3);
01/31/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email from C. Eustace forwarding notice re mediation in Colbourne action (0.1); email to J. Van Netten attaching same (0.1); emails from and to C. Daniel re same (0.1);
01/31/07	Van Netten, Jonathan	\$166.50	0.9	\$185.00	Reviewed notice to mediate (0.1); drafted email re notice to mediate (0.1); began drafting application to permit attendance at mediation by telephone (0.7);
02/17/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from J. Van Netten re mediation of Colborne Action (0.1);
02/17/07	Van Netten, Jonathan	\$18.50	0.1	\$185.00	Drafted email re mediation (0.1);
02/26/07	Whiteley, Heath	\$210.00	0.4	\$525.00	Email from J. Van Netten re mediation of Colborne Action (0.1); telephone discussion with T. Foster re same (0.1); responding email to J. Van Netten re same (0.1); copy of email from J. Van Netten to T. Foster re same (0.1);
02/26/07	Van Netten, Jonathan	\$185.00	1.0	\$185.00	Reviewed file (0.1); drafted email re mediation (0.1); telephone conference with client re mediation (0.1); drafted application to the registrar re attendance at mediation via telephone (0.5); drafted email to client re documents and application to attend mediation via telephone (0.2).
02/27/07	Van Netten, Jonathan	\$18.50	0.1	\$185.00	Revised application to attend settlement conference by telephone (0.1);
03/02/07	Van Netten, Jonathan	\$129.50	0.7	\$185.00	Reviewed email from client re documents (0.1); reviewed order from small claims registry re attendance at mediation by telephone (0.1); prepared list of documents (0.4); drafted letter to the registry re list of documents (0.1).
03/05/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Telephone call from C. Farrell's office re motion re insurance particulars (0.1); provide dates re same (0.1); review of correspondence from C. Farrell re same (0.1);
03/05/07	Van Netten, Jonathan	\$222.00	1.2	\$185.00	Telephone conference with client re mediation (0.2); reviewed documents re mediation (0.1); attended mediation via telephone (0.7); drafted notes for file (0.2);

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03/06/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review copy of correspondence from M. Snowden to B. Munro, N. Nasr and J. C. Rioux re Chatterjee and Chayka actions (0.1);
03/13/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Review of correspondence from J. Jones re lift stay motion in Callen action (0.1); review of correspondence from C. MacTavish re Klinkhammer action (0.1); responding correspondence to C. MacTavish re same (0.1);
03/14/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from D. Kirkwood re Klinkhammer action (0.1);
03/19/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Copy of correspondence from M. Snowden re Chatterjee Action (0.2); emails to and from D. Kirkwood re Klinkhammer Action (0.1);
03/23/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review of correspondence from J.C. Rioux re Chatterjee Action (0.1);
03/29/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from B. Munro requesting precedent lift stay order (0.1);
04/04/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review of correspondence from C. Godden re Rhule Action (0.1);
04/09/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from C. Godden re Rhule action (0.1);
04/17/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Telephone calls from and to E. Barz to court office confirming motion in Chatterjee Action (0.1);
04/18/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Review copy of correspondence from E. Barz to court office confirming motion in Chatterjee Action (0.1); telephone discussion with E. Barz re same (0.1); emails from and to E. Barz re motion in Chatterjee Action (0.1);
04/19/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Review draft Order in Motion Record re Chatterjee Action (0.1); email to J.-C. Rioux re same (0.1); responding email from J.-C. Rioux re same (0.1); email and correspondence from E. Barz attaching revised draft Order and timetable re Chatterjee Action (0.1); responding email to E. Barz re same (0.1); emails from and to E. Barz re revised timetable (0.1); email to J. Jones attaching case law re Callen lift stay motion (0.2); responding email from J. Jones attaching draft responding affidavit (0.2);
04/24/07	Whiteley, Heath	\$1,417.50	2.7	\$525.00	Telephone discussion with S. Polak re lift stay motion re Callen action (0.2); draft factum re same (0.8); email to S. Polak attaching same and authorities referenced therein (0.2); telephone call to V. Kelley re Insured Claims and responding to lift stay requests (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					email from S. Polak re status (0.1); telephone discussion with V. Kelley re Insured Claims and responding to lift stay requests (0.2); email from V. Kelley re same and attaching copy of Plan (0.1); email to S. Polak attaching same and proposing discussion aimed at resolving claim (0.2); responding email from S. Polak re same (0.1); telephone call to Commercial List court office re hearing particulars (0.1); further exchange of emails with S. Polak (0.1); consider and draft affidavit of J. Whyte re lift stay motion re Callen action (0.5);
04/25/07	Whiteley, Heath	\$3,622.50	6.9	\$525.00	Finalize responding affidavit of J. Whyte and commission same (0.3); finalize factum (0.2); complete preparations for and attend on Callen lift stay motion (6.2); emails to and from S. Polak re forum for resolution of Callen Action (0.2);
04/26/07	Whiteley, Heath	\$997.50	1.9	\$525.00	Copy of email from D. Kirkwood to R. McLennan re status of Pahal claim in light of settlement (0.1); emails to and from D. Kirkwood (0.1); email from S. Polak re position of Allied re claim against driver (0.1); review of correspondence from C. Godden enclosing correspondence from A. Davidson re further lift stay re Rhule Action and consider same (0.2); email to C. Godden responding to correspondence from A. Davidson re further lift stay re Rhule Action (0.1); reply email from R. McLennan re Pahal claim (0.1); various emails from and to S. Polak re forum for resolution of Callen Action (0.2); telephone discussion with S. Polak re same (0.2); review of correspondence from Commercial List court office enclosing decision of Justice Spence re lift stay motion re Callen Action (0.2); email to J. Blount, H. Winsberg and V. Kelley re certain insured claims and status of same (0.4); emails from and to V. Kelley re same (0.1);
04/27/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Email from J. Jones re lift stay motion re Callen Action (0.1); email from S. Polak re next steps re Callen Action (0.1);
05/01/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Review of correspondence from J.C. Rioux enclosing Order re Chatterjee Action (0.1);
05/02/07	Whiteley, Heath	\$262.50	0.5	\$525.00	Review of correspondence from A. Davidson requesting dates for further partial lift stay

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					motion (0.1); telephone call from D. Derfel re Asfaw Action (0.1); telephone discussion with D. Durfel re same (0.3);
05/03/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email to A. Davidson re dates for motion for further partial lift stay re Rhule Action (0.2); review of correspondence from C. Godden re same (0.1);
05/08/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Various emails from S. Polak re lift stay re Callen Action and proposing mediation (0.3);
05/09/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Emails from and to D. Derfel re Asfaw Action (0.2); email from D. Kirkwood re Callen Action (0.1);
05/10/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Correspondence from A. Davidson confirming motion date for further partial lift stay motion in Rhule Action (0.1);
05/15/07	Whiteley, Heath	\$315.00	0.6	\$525.00	Email from D. Kirkwood re lift stay motion re Callen Action (0.1); telephone discussion with J. Blount re Singh Action (0.1); email from J. Blount attaching Statement of Claim re same (0.1); telephone call to M. Lamont re Singh Action (0.1); email to M. Lamont re same (0.1); forward same to J. Blount (0.1);
05/16/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Responding email from M. Lamont re Singh Action (0.1); email from J. Blount re Singh Action (0.1);
05/17/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from D. Derfel re Asfaw Action (0.1);
05/18/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from S. Polak re Callen Action (0.1);

Asset Disposition

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/01/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Telephone call to K. Latimer re status of Windsor property sale (0.1);
11/01/06	Latimer, Katherine	\$1,102.50	2.1	\$525.00	Discussions with V. Kelley and C. Daniel (0.3); review of offer from B. Tkatch's client (0.2); discussion with V. Kelleya and B. Tkatch in that regard (0.1); discussion with J. Slop in re Franfer bid (0.1); e-mails to B. Tkatch and J. Slop in (0.2); follow up with B. Tkatch re deposit and evidence of financial strength of purchaser (0.1); ordered corporate search of 2100827 Ontario Inc. (0.1); exchange of e-mails with V. Kelley throughout day (1.0);
11/02/06	Latimer, Katherine	\$210.00	0.4	\$525.00	Letter to B. Tkatch enclosing deposit cheque (0.1); follow up with C. Daniel re: Auction (0.2); discussion with H. Whiteley re timing of order recognizing US Bankruptcy Court Order (0.1);
11/03/06	Latimer, Katherine	\$52.50	0.1	\$525.00	Review of and reply to e-mail from V. Kelley re status of vendor's conditions relating with sale of Windsor property (0.1);
11/06/06	Eustace, Chris	\$172.50	0.3	\$575.00	Updates from K. Latimer regarding Windsor property sale (0.3);
11/08/06	Whiteley, Heath	\$1,377.50	2.9	\$475.00	Telephone discussion with C. Daniel re motion for recognition order (0.2); email from C. Daniel providing preliminary report on court hearing (0.1); prepare motion materials re recognition order (2.0); email to C. Daniel attaching draft affidavit re same (0.2); responding email from C. Daniel re same (0.1); email from K. Latimer re motion date (0.1); reply email to C. Daniel (0.1); responding email to K. Latimer (0.1);
11/09/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Email from C. Daniel attaching Order re Sale of Windsor Property (0.1); email from H. Winsberg attaching same and Order re Further Extension of Exclusivity (0.1); emails to and from H. Winsberg re same (0.1); email from C. Daniel attaching sworn affidavit of T. King re recognition of same (0.1);
11/10/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Assemble Motion Record re recognition of Order re Further Extension of Exclusivity Period and Order re Sale of Windsor Property (0.2); email to service list attaching same (0.1); email to J. Mervyn requesting posting of same onto website (0.1);
11/13/06	Whiteley,	\$142.50	0.3	\$475.00	Emails from and to V. Kelley re hearing date

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
	Heath				for motion seeking Recognition Order re Sale of Windsor Property and appeal rights re same (0.3);
11/15/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Telephone call to Commercial List court office to obtain hearing particulars (0.1); email to service list re same (0.1);
11/15/06	Latimer, Katherine	\$105.00	0.2	\$525.00	Discussion with C. Daniel re process to close Windsor sale (0.2);
11/16/06	Whiteley, Heath	\$1,615.00	3.4	\$475.00	Complete preparations for and attend on motion to recognize certain orders, including Order re Sale of Windsor Property (2.0); attend to entry of Recognition Order (0.3); email to service list attaching same (0.1); email to J. Mervyn attaching same for posting on website (0.1); email to C. Daniel attaching same (0.1); responding email from C. Daniel re same (0.1); email from K. Latimer forwarding email from V. Kelley to J. MacKinnon re timing of closing (0.1); telephone discussion with K. Latimer re same (0.1); telephone call from V. Kelley re same (0.1); telephone discussion with V. Kelley re same (0.1); copy of reply email from K. Latimer to C. Daniel attaching draft waiver of conditions (0.1); email to C. Daniel and K. Latimer reporting on telephone discussion with V. Kelley (0.1); copy of sur reply email from C. Daniel to K. Latimer approving draft waiver of conditions (0.1);
11/16/06	Latimer, Katherine	\$420.00	0.8	\$525.00	Review of court order (0.1); drafted waiver letter (0.3); discussions with C. Daniel, H. Whiteley re appeal periods (0.2); memo to C. Ridout/S.Ripley to prepare closing documents (0.2);
11/17/06	Latimer, Katherine	\$105.00	0.2	\$525.00	E-mail exchange with C. Daniel re real estate commission relating to Windsor property and disbursement of closing proceeds (0.2);
11/17/06	Ridout, Catherine	\$57.00	0.3	\$190.00	Receipt and review of memo (0.1); commence review of agreement of purchase and sale (0.2);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/17/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Emails from and to K. Latimer re Windsor property closing (0.1);
11/20/06	Ridout, Catherine	\$855.00	4.5	190.00	Receipt of instructions (0.1); review agreement of purchase and sale (0.2); review legal description and reference plan re: discrepancy in lots (0.3); telephone calls to Committee of Adjustment (0.1); telephone calls to Engineering Department (0.1); telephone calls to Legal Department (0.1); commence draft closing documents (3.5); instructions to updated tax certificate (0.1);
11/21/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email from K. Latimer re appeal period re Recognition Order re Sale of Windsor Property (0.1);
11/21/06	Ridout, Catherine	\$57.00	0.3	\$190.00	Telephone calls to City of Windsor (0.3);
11/21/06	Latimer, Katherine	\$577.50	1.1	\$525.00	Discussion with J. Ohler re appeal period of order confirming sale of Windsor property (0.1); review of email from D. Smith at Blakes (0.1); email to C. Daniel and V. Kelley re legal description of Windsor lands in Court materials (0.2); review of and revisions to closing documents (0.7);
11/22/06	Whiteley, Heath	\$285.00	0.6	\$475.00	Emails from and to K. Latimer re status of Recognition Order re Sale of Windsor Property (0.2); telephone discussion with K. Latimer re same (0.2); copy of email from K. Latimer to C. Daniel reporting on inquiry from J. Ohler and our telephone discussion (0.1); discussion with J. Russo re his telephone discussion with J. MacKinnon re status of Recognition Order (0.1);
11/22/06	Ridout, Catherine	\$228.00	1.2	\$190.00	Telephone calls to and from City of Windsor Committee of Adjustment and Legal Department re: transfer required in favour of the City of Windsor (0.2); receipt of instructions from K. Latimer re: preparation of further closing documents (0.1); draft further closing documents (0.9);
11/22/06	Latimer, Katherine	\$682.50	1.3	\$525.00	Discussion with H. Whiteley re appeal period relating to recognition order (0.1); discussion with J. Ohler in that regard (0.1) email to C. Daniel (0.2); review of closing documents (0.8); email to J. Ohler and C. Daniel in that regard (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/23/06	Ridout, Catherine	\$228.00	1.2	\$190.00	Draft transfer in favour of the City of Windsor after reviewing reference plan for legal description purposes and to confirm what encumbrances; if any, affect part to be transferred to the City (0.7); draft acknowledgement and direction for registration of transfer to the City (0.5);
11/24/06	Latimer, Katherine	\$105.00	0.2	\$525.00	Discussion with C.Daniel re closing dated of Windsor date (0.2);
11/27/06	Latimer, Katherine	\$577.50	1.1	\$525.00	Email exchange with C. Ridout and C. Daniel re closing (0.3); email to V. Kelley re monies paid by 1700734 Ontario Inc. (0.1); review of letter from J. Ohler re assignment of agreement of purchase and sale (0.1); email to C. Daniel in that regard and discussion with J. MacKinnon (0.3); email to C. Ridout following discussion with J. MacKinnon (0.2); email to J. MacKinnon extending closing dated (0.1);
11/27/06	Ridout, Catherine	\$95.00	0.5	\$190.00	Receipt and review of email from City of Windsor (0.1); receipt and review of emails from K. Latimer re change in purchaser (0.1); commence revised closing documents (0.1); revise Acknowledgement and Direction re registration of Transfer to City of Windsor for road widening and provide to K. Latimer for execution by Allied to permit registration of signed Transfer to City (0.2);
11/28/06	Latimer, Katherine	\$210.00	0.4	\$525.00	Confirmed acreage of site and severed parcel (0.1); review of revised closing documents and revisions thereto (0.3);
11/28/06	Ridout, Catherine	\$437.00	2.3	\$190.00	Revise closing documents and emails re: Committee of Adjustment procedure re: road widening (2.3);
11/29/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Emails from and to V. Kelley re deposit cheque for Windsor property (0.1);
11/29/06	Latimer, Katherine	\$210.00	0.4	\$525.00	Review of revised documents (0.2); email exchange with J. MacKinnon (0.1); voice mail message to C. Daniel (0.1);
11/29/06	Ridout, Catherine	\$380.00	2.0	\$190.00	Emails to and from K. Latimer re: timing of registration of transfer for road widening (0.2); telephone calls to and from Committee of Adjustment in Windsor re: same (0.2); attempted telephone call to Legal Department, City of Windsor re same (0.1); review closing documents (1.5);
12/01/06	Whiteley, Heath	\$237.50	0.5	\$475.00	Email from K. Latimer's assistant re deposit cheque for Windsor property (0.1); telephone

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					discussion with K. Latimer's assistant re same (0.1); telephone call to V. Kelley proposing way to handle same (0.1); email from V. Kelley agreeing to proposal and forwarding email chain (0.1); emails from and to K. Latimer re same (0.1);
12/01/06	Ridout, Catherine	\$228.00	1.2	\$190.00	Emails to and from K. Latimer, J. MacKinnon (0.3); receipt of information re: December penalties on realty taxes (0.1); instruction M. Langhauser re: sending updated info re: taxes to Allied (0.1); review re-direction re: funds (0.2); review of GST number for purchaser (0.1) I revise Purchaser's indemnity re: GST (0.3); confirm GST registration number on government website (0.1);
12/04/06	Ridout, Catherine	\$57.00	0.3	\$190.00	Further email to City of Windsor re: timing of issuance of certificate of consent (0.2); telephone call from City of Windsor legal department advising that possible to obtain certificate of consent on same day as closing (0.1);
12/05/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Telephone call from and to K. Latimer re deposit cheque re sale of Windsor property (0.1); email from K. Latimer re same (0.1);
12/05/06	Latimer, Katherine	\$472.50	0.9	\$525.00	Review of signed closing documents (0.4); letter to J. MacKinnon enclosing vendor's closing documents (0.3); discussions with C. Daniel and V. Kelley re \$2.85 million cheque (0.2);
12/06/06	Latimer, Katherine	\$367.50	0.7	\$525.00	Discussions with M. Labastilla and C. Demarbre re endorsement of certified cheque; completed package of documents to be sent to J. MacKinnon; discussions with J. MacKinnon; review of email from J. MacKinnon enclosing documents and reply thereto; follow up with D. Smith at Blakes re status of GE discharges; discussions with C. Daniel (0.7);
12/06/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email from K. Latimer requesting confirmation whether appeal commenced in respect of Recognition Order re Sale of Windsor Property (0.1);
12/07/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Emails from and to K. Latimer re status of Recognition Order re Sale of Windsor Property (0.3); email to C. Nichols re same (0.1);
12/08/06	Whiteley, Heath	\$190.00	0.4	\$475.00	Emails from and to K. Latimer re status of Recognition Order re sale of Windsor

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					Property (0.2); email from C. Nichols reporting no appeal filed with the court (0.1); emails to and from K. Latimer re same (0.1);
12/08/06	Ridout, Catherine	\$855.00	4.5	\$190.00	Miscellaneous closing matters including obtaining consent from Committee of Adjustment (3.5); registering transfer for road widening (0.5); registering partial discharges (0.5);
12/08/06	Latimer, Katherine	\$997.50	1.9	\$525.00	Oversaw closing including follow up re GE discharges; registration of transfer to City; discussion with S. D'Alimonte; discussion with and email messages to C. Daniel; discussions with and email messages to J. MacKinnon; email to S. D'Alimonte advising that closed and providing her with copies of registered documents; letter to real estate agent (1.9);
12/11/06	Nichols, Chris	\$60.00	0.8	\$75.00	Attend appeal and divisional court to search records re allied (0.8);
12/12/06	Latimer, Katherine	\$262.50	0.5	\$525.00	Dictated cover letter and worked on report book re Windsor sale (0.5);
12/15/06	Latimer, Katherine	\$105.00	0.2	\$525.00	Revisions to table of contents for record book re Windsor property sale (0.1); email to C. Daniel re legal fees relation to sale (0.1);

Business Operations

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/01/06	Ripley, Sandra	\$21.00	0.1	\$210.00	Attendance to obtain PIN (0.1);
11/01/06	Chancey, Hilary	\$77.50	0.5	\$155.00	2100827 Ontario Inc.- attendance to corporate search (0.5);
11/03/06	Eustace, Chris	\$460.00	0.8	\$575.00	Various email regarding T. Foster regarding licensing issues regarding MTO and related matters (0.8);
11/06/06	Eustace, Chris	\$345.00	0.6	\$575.00	Telephone conference with B. Fleming regarding Axis matters (0.6);
11/06/06	Eustace, Chris	\$172.50	0.3	\$575.00	Review/respond to email from Cade Daniel (0.3);
11/8/06	Eustace, Chris	\$805.00	1.4	\$575.00	Follow up with R. Fleming of Axis Canada (0.7); telephone attendance with T. Foster and email same (0.7);
11/27/06	Parajuristes, Paralegals	\$150.00	1.5	\$100.00	Allied Systems (Canada) Company- fixed professional fees for acting as chief agent for the year 2006 (1.5);
11/27/06	Parajuristes, Paralegals	\$150.00	1.5	\$100.00	Axis Canada Company- Fixed professional fees for acting as chief agent for the year 2006 (1.5);
12/05/06	Eustace, Chris	\$1,380.00	2.4	\$575.00	Telephone conference with T. Foster re MTO matter (0.8); review agent filing for AH Industries (1.3); email to and from B. Fleming and C. Daniel re Axis Canada;
12/06/06	Eustace, Chris	\$920.00	1.6	\$575.00	Follow up re: Axis Canada- operating authorities (0.9); telephone conference with T. Foster re MTO matter and review same (0.7);
12/07/06	Eustace, Chris	\$1,207.50	2.1	\$575.00	Follow up on PPSA registrations (0.5); review fax from T. Foster and revise same and respond AHI filings (1.6);
12/13/06	Eustace, Chris	\$1,150.00	2.0	\$575.00	Email from C. Daniel re Allied-Nats enrollment (0.2); preliminary review of same (0.3); follow up re PPSA registrations against Allied and telephone conference re Same (1.5);
12/15/06	Eustace, Chris	\$1,380.00	2.4	\$575.00	Review of Allied NATS enrollment documents and email C. Daniel re comments and follow up discussions re same (2.4);
12/18/06	Mauro, Rosa	\$96.00	0.3	\$320.00	Email correspondence to and from C. Daniel regarding lease review for Burlington location (0.3);
12/18/06	Eustace, Chris	\$1,380.00	2.4	\$575.00	Telephone conference with C. Daniel re NATS enrollment and Retention Plan (0.6); preliminary review of same and discuss with K. Ritchie re review of same (1.8);
12/18/06	Eustace,	\$287.50	0.5	\$575.00	Discuss with Rosa Lupo re Burlington Lease

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
	Chris				and review issues (0.5);
12/19/06	Eustace, Chris	\$287.50	0.5	\$575.00	Emails to and from C. Daniel re procedural issues re small claims court matter (0.5);
12/21/06	Mauro, Rosa	\$320.00	1.0	\$320.00	Review and revision of Lease Agreement for Burlington Property (0.8); email correspondence to and from C. Daniel regarding same (0.2);
12/21/06	Eustace, Chris	\$977.50	1.7	\$575.00	Further follow up re Axis Canada matters (1.2); further email and review of MTO license issue and forward to T. Foster re; same (0.5);
12/22/06	Mauro, Rosa	\$288.00	0.9	\$320.00	Review and revision of Lease Agreement (0.7); email correspondence to and from T. Foster regarding same (0.2);
12/27/06	Eustace, Chris	\$230.00	0.4	\$575.00	Various emails (0.4);
01/08/07	Eustace, Chris	\$240.00	0.4	\$600.00	Fax from D. Jagusic (Allied) and review same (0.2); follow up with T. Foster re MTO (CVOR) matters (0.2);
01/10/07	Eustace, Chris	\$120.00	0.2	\$600.00	Discussions with K. Ritchie re "Retention Policy for Allied" (0.2);
01/15/07	Eustace, Chris	\$840.00	1.4	\$600.00	Various e-mails regarding contractor related issues with Tony Foster (0.4); review of various corporate filing documentation (1.0);
01/16/07	Eustace, Chris	\$2,160.00	3.6	\$600.00	Prepare for and attend to call with Kathleen Ritchie and Cade Daniel regarding retention policies and review of various e-mails from Cade Daniel regarding same (2.1); review of e-mail from Cade Daniel regarding corporate registrations and qualifications (0.2); various e-mails regarding outstanding matters (0.5); various e-mails with L. Boczka regarding annual filings and related matters (0.8);
01/16/07	Boczka, Lynn	\$168.00	0.8	\$210.00	Receive 2007 Annual Statement from Nova Scotia agents (0.2); review of records and preparation of email communication to C. Daniel for confirmation of directors, officers and shareholders (0.4); requesting settlement of Nova Scotia Joint Registry of Stock Companies Fee (0.1); communications and discussion with C. Eustace (0.1);
01/16/07	Ritchie, Kathleen	\$900.00	1.8	\$500.00	In respect of the records retention policy, preparation for and attendance on conference call with C. Daniel and C. Eustace regarding implementation of Allied's records retention protocols in Canada (1.8);
01/17/07	Eustace, Chris	\$300.00	0.5	\$600.00	Further discussions with Kathleen Ritchie regarding records retention (0.3); instruct clerk regarding Allied corporate filings and

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					information requested by Cade Daniel (0.2);
01/18/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	Follow up with L. Boczka regarding corporate filings (0.3); follow up with Tony Foster re various matters and e-mail to/from C. Daniel re corporate matters (0.6); discussions with clerk (L. Boczka) re various corporate attendances (0.3); information required by C. Daniel (0.1); dealing with B.C. Government -E form system registrations and coordinate delivery of package from Allied (0.7); e-mails to and from B. Lonsbury/J. Blount (0.2);
01/18/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Emails from and to J. Blount re documents re B. C. licensing (0.1); forward same to I. Stewart (0.1);
01/18/07	Boczka, Lynn	\$84.00	0.4	\$210.00	Communications with C. Eustace in relation to filing of the 2006 Nova Scotia Annual Statement; drafting of covering memorandum to C. Daniel setting of current directors and officers and requesting confirmation of same to or provide any changes during the year for updating our records; requesting a cheque covering the annual fee of \$2,000.00;
01/25/07	Bryson, Glenis	\$275.00	2.2	\$125.00	Preparing, forwarding and filing the 2007 British Columbia Extraprovincial Annual Report, and acting as the Attorney for Service in B.C. for the period ending January 28, 2007 (2.2).
01/31/07	Eustace, Chris	\$480.00	0.8	\$600.00	Instructions from L. Boczka and review corporate filings and revise re same (0.8);
01/31/07	Boczka, Lynn	\$315.00	1.5	\$210.00	Communications with C. Daniel, L. Thomason and Stewart McKelvey in relation to the 2006 Nova Scotia annual return (0.2); receiving amendments and attendance to revising annual return form (0.5); receiving request of C. Daniel to provide information on extra-provincial registrations for each of Allied Systems (Canada), AH INDUSTRIES and Axis Canada Company (0.1); commence review of records to provide requested information (0.7);
02/01/07	Eustace, Chris	\$1,080.00	1.8	\$600.00	Various e-mails/discussions with L. Boczka re corporate updates and follow up with K. Ritchie re Records Retention (0.5); e-mails from/to Cade Daniel and Lisa Thompson re corporate information for Canadian companies and updated annuals (0.7); receipt of Registration request for Business BCEID Service for Allied for British Columbia and

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					confer re same and e-mail C. Daniel and T. Foster re e-mail from/to John Blount re Process Agent in Quebec for operations (0.4); receipt of Quebec Notice and forward for translation (0.2);
02/01/07	Boczka, Lynn	\$504.00	2.4	\$210.00	Attendance to searching of extra-provincial registrations for Allied Systems in Alberta, British Columbia, Saskatchewan, Nova Scotia, Prince Edward Island, Manitoba and Quebec to determine status (0.7); attendance to communications with agents in British Columbia and Alberta (0.2); receiving and completing 2006 British Columbia annual return for both Allied and Axis (1.0); searching Axis Canada extra-provincial registrations in British Columbia, Alberta and Quebec (0.3); discussion with C. Eustace who advises that AH Industries, which is a Alberta company, should be moved over to the Gowling Calgary office from Burnett Duckworth & Palmer for maintenance (0.2);
02/02/07	Boczka, Lynn	\$210.00	1.0	\$210.00	Receive request from C. Eustace to obtain a corporate search for AirZone One Inc. (0.1); perform search and receive Corporate Profile Report and forwarding same to C. Eustace (0.1); communications with Alberta agents with respect to Axis Canada (0.1); receiving advice that 2006 annual return not complete and that a notice of change of attorney also required (0.1); receiving and completing 2006 Alberta annual return and notice of change of attorney (0.5); attending to execution by C. Eustace and forwarding to agents for filing (0.1);
02/02/07	Ritchie, Kathleen	\$600.00	1.2	\$500.00	In respect of the records retention policy, engaged in review of protocols and attended to matters relating to the review of the protocols by various specialists, including discussions with B. McKechnie relating to the general protocols and with others regarding the review of the environmental protocols (1.2);
02/05/07	Eustace, Chris	\$180.00	0.3	\$600.00	E-mails to/from C. Daniel/J. Blount re Business BceiD (0.3);
02/06/07	Eustace, Chris	\$240.00	0.4	\$600.00	Review matters with L. Boczka re corporate updates (0.4);
02/06/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from C. Eustace forwarding email from J. Blount re Quebec agent (0.1);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
02/06/07	Boczka, Lynn	\$315.00	1.5	\$210.00	Re: Axis Canada Company: receive and complete the 2006 British Columbia Annual Return (0.4); attend to execution and preparation of covering memorandum to agents in British Columbia to file and provide confirmation (0.1); receive and complete the 2006 Alberta Annual Return (0.4); attend to execution and preparation of covering memorandum to agents in Alberta to file and provide confirmation (0.1); Re: Allied Systems (Canada) Company: receive and complete the 2006 British Columbia Annual Return (0.4); attend to execution and drafting of covering memorandum to agents in British Columbia to file and provide confirmation (0.1);
02/07/07	Boczka, Lynn	\$189.00	0.9	\$210.00	Communications with Nova Scotia agents with respect to annual statement required by the end of February (0.2); preparation and forwarding e-mail to C. Daniel with respect to the Nova Scotia annual statement (0.2); receive 2006 Newfoundland annual return, attend to completion of same and preparation of covering letter to client requesting execution and return for forwarding to our Newfoundland agents (0.5);
02/08/07	Eustace, Chris	\$240.00	0.4	\$600.00	Review status report/edit same and discuss with L. Boczka (0.4);
02/08/07	Boczka, Lynn	\$105.00	0.5	\$210.00	Completion of researching status of each of Allied Systems, Axis Canada and AH Industries with respect to jurisdictional registrations and updating records and charts (0.4); forwarding to C. Eustace for review (0.1);
02/09/07	Corporate Services	\$198.00	1.8	\$110.00	Acting as registered attorney of the Corporation up to the present date, including, but not limited to: preparation and filing of the 2007 annual return for completion and execution (1.8);
02/09/07	Corporate Services	\$198.00	1.8	\$110.00	Acting as registered attorney of the Corporation up to the present date, including, but not limited to: preparation and filing of the 2007 annual return for completion and execution (1.8);
02/09/07	Ritchie, Kathleen	\$100.00	0.2	\$500.00	With respect to the records retention policy, engaged in discussions with L. Ng and M. Small regarding the review of the tax and human resource protocols (0.2);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
02/14/07	Eustace, Chris	\$420.00	0.7	\$600.00	Receipt documents for BC corporate registrations, review/revise same and instruct clerk (0.7);
02/14/07	Bryson, Glenis	\$275.00	2.2	\$125.00	Preparing, forwarding and filing the 2007 British Columbia Extraprovincial Annual Report, and acting as the Attorney for Service in B.C. for the period ending February 17, 2007 (2.2).
02/15/07	Fernando, Michelle	\$219.00	0.6	\$365.00	With respect to the Canadian records retention protocols, receive telephone call from K. Ritchie and with K. Ritchie and C. Pawluch (0.6);
02/15/07	Ng, Letitia	\$67.00	0.2	\$335.00	With respect to the Canadian records retention protocols, receiving instructions from K. Ritchie (0.2);
02/15/07	Pawluch, Catherine	\$360.00	0.6	\$600.00	With respect to the Canadian records retention protocol, conference with K. Ritchie re: U.S. policy to conform with Canadian law requirements (0.4); preliminary review of document retention list (0.2);
02/15/07	Ritchie, Kathleen	\$500.00	1.0	\$500.00	With respect to the records retention policy, provided protocols for review to M. Small (human resources), L. Ng (tax), M. Fernando (environmental), B. McKechnie (general) and engaged in discussions with M. Fernando and C. Pawluch regarding the environmental and transportation protocols (0.8); correspondence with C. Daniel regarding the status of the matter (0.2);
02/16/07	Chen, Nicole	\$203.00	1.1	\$185.00	With respect to the Canadian records retention protocols, reviewed American document retention periods for compliance for C. Pawluch (1.1);
02/16/07	Pawluch, Catherine	\$600.00	1.0	\$600.00	Detailed review of Allied's U.S. documents re: transportation document retention (1.0);
02/19/07	Eustace, Chris	\$180.00	0.3	\$600.00	Receipt/review Alberta corporate registrations (0.3);
02/19/07	Boczka, Lynn	\$420.00	2.0	\$210.00	Received Alberta annual return, attend to completion of same, arrange for signature by C. Eustace, and preparation of covering letter to agents and forwarding for filing (0.8); updating corporate records and database (0.2); received 2007 Alberta annual return, attend to completion of same, arrange for signature by C. Eustace, and preparation of covering letter to agents and forwarding for filing (1.0);
02/19/07	McKechnie,	\$247.50	0.9	\$275.00	With respect to the Canadian records

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
	Blair				retention protocols, reviewed US policies (0.9);
02/19/07	Chen, Nicole	\$555.00	3.0	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (3.0);
02/19/07	Pawluch, Catherine	\$240.00	0.4	\$600.00	Consider hours of service legislation re: driver logs and document retention (0.4);
02/19/07	Ritchie, Kathleen	\$50.00	0.1	\$500.00	With respect to the records retention policy, attended to transportation record matters with C. Pawluch and N. Chen (0.1);
02/20/07	McKechnie, Blair	\$770.00	2.8	\$275.00	With respect to the Canadian records retention protocols, meeting with K. Ritchie to discuss project and revised US policies to satisfy Canadian requirements (2.8);
02/20/07	Chen, Nicole	\$92.50	0.5	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (0.5);
02/20/07	Ritchie, Kathleen	\$100.00	0.2	\$500.00	With respect to the records retention policy, attended to general records retention matters with B. McKechnie (0.2);
02/20/07	Small, Michelle	\$776.00	1.6	\$485.00	With respect to the Canadian records retention protocols, review of categories of human resources documents and preparation of Canadian chart (1.6);
02/21/07	Chen, Nicole	\$314.50	\$1.7	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (1.7);
02/21/07	Eustace, Chris	\$180.00	0.3	\$600.00	Receipt/review Manitoba corporate registrations (0.3);
02/21/07	Boczka, Lynn	\$210.00	1.0	\$210.00	Receive 2007 Manitoba annual return, attend to completion of same, forwarding to C. Eustace for signature and return, and preparation of covering letter to agents in Manitoba and forwarding for filing after receipt of executed return (1.0);
02/21/07	Ritchie, Kathleen	\$100.00	0.2	\$500.00	With respect to the records retention policy, attended to union records matters with M. Small and correspondence with C. Daniel relating thereto and with M. Small relating thereto (0.2);
02/22/07	Chen, Nicole	\$277.50	1.5	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (1.5);
02/23/07	Eustace, Chris	\$1,020.00	1.7	\$600.00	Review e-mail and enclosure from. T. Foster and telephone conference regarding same (1.7);
02/23/07	Fernando, Michelle	\$1,095.00	3.0	\$365.00	With respect to the Canadian records retention protocols, revise environmental

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					records retention protocols (3.0);
02/23/07	Ng, Letitia	\$737.00	2.2	\$335.00	With respect to the Canadian records retention protocols, preparing record retention summary (2.2);
02/25/07	McKechnie, Blair	\$1,210.00	4.4	\$275.00	With respect to the Canadian records retention protocols, researched intellectual property record retention periods and revised US policies to satisfy Canadian requirements (4.4);
02/27/07	Eustace, Chris	\$360.00	0.6	\$600.00	Follow up with Tony Foster re filing and TC Branch (0.6);
02/27/07	Fernando, Michelle	\$1,460.00	4.0	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (4.0);
02/27/07	Chen, Nicole	\$129.50	0.7	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (0.7);
02/27/07	Pawluch, Catherine	\$120.00	0.2	\$600.00	Review research re: document retention requirements re: transportation documents (0.2);
02/28/07	Chen, Nicole	\$1,091.50	5.9	\$185.00	With respect to the Canadian records retention protocols, researched regulations for retention periods for C. Pawluch (5.9);
02/28/07	Fernando, Michelle	\$1,058.50	2.9	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (2.9)
02/28/07	McKechnie, Blair	\$1,072.50	3.9	\$275.00	With respect to the Canadian records retention protocols, revised American policies to reflect Canadian law and researched property tax assessment record retention periods under federal and Nova Scotia law (3.9);
02/28/07	Pawluch, Catherine	\$300.00	0.5	\$600.00	Meeting with N. Chen to finalize document retention (0.5);
02/28/07	Ritchie, Kathleen	\$50.00	0.1	\$500.00	With respect to the records retention policy, attended to occupational health and safety matters with M. Small and M. Fernando and transportation matters with C. Pawluch and N. Chen (0.1);
03/01/07	McKechnie, Blair	\$247.50	0.9	\$275.00	With respect to the Canadian records retention protocols, revised corporate records retention policies to satisfy Canadian legal requirements and reviewed Nova Scotia Companies Act regarding retention periods for share certificates and shareholder registers (0.9);
03/01/07	Chen,	\$277.50	1.5	\$185.00	With respect to the Canadian records

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	Nicole				retention protocols, researched regulations for retention periods for C. Pawluch (1.5);
03/01/07	Pawluch, Catherine	\$600.00	1.0	\$600.00	Memo to K. Ritchie outlining document retention requirements from a transportation law perspective and scope of search (1.0);
03/02/07	Fernando, Michelle	\$1,569.50	4.3	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (4.3);
03/02/07	Ritchie, Kathleen	\$50.00	0.1	\$500.00	With respect to the records retention policy, attended to human resource and taxation matters with M. Small and L. Ng (0.1);
03/02/07	Small, Michelle	\$630.00	1.3	\$485.00	With respect to the Canadian records retention protocols, drafting human resources policy (1.3);
03/05/07	Fernando, Michelle	\$730.00	2.0	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (2.0);
03/05/07	Small, Michelle	\$2,619.00	5.4	\$485.00	With respect to the Canadian records retention protocols, drafting human resources policy (5.4);
03/06/07	Fernando, Michelle	\$1,168.00	3.2	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (3.2);
03/07/07	Fernando, Michelle	\$657.00	1.8	\$365.00	With respect to the Canadian records retention protocols, revise environmental records retention protocols (1.8);
03/08/07	Eustace, Chris	\$1,080.00	1.8	\$600.00	Various attendances re Allied System (Canada)/ Axis Canada corporate and ECPL registrations (0.6); discussion/e-mails with C. Daniel and L. Boczka re same (0.2); review Canadian Records Retention Protocols and discuss with K. Ritchie re same (1.0);
03/08/07	Boczka, Lynn	\$483.00	2.3	\$210.00	Communications with agents in Prince Edward Island and Saskatchewan to obtain documentation required for reinstatement of extra-provincial registrations, receiving same and discussions with C. Eustace (2.0); communications with C. Daniel with respect to who will sign on behalf of the Corporation (0.3);
03/08/07	Ritchie, Kathleen	\$2,000.00	4.0	\$500.00	With respect to the records retention policy, engaged in review of the draft records retention protocols received from B. McKechnie and L. Ng and prepared revisions relating thereto and provided initial drafts to C. Daniel (4.0);
03/09/07	Eustace,	\$240.00	0.4	\$600.00	Various discussions/e-mails re Quebec

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	Chris				Transport Commission matter (0.4);
03/09/07	Tanguay, Sylvaine	\$120.00	0.5	\$240.00	Discussion with L. Bozcka regarding correspondence received from the Quebec Transport Commission (0.1); review forms received from the Quebec Transport Commission (0.2); e-mail to C. Eustace providing background information on the required annual update form received from the Quebec Commission (0.2);
03/11/07	Ritchie, Kathleen	\$1,900.00	3.8	\$500.00	With respect to the records retention policy, engaged in review of the draft records retention protocols relating to human resources and transportation and prepared revisions relating thereto and provided initial drafts to C. Daniel (3.8);
03/12/07	Eustace, Chris	\$360.00	0.6	\$600.00	Review second installment of draft Canadian Records Retention Protocols and discuss with K. Ritchie re same (0.6)
03/12/07	Ritchie, Kathleen	\$1,150.00	2.3	\$500.00	With respect to the records retention policy, engaged in review of the draft records retention protocols relating to human resources and transportation and prepared revisions relating thereto and provided initial drafts to C. Daniel (3.8);
03/15/07	Eustace, Chris	\$1,320.00	2.2	\$600.00	Further e-mails re corporate filings (0.3); instruct clerk review Quebec Transport Notice, consult Quebec re fee and coordinate same (0.4); various attendances re bankruptcy filings (1.5);
03/15/07	Boczka, Lynn	\$273.00	1.3	\$210.00	Preparation of reinstatement documentation for Prince Edward Island and Saskatchewan (0.8); attendance to obtaining signature of Saskatchewan documents and forwarding to agents for filing (0.3); communication with client and forwarding Prince Edward Island documents for execution and return (0.2);
03/16/07	Eustace, Chris	\$1,080.00	1.8	\$600.00	Review various corporate filings re PEI, Maritimes, etc. (0.4); review e-mails re Quebec filing and respond re same (0.4); instruct clerk re various matters (0.3); discussion with R. Flemming relating Axis Canada matters (0.7);
03/16/07	Boczka, Lynn	\$252.00	1.2	\$210.00	Communications with C. Daniel and L. Thomason with respect to business name registrations in Prince Edward Island (0.5); communications with respect to obtaining particulars of dates of resignations of directors for re-instatement in Saskatchewan

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					(0.5); forwarding documentation for execution to L. Thomason for the Prince Edward Island re-registration (0.2);
03/19/07	Boczka, Lynn	\$336.00	1.6	\$210.00	Completion of documentation required in Saskatchewan with respect to the reinstatement of the extra-provincial license and forwarding to agent in Saskatchewan for filing (0.8); receipt of executed re-instatement documents for Prince Edward Island with instructions re business names that are currently registered for filing and forwarding to agents for filing (0.8);
03/19/07	Paralegals, Parajuristes	\$64.00	0.4	\$107.69	Allied Systems (Canada) Company - discussion with Mr. Marco D'Ovidio at Allied in Burlington and conversation with Lynn B. and e-mail to Sylvaine Tanguay re: renewal Transport Form (0.4);
03/20/07	Tanguay, Sylvaine	\$240.00	1.0	\$240.00	Review e-mail received from Gowlings Montreal office regarding Quebec Transport Commission annual update (0.2); e-mail to C. Eustace requesting instructions how to proceed (0.1); telephone conversation with M. D'Ovidio to discuss filing of Quebec annual update; preparation of English version of the update form (0.1); correspondence to M. D'Ovidio forwarding forms for review and arrange for the filing (0.6);
03/22/07	Boczka, Lynn	\$105.00	0.5	\$210.00	Receive request from C. Eustace to provide a list together with addresses for agents used within Canada with respect to the extra-provincial registrations (0.1); production of listing and providing to C. Eustace (0.4);
03/22/07	Tanguay, Sylvaine	\$48.00	0.2	\$240.00	Telephone conversation with M. D'Ovidio regarding information on the form (0.1); verify the names of officers and directors on the Quebec Transport Commission web site to complete section 8.2 of the renewal form (0.1); telephone conversation with M. D'Ovidio regarding same (0.1);

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03/23/07	Boczka, Lynn	\$168.00	0.8	\$210.00	Communications with C. Eustace to determine if company extra-provincially registered in the Northwest Territories and Yukon (0.1); receiving advice from agents that the company is not registered in either place (0.2); further communications to agent in the Yukon to prepare and forward required documentation to extra-provincially register the company in both NWT and YK (0.4); receipt of confirmation from agent (0.1);
03/26/07	Paralegals, Parajuristes	\$140.00	1.3	\$107.69	FF: Allied Systems (Canada) Company - Verification of the 2006 Annual Declaration (Québec) for a Legal Person, correspondence with contacts at Gowlings and Government filing letter and modified information Report and copies (1.3);
03/27/07	Boczka, Lynn	\$378.00	1.8	\$210.00	Communications with agents in the NWT with respect to the extra-provincial registration of Allied Systems (Canada) Company (0.2); receiving advice from NWT agents on their prior contact on behalf of the company (0.2); communications with listed agents in the Yukon requesting further information on the extra-provincial registration (0.3); receiving request of C. Eustace to ascertain status of Axis Canada Company in the Provinces of Nova Scotia and Quebec (0.1); performing corporate searches and forwarding results to C. Eustace (1.0);
03/28/07	Boczka, Lynn	\$1,281.00	6.1	\$210.00	Numerous communications with C. Eustace, K. Lau and L. Gidari of Osler Hoskins, and agents in both the Yukon and the Northwest Territories by e-mail and telephone (2.0); arranging for appointment of new agents in both the Yukon and the Northwest Territories (1.0); preparation of documentation required and having same signed by C. Eustace (2.5); preparation of covering letter to agents in the Northwest Territories with respect to forwarding the executed copies of Form 21 - Notice of Change of Registered Office (0.2); preparation of covering letter to agents in the Yukon with respect to forwarding the Notice of Change of Attorney (0.1); attendance to courier documents for registration (0.2); telephone communications with agents in Quebec with respect to the Axis Canada extra-provincial registration and receiving advice that the 2006 annual return will be due

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					by the end of June, 2007 (0.1);
03/28/07	Paralegals, Parajuristes	\$64.00	0.4	\$107.69	Axis Canada Company - discussion with Lynn Boczka re: cidreq report and review information and registration particulars (0.4);
03/29/07	Eustace, Chris	\$180.00	0.3	\$600.00	E-mail and discussions with K. Turner (AAG) re reconciliation of AR and audit letter; review of same and instruct re reconciliation (0.3);
03/29/07	Boczka, Lynn	\$1,029.00	4.9	\$210.00	Numerous telephone and e-mail communications with C. Eustace, K. Lau and agents in the Yukon (1.5); drafting instructions to agents, provision of listings of directors and officers currently on file for Allied Systems and Axis Canada (0.5); receiving instructions to change agents in Manitoba as a search by outside counsel revealed that the 2007 Manitoba annual return not filed (0.1); reviewing records and advising C. Eustace that the 2007 annual filing was completed on March 12th, 2007 (0.2), receiving instructions from C. Eustace to hold off changing agents in Manitoba (0.1); following up with respect to the Yukon searches and lengthy instructions for the preparation of new financing statements (2.5);
03/30/07	Boczka, Lynn	\$147.00	0.7	\$210.00	Receiving communication from C. Eustace in relation to directors and officers as shown in our records as against those provided by U.S. counsel for each of Allied and Axis (0.1); review of files, records and communications with C. Daniel and forwarding response to C. Eustace (0.5); further communications with respect to Axis (0.1);
04/02/07	Boczka, Lynn	\$504.00	2.4	\$210.00	Receiving confirmation from C. Eustace with respect to officers, directors and shareholders for each of Allied Systems (Canada) Company, Axis Canada Company and AH Industries (0.2); comparison against information currently in corporate records and database (0.5); commence inputting correct information into Axis Canada Company together with preparation of duplicate minute book (1.5); requesting copies of constating documents and resolutions, ledgers and registers from agents in Nova Scotia for each of the three companies (0.2);
04/03/07	Boczka, Lynn	\$630.00	3.0	\$210.00	Re: Axis Canada Company: completion of entering all historical information into corporate database after receipt of

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
					documents from agents in Nova Scotia ((1.0); communications with C. Daniel with respect to obtaining all corporate information at their offices for each of Axis Canada Company, Allied Systems (Canada) Company and AH Industries (0.2); receiving reply that we are to maintain a duplicate set of corporate records for each company (0.1); commence entering information into EnAct database relative to Allied Systems (Canada) Company (1.7);
04/05/07	Boczka, Lynn	\$672.00	3.2	\$210.00	Communications with Nova Scotia agents to obtain historical information for Allied Systems (Canada) Company (0.2); receiving same and entering into corporate database (0.3); attendance to entering corporate information into EnAct database (1.0); preparation of duplicate records (0.5); scanning, filing and setting up of files and corporate records box (1.2);
04/05/07	Paralegals, Parajuristes	\$140.00	1.3	\$107.69	FF: Axis Canada Company - Verification of the 2006 Annual Declaration (Québec) for a Legal Person, correspondence with contacts at Gowlings and Government filing letter and modified information Report and copies. (1.3);
04/09/07	Boczka, Lynn	\$168.00	0.8	\$210.00	Re: Axis Canada Company: receive 2006 Quebec Annuelle Declaration from agents (0.1); review information and make amendments as required (0.3); attendance to execution and forwarding to Quebec agents for filing (0.2); updating corporate records and database (0.2);
04/10/07	Boczka, Lynn	\$168.00	0.8	\$210.00	Receive 2006 Annuelle Declaration from agents in Quebec ((0.1); review information for correctness, completion of form, attendance to signature and forwarding to Quebec agents for filing (0.5); updating corporate records and database (0.2);
04/17/07	Boczka, Lynn	\$252.00	1.2	\$210.00	Receive instructions from C. Eustace to communicate with agents in the NWT with respect to obtaining an updated PPSA post-closing search (0.2); contacting NWT agents and requesting same (0.3); further communications with NWT agents requesting production on an urgent basis (0.2); receiving updated searches and forwarding to C. Eustace (0.2); communication with J. Whyte and providing information as to Saskatchewan agents (0.3);

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04/24/07	Eustace, Chris	\$420.00	0.7	\$600.00	Supervise various corporate attendances and instruct clerk re same (0.7);
04/24/07	Boczka, Lynn	\$336.00	1.6	\$210.00	Receipt of communication from Yukon agents that the 2006 and 2007 annual returns have not been filed (0.1); attending to preparation of both returns (0.5); preparation of covering letter to client requesting execution and return for forwarding to agents for filing (0.2); receiving documentation showing restoration of extra-provincial registrations in the Provinces of Prince Edward Island and Saskatchewan (0.2); forwarding advice to C. Eustace (0.1); updating corporate records and database (0.5);
05/02/07	Boczka, Lynn	\$210.00	1.0	\$210.00	Receive instructions to provide summary information sheets for current directors, officers and shareholders together with evidence of a file annual filing with Canada wherein the information on the summary sheets is confirmed (0.2); retrieval of information and forwarding same to C. Eustace (0.8);
05/03/07	Boczka, Lynn	\$210.00	1.0	\$210.00	Receive 2006 and 2007 Yukon Annual Returns and review of same for current information (0.3); completion of both year's returns (0.5); preparation of covering letter to client requesting execution and return for forwarding to agents for filing (0.1); updating corporate records (0.1);
05/09/07	Boczka, Lynn	\$105.00	0.5	\$210.00	Receive instructions from C. Eustace to perform a corporate search on Allied and related entities (0.1); attendance to obtaining on-line corporation profile report and forwarding to C. Eustace (0.4);

Fee Application

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
11/06/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Emails to and from C. Eustace re preparation of Second Interim Fee Application (0.2);
11/06/06	Eustace, Chris	\$115.00	0.2	\$575.00	Email to and from H. Whiteley (0.2);
11/09/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email from V. Kelley re interim fee application (0.1);
11/10/06	Whiteley, Heath	\$712.50	1.5	\$475.00	Prepare October Billing Details (1.5);
11/14/06	Whiteley, Heath	\$95.00	0.2	\$475.00	Email from V. Kelley requesting provision of Interim Fee Application (0.1); responding email to V. Kelley re same (0.1);
11/15/06	Whiteley, Heath	\$1,187.50	2.5	\$475.00	Prepare Monthly Billing Details and Second Interim Fee Application (2.5);
11/16/06	Whiteley, Heath	\$475.00	1.0	\$475.00	Complete October Billing Details and continue preparation of Second Interim Fee Application (1.0);
11/17/06	Whiteley, Heath	\$1,235.00	2.6	\$475.00	Complete Second Interim Fee Application (1.5); email to V. Kelley attaching same (0.1); emails from and to V. Kelley re same (0.2); revise Second Interim Fee Application (0.3); prepare cover letter enclosing Monthly Billing Details and email to T. King attaching same (0.3); email to V. Kelley attaching revised interim fee application (0.1); email from V. Kelley forwarding email from Bankruptcy Court office confirming electronic filing of same (0.1);
11/22/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Emails from and to T. King re October monthly statement (0.1);
12/26/06	Whiteley, Heath	\$47.50	0.1	\$475.00	Email from V. Kelley providing schedule for interim fee applications (0.1);
01/11/07	Whiteley, Heath	\$52.50	0.1	\$525.00	Email from V. Kelley re status of current Interim Fee Application (0.1);
01/15/07	Eustace, Chris	\$120.00	0.2	\$600.00	Discussions re Interim Fee Application and related matters (0.2);
01/15/07	Whiteley, Heath	\$157.50	0.3	\$525.00	Email from V. Kelley requesting amount outstanding re current Interim Fee Application (0.1); review account history and send responding email to V. Kelley re same (0.1); emails from and to V. Kelley confirming amount outstanding (0.1);
01/16/07	Whyte, John	\$437.50	0.7	\$625.00	Review emails and review file re status of filing of accounts related to Chapter 11 (0.7);

Date	Prof	Billed Amt	Billed Hrs	Billing Rate	Narrative
01/17/07	Eustace, Chris	\$600.00	1.0	\$600.00	Various e-mails with H. Whiteley regarding application for compensation and related matters (1.0);
01/17/07	Whyte, John	\$625.00	1.0	\$625.00	Office conference C. Eustace, H. Whiteley, review file and discuss options re pre-filing accounts (1.0);
01/18/07	Eustace, Chris	\$360.00	0.6	\$600.00	Follow up with H. Whiteley regarding compensation and related issues (0.6);
01/18/07	Whiteley, Heath	\$105.00	0.2	\$525.00	Email from V. Kelley re rendering of monthly accounts to Trustee and reporting on granting of Orders re Interim Fee Applications (0.1); copy of email from V. Kelley attaching issued and entered Order re same (0.1);
02/15/07	Whiteley, Heath	\$525.00	1.0	\$525.00	Prepare Interim Fee Application (1.0);

TOR_LAW\6632778\4

EXHIBIT "E"

DISBURSEMENT DETAILS

November 1, 2006 – December 30, 2006

	Billed Amount	Narrative
COPYING		
	\$192.25	Copies
	\$47.50	Binding
FAX		
	\$10.28	Faxes
SCANNING		
	\$279.50	Scanning
LONG DISTANCE TELEPHONE		
	\$21.30	Long Distance Telephone
DELIVERY		
	\$27.32	Courier
SEARCHES		
	\$21.00	Corporate Search – Cyberbahn
	\$44.00	TeraNet On Line - Searches
AGENCY FEES		
	\$186.50	Agency Fees – Reliable Process Server
	\$45.00	Agency Fees
	\$261.50	Agency-Receiver General of Canada
SUBTOTAL	\$1,136.15	

EXHIBIT "E"

DISBURSEMENT DETAILS

JANUARY 1, 2007 – MAY 18, 2007

	Date Posted	Billed Amount	Narrative
COPYING			
	02/01/2007	\$1.75	Copies
	08/01/2007	\$1.75	Copies
	10/01/2007	\$0.25	Copies
	10/01/2007	\$0.25	Copies
	11/01/2007	\$21.25	Copies
	11/01/2007	\$11.75	Copies
	12/01/2007	\$0.25	Copies
	17/01/2007	\$7.75	Copies
	17/01/2007	\$4.50	Copies
	19/01/2007	\$0.25	Copies
	24/01/2007	\$0.50	Copies
	24/01/2007	\$0.75	Copies
	24/01/2007	\$0.75	Copies
	24/01/2007	\$0.25	Copies
	25/01/2007	\$0.25	Copies
	26/01/2007	\$1.00	Copies
	26/01/2007	\$1.00	Copies
	30/01/2007	\$0.50	Copies
	01/02/2007	\$0.75	Copies
	06/02/2007	\$0.50	Copies
	06/02/2007	\$0.50	Copies
	06/02/2007	\$0.50	Copies
	06/02/2007	\$0.50	Copies
	06/02/2007	\$0.25	Copies
	07/02/2007	\$0.25	Copies
	07/02/2006	\$0.25	Copies
	07/02/2006	\$0.25	Copies
	07/02/2006	\$0.25	Copies
	07/02/2006	\$0.25	Copies
	07/02/2006	\$0.50	Copies
	07/02/2006	\$0.50	Copies
	07/02/2006	\$0.50	Copies
	07/02/2006	\$0.75	Copies
	07/02/2006	\$0.25	Copies
	07/02/2007	\$0.25	Copies
	07/02/2007	\$0.75	Copies
	08/02/2007	\$0.50	Copies
	08/02/2007	\$0.25	Copies
	12/02/2007	\$72.25	Copies
	12/02/2007	\$0.25	Copies
	12/02/2007	\$1.00	Copies

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	14/02/2007	\$0.25	Copies
	14/02/2007	\$0.50	Copies
	14/02/2007	\$0.50	Copies
	14/02/2007	\$0.25	Copies
	14/02/2007	\$0.50	Copies
	19/02/2007	\$0.50	Copies
	20/02/2007	\$0.50	Copies
	20/02/2007	\$0.50	Copies
	21/02/2007	\$0.50	Copies
	21/02/2007	\$0.50	Copies
	21/02/2007	\$0.25	Copies
	23/02/2007	\$1.25	Copies
	23/02/2007	\$0.25	Copies
	23/02/2007	\$0.50	Copies
	26/02/2007	\$0.75	Copies
	26/02/2007	\$0.75	Copies
	26/02/2007	\$0.25	Copies
	26/02/2007	\$0.75	Copies
	26/02/2007	\$0.50	Copies
	27/02/2007	\$0.25	Copies
	27/02/2007	\$0.25	Copies
	02/03/2007	\$0.25	Copies
	02/03/2007	\$0.25	Copies
	02/03/2007	\$0.25	Copies
	02/03/2007	\$0.25	Copies
	05/03/2007	\$2.25	Copies
	15/03/2007	\$0.50	Copies
	15/03/2007	\$0.25	Copies
	20/03/2007	\$2.25	Copies
	22/03/2007	\$29.16	External Copies
	23/03/2007	\$27.00	Copies
	23/03/2007	\$3.00	Copies
	23/03/2007	\$6.00	Copies
	26/03/2007	\$0.50	Copies
	26/03/2007	\$0.25	Copies
	26/03/2007	\$16.75	Copies
	26/03/2007	\$0.50	Copies
	26/03/2007	\$0.50	Copies
	26/03/2007	\$0.50	Copies
	26/03/2007	\$0.50	Copies
	27/03/2007	\$0.50	Copies
	27/03/2007	\$139.00	Copies
	27/03/2007	\$0.50	Copies
	27/03/2007	\$0.75	Copies
	27/03/2007	\$0.25	Copies
	28/03/2007	\$59.25	Copies
	28/03/2007	\$0.50	Copies
	28/03/2007	\$1.50	Copies

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	28/03/2007	\$2.00	Copies
	28/03/2007	\$2.50	Copies
	28/03/2007	\$4.25	Copies
	28/03/2007	\$1.00	Copies
	28/03/2007	\$1.25	Copies
	28/03/2007	\$1.00	Copies
	28/03/2007	\$1.00	Copies
	28/03/2007	\$0.25	Copies
	29/03/2007	\$1.00	Copies
	29/03/2007	\$3.25	Copies
	29/03/2007	\$0.25	Copies
	29/03/2007	\$0.50	Copies
	29/03/2007	\$0.25	Copies
	29/03/2007	\$0.25	Copies
	29/03/2007	\$0.25	Copies
	29/03/2007	\$11.00	Copies
	29/03/2007	\$8.25	Copies
	29/03/2007	\$0.50	Copies
	29/03/2007	\$16.50	Copies
	30/03/2007	\$25.00	Copies
	30/03/2007	\$34.00	Copies
	30/03/2007	\$39.50	Copies
	30/03/2007	\$0.25	Copies
	30/03/2007	\$4.50	Copies
	30/03/2007	\$33.00	Copies
	30/03/2007	\$4.75	Copies
	30/03/2007	\$2.25	Copies
	30/03/2007	\$7.25	Copies
	30/03/2007	\$0.25	Copies
	30/03/2007	\$0.25	Copies
	30/03/2007	\$0.25	Copies
	30/03/2007	\$2.75	Copies
	30/03/2007	\$0.50	Copies
	30/03/2007	\$9.75	Copies
	02/04/2007	\$0.25	Copies
	02/04/2007	\$0.25	Copies
	02/04/2007	\$0.50	Copies
	03/04/2007	\$75.75	Copies
	04/04/2007	\$14.25	Copies
	04/04/2007	\$13.75	Copies
	05/04/2007	\$0.50	Copies
	05/04/2007	\$1.00	Copies
	11/04/2007	\$2.00	Copies
	13/04/2007	\$24.25	Copies
	13/04/2007	\$0.50	Copies
	13/04/2007	\$0.50	Copies
	13/04/2007	\$0.50	Copies

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	13/04/2007	\$0.75	Copies
	13/04/2007	\$1.25	Copies
	13/04/2007	\$1.25	Copies
	13/04/2007	\$0.25	Copies
	13/04/2007	\$0.25	Copies
	13/04/2007	\$0.25	Copies
	13/04/2007	\$0.50	Copies
	13/04/2007	\$1.50	Copies
	13/04/2007	\$0.75	Copies
	13/04/2007	\$0.25	Copies
	13/04/2007	\$0.50	Copies
	13/04/2007	\$0.25	Copies
	13/04/2007	\$0.75	Copies
	13/04/2007	\$1.00	Copies
	13/04/2007	\$1.25	Copies
	13/04/2007	\$7.00	Copies
	13/04/2007	\$1.25	Copies
	13/04/2007	\$1.00	Copies
	13/04/2007	\$1.50	Copies
	13/04/2007	\$1.75	Copies
	13/04/2007	\$1.25	Copies
	16/04/2007	\$0.25	Copies
	16/04/2007	\$2.25	Copies
	17/04/2007	\$30.00	Copies
	17/04/2007	\$1.25	Copies
	17/04/2007	\$0.25	Copies
	17/04/2007	\$0.25	Copies
	17/04/2007	\$1.00	Copies
	17/04/2007	\$1.00	Copies
	17/04/2007	\$0.50	Copies
	18/04/2007	\$0.75	Copies
	19/04/2007	\$0.50	Copies
	19/04/2007	\$3.75	Copies
	19/04/2007	\$0.50	Copies
	19/04/2007	\$0.75	Copies
	19/04/2007	\$24.25	Copies
	19/04/2007	\$0.25	Copies
	19/04/2007	\$0.25	Copies
	22/04/2007	\$0.50	Copies
	22/04/2007	\$0.25	Copies
	22/04/2007	\$0.50	Copies
	22/04/2007	\$1.50	Copies
	23/04/2007	\$2.00	Copies
	24/04/2007	\$1.50	Copies
	25/04/2007	\$0.75	Copies
	25/04/2007	\$0.50	Copies
	30/04/2007	\$0.50	Copies

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.75	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$1.00	Copies
	10/05/2007	\$2.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$4.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$8.75	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.75	Copies
	10/05/2007	\$16.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$4.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$1.00	Copies
	10/05/2007	\$1.00	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.25	Copies
	10/05/2007	\$0.50	Copies
	10/05/2007	\$0.25	Copies

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	05/02/2007	\$1.00	Scanning
	05/02/2007	\$0.50	Scanning
	05/02/2007	\$0.25	Scanning
	05/02/2007	\$0.50	Scanning
	05/02/2007	\$6.50	Scanning
	05/02/2007	\$1.00	Scanning
	05/02/2007	\$1.00	Scanning
	05/02/2007	\$1.00	Scanning
	06/02/2007	\$40.75	Scanning
	09/02/2007	\$4.00	Scanning
	09/02/2007	\$0.75	Scanning
	09/02/2007	\$0.75	Scanning
	12/02/2007	\$1.50	Scanning
	13/02/2007	\$0.25	Scanning
	16/02/2007	\$7.25	Scanning
	19/02/2007	\$2.75	Scanning
	20/02/2007	\$1.75	Scanning
	20/02/2007	\$3.00	Scanning
	20/02/2007	\$27.00	Scanning
	21/02/2007	\$3.25	Scanning
	21/02/2007	\$4.25	Scanning
	21/02/2007	\$15.00	Scanning
	23/02/2007	\$0.50	Scanning
	28/02/2007	\$19.75	Scanning
	08/03/2007	\$7.00	Scanning
	12/03/2007	\$18.75	Scanning
	13/03/2007	\$21.50	Scanning
	20/03/2007	\$0.75	Scanning
	20/03/2007	\$0.75	Scanning
	20/03/2007	\$0.50	Scanning
	20/03/2007	\$1.00	Scanning
	20/03/2007	\$0.50	Scanning
	20/03/2007	\$0.75	Scanning
	23/03/2007	\$0.50	Scanning
	23/03/2007	\$0.50	Scanning
	23/03/2007	\$19.50	Scanning
	26/03/2007	\$36.25	Scanning
	27/03/2007	\$54.25	Scanning
	28/03/2007	\$0.75	Scanning
	28/03/2007	\$37.50	Scanning
	29/03/2007	\$2.25	Scanning
	29/03/2007	\$0.25	Scanning
	30/03/2007	\$28.00	Scanning
	30/03/2007	\$1.00	Scanning
	30/03/2007	\$1.75	Scanning
	30/03/2007	\$10.50	Scanning
	30/03/2007	\$13.00	Scanning

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	30/03/2007	\$1.00	Scanning
	02/04/2007	\$0.50	Scanning
	02/04/2007	\$0.75	Scanning
	03/04/2007	\$8.50	Scanning
	03/04/2007	\$14.00	Scanning
	05/04/2007	\$31.50	Scanning
	10/04/2007	\$11.50	Scanning
	11/04/2007	\$21.00	Scanning
	13/04/2007	\$25.00	Scanning
	13/04/2007	\$0.25	Scanning
	13/04/2007	\$1.50	Scanning
	13/04/2007	\$128.00	Scanning
	13/04/2007	\$16.00	Scanning
	16/04/2007	\$1.25	Scanning
	16/04/2007	\$10.50	Scanning
	16/04/2007	\$1.00	Scanning
	16/04/2007	\$1.25	Scanning
	16/04/2007	\$1.00	Scanning
	17/04/2007	\$0.75	Scanning
	17/04/2007	\$6.00	Scanning
	18/04/2007	\$1.00	Scanning
	18/04/2007	\$1.75	Scanning
	19/04/2007	\$0.50	Scanning
	19/04/2007	\$33.25	Scanning
	23/04/2007	\$25.00	Scanning
	25/04/2007	\$47.50	Scanning
	27/04/2007	\$7.75	Scanning
	30/04/2007	\$6.75	Scanning
	01/05/2007	\$25.00	Scanning
	02/05/2007	\$2.50	Scanning
	02/05/2007	\$3.00	Scanning
	02/05/2007	\$3.75	Scanning
	02/05/2007	\$0.50	Scanning
	02/05/2007	\$3.75	Scanning
	02/05/2007	\$1.25	Scanning
	02/05/2007	\$0.50	Scanning
	02/05/2007	\$3.00	Scanning
	02/05/2007	\$2.00	Scanning
	02/05/2007	\$3.00	Scanning
	02/05/2007	\$3.00	Scanning
	02/05/2007	\$1.25	Scanning
	02/05/2007	\$3.75	Scanning
	02/05/2007	\$2.00	Scanning
	02/05/2007	\$2.50	Scanning
	02/05/2007	\$16.00	Scanning
	03/05/2007	\$11.00	Scanning
	04/05/2007	\$0.25	Scanning

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	08/05/2007	\$0.50	Scanning
	08/05/2007	\$7.50	Scanning
	08/05/2007	\$30.00	Scanning
	09/05/2007	\$0.50	Scanning
	09/05/2007	\$6.50	Scanning
	09/05/2007	\$0.50	Scanning
	10/05/2007	\$1.00	Scanning
	10/05/2007	\$1.00	Scanning
	10/05/2007	\$4.75	Scanning
	11/05/2007	\$1.25	Scanning
	11/05/2007	\$0.25	Scanning
	11/05/2007	\$1.25	Scanning
	11/05/2007	\$10.75	Scanning
	11/05/2007	\$1.00	Scanning
	11/05/2007	\$0.75	Scanning
	11/05/2007	\$13.50	Scanning
	11/05/2007	\$5.00	Scanning
	11/05/2007	\$1.00	Scanning
	11/05/2007	\$13.50	Scanning
	11/05/2007	\$0.50	Scanning
	11/05/2007	\$3.50	Scanning
	11/05/2007	\$3.50	Scanning
	11/05/2007	\$3.50	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$1.00	Scanning
	14/05/2007	\$7.25	Scanning
	14/05/2007	\$3.50	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$3.50	Scanning
	14/05/2007	\$3.50	Scanning
	14/05/2007	\$0.25	Scanning
	14/05/2007	\$85.00	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$0.25	Scanning
	15/05/2007	\$2.75	Scanning
	15/05/2007	\$1.50	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$0.50	Scanning
	15/05/2007	\$1.50	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$1.25	Scanning

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	15/05/2007	\$0.25	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$3.50	Scanning
	15/05/2007	\$0.50	Scanning
	15/05/2007	\$1.25	Scanning
	15/05/2007	\$0.75	Scanning
	15/05/2007	\$0.25	Scanning
	16/05/2007	\$0.50	Scanning
	16/05/2007	\$0.25	Scanning
	16/05/2007	\$0.25	Scanning
	16/05/2007	\$6.50	Scanning
	17/05/2007	\$79.50	Scanning
	17/05/2007	\$13.50	Scanning
	17/05/2007	\$10.75	Scanning
	17/05/2007	\$2.00	Scanning
	18/05/2007	\$2.00	Scanning
	18/05/2007	\$0.25	Scanning
FAXES			
	08/01/2007	\$0.50	Faxes
	20/02/2007	\$0.75	Faxes
	28/02/2007	\$0.75	Faxes
	28/02/2007	\$0.75	Faxes
	02/03/2007	\$9.70	Faxes
	07/03/2007	\$0.75	Faxes
	08/03/2007	\$0.50	Faxes
	14/03/2007	\$0.50	Faxes
	18/04/2007	\$11.00	Faxes
	18/04/2007	\$0.75	Faxes
	19/04/2007	\$2.50	Faxes
	04/05/2007	\$0.50	Faxes
	08/05/2007	\$0.75	Faxes
	15/05/2007	\$0.75	Faxes
	16/05/2007	\$0.75	Faxes
LONG DISTANCE TELEPHONE			
	12/01/2007	\$0.18	Long Distance Telephone
	17/01/2007	\$0.27	Long Distance Telephone
	19/01/2007	\$0.27	Long Distance Telephone
	25/01/2007	\$0.14	Long Distance Telephone
	25/01/2007	\$0.14	Long Distance Telephone
	29/01/2007	\$0.41	Long Distance Telephone
	09/02/2007	\$0.18	Long Distance Telephone
	26/02/2007	\$1.22	Long Distance Telephone

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	02/03/2007	\$0.14	Long Distance Telephone
	08/03/2007	\$0.95	Long Distance Telephone
	20/03/2007	\$0.27	Long Distance Telephone
	22/03/2007	\$0.14	Long Distance Telephone
	26/03/2007	\$1.53	Long Distance Telephone
	28/03/2007	\$1.19	Long Distance Telephone
	28/03/2007	\$1.76	Long Distance Telephone
	28/03/2007	\$0.54	Long Distance Telephone
	28/03/2007	\$0.18	Long Distance Telephone
	28/03/2007	\$1.02	Long Distance Telephone
	29/03/2007	\$0.14	Long Distance Telephone
	29/03/2007	\$0.68	Long Distance Telephone
	29/03/2007	\$0.14	Long Distance Telephone
	29/03/2007	\$0.41	Long Distance Telephone
	29/03/2007	\$0.14	Long Distance Telephone
	29/03/2007	\$1.22	Long Distance Telephone
	29/03/2007	\$0.81	Long Distance Telephone
	29/03/2007	\$0.41	Long Distance Telephone
	29/03/2007	\$0.41	Long Distance Telephone
	29/03/2007	\$0.81	Long Distance Telephone
	29/03/2007	\$0.68	Long Distance Telephone
	29/03/2007	\$1.62	Long Distance (Conference Call)
	30/03/2007	\$0.41	Long Distance Telephone
	30/03/2007	\$0.27	Long Distance Telephone
	30/03/2007	\$0.14	Long Distance Telephone
	30/03/2007	\$0.14	Long Distance Telephone
	30/03/2007	\$0.14	Long Distance Telephone
	30/03/2007	\$0.27	Long Distance Telephone
	30/03/2007	\$0.41	Long Distance Telephone
	30/03/2007	\$0.14	Long Distance Telephone
	30/03/2007	\$0.14	Long Distance Telephone
	17/04/2007	\$1.89	Long Distance Telephone
	17/04/2007	\$0.18	Long Distance Telephone
	24/04/2007	\$9.36	External Long Distance Telephone
	30/04/2007	\$0.18	Long Distance Telephone
	02/05/2007	\$0.34	Long Distance Telephone
	02/05/2007	\$0.18	Long Distance Telephone
	04/05/2007	\$0.34	Long Distance Telephone
	08/05/2007	\$0.14	Long Distance Telephone
	08/05/2007	\$0.54	Long Distance Telephone
	08/05/2007	\$0.27	Long Distance Telephone
	08/05/2007	\$0.14	Long Distance Telephone
	08/05/2007	\$0.34	Long Distance Telephone
	10/05/2007	\$0.27	Long Distance Telephone
	10/05/2007	\$0.68	Long Distance Telephone
	10/05/2007	\$0.14	Long Distance Telephone
	10/05/2007	\$0.14	Long Distance Telephone

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	11/05/2007	\$0.18	Long Distance Telephone
	11/05/2007	\$0.18	Long Distance Telephone
	11/05/2007	\$0.27	Long Distance Telephone
	11/05/2007	\$0.27	Long Distance Telephone
	14/05/2007	\$0.68	Long Distance Telephone
	15/05/2007	\$0.41	Long Distance Telephone
	15/05/2007	\$0.14	Long Distance Telephone
	16/05/2007	\$1.08	Long Distance Telephone
	16/05/2007	\$0.41	Long Distance Telephone
	16/05/2007	\$0.27	Long Distance Telephone
	16/05/2007	\$0.81	Long Distance Telephone
	17/05/2007	\$0.14	Long Distance Telephone
	17/05/2007	\$0.54	Long Distance Telephone
	18/05/2007	\$0.54	Long Distance Telephone
BINDING			
	11/01/2007	\$11.10	Binding
	12/02/2007	\$11.40	Binding
	28/03/2007	\$28.40	Binding
	25/04/2007	\$9.30	Binding
	14/05/2007	\$19.25	Binding
COURIER			
	11/01/2007	\$67.11	Courier – 160 Clairemont Avenue
	19/03/2007	\$13.87	Courier – 1874 Scarth Street
	19/03/2007	\$16.52	Courier – 65 Grafton Street
	20/03/2007	\$9.60	Courier – 4350 Harvester Road, Burlington
	23/03/2007	\$33.54	Courier – 4 Times square
	27/03/2007	\$7.50	Courier – 375 University Avenue – 100 King Street West
	28/03/2007	\$55.08	Courier - 200-204 Lambert Street
	28/03/2007	\$55.08	Courier – 4902-49 th Street
	28/03/2007	\$55.08	Courier – 4902-49 th Street
	28/03/2007	\$7.50	Courier – 595 Bay Street – 100 King Street West
	30/03/2007	\$12.93	Courier – Osler Hoskin & Harcourt LLP
	03/04/2007	\$7.50	Courier – 100 King Street West
	04/04/2007	\$10.23	Courier – Osler Hoskin & Harcourt LLP
	05/04/2007	\$6.00	Courier – Messenger to IGIF Quebec
	05/04/2007	\$10.23	Courier – Osler Hoskin & Harcourt LLP
	16/04/2007	\$7.50	Courier – 100 King Street West – 200 Bay Street
	30/04/2007	\$3.00	Messenger to IGIF
	30/04/2007	\$3.00	Messenger to IGIF

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	09/05/2007	\$16.34	FEDEX 1 Piece(s) 300 DUFFERIN AVENUE
	09/05/2007	\$16.34	FEDEX 1 Piece(s) 350 CITY HALL SQUARE WEST
	10/05/2007	\$16.34	FEDEX 1 Piece(s) 350 CITY HALL SQUARE WEST
	10/05/2007	\$16.34	FEDEX 1 Piece(s) 300 DUFFERIN AVENUE
	15/05/2007	\$12.38	FEDEX 1 Piece(s) 111 HORTON STREET
	17/05/2007	\$13.62	UPS 1 Piece(s) KEITH LAU OSLER HOSKIN AND HARCOURT L 100 KING STREET WEST TORONTO ON CA
	17/05/2007	\$10.50	BLIZZARD 1 Piece(s) 100 King St West --> 100 King St W
OVERTIME			
	23/03/2007	\$34.18	Overtime for Lina Gibo
TRAVEL CHARGES			
	26/04/2007	\$9.44	Taxi fare for overtime
	10/05/2007	\$10.85	Taxi fare
	10/05/2007	\$9.43	Taxi fare
OFFSITE STORAGE			
	23/03/2007	\$20.00	File Retrieval from boxes in Storage
	18/04/2007	\$33.00	Docu Depot #28901
MEAL EXPENSES			
	27/03/2007	\$51.14	Meal Expense – Chris Eustace
	27/03/2007	\$7.74	Meal Expense – Chris Eustace
PARKING FEE			
	28/03/2007	\$7.11	Parking Fee – Chris Eustace
THIRD PARTY AGENT FEES AND SEARCHES			
	01/01/2007	\$125.00	Stewart McKelvey Stirling Scales; INVOICE#: 81370146; DATE: 1/1/2007 - T927136 - Payment for invoice #81370146 received from NL agent - Allied Systems (Canada) Company - L. Boczka
	01/01/2007	\$350.00	Stewart McKelvey; INVOICE#: 81504146; DATE: 1/1/2007 - T927136.16 - Allied

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
			Systems (Canada) Company - Agent's fees - Services as recognized agent in Nova Scotia - L. Boczka
	01/01/2007	\$125.00	Stewart McKelvey; INVOICE#: 81501255; DATE: 1/1/2007 - T927136.16 - Payment of invoice received from NFLD agent - Allied Systems (Canada) Company - L. Boczka
	01/01/2007	\$3.58	Stewart McKelvey; INVOICE#: 81501255; DATE: 1/1/2007 - T927136.16 - Payment of invoice received from NFLD agent - Allied Systems (Canada) Company - L. Boczka
	08/01/2007	\$50.00	Dye & Durham Services Agency - VICTORIA COURT FILING, COURIER VANCOUVER-VICTORIA, CLIENT DISBURSEMENT FEE
	08/01/2007	\$25.50	Dye & Durham Services Agency - VICTORIA COURT FILING, COURIER VANCOUVER-VICTORIA, CLIENT DISBURSEMENT FEE
	06/02/2007	\$40.00	VENDOR: Taylor McCaffrey LLP; INVOICE#: 328856; DATE: 2/6/2007 - T927136 - Payment of invoice #328856 received from Manitoba agent Allied Systems (Canada) Company Annual Return filing fee - L. Boczka
	06/02/2007	\$280.10	Taylor McCaffrey LLP; INVOICE#: 328856; DATE: 2/6/2007 - T927136 - Payment of invoice #328856 received from Manitoba agent Allied Systems (Canada) Company - L. Boczka
	08/02/2007	\$200.00	Newfoundland Exchequer Account; INVOICE#: T927136-020807; DATE: 2/8/2007 - T927136.16 - Filing fee for 2006 Nfld AR - Allied Systems (Canada) Company - L. Boczka
	02/20/2007	\$24.50	Reliable Process Servers Inc.; INVOICE#: 27512; DATE: 20/02/2007 - T927136.16; Filed report of Grant Thonton; H. Whiteley
	28/02/2007	\$60.00	Westlaw Carswell Research Charges – February 1 – February 28, 2007
	01/03/2007	\$33.50	Dye & Durham Services Agency - VICTORIA COURT FILING, COURIER VANCOUVER VICTORIA, FAX BACK, LONG DISTANCE
	23/03/2007	\$8.00	PPSA SEARCH; ALLIED SYSTEMS (CANADA)
	23/03/2007	\$39.00	Tera-Net Online Searches – Parcel Register
	23/03/2007	\$32.00	Damon Legal Services - SEARCH INV# 44061
	23/03/2007	\$48.00	Damon Legal Services - SEARCH INV# 44060
	23/03/2007	\$48.00	Damon Legal Services - SEARCH INV# 44058
	23/03/2007	\$48.00	Damon Legal Services - SEARCH INV# 44059
	23/03/2007	\$48.00	Damon Legal Services - SEARCH INV# 44057
	23/03/2007	\$159.00	Damon Legal Services - SEARCH INV# 44074

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	23/03/2007	\$110.00	Damon Legal Services - SEARCH INV# 44061
	23/03/2007	\$120.00	Damon Legal Services - SEARCH INV# 44060
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44065
	23/03/2007	\$180.00	Damon Legal Services - SEARCH INV# 44062
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44067
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44063
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44069
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44066
	23/03/2007	\$120.00	Damon Legal Services - SEARCH INV# 44058
	23/03/2007	\$176.50	Damon Legal Services - SEARCH INV# 44068
	23/03/2007	\$120.00	Damon Legal Services - SEARCH INV# 44059
	23/03/2007	\$120.00	Damon Legal Services - SEARCH INV# 44057
	26/03/2007	\$5.00	MacDonald & Company; INVOICE#: 920920; DATE: 3/26/2007 - T927136.16 - Yukon agent fee - Allied Systems (Canada) Company
	26/03/2007	\$79.50	VENDOR: MacDonald & Company; INVOICE#: 920920; DATE: 3/26/2007 - T927136.16 - Yukon agent fee - Allied Systems (Canada) Company - L Boczka
	27/03/2007	\$30.00	Tera-Net Online Searches – Parcel Register
	28/03/2007	\$201.50	Reliable Process Servers Inc.; INVOICE#: 27957; DATE: 28/03/2007 - T927136.16; Filed motion record March 28/07; H. Whiteley
	29/03/2007	\$40.00	Damon Legal Services - SEARCH INV# 45551
	29/03/2007	\$17.00	Damon Legal Services - SEARCH INV# 45551
	29/03/2007	\$59.35	LexisNexis Research Charges - March 1- March 31, 2007
	29/03/2007	\$67.00	Westlaw Carswell Research Charges – March 1 – March 31, 2007
	16/04/2007	\$163.50	Marque d'Or Searches # 4G048895 / April 4, 2007
	16/04/2007	\$163.50	Marque d'Or Searches # 4G048896 / April 4, 2007
	17/04/2007	\$317.55	Austring, Fendrick, Fairman & Parkkari; INVOICE#: 23853; DATE: 4/17/2007 - T927136.16 - Professional services rendered & disbursements - J Whyte
	18/04/2007	\$99.50	Reliable Process Servers Inc.; INVOICE#: 28205; DATE: 18/04/2007 - T927136.16; Filed motion record - April 13/07; H. Whiteley
	04/05/2007	\$119.00	Tera Net On Line Search FULL SEARCH
	08/05/2007	\$58.00	Tera net On Line Search FULL SEARCH
	08/05/2007	\$18.00	TRI-PRO TECHNOLOGIES INTERNATIONAL INC
	09/05/2007	\$50.00	City of Windsor; INVOICE#: T927136.16-050907; DATE: 5/9/2007 - T927136.16 - Tax certificate - K Latimer

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	09/05/2007	\$44.00	City of London; INVOICE#: T927136.16-050907; DATE: 5/9/2007 - T927136.16 - Tax certificate - K Latimer
	10/05/2007	\$60.00	Treasurer, City of London; INVOICE#: T927136.16-051007; DATE: 5/10/2007 - T927136.16 - Building and zoning compliance - K Latimer
	10/05/2007	\$65.00	City of Windsor; INVOICE#: T927136.16-051007; DATE: 5/10/2007 - T927136.16 - Building and zoning compliance - K Latimer
	11/05/2007	\$128.00	Damon Legal Services - SEARCH INV# 45610
	11/05/2007	\$128.00	Damon Legal Service - SEARCH INV# 45609
	11/05/2007	\$128.00	Damon Legal Services - SEARCH INV# 45608
	16/05/2007	\$26.00	ALLIED SYSTEMS (CANADA) COMPANY; CERTIFIED PROFILE REPORT
	16/05/2007	\$11.00	ALLIED SYSTEMS (CANADA) COMPANY; CERTIFIED CORPORATE DOCUMENT LIST
	16/05/2007	\$28.00	On Line PARCEL REGISTER
	15/05/2007	\$16.00	London Hydro; INVOICE#: T927136.16-051507; DATE: 5/15/2007 - T927136.16 - Hydro and Water Arrears - K Latimer
GOVERNMENT FILING FEES AND EXPENSES			
	01/02/2007	\$2.00	CIBC Credit Card Services; INVOICE#: JAN20/FEB1907; DATE: 1/20/2007 - T927136.16 - Entity Search - H. Miller
	01/02/2007	\$3.00	CIBC Credit Card Services; INVOICE#: JAN20/FEB1907; DATE: 1/20/2007 - T927136.16 - Web Inquiry - H. Miller
	14/02/07	\$43.39	MINISTRY OF FINANCE – 2007 EXTRAPROVINCIAL REPORT
	14/02/07	\$6.00	MINISTRY OF FINANCE – 2007 EXTRAPROVINCIAL REPORT
	14/02/2007	\$43.39	EXTRAPROVINCIAL REPORT FOR FEBRUARY 17, 2006, A0046693
	14/02/2007	\$6.00	EXTRAPROVINCIAL REPORT FOR FEBRUARY 17, 2006, A0046693
	21/02/2007	\$40.00	Minister of Finance - Manitoba; INVOICE#: T927136.6-022107; DATE: 2/21/2007 - T927136.6 - Filing fee for 2007 Manitoba annual return - Allied Systems (Canada) Company - L. Boczka
	23/03/2007	\$189.00	B.C. Online Search - PPR (21) AND COMPANY SEARCH (6)
	23/03/2007	\$21.00	B.C. Online Search - COMPANY SEARCH (3)

EXHIBIT "E"

	Date Posted	Billed Amount	Narrative
	23/03/2007	\$40.50	Service Charge for B.C. Online Search - PPR (21) AND COMPANY SEARCH (6)
	23/03/2007	\$4.00	Service Charge for B.C. Online Search - COMPANY SEARCH (3)
	27/03/2007	\$35.00	B.C. Online Search - PPR (6)
	27/03/2007	\$9.00	Service Charge for B.C. Online Search - PPR (6)
	29/03/2007	\$205.00	B.C. Online Search - PPR (10) AND PPSA AGREEMENT 9 YEARS (3)
	29/03/2007	\$19.50	Service Charge for B.C. Online Search- , PPR (10) AND PPSA AGREEMENT 9 YEARS (3)
	05/04/2007	\$7.00	B.C. Online Search - PPR
	05/04/2007	\$1.50	Service Charge for B.C. Online Search - PPR
	05/04/2007	\$29.34	Visa Certificate of Attestation (rush)/ March 29, 2007
	05/04/2007	\$29.34	Visa Certificate of Attestation (rush)/ March 29, 2007
	05/04/2007	\$396.00	Visa RDPRM Search / March 28, 2007
	05/04/2007	\$3.00	Visa RDPRM Search / March 30, 2007
	05/04/2007	\$24.00	Insolvency Search Canada / March 28, 2007
	13/04/2007	\$102.00	Visa RDPRM Search / March 30, 2007
	13/04/2007	\$9.00	Visa RDPRM Search / 2 avril, 2007
	13/04/2007	\$19.00	Visa RDPRM Search / April 2, 2007
	18/04/2007	\$50.00	The Receiver General of Canada; INVOICE#: 18/04/07/13025; DATE: 18/04/2007; T927136.16; Filing security interest; N. de Paulsen
	08/05/2007	\$31.00	AMENDMENT/OTHER CHNG AND SEARCH, PPR (3)
	08/05/2007	\$90.00	PPSA AGREEMENT 9 YEARS (2)
	08/05/2007	\$6.00	AMENDMENT/OTHER CHNG AND SEARCH, PPR (3)
	08/05/2007	\$3.00	PPSA AGREEMENT 9 YEARS (2)
	15/05/2007	\$68.00	Visa RDPRM /May 11, 2007
	18/05/2007	\$3.00	Visa RDPRM /May 11, 2007
	18/05/2007	\$8.00	Visa RDPRM /May 11, 2007
	SUBTOTAL:	11,933.61	
	TOTAL:	13,069.76	