

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)
)
JUSTICE CHIAPPETTA) FRIDAY, THE 25TH
) DAY OF JANUARY, 2019

BETWEEN:

**COMFORT CAPITAL INC., THE BANK OF NOVA SCOTIA TRUST COMPANY,
E. MANSON INVESTMENTS LTD., FENFAM HOLDINGS INC., 593651 ONTARIO LTD.,
1031436 ONTARIO INC., ALRAE INVESTMENTS INC., BARRY SPIEGEL, SHARON
NIGHTINGALE, DAVID SUGAR, PHYLLIS SUGAR, NATIONAL TIRE LTD., 1119778
ONTARIO LIMITED, 1415976 ONTARIO LIMITED, ALRAE INVESTMENTS INC.,
BAMBURGH HOLDINGS LTD., BEVERLEY GORDON, DIANE GRAFSTEIN,
RICHARD GRUNEIR, B. & M. HANDELMAN INVESTMENTS LTD., RIDGEWAY
OCCUPATIONAL CONSULTANTS INC., YERUSHA INVESTMENTS INC., MIHAL
TYLMAN, A. ELIEZER KIRSHBLUM, 593651 ONTARIO LIMITED, THE BANK OF
NOVA SCOTIA TRUST COMPANY IN TRUST FOR BAILEY LEVENSON, THE BANK
OF NOVA SCOTIA TRUST COMPANY IN TRUST FOR ROSEMONDE KELLY, ANNE
HANDELMAN, YERUSHA INVESTMENTS INC., CELMAR INVESTMENTS CORP.,
BEVERLEY GORDON, PHILGOR INVESTMENTS LTD., BRILLIANT INVESTCORP
INC., MAXOREN INVESTMENTS, 2227046 ONTARIO LIMITED, DAST PROPERTIES
LIMITED, TOVA MARKOVZKI, JOSEPH SUCKONIC and B. & M. HANDELMAN
INVESTMENTS LIMITED**

Applicants

- and -

**ANNIE YERETSIAN, TERRY WILSON, 2457674 ONTARIO INC.,
2399029 ONTARIO INC. and MOSS DEVELOPMENT LTD.**

Respondents

**IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY
ACT*, R.S.C. 1985, C. B-3, AS AMENDED AND SECTION 101 OF THE *COURTS OF
JUSTICE ACT*, R.S.O. 1990 C. C.43, AS AMENDED**

APPROVAL ORDER

THIS MOTION, made by Rosen Goldberg Inc., in its capacity as receiver and manager (in such capacity, the “**Receiver**”) without security, of certain assets, undertakings and properties of the Respondents (each Respondent individually hereinafter being referred to as a “**Debtor**” and collectively, the “**Debtors**”), for an Order (i) abridging the time for service of the Receiver’s

Supplementary Motion Record dated January 23, 2019, validating service of the Receiver's Supplementary Motion Record, and dispensing with further service thereof, (ii) approving of the activities and proposed activities described in the Receiver's Third Report dated July 27, 2018 (the "**Third Report**") and Fifth Report dated August 28, 2018 (the "**Fifth Report**"), (iii) approving the Receiver's Interim Statement of Receipts and Disbursements for the period from February 28, 2018, to January 9, 2019, and (iv) approving the fees and disbursements of the Receiver for the period from January 31, 2018 to December 31, 2018, the fees and disbursements of Dickinson Wright LLP ("**Dickinsons**") from March 1, 2018, to May 16, 2018, the fees and disbursements of the Receiver's independent counsel Blaney McMurtry LLP ("**Blaneys**") for the period from April 2, 2018 to December 31, 2018, and the fees and disbursements of Garfinkle Biderman LLP ("**Garfinkles**") from May 3, 2018 to September 15, 2018, was heard this day at Toronto.

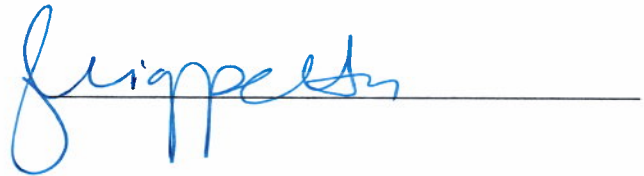
ON READING the Third Report, the Fifth Report, and the Receiver's Seventh Report dated January 23, 2019 (the "**Seventh Report**"), and on hearing the submissions of counsel for (i) the Receiver, (ii) 2399029 Ontario Inc., 2457674 Ontario Inc., Terry Wilson, Canada Investment Corporation and Canada Capital Corporation Inc., (iii) Morteza (Ben) Katebian, (iv) 2396135 Ontario Corp and Curah Capital Corporation, (v) Annie Yeretsian, (vi) HJLJ Investments Limited, 527540 Ontario Limited, and Dast Properties Limited dated June 26, 2018 (collectively, the "**HJLJ Parties**") (vii) Stanbarr Services Limited, Janodee Investments Ltd., Meadowshire Investments Ltd., Regard Investments Ltd., 1563503 Ontario Limited, Beaver Pond Investments Ltd., The Canada Trust Company, Rita Rosenberg and 527540 Ontario Limited (collectively, "**Stanbarr Parties**"), no one else appearing for any other person on the service list, although properly served as appears from the affidavit of Eric Golden sworn July 23, 2019,

1. **THIS COURT ORDERS** that the time for service of the Receiver's Supplementary Notice of Motion (the "**NOM**"), and related supplementary motion material filed in support of that NOM, including the Supplementary Motion Record dated January 23, 2018, and the Seventh Report (collectively, the "**Supplementary Motion Material**"), be and is hereby abridged, that service of the NOM and Supplementary Motion Material is hereby validated, and that further service thereof is hereby dispensed with.

2. **THIS COURT ORDERS** that the Third Report and the Fifth Report and the actions of the Receiver described therein, be and are hereby approved.

3. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period from February 28, 2018, to January 9, 2019, as set out in Appendix "C" to the Seventh Report, be and is hereby accepted and approved.

4. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from January 31, 2018, to December 31, 2018, the fees and disbursements of Dickinsons for the period from March 1, 2018, to May 16, 2018, the fees and disbursements of Blaneys for the period from April 2, 2018, to December 31, 2018, and the fees and disbursements of Garfinkles for the period from May 3, 2018 to September 15, 2018, be and are hereby approved.

A handwritten signature in blue ink is written over a horizontal line. The signature is cursive and appears to read "J. Riggall".

COMFORT CAPITAL INC., ET AL.

Applicants

and **ANNIE YERETSIAN, TERRY WILSON, ET AL.**

Respondents

Court File No. CV-18-592103-00CL

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

Proceeding commenced at Toronto

ORDER
(Receiver's Approvals)

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