

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

B E T W E E N:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FOURTH REPORT OF DELOITTE RESTRUCTURING INC.,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

DATED SEPTEMBER 18, 2023

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INTRODUCTION

1. Pursuant to the Order of Madam Justice Dietrich of the Ontario Superior Court of Justice (Commercial List) (the “**Commercial List**”) dated September 21, 2021 (the “**Appointment Order**”), Deloitte Restructuring Inc. (“**Deloitte**”) was appointed receiver and manager (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Trinity Centres Cambridge (“**TCC**” or the “**Respondent**”). A copy of the Appointment Order is attached as **Appendix “A”**.
2. In accordance with section 246(2) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), the Receiver filed its first report dated April 12, 2022 (the “**First Report**”), a copy of which is attached (without exhibits) as **Appendix “B”**, with the Office of the Superintendent of Bankruptcy and served a copy on the service list in these proceedings. The First Report provided an update on the status of the receivership proceedings to the stakeholders.
3. Pursuant to the Approval and Vesting Order dated June 13, 2022, the Commercial List approved the sale and vested the Respondent’s property, assets and undertaking primarily consisting of the real property municipally known as 15 Wellington St. Cambridge Ontario (the “**Property**”) in a third-party purchaser. In support of the relief sought, the Receiver filed its second report on June 8, 2022 (the “**Second Report**”), a copy of which is attached (without exhibits) as **Appendix “C”**.
4. The Receiver filed its Third Report dated December 1, 2022 (the “**Third Report**”) in support of a motion requiring River City Christian Reformed Church (“**RCC**”) to pay taxes, maintenance and insurance (“**TMI**”) and rent pursuant to the lease agreement with

TCC dated March 5, 2020 (the “**Lease**”). A copy of the Third Report (without exhibits) is attached as **Appendix “D”**.

5. Pursuant to the Reasons of Justice Steele dated May 11, 2023, a copy of which is attached as **Appendix “E”**, RCC was ordered to pay a total of \$52,977.84 to the Receiver in respect of post-receivership TMI. The Receiver has received payments totaling \$43,831.07 from RCC in respect of the post-receivership TMI. RCC and the Receiver have agreed that RCC’s obligations to pay pre-receivership TMI and rent will be determined in the main action.

PURPOSE

6. The Receiver submits this, its fourth report, in support of a motion for an Order (the “**Distribution Order**”):
 - (a) Approving the actions and activities of the Receiver as set out in the First Report, the Second Report, the Third Report and this Fourth Report of the Receiver;
 - (b) Authorizing and directing the Receiver to distribute \$1,114,995.76 million to Coldpoint Holdings Ltd. (“**Coldpoint**”) in partial satisfaction of the Coldpoint Indebtedness (as defined below) which shall be applied as a permanent reduction thereof;
 - (c) Authorizing and directing the Receiver to make future distributions to Coldpoint up to the amount of the Coldpoint Indebtedness, including funds determined by this Court to be owing by RCC to the estate of TCC, if any, and HST recovered, if any;

- (d) Approving the Statement of Receipts and Disbursements for the period September 21, 2021 to September 18, 2023;
- (e) approving the professional fees and disbursements of the Receiver and its independent counsel, Thornton Grout Finnigan LLP (“TGF”), for the period ended August 31, 2023.

TERMS OF REFERENCE

7. In preparing this Fourth Report, the Receiver has been provided with, and has relied upon unaudited, draft and/or internal financial information, TCC’s books and records, discussions with certain employees and management of TCF, discussions with members of the Board of Directors of TCC, counsel to RCC and information from third parties (collectively, the “**Information**”). Except as described in this Third Report:
- (a) The Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and
 - (b) The Receiver has prepared this Fourth Report in its capacity as Receiver as required under Section 246(2) and Rule 126 of the BIA. Parties using this Fourth Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

8. Unless otherwise stated, all dollar amounts contained in this Fourth Report are expressed in Canadian dollars.

ACTIVITIES OF THE RECEIVER

9. The Receiver has completed the sale of the Property and the administration of the estate to the extent possible prior to the conclusion of the main action. This includes efforts to collect the Lease Arrears from RCC, making all final payments to goods and service providers associated with the management of the Property, preparing HST returns based on payments for those goods and services and providing information and analysis to Coldpoint.
10. Based on the estate funds available and expected to be collected by the estate, Coldpoint will experience a shortfall on their indebtedness and there will be no funds available to distribute to other creditors of the estate.
11. The Receiver seeks the approval of its activities as set out in the First Report, the Second Report, the Third Report and this Fourth Report of the Receiver.

BACKGROUND

12. TCC was jointly controlled by RCC and Trinity Centres Foundation (“TCF”) and was created for the purpose of acquiring the Property. RCC is a religious organization which conducts its operations from the Property. TCF is a charitable organization having its principal place of business in the Province of Quebec.
13. TCF was formed with a vision of converting an underutilized house of worship to a revitalized community hub servicing the needs of RCC’s congregation as well providing additional services to the community. The Property, at the time of its purchase by TCC on

March 5, 2020, had been abandoned for several years and was in need of renovations and repairs.

14. The Property was subject to a mortgage registered in favour of Coldpoint. The Receiver has obtained an independent legal opinion confirming the validity and enforceability of Coldpoint's security, as discussed in greater detail later in this report.
15. Coldpoint is an Ontario holding company which is affiliated with the Wood Development Group of companies ("**WDG**"). WDG is an organization with a rich history of community involvement and is committed to the development of properties for the benefit of the community.

Indebtedness to Coldpoint

16. Pursuant to the loan agreement dated March 5, 2020 (the "**Loan Agreement**"), Coldpoint made a term loan credit facility (the "**Credit Facility**") available to TCC in the total principal amount of \$2,024,800 plus interest and costs, to be utilized as follows:
 - (a) the principal amount of \$1,384,800 for the purchase of the Property (the "**Acquisition Loan**"); and
 - (b) the principal amount of \$640,000 for future renovations to the Property (the "**Renovation Loan**").
17. As at today's date, TCC is indebted to Coldpoint in the amount of approximately \$1.79 million¹ (the "**Coldpoint Indebtedness**").

¹ Interest has continued to accrue at the rate of 2% per annum.

18. The Credit Facility was not granted on conventional lending terms. The Coldpoint Indebtedness bears interest at the rate of 2% per annum, calculated yearly. Pursuant to the terms of the Loan Agreement, TCC was not obligated to pay principal or interest on the Coldpoint Indebtedness until the 10th anniversary of the advancement of the Acquisition Loan, unless and until an Event of Default (as defined in the Loan Agreement) occurred.
19. As security for all of its obligations to Coldpoint, TCC delivered security to Coldpoint including (i) a first-ranking Charge/Mortgage (the “**Charge**”) and General Assignment of Rents, each registered against title to the Property (collectively, the “**Real Property Security**”), and (ii) a first-ranking general security agreement (the “GSA” and together with the Real Property Security, the “**Security**”). Coldpoint is the only secured creditor of TCC.

Statement of Claim

20. The relationship between RCC and TCF deteriorated, culminating in RCC issuing a statement of claim on February 23, 2021 (the “**Claim**”) alleging, amongst other things, that TCC improperly advanced certain payments to TCF in respect of management fees. The Claim, *inter alia*, makes material allegations of oppression, fraud and misrepresentation against TCF, seeks the appointment of a receiver over TCC, and seeks the return of certain funds in priority to Coldpoint’s security.
21. This claim was a pre-cursor to the Receiver’s appointment and the Receiver had no involvement in the activities of the parties leading up to the issuance of the Claim. The Claim is currently stayed against the Respondent as a result of the terms of the Appointment Order.

22. Prior to the Receiver's appointment, RCC brought a motion for the appointment of an interim receiver pursuant to a Notice of Motion dated March 15, 2021 before the Superior Court of Justice in Kitchener, Ontario (the "**Kitchener Court**") which was contested.
23. At the return of RCC's Motion on May 20, 2021, Justice Sloan of the Kitchener Court issued an interim order (the "**Sloan Order**") requesting that the matter be transferred to the Commercial List. A copy of the Sloan Order is attached as **Appendix "F"**.
24. In accordance with the terms of the Approval and Vesting Order, the Property was sold by the Receiver and the assets of the Respondent were vested in the purchaser. RCC refused to consent to the Receiver's proposed distribution to Coldpoint at the time of the sale and the Receiver has been holding the net proceeds of the sale transaction in an attempt to consensually resolve and windup the estate. Apart from concluding the ancillary issues to the closing of the sale transaction, all of the Receiver's time has been spent on attempting to collect the amounts owing to TCC by RCC since the sale of the Property in June 2022.
25. After calculating the amount required to windup the estate and without taking into account the funds owing by RCC, the Receiver is in a position to distribute approximately \$1.1 million (the "**Proposed Distribution**").

DISBURSEMENT TO COLDPOINT

26. The Receiver obtained an independent security opinion (the "**Security Opinion**") dated June 30, 2022 from Paul Bannon Law, a copy of which is attached as **Appendix "G"**. Subject to the usual assumptions and qualifications of an opinion of such nature, the Security Opinion states that the Security is an enforceable obligation of TCC to Coldpoint.

27. Copies of the abstract pages evidencing registration of the Real Property Security are attached as **Appendix “H”** and a copy of the PPSA Electronic Enquiry Result from the Ministry with a file currency of September 14, 2021 evidencing registration of the GSA. There are no other secured creditors of TCC.
28. The Receiver relies on the Security Opinion of its counsel to request that the Proposed Disbursement be paid to Coldpoint in partial satisfaction of the Coldpoint Indebtedness.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

29. Attached as **Appendix “I”** is the Receiver’s Statement of Receipts and Disbursements for the period from September 21, 2021 to September 18, 2023 (the “**R&D**”). The Receiver has not collected rents from tenants or made disbursements in respect of costs associated with the Property since the Property was sold. Following the completion of the sale, the Receiver contacted the various goods and services providers who were engaged with respect to the Property to obtain and pay their final invoices and has paid certain professional fees associated with the estate. The closing cash balance as at September 18, 2023 is \$1,297,011.11. The Receiver seeks the approval of the R&D.

PROFESSIONAL FEES AND DISBURSEMENTS

30. Paragraph 18 of the Appointment Order states:

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

31. The Receiver and its counsel have maintained detailed records of their fees and disbursements since the commencement of the receivership proceedings and no seeks approval of same.
32. The Receiver's fees and disbursements for the period September 21, 2021 to April 14, 2023 were \$191,205.04 and HST of \$24,856.66 for a total of \$216,061.70, as set out in the Affidavit of Toni Vanderlaan sworn September 18, 2023, a copy of which is attached hereto as **Appendix "J"**.
33. TGF's fees for the period September 21, 2021 to August 31, 2023 were \$208,505.00 and HST of \$29,701.77 plus disbursements of \$20,366.88 for a total of \$258,573.65 in disbursements, as set out in the affidavit of Leanne M. Williams sworn September 18, 2023, a copy of which is attached as **Appendix "K"**.
34. The Receiver respectfully submits that the Receiver's fees and disbursements, and those of TGF, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Appointment Order.
35. Accordingly, the Receiver seeks approval of the fees and disbursements of the Receiver and TGF.

CONCLUSIONS AND RECOMMENDATIONS

36. For the reasons set out above, the Receiver respectfully requests that the Court approve the proposed Distribution Order.

All of which is respectfully submitted at Toronto, Ontario this 18th day of September, 2023.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
Receiver and Manager of Trinity Centres
Cambridge and not in its personal or corporate capacity



Per: _____
Toni Vanderlaan, CPA, CA, CIRP, CTP, LIT
Senior Vice-President

Appendix “A”

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

THE HONOURABLE MADAM) TUESDAY, THE 21ST
)
JUSTICE DIETRICH) DAY OF SEPTEMBER, 2021

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**ORDER
(appointing Receiver)**

THIS MOTION made by Coldpoint Holdings Ltd. (“**Coldpoint**”) for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the “**CJA**”) appointing Deloitte Restructuring Inc. (“**Deloitte**”) as receiver and manager (in such capacities, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Trinity Centres Cambridge (the “**Debtor**”) acquired for, or used in relation to a business carried on by the Debtor, was heard this day via videoconference in light of the COVID-19 pandemic.

ON READING the affidavit of David Wood sworn September 17, 2021 and the Exhibits thereto and on hearing the submissions of counsel for the Plaintiff and such other parties listed on the counsel slip, no one else appearing although duly served as appears from the Affidavit of Service of Leanne Williams sworn September 17, 2021 and on reading the consent of Deloitte to act as the Receiver,

SERVICE

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

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the BIA and section 101 of the CJA, Deloitte is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the “**Property**”). Without limiting the generality of the foregoing, “Property” shall include the lands and premises of the Debtor municipally known as 15 Wellington Street, Cambridge, Province of Ontario and more specifically described in **Schedule “A”** hereto (the “**Real Property**”).

RECEIVER’S POWERS

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary

course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property including retaining a listing broker to market the Real Property for sale, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required.

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property, including the Real Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

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

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the “**Records**”) in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that

nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

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

7. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

9. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

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

NO INTERFERENCE WITH THE RECEIVER

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

CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including

without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the “**Post Receivership Accounts**”) and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

14. **THIS COURT ORDERS** that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

15. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a “**Sale**”). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

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

LIMITATION ON THE RECEIVER'S LIABILITY

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

RECEIVER'S ACCOUNTS

18. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

RECEIVER'S LEGAL COUNSEL

21. **THIS COURT ORDERS** that the Receiver may retain legal counsel to represent and advise the Receiver in connection with the exercise of the Receiver's powers and duties,

including, without limitation, those conferred by this Order. Such legal counsel may include Thornton Grout Finnigan LLP, lawyers for the Applicant herein, in respect of any matter where there is no conflict of interest. The Receiver shall, however, retain independent legal counsel in respect of any legal advice or services where a conflict exists, or may arise.

FUNDING OF THE RECEIVERSHIP

22. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the “**Receiver's Borrowings Charge**”) as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver’s Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

24. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as **Schedule “B”** hereto (the “**Receiver’s Certificates**”) for any amount borrowed by it pursuant to this Order.

25. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver’s Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the “**Protocol**”) is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL ‘www.insolvencies.deloitte.ca/en-ca/trinitycentrescambridge’.

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

GENERAL

28. **THIS COURT ORDERS** that the Interim Orders dated March 24, 2021 and May 20, 2021 granted in this proceeding are hereby terminated upon the granting of this Order.

29. **THIS COURT ORDERS** that the Plaintiff's motion, as set out in its Notice of Motion dated March 15, 2021, is hereby rendered moot, and that any entitlement to costs which may be asserted by any party to this proceeding is hereby preserved. In the event that costs are not resolved with the consent of the applicable parties, a chambers appointment may be scheduled for further directions in respect of same.

30. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

31. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

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

33. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

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

REGISTRATION ON TITLE

36. **THIS COURT ORDERS AND DIRECTS** that, as soon as practicable, the Land Registry Office for the Land Titles Division of Waterloo (No. 58) accept this Order for registration on title to the Real Property described in Schedule "A" hereto

Dietrich J.

SCHEDULE "A"

Description of Real Property

Firstly:

(Registry) PIN03817-0022(R): Lot 3 East side of Wellington Street and south side of Beverly Street, Plan 615; City of Cambridge, Regional Municipality of Waterloo, being all of the PIN.

Secondly:

(Land Titles) PIN03817-0091(LT): Part lot 18, Plan 455, as in D31327; City of Cambridge, Regional Municipality of Waterloo, being all of the PIN.

SCHEDULE "B"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. **THIS IS TO CERTIFY** that Deloitte Restructuring Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties Trinity Centres Cambridge acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$_____, being part of the total principal sum of \$_____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 20__.

[RECEIVER'S NAME], solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

RIVER CITY CHRISTIAN REFORMED CHURCH

And

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

ORDER
(appointing Receiver)

THORNTON GROUT FINNIGAN LLP

Barristers & Solicitors

100 Wellington Street West

Suite 3200, P.O. Box 329, TD West Tower

Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)

Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Coldpoint Holdings Ltd.

Appendix “B”

Court File No.: CV-21-00000281-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

BETWEEN:

COLDPOINT HOLDINGS LTD.

Applicant

- and -

TRINITY CENTRES CAMBRIDGE

Respondents

**FIRST REPORT OF DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS RECEIVER AND MANAGER**

DATED APRIL 12, 2022

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APPENDIX “A”: Appointment Order dated September 21, 2021
APPENDIX “B”: Statement of Receipts and Disbursement

INTRODUCTION

1. Pursuant to the Order of Madam Justice Dietrich (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 21, 2021, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed receiver and manager (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties (the “**Property**”) of Trinity Centres Cambridge (“**TCC**”). A copy of the Appointment Order is attached hereto as **Appendix “A”**.
2. The Debtor is jointly controlled by River City Christian Reformed Church (“**RCC**”) and Trinity Centres Foundation (“**TCF**”) and was created for the purpose of acquiring 15 Wellington St. Cambridge Ontario (the “**Property**”). The Property includes a heritage designated church with a modern addition. The Property is zoned for industrial use by the City of Cambridge. RCC is the primary tenant of the Property. In addition to RCC, there are two commercial tenants, One Movement, a dance studio and ProActive Training, a fitness studio which operate out of a modern addition to the original church building.
3. The Property, and any chattels located therein, are the only assets of the Debtor. The Debtor has no employees.
4. The Property is subject to a mortgage registered in favour of ColdPoint Holdings Ltd. (“**ColdPoint**”). The Receiver will be engaging independent counsel for the purpose of confirming the security, prior to the distribution of any proceeds.
5. The Appointment Order authorized the Receiver to, among other things, take possession of, and exercise control over the Property and any proceeds, receipts and disbursements, arising out of, or

from, the Property. In addition, the Receiver is authorized to sell, convey, transfer, lease or assign the Property or any part thereof out of the ordinary course:

- (a) without the approval of the Court in respect of any transaction not exceeding \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
- (b) with the approval of the Court in respect of any transaction in which the purchase price exceeds \$100,000.

6. The purpose of this first report of the Receiver (the “**First Report**”) is to provide the Court with an update on:

- (a) the activities of the Receiver since the date of the Appointment Order;
- (b) the Receiver’s Statement of Receipts and Disbursements for the period from September 21, 2021 to March 31, 2022; and
- (c) the realization efforts of the Receiver in respect of the Property.

TERMS OF REFERENCE

7. In preparing this First Report, Deloitte has been provided with, and has relied upon unaudited, draft and/or internal financial information, TCC’s books and records, discussions with certain employees and management of TCF, discussions with members of the Board of Directors of TCC, counsel to RCC and information from third parties (collectively, the “**Information**”). Except as described in this First Report:

- (a) Deloitte has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, Deloitte has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially

comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and

- (b) Deloitte has prepared this First Report in its capacity as Receiver as required under Section 246(2) and Rule 126 of the Bankruptcy and Insolvency Act. Parties using this First Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.
8. Unless otherwise stated, all dollar amounts contained in this First Report are expressed in Canadian dollars.

ACTIVITIES OF THE RECEIVER

9. The Receiver has undertaken the following activities in accordance with the terms of the Appointment Order:
- (a) attended the Property and took possession;
 - (b) obtained copies of the books and records, maintained by TCF;
 - (c) provided notice of the receivership to the utility and other service providers of the Property and changed the billing information for utilities and other services to be in the name the Receiver;
 - (d) contracted to utilize the property management staff of TCF to assist with the monitoring and maintenance of the Property until it can be transferred to a new owner;
 - (e) met with the respective tenants to advise them of the Appointment Order and the Receiver’s mandate;
 - (f) conducted interviews with prospective brokers to market the Property for sale;

- (g) selected Ms. Susan Iriate of Royal Lepage Commercial Realty, (the “**Agent**”) who specializes in places of worship to market and sell the Property;
- (h) worked with the Property management staff and the Broker to ensure health and safety measures in respect of the Covid-19 Pandemic were followed in respect of organizing showings of the Property
- (i) commenced negotiations with RCC to address deficiencies in their rent and other terms associated with the lease of the Property;
- (j) established the Receiver’s website and issued the Notice and Statement of Receiver pursuant to subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* (“**BIA**”);
- (k) reviewed and responded to inquiries from creditors;
- (l) ensured that the Debtors’ bank accounts were frozen and that funds were transferred to an account maintained by the Receiver;
- (m) worked with Thornton Grout Finnigan LLP as legal counsel;
- (n) provided notice of the Receiver’s appointment to Front Row Insurance Brokers, the Debtors’ insurance broker, who arranged for continued insurance coverage through the Debtors’ insurers. Additionally, the Receiver was added as named insured and loss payee on the Debtors’ policies, as applicable;
- (o) notified Canada Revenue Agency (“**CRA**”) of the appointment of the Receiver;
- (p) provided status updates on the progress of the receivership to ColdPoint, TCF and RCC.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

10. Attached hereto as **Appendix “B”** is the Receiver’s Statement of Receipts and Disbursements for the period from September 21, 2021 to March 31, 2022 (the “**R&D**”). The Receiver is collecting rents from tenants and making disbursements in respect of costs associated with the Property and professional fees. The closing cash balance at March 31, 2022 is \$72,513.02.

SALE PROCESS

11. Forthwith after its appointment and as authorized by the Appointment Order, the Receiver initiated a request for proposals for the marketing and sale of the Property to well known brokers in the commercial real estate space. The Receiver received three separate proposals and ultimately selected Ms. Susan Iriate of Royal LePage Commercial Realty who specializes in places of worship. The Property was marketed and listed for sale on November 9, 2021 on the Canadian Multi Listing Service (“**MLS**”) with an asking price of \$1.75 million dollars.
12. The Property received immediate positive interest and an initial offer was received for the Property on November 13, 2021. This offer was not signed back by the Receiver as the price was not within the target range expected by the Receiver or Coldpoint and recommended by the Agent. The initial offer was revised and resubmitted on November 19, 2021, but it was believed that the conditions included in the offer could not be satisfied and this offer was also not signed back.
13. A second conditional offer was received on November 18, 2021 and was accepted by the Receiver. At the end of the condition period the conditions to the sale were not met and this offer failed to close.
14. A third conditional offer was received on January 3, 2022. This offer was not signed back by the

Receiver as the price was not within the target range expected by the Receiver and ColdPoint and recommended by the Agent.

15. A conditional offer was received on January 10, 2022. The terms and conditions of this offer were negotiated between the Receiver, with the assistance of the Agent and the prospective purchaser and the offer was signed back subject to conditions on January 13, 2022. On February 2, the prospective purchases requested a four to six month extension of the conditional sales period to address a rezoning request made to the City of Cambridge. On February 26, 2022, the prospective purchaser requested a price concession which, following lengthy negotiations, was deemed unacceptable by the Receiver and ColdPoint and not recommended by the Agent.
16. On March 9, 2022, the Receiver received two separate conditional offers from prospective purchasers. The Agent conducted negotiations with both parties and requested that each submit a higher better offer for consideration by the Receiver and ColdPoint.
17. On March 11, 2022, another offer was submitted for the Property.
18. Following several discussions with the various parties, on March 15, 2022, one offer was selected and executed between the parties subject to certain conditions including: a due diligence condition, a financing condition and an inspection condition. The scheduled completion date for this offer is June 30, 2022.
19. The Receiver will not be providing specifics of the proposed purchase price or other conditions at this time as the offer is still open and subject to conditions. The Receiver will provide a complete report on this offer, or any subsequent offer as necessary, to the Court at the time that it requests the Court's approval of the sale in accordance with the Appointment Order.

20. There has been widespread and ongoing interest in the property since the initial listing date and the Receiver does expect that the Property will sell and generate proceeds for the benefit of the estate and its creditors.

FUTURE RECEIVERSHIP ACTIVITIES

21. The Receiver assisted by the property management staff and the Agent will continue to maintain and monitor the Property while it continues the process to realize on the Property.
22. Following a successful sale of the Property, the Receiver will seek a distribution order for the proceeds generated from the sale of the Property and the conclusion of the Receivership.

All of which is respectfully submitted at Toronto, Ontario this 12th day of April, 2022.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
Receiver and Manager of Trinity Centres
Cambridge and not in its personal or corporate
capacity

Per: 

Toni Vanderlaan, CPA, CA, CIRP, LIT
Senior Vice-President

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

COLDPOINT HOLDINGS LTD.

and

TRINITY CENTRES CAMBRIDGE

Applicant

Respondents

Court File No. CV-21-00000281-0000

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

Proceeding commenced at Kitchener, Ontario

**FIRST REPORT OF DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS COURT-APPOINTED
RECEIVER AND MANAGER**

APRIL 12, 2022

THORNTON GROUT FINNIGAN LLP
100 Wellington Street West
Suite 3200, TD West Tower
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Leanne M. Williams (LSO #41877E)
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Tel: (416) 304-1616
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Lawyers for the Court-Appointed Receiver,
Deloitte Restructuring Inc.

Appendix “C”

Court File No. CV-21-672899-00CL

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

B E T W E E N:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SECOND REPORT OF DELOITTE RESTRUCTURING INC.,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

DATED JUNE 8, 2022

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APPENDIX “C” Redacted copies of the Sale Agreement and amendment
APPENDIX “D” Waivers
APPENDIX “E” Assignment Agreement

CONFIDENTIAL APPENDIX “1” Sale Agreement and amendment

INTRODUCTION

1. Pursuant to the Order of Honourable Justice Dietrich (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 21, 2021, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed receiver and manager (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Trinity Centres Cambridge (“**TCC**”). A copy of the Appointment Order can be found on the Receiver’s website at <https://www.insolvencies.deloitte.ca/en-ca/Pages/TrinityCentresCambridge.aspx?searchpage=Search-Insolvencies.aspx>.
2. TCC was jointly controlled by River City Christian Reformed Church (“**RCC**”) and Trinity Centres Foundation (“**TCF**”) and was created for the purpose of acquiring 15 Wellington St. Cambridge Ontario (the “**Property**”). The Property includes a heritage designated church with a modern addition. The Property is zoned for institutional¹ use by the City of Cambridge. RCC is the primary tenant of the Property. In addition to RCC, there are two commercial tenants, One Movement, a dance studio and ProActive Training, a fitness studio which operate out of the modern addition to the original church building.
3. The Property, and any chattels located therein, are the only assets of TCC. TCC has no employees.
4. The Property is subject to a mortgage registered in favour of Coldpoint Holdings Ltd. (“**Coldpoint**”). The Receiver will be engaging independent counsel for the purpose of confirming the validity and enforceability of the security prior to the distribution of any proceeds.

¹ In the First Report of the Receiver the Property was incorrectly identified as being zoned industrial.

5. The Appointment Order authorized the Receiver to, among other things, take possession of, and exercise control over the Property and any proceeds, receipts and disbursements, arising out of, or from, the Property. In addition, the Receiver is authorized to sell, convey, transfer, lease or assign the Property or any part thereof out of the ordinary course:
 - (a) without the approval of the Court in respect of any transaction not exceeding \$50,000, provided that the aggregate consideration for all such transactions does not exceed \$100,000; and
 - (b) with the approval of the Court in respect of any transaction in which the purchase price exceeds \$100,000.

6. In accordance with section 246(2) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), the Receiver filed its first report dated April 12, 2022 (the “**First Report**”), a copy of which is attached as **Appendix “A”**, with the Office of the Superintendent of Bankruptcy and served a copy on the service list in these proceedings. The purpose of this second report of the Receiver (the “**Second Report**”) is to provide the Court with an update on:
 - (a) the activities of the Receiver since the date of the First Report;
 - (b) the Receiver’s Statement of Receipts and Disbursements for the period from April 1, 2022 to June 8, 2022;
 - (c) the realization efforts of the Receiver in respect of the Property; and

- (d) the request for approval of the purchase and sale agreement and vesting of the Property in 1000204128 Ontario Inc.

TERMS OF REFERENCE

- 7. In preparing this Second Report, the Receiver has been provided with, and has relied upon unaudited, draft and/or internal financial information, TCC's books and records, discussions with certain employees and management of TCF, discussions with members of the Board of Directors of TCC, counsel to RCC and information from third parties (collectively, the "**Information**"). Except as described in this Second Report:
 - (a) The Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards ("**CAS**") pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and
 - (b) The Receiver has prepared this Second Report in its capacity as Receiver as required under Section 246(2) and Rule 126 of the BIA. Parties using this Second Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

8. Unless otherwise stated, all dollar amounts contained in this Second Report are expressed in Canadian dollars.

ACTIVITIES OF THE RECEIVER

9. The Receiver has undertaken the following activities in the period since the First Report:
- (a) continued efforts with the Property management staff and the Broker to ensure health and safety measures in respect of the Covid-19 Pandemic were followed in respect of organizing showings of the Property and visits by tradespeople;
 - (b) continued discussions with RCC to address deficiencies in their rent and other terms associated with the lease of the Property;
 - (c) continued to work with TCF to ensure the property was properly managed and that required repairs and safety improvements were promptly attended to;
 - (d) reviewed and responded to inquiries from creditors;
 - (e) made disbursements for invoices received for goods and services provided in respect of the Property; and
 - (f) completed negotiations with the purchaser to complete the agreement of purchase and sale being presented for approval.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

10. Attached as Appendix “B” to the First Report is the Statement of Receipts and Disbursements for the period September 21, 2021 to March 31, 2022. Attached hereto as

Appendix “B” is the Receiver’s Statement of Receipts and Disbursements for the period from April 1, 2022 to June 8, 2022 (the “**R&D**”). The Receiver is collecting rents from tenants and making disbursements in respect of costs associated with the Property and professional fees. The closing cash balance as at June 8, 2022 is \$29,152.37.

SALE PROCESS

11. Immediately after its appointment and as authorized by the Appointment Order, the Receiver initiated a request for proposals for the marketing and sale of the Property to well known brokers in the commercial real estate space. The Receiver received three separate proposals and ultimately selected Ms. Susan Iriate of Royal LePage Commercial Realty who specializes in the sale of places of worship. The Property was marketed and listed for sale on November 9, 2021 on the Canadian Multi Listing Service (“**MLS**”) with an asking price of \$1.75 million dollars.
12. As set out in the First Report, several conditional offers were entered into which failed to close. The Receiver accepted an offer to purchase the Property from 1580268 Ontario Ltd. (the “**Purchaser**”) on March 15, 2022, subject to certain typical conditions, including inspection and financing (the “**Sale Agreement**”). Redacted copies of the Sale Agreement and the amendment to the Sale Agreement are attached hereto as **Appendix “C”**. A copy of the unredacted Sale Agreement, together with the amendment to the Sale Agreement, will be separately provided to the Court as **Confidential Appendix “1”**.
13. These conditions in favour of the Purchaser were waived and a final price negotiated. The copies of the waivers are attached as **Appendix “D”**. The Purchaser assigned the Sale Agreement to a related company, 1000204128 Ontario Inc. (the “**Assignee**”) by agreement

dated June 1, 2022, a copy of which is attached as **Appendix “E”**. The closing date has been agreed as July 7, 2022, subject to court approval.

APPROVAL OF THE PURCHASE AND SALE AGREEMENT

14. The Receiver and the Broker have negotiated multiple previous offers in respect of the Property. Each of these conditional offers failed to close. The Receiver believes that the Sale Agreement represents a fair value for the Property and that prolonged exposure to the market will not materially increase the realizable value of the Property and will result in additional costs being born by Coldpoint for the maintenance and upkeep of the Property.
15. The Receiver respectfully requests that the Court approve the Sale Agreement and vest the Property in and to the Assignee upon satisfaction of the closing conditions set out in the Sale Agreement. The Receiver respectfully requests that the Court seal Confidential Appendix “1” until the sale transaction has closed and the Receiver has delivered its Receiver’s Certificate in accordance with the proposed order, as publicly disclosing same may be prejudicial to a further sales process if required.
16. The Sale Agreement requires that RCC deliver up vacant possession of the sanctuary on the closing of the transaction. The Assignee has agreed to permit RCC to continue its lease of the sanctuary at the Property until such time as the Assignee provides 30-days written notice to RCC. It is our understanding that RCC is amendable to such terms. RCC has also requested that the Receiver agree to a mutual termination clause of its lease on 30-days notice in the event that the proposed transaction does not close.

All of which is respectfully submitted at Toronto, Ontario this 8th day of June, 2022.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
Receiver and Manager of Trinity Centres
Cambridge and not in its personal or corporate
capacity



Per: _____

Toni Vanderlaan, CPA, CA, CIRP, LIT

Senior Vice-President

RIVER CITY CHRISTIAN REFORMED CHURCH

- and -

GRAHAM SINGH, et al

Plaintiff

Defendants

Court File No. CV-21-672899-00CL

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

Proceedings commenced at Kitchener, Ontario

**SECOND REPORT
OF DELOITTE RESTRUCTURING INC.,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

DATED JUNE 8, 2022

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Lawyers for the Court-Appointed Receiver,
Deloitte Restructuring Inc.

Appendix “D”

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

B E T W E E N:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**THIRD REPORT OF DELOITTE RESTRUCTURING INC.,
IN ITS CAPACITY AS RECEIVER AND MANAGER**

DATED DECEMBER 1, 2022

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APPENDICES

APPENDIX “A” Appointment Order dated September 21, 2021
APPENDIX “B” First Report of the Receiver dated April 12, 2022
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APPENDIX “D” Endorsement of Justice Penny dated November 18, 2022
APPENDIX “E” Loan Agreement dated March 5, 2020

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APPENDIX “H”	Proactive Training Sublicense dated September 17, 2020
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APPENDIX “P”	Letter dated November 22, 2021 from counsel to RCC
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APPENDIX “V”	Letter dated October 14, 2022 from counsel to RCC
APPENDIX “W”	Email exchange in respect of the Option to Purchase
APPENDIX “X”	Security opinion from Paul Bannon Law dated June 30, 2022
APPENDIX “Y”	Abstract pages evidencing registration of the Real Property Security and a copy of the PPSA Electronic Enquiry Result from the Ministry with a file currency of September 14, 2021

APPENDIX “Z”

Letter dated September 28, 2022 from counsel to RCC

APPENDIX “AA”

Receiver’s Statement of Receipts and Disbursements for the period from June 9, 2022 to November 30, 2022

APPENDIX “BB”

Affidavit of Toni Vanderlaan sworn December 1, 2022

APPENDIX “CC”

Affidavit of Leanne M. Williams sworn December 1, 2022

INTRODUCTION

1. Pursuant to the Order of the Madame Justice Dietrich, (the “**Appointment Order**”) of the Ontario Superior Court of Justice (Commercial List) (the “**Commercial List**”) dated September 21, 2021, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed receiver and manager (in such capacity, the “**Receiver**”) without security, of all of the assets, undertakings and properties of Trinity Centres Cambridge (“**TCC**” or the “**Respondent**”). A copy of the Appointment Order is attached as **Appendix “A”**.
2. In accordance with section 246(2) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”), the Receiver filed its first report dated April 12, 2022 (the “**First Report**”), a copy of which is attached (without exhibits) as **Appendix “B”**, with the Office of the Superintendent of Bankruptcy and served a copy on the service list in these proceedings. The First Report provided an update on the status of the receivership proceedings to the stakeholders.
3. Pursuant to the Approval and Vesting Order dated June 13, 2022 (the “**Approval and Vesting Order**”), the Commercial List approved the sale and vested the Respondent’s property, assets and undertaking primarily consisting of the real property municipally known as 15 Wellington St. Cambridge Ontario (the “**Property**”) in a third-party purchaser. In support of the relief sought, the Receiver filed its second report on June 8, 2022 (the “**Second Report**”), a copy of which is attached (without exhibits) as **Appendix “C”**.
4. Since the commencement of the receivership, the Receiver has made considerable and repeated efforts to negotiate a resolution of the amounts owing by River City Christian

Reformed Church (“**RCC**”) to TCC. These efforts have been futile and have drastically increased the costs of the estate and held up the timely conclusion of its administration.

5. Pursuant to the Endorsement of Justice Penny dated November 18, 2022, a copy of which is attached as **Appendix “D”**, the Receiver is authorized to determine the amounts owing by RCC within the receivership and complete the administration of the estate.

PURPOSE

6. The Receiver submits this, its third report, in support of a motion for an Order (the “**Windup Order**”):
 - (a) Approving the actions and activities of the Receiver as set out in the First Report, the Second Report and this Third Report of the Receiver;
 - (b) Directing RCC to pay \$177,692.50 to the Receiver in respect of outstanding rents and \$170,333.80 in respect of TMI (as defined herein and together with the outstanding rent, the “**Lease Arrears**”);
 - (c) Authorizing and directing the Receiver to distribute \$1.3 million to Coldpoint Holdings Ltd. (“**Coldpoint**”) in partial satisfaction of the Coldpoint Indebtedness (as defined below) which shall be applied as a permanent reduction thereof;
 - (d) Authorizing and directing the Receiver to make future distributions to Coldpoint up to the amount of the Coldpoint Indebtedness, including funds

determined by this Court to be owing by RCC to the estate of TCC, if any, and HST recovered, if any;

- (e) Approving the Statement of Receipts and Disbursements for the period June 9, 2022 to November 30, 2022;
- (f) approving the professional fees and disbursements of the Receiver and its independent counsel, Thornton Grout Finnigan LLP (“TGF”), for the period ended October 31, 2022 and to finalize the administration of the estate of the Respondent; and
- (g) An Order discharging the Receiver upon the filing of a certificate by the Receiver certifying the completion of the administration of the estate (the “**Discharge Certificate**”).

TERMS OF REFERENCE

7. In preparing this Third Report, the Receiver has been provided with, and has relied upon unaudited, draft and/or internal financial information, TCC’s books and records, discussions with certain employees and management of TCF, discussions with members of the Board of Directors of TCC, counsel to RCC and information from third parties (collectively, the “**Information**”). Except as described in this Third Report:

- (a) The Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially

comply with Canadian Auditing Standards (“CAS”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and

- (b) The Receiver has prepared this Third Report in its capacity as Receiver as required under Section 246(2) and Rule 126 of the BIA. Parties using this Third Report other than for the purposes outlined herein are cautioned that it may not be appropriate for their purposes.

- 8. Unless otherwise stated, all dollar amounts contained in this Third Report are expressed in Canadian dollars.

ACTIVITIES OF THE RECEIVER

- 9. The Receiver has completed the sale of the property and is working to complete the administration of the estate. This includes efforts to collect the Lease Arrears from RCC, making all final payments to good and service providers associated with the management of the Property, filing HST returns based on payments for those goods and services and providing information and analysis to Coldpoint.
- 10. When the Receiver has completed the activities noted above and made a distribution of the available estates funds to Coldpoint, there will be no further activities required to be completed by the Receiver. Based on the estate funds available and expected to be collected by the estate, Coldpoint will experience a shortfall on their indebtedness and there will be no funds available to distribute to other creditors of the estate.

11. The Receiver seek the approval of its activities as set out in the First Report, the Second Report and this Third Report of the Receiver.

BACKGROUND

12. TCC was jointly controlled by RCC and Trinity Centres Foundation (“**TCF**”) and was created for the purpose of acquiring the Property. The Property includes a heritage designated church with a modern addition. RCC is the primary tenant of the Property. In addition to RCC, there are two commercial tenants, One Movement (a dance studio) and ProActive Training (a fitness studio) (collectively, the “**Commercial Tenants**”) which operate out of the modern addition to the original church building.
13. RCC is a religious organization which conducts its operations from the Property. TCF is a charitable organization having its principal place of business in the Province of Quebec.
14. The Respondent was formed with a vision of converting an underutilized house of worship to a revitalized community hub servicing the needs of RCC’s congregation as well providing additional services to the community. The Property, at the time of its purchase by TCC on March 5, 2020, had been abandoned for several years and was in need of renovations and repairs.
15. The Property was subject to a mortgage registered in favour of Coldpoint Holdings Ltd. (“**Coldpoint**”). The Receiver has obtained an independent legal opinion confirming the validity and enforceability of Coldpoint’s security, as discussed in greater detail later in this report.

16. Coldpoint is an Ontario holding company which is affiliated with the Wood Development Group of companies (“**WDG**”). WDG is an organization with a rich history of community involvement and is committed to the development of properties for the benefit of the community.

Indebtedness to Coldpoint

17. Pursuant to the loan agreement dated March 5, 2020 (the “**Loan Agreement**”), Coldpoint made a term loan credit facility (the “**Credit Facility**”) available to TCC in the total principal amount of \$2,024,800 plus interest and costs, to be utilized as follows:
 - (a) the principal amount of \$1,384,800 for the purchase of the Property (the “**Acquisition Loan**”); and
 - (b) the principal amount of \$640,000 for future renovations to the Property (the “**Renovation Loan**”).

A copy of the Loan Agreement is attached as **Appendix “E”**.

18. As at July 7, 2022, TCC was indebted to Coldpoint in the amount of \$1,765,777.72 (the “**Coldpoint Indebtedness**”).
19. The Credit Facility was not granted on conventional lending terms. The Coldpoint Indebtedness bears interest at the rate of 2% per annum, calculated yearly. Pursuant to the terms of the Loan Agreement, TCC was not obligated to pay principal or interest on the Coldpoint Indebtedness until the 10th anniversary of the advancement of the Acquisition Loan, unless and until an Event of Default (as defined in the Loan Agreement) occurred.

20. As security for all of its obligations to Coldpoint, TCC delivered security to Coldpoint including (i) a first-ranking Charge/Mortgage (the “**Charge**”) and General Assignment of Rents, each registered against title to the Property (collectively, the “**Real Property Security**”), and (ii) a first-ranking general security agreement (the “GSA” and together with the Real Property Security, the “**Security**”). Coldpoint is the only secured creditor of TCC.

RCC Lease Agreement

21. RCC was the primary tenant of the Property and entered into a lease agreement with TCC dated March 5, 2020 (the “**RCC Lease**”) for the entire Property which included the sanctuary (the “**Premises**”). A copy of the RCC Lease is attached as **Appendix “F”**.

Commercial Tenants

22. In addition to the RCC Lease, the Property was subject to two sublicenses. One Movement entered into a sublicense dated December 31, 2019 (the “**One Movement Lease**”), a copy of which is attached at **Appendix “G”** and Proactive Training entered into a sublicense dated September 17, 2020 (the “**Proactive Lease**”), a copy of which is attached at **Appendix “H”**.

Management of Property

23. TCF was responsible for managing the Property on behalf of the Respondent. Included in the services to be preformed by TCF, was the oversight of the renovations and repairs of the Property and managing the accounting and finance functions of TCC. TCF was also responsible for providing additional management services for TCC on behalf of the

Respondent such as identifying potential subtenants for the Property and managing other revenue generating events such as weddings and community events. The Receiver understands that a draft management services agreement between RCC and TCF was tabled but was not finalized prior to the time the dispute arose between the parties.

Statement of Claim

24. The relationship between RCC and TCF deteriorated culminating in RCC issuing a statement of claim on February 23, 2021 (the “**Claim**”) alleging, amongst other things, that TCC improperly advanced certain payments to TCF in respect of management fees. The Claim, *inter alia*, makes material allegations of oppression, fraud and misrepresentation against TCF, seeks the appointment of a receiver over TCC, and seeks the return of certain funds in priority to Coldpoint’s security.
25. This claim was a pre-cursor to the Receiver’s appointment and the Receiver had no involvement in the activities of the parties leading up to the issuance of the Claim. The Claim is currently stayed against the Respondent as a result of the terms of the Appointment Order.
26. Prior to the Receiver’s appointment, RCC brought a motion for the appointment of an interim receiver pursuant to a Notice of Motion dated March 15, 2021 (“**RCC’s Motion**”) before the Superior Court of Justice in Kitchener, Ontario (the “**Kitchener Court**”) which was contested. The Order of Justice Gibson of the Kitchener Court dated March 24, 2022 (the “**Gibson Order**”), a copy of which is attached as **Appendix “I”**, essentially preserved the status quo of the parties to the Claim and set a timetable for the delivery of materials and the timing of examinations.

27. At the return of RCC's Motion on May 20, 2021, Justice Sloan of the Kitchener Court issued an interim order (the "**Sloan Order**") requesting that the matter be transferred to the Commercial List and, *inter alia*, directed RCC to pay monthly rent in the amount of \$4,166.67 plus HST until the return of RCC's Motion, without prejudice to the parties' rights and remedies in respect of the appropriate rent to be paid by RCC to the Respondent. A copy of the Sloan Order is attached as **Appendix "J"**.
28. The Receiver understands that on May 28, 2021, the parties attended a case conference before Mr. Justice Dunphy wherein he suggested that the parties attempt to mediate the dispute. The parties agreed and attended a mediation before The Honourable Todd L. Archibald on July 23, 2021. The mediation was not successful. Post-mediation discussions between Coldpoint and RCC in an attempt to find a resolution were similarly unsuccessful causing Coldpoint to bring its motion for the appointment of a receiver. The resulting Appointment Order terminated the Gibson Order and the Sloan Order.
29. In accordance with the terms of the Approval and Vesting Order, the Property was sold by the Receiver and the assets of the Respondent were vested in the purchaser. RCC refused to consent to the Receiver's proposed distribution to Coldpoint at the time of the sale and the Receiver has been holding the net proceeds of the sale transaction in an attempt to consensually resolve and windup the estate. Apart from concluding the ancillary issues to the closing of the sale transaction, all of the Receiver's time has been spent on attempting to collect the amounts owing to TCC by RCC since the sale of the Property in June 2022. RCC's conduct has caused unnecessary fees to be spent by the Receiver for what should have been a relatively straightforward receivership

30. After calculating the amount required to windup the estate and without taking into account the funds owing by RCC, the Receiver is in a position to distribute approximately \$1.3 million (the “**Proposed Distribution**”).

BASIC RENT OWING BY RCC

31. The primary role of the Receiver, in addition to safeguarding the assets and managing the affairs of the estate, is to maximize realizations from the Property. This included collecting rents in respect of the Property until such time as it was sold.
32. At the time of its appointment, the Receiver contacted each of the Commercial Tenants to discuss their rental obligations. The Commercial Tenants agreed to continue payment of their rents in accordance with their respective leases and requested information from the Receiver on the timing of the leasehold improvements. The Receiver advised the Commercial Tenants that it would not be undertaking the leasehold improvements on behalf of the estate as it did not have sufficient funds to do so and it would be immediately marketing the Property for sale.
33. Upon its appointment, the Receiver also contacted counsel to RCC to discuss their rental obligations over and above the interim provisions established by the Sloan Order which were terminated by the Appointment Order. The amounts paid pursuant to the Sloan Order were entirely without prejudice to the Receiver’s rights and remedies in respect of the appropriate 2021 rental amount to be paid by RCC to TCC from March 1, 2021 until the sale of the Property.

34. Pursuant to the terms of the RCC Lease, RCC is obligated to pay basic rent totaling \$250,000 annually to the Respondent. Article 5.1 of the RCC Lease states;

“Yielding and paying therefor yearly and every year during the Term unto the Landlord as Basic Rent for the premises, without any set-offs, deductions or defalcations whatsoever, the sum of Two Hundred Fifty Thousand Dollars (\$250,000.00) (the “**Maximum Basic Rent**”) of lawful money of Canada to be paid in advance in equal monthly installments of Twenty Eights Hundred Thirty-Three Dollars and Thirty-Three Cents (\$20,833.33) on the first day of each and every month during the Term to the Landlord at Trinity Centres Cambridge...”

35. Article 5.2 of the RCC Lease provides that the Board of Directors of TCC may, at its option and in its sole discretion, elect to discount the basic rent paid by RCC:

“Notwithstanding the provisions of Section 4.1 (Tenant Option to Purchase), the Board of Directors of the Landlord **may, at its option and in its sole discretion**, following discussions with the Tenant, elect to discount Basic Rent at any amount for any given year of the Term... Any discount, **if any**, shall be determined for a one-year period only.” [Emphasis added]

36. In the event that TCC elected to discount RCC’s rent, the RCC Lease obligated TCC to take the net rental income of any sublicensees or subtenants into account in determining whether the amount of the discounted rent to be paid by RCC in the following year. Any discount offered by TCC to RCC was only valid for one year.

37. One Movement paid rent totalling \$50,000 and Proactive Fitness paid rent totalling \$39,000. If such rental incomes were taken into account, it would reduce the rent obligation of RCC to approximately \$161,000 annually or \$13,416.67/month.

38. Article 5.3 of the RCC Lease provided for an initial 12-month (the “**Discount Period**”) discount, being \$4,166.67 plus HST (the “**Discounted Rent**”), to the basic rent to be paid by RCC:

In accordance with and subject to the provisions of Section 4.1 and Section 4.2 (Tenant Option to Purchase), the parties agree that Basic Rent for the **first year of the term** after discount shall be Fifty Thousand Dollars (\$50,000.00) of lawful money of Canada to be paid in advance in equal monthly installments of Four Thousand One Hundred Sixty-Six Dollars and Sixty-Seven Cents (\$4,166.67) on the first day of each and every month. **For clarity, in the absence of any further notice to the contrary, Basic Rent in a given year of the Term shall be the Maximum Basic Rent.** [Emphasis added]

39. The Discount Period ended on February 1, 2021. The Receiver understands that the dispute between RCC and TCF largely centered around the discretion purported to be exercised in respect of the rent to be paid by RCC commencing on March 1, 2021 as TCC required RCC to pay rent in the amount of \$144,360. As a result, RCC stopped paying rent to TCC after the Discount Period and issued the Claim on February 23, 2021.
40. The Sloan Order directed RCC to pay the outstanding basic rent at the Discounted Rate for the months of March, April and May 2021 and to continue paying the Discounted Rate pending the determination of RCC’s Motion. The Sloan Order was made without prejudice to the rights and remedies of the parties in respect of the appropriate amount of rent to be paid by RCC to the Respondent after the Discount Period. RCC has refused to pay any base rent in excess of the Discounted Rate notwithstanding the clear terms of the RCC Lease. It is the Receiver’s position that RCC owes outstanding rent to TCC from March 1, 2021 until the sale of the Property.

41. It is clear from the terms of the RCC Lease, that RCC is required to pay \$250,000 in rent per year during the term of the RCC Lease commencing on March 1, 2021 unless TCC, in its sole discretion, exercises its option to discount the basic rent. It is only if TCC chooses to exercise its discretion that the rents of the Commercial Tenants is taken into account in the calculation of the rent to be paid by RCC.
42. Since the commencement of these receivership proceedings, the Receiver has considered its option to exercise its discretion to reduce the amounts owing by RCC to the Respondent. The Receiver made repeated good faith attempts to negotiate an acceptable discounted rental rate with RCC, but RCC has refused to pay any basic rent in excess of the Discounted Rate for a variety of reasons.
43. By letter dated October 30, 2021, the Receiver formally advised counsel to RCC that RCC was obligated to pay the Maximum Basic Rent of \$250,000 (less any rent actually paid) plus TMI unless the Receiver exercised its discretion to discount such amount. The Receiver further advised that it believed that the rent paid by RCC at the Discounted Rate was not appropriate in the circumstances. By letter dated November 1, 2021, counsel to RCC inquired as to the amount that the Receiver believed would be an appropriate rent going forward. Copies of the October 30th and November 1st letters are attached as **Appendix “K”** and **“L”** respectively.

Determination of Fair Market Rent

44. In an effort to find a compromise, the Receiver spent considerable time and effort to ascertain the fair market rent for a space similar to that rented by RCC given the uniqueness of the Property. In particular, the Receiver:

- (a) engaged in discussions with the realtor retained to market and sell the Property, Ms. Susan Iriate of Royal Le Page, who specializes in the sale and lease of places of worship and to obtain three comparables for rental agreements for other similar places of worship; and
- (b) compared the rent per square foot that each of the Commercial Tenants was paying to establish a range of rent per square foot for the Property.

Calculation of Square Footage

- 45. The RCC Lease does not specify the square footage rented by RCC. Instead, the space rented by RCC is defined as being the “Lands” and “Building” which equates to the totality of the Property.
- 46. Although under no obligation to do so in the determination of RCC’s rental obligations, the Receiver determined the square footage of the Premises by relying on the drawings prepared by Larkin Architect Limited (the “**Architectural Drawings**”), attached as **Appendix “M”**, which were provided to the Receiver by counsel to RCC. The Architectural Drawings demonstrate that the total square footage of the entire building located on the Property is 2,280.28 square meters or 24,545 square feet. As RCC rented the entire Premises, the Receiver then used this number and subtracted the space leased by the Commercial Tenants to determine the square footage attributable to RCC.
- 47. The One Movement Lease specifies that the space leased to One Movement consists of 6,664 square feet. The Proactive Lease specifies that the space leased to Proactive consists of 3,377 square feet. As a result, the Receiver concluded that the overall square footage

that was the responsibility of RCC was 14,796 square feet (ie 24,545 square feet – 6,664 square feet – 3,377 square feet).

48. Attached as Schedule “D” to each of the One Movement Lease and the Proactive Lease is the Space Sharing Arrangement (the “**Space Sharing Arrangement**”). Pursuant to the terms of the Space Sharing Arrangement, which are “deliberately vague” and “meant to evolve and change over time”, RCC and each of the Commercial Tenants agreed to the use of their space by RCC on Sundays. One Movement received a rent abatement of \$16,640 per annum to share its leased space with RCC on Sundays. The Proactive Lease did not contain a rent abatement but did require Proactive to provide access to RCC to certain of its space on Sundays.
49. It is RCC’s position that the Receiver should be considering the “rentable space” of the Premises and the actual use of the space by the tenants in its calculation of appropriate rent. By email on November 5, 2021, a copy of which is attached as **Appendix “N”**, counsel to RCC detailed how RCC uses the Premises and provided certain documents to illustrate the actual space used by RCC during different days of the week. Notwithstanding RCC’s position, the concept of “rentable space” is not found in the RCC Lease.
50. In an effort to take the concerns of RCC into account, on November 11, 2021, the Receiver shared its calculations of proposed fair market rent with counsel to RCC based on their concept of “rentable space” and usage. The Receiver indicated that, based on those metrics, an appropriate rent for the Premises would be between \$6,000/month to \$7,800/month plus TMI. A copy of the email from the Receiver on November 11, 2021 is attached as **Appendix “O”**.

51. Counsel to RCC responded by letter dated November 22, 2021 (the “**November Letter**”), a copy of which is attached as **Appendix “P”**, raising a number of issues and concerns with respect to the Property and the analysis of market rent conducted by the Receiver in an effort to explain why RCC refused and continues to refuse to pay more than the Discounted Rent. In particular, counsel to RCC provided its own calculations with respect to the square footage of the Premises in an effort to reject the Receiver’s analysis of market rent. Counsel to RCC unilaterally confirmed that RCC would continue to only pay the Discounted Rate, ignoring the terms of the RCC Lease.
52. Given the terms of the RCC Lease and the discretion afforded TCC, it is the Receiver’s position that a range of rents per square foot calculated based on:
- (a) the comparables used by the Receiver;
 - (b) the rent per square foot of the Commercial Tenants, taking into account the Space Sharing Arrangement (“**Sunday Usage**”),

is more appropriate. The Receiver calculated the below table of fair market monthly rents based on the range per square foot multiplied by the number of square feet of the Premises as calculated above.

Sqft	per Sqft	Annual	Sunday Usage	Total Annual Rent	Monthly
14,796	\$ 7.50	\$ 111,012.30	\$ 16,640.00	\$ 127,652.30	\$ 10,637.69
14,796	\$ 8.75	\$ 129,462.55	\$ 16,640.00	\$ 146,102.55	\$ 12,175.21
14,796	\$ 10.00	\$ 147,957.20	\$ 16,640.00	\$ 164,597.20	\$ 13,716.43
14,796	\$ 11.22	\$ 166,007.98	\$ 16,640.00	\$ 182,647.98	\$ 15,220.66
14,796	\$ 12.64	\$ 187,044.76	\$ 16,640.00	\$ 203,684.76	\$ 16,973.73
14,796	\$ 14.67	\$ 217,053.21	\$ 16,640.00	\$ 233,693.21	\$ 19,474.43

53. As illustrated in the table below, even if the “Sunday Usage” amount is deducted, the market rent is substantially higher than the rent paid by RCC.

Sqft	per Sqft	Annual	Monthly
14,796	\$ 7.50	\$ 111,012.30	\$ 9,251.03
14,796	\$ 8.75	\$ 129,462.55	\$ 10,788.55
14,796	\$ 10.00	\$ 147,957.20	\$ 12,329.77
14,796	\$ 11.22	\$ 166,007.98	\$ 13,834.00
14,796	\$ 12.64	\$ 187,044.76	\$ 15,587.06
14,796	\$ 14.67	\$ 217,053.21	\$ 18,087.77

54. As illustrated in the above tables, the Receiver determined that basic rent for similar spaces ranged from approximately \$9,200/month to approximately \$18,000/month if the Sunday Usage was excluded. Under the terms of the RCC Lease, unless the Receiver exercised its discretion to discount the rent, RCC was obligated to pay \$13,416.67/month for the Premises which is the mid-range between these two numbers.

State of Premises

55. In addition to disputing the square footage of the Property that RCC claims should form the basis of the rent that RCC should be obligated to pay contrary to the terms of the RCC Lease, RCC has also taken the position that the Property was in a state of disrepair which must offset any increase in its rent beyond the Discounted Rate. RCC's position in this regard is set out in the November Letter.
56. The Receiver acknowledges that certain repairs and renovations were not made to the Premises as anticipated by RCC when it signed the RCC Lease. However, pursuant to Article 7.3 of the RCC Lease, RCC accepted the Premises on an "as-is/where-is" basis.
57. By letter dated August 12, 2022, attached as **Appendix "Q"**, RCC proposed a price per square foot of \$8.75 which, based on RCC's "rentable space" calculated by RCC at 6,528.08 square feet, resulted in an appropriate monthly rent of \$4,760.06 plus HST. However, RCC claimed a rebate of \$593.89 per month in respect of the state of disrepair

of the Premises (the “**Disrepair Rebate**”) to bring the rent back down to the Discounted Rate.

58. The Receiver asked for clarification of, among other things, the calculation of the Disrepair Rebate by letter dated August 16, 2022, a copy of which is attached as **Appendix “R”**. By its response dated August 23, 2022, a copy of which is attached as **Appendix “S”**, it is evident that RCC chose an arbitrary number as the Disrepair Rebate to reduce the rental calculation back down to the Discounted Rate.

TAXES, MAINTENANCE, INSURANCE AND UTILITIES

59. In addition to basic rent, RCC is also obligated to pay “Additional Rent” consisting of taxes, maintenance, insurance and other amounts such as utility charges as specified in the RCC Lease (collectively, “**TMI**”). RCC has not paid TMI since the appointment of the Receiver and the Receiver recently learned that RCC had also not paid TMI prior to its appointment.
60. Based on the terms of the RCC Lease, the Receiver determined that the appropriate calculation of TMI payable by RCC equals the TMI for the Property less any TMI paid by the Commercial Tenants. The Proactive Lease is a fixed price lease and does not include any amount or allocation for TMI. Pursuant to the terms of the One Movement Lease, One Movement was required to pay \$1,250 per month in respect of estimated TMI. The TMI was then to be adjusted between the tenants based on applicable square feet.

61. Prior to the receivership, One Movement received its TMI calculation for the first calendar year of its Lease. Based on the calculation prepared by TCF, it was entitled to a refund as it had over paid TMI which constitutes an unsecured claim in the estate.
62. As Proactive Fitness was not obligated to pay TMI, the calculation of TMI for RCC equaled the TMI of the Property in its entirety, less the TMI of One Movement. As noted above, One Movement has rented 6,664 square feet of the total building comprising 24,738 square feet¹, or 26.94%.
63. In a further effort to settle the outstanding issues between the Receiver, Coldpoint and RCC and windup the estate, the Receiver deliver a letter dated September 23, 2022, setting out, *inter alia*, its calculations of TMI and provided the supporting detail as requested by email on October 11, 2022. Copies of the September 23rd letter and October 11th email are attached as **Appendix “T” and “U”** respectively.
64. The Receiver calculated the amount owing by RCC in respect of pre-receivership taxes, maintenance and insurance as \$87,780.01 and utilities as \$20,287.44 for a total of \$108,067.45. The Receiver also calculated the post-receivership taxes, maintenance and insurance as \$49,155.76 and utilities as \$13,100.59 for a total of \$62,256.35. The total amount payable by RCC to the Receiver in respect of TMI is \$170,333.80.

¹ The Receiver was advised that TCF used the square footage number of 24,738 in its calculation of One Movement's TMI which is slightly more than the square footage noted on the Architectural Drawings of 24,545. It is the Receiver's position that this difference is immaterial and has used the lower square footage number in its calculations.

65. By letter dated October 14, 2022 (the “**October Letter**”), a copy of which is attached at **Appendix “V”**, RCC acknowledged its obligation to pay TMI for the periods before and after the appointment of the Receiver but disputed the amount owing on the basis that:

- (a) as a charitable organization, RCC is not required to pay HST; and
- (b) the Receiver had failed to properly calculate the correct “rentable space” for RCC.

66. In respect of the claim that RCC is not required to pay HST, the RCC Lease does not state that RCC is exempt from paying the HST portion of the TMI and the Receiver’s view is that the appropriate course of action is for RCC pay its obligations in accordance with the RCC Lease and then make the appropriate excise tax claim for the recovery of HST. The Receiver has assumed that RCC has made similar filings as the amount it has paid in respect of rent includes HST.

67. The Receiver’s position in respect of the calculation of space occupied by RCC has been detailed earlier in this report. The RCC Lease obligates RCC to pay the full amount of the TMI less any amounts paid by the Commercial Tenants.

Option to Purchase

68. As set out in the October Letter, RCC calculated that it is only indebted to TCC in the amount of \$44,903 in respect of TMI but that “TCC used some of the \$506,200 paid by RCC to TCC to pay all of the TMI expenses” for the Property and, on that basis, RCC has refused to pay any TMI in accordance with the RCC Lease.

69. Pursuant to Article 4 of the RCC Lease, RCC paid \$506,200 (the “**Option Fee**”) for the right to purchase the Property on an “as is, where is” basis (the “**Option to Purchase**”) during the term of the RCC Lease upon the satisfaction of certain conditions. Pursuant to section 4.2 of the RCC Lease, the Option Fee was paid as follows:

(a) \$346,200 upon the purchase of the Property by TCC; and

(b) \$160,000 on May 14, 2020.

70. It is clear that the Option Fee does not in any way relate to the payment of TMI and that it was paid to acquire the Option to Purchase. It is the position of the Receiver that RCC is not a creditor of TCC and that no monies are owed to RCC in respect of the payment of the Option Fee. Immediately prior to the commencement of the marketing of the Property for sale by the Receiver, RCC confirmed, through its counsel, that it was not exercising the Option to Purchase. A copy of the email exchange in respect of the Option to Purchase is attached as **Appendix “W”**.

71. The mischaracterization of the Option Fee by RCC as a contribution towards TMI is evidence of RCC’s unwillingness to act reasonably in an attempt to avoid payment of any amounts under the RCC Lease in excess of the Discount Rate.

DISBURSEMENT TO THE SECURED CREDITOR

72. The Receiver obtained an independent security opinion (the “**Security Opinion**”) dated June 30, 2022 from Paul Bannon Law, a copy of which is attached as **Appendix “X”**. Subject to the usual assumptions and qualifications of an opinion of such nature, the Security Opinion states that the Security is an enforceable obligation of TCC to Coldpoint.

73. Copies of the abstract pages evidencing registration of the Real Property Security are attached as **Appendix “Y”** and a copy of the PPSA Electronic Enquiry Result from the Ministry with a file currency of September 14, 2021 evidencing registration of the GSA. There are no other secured creditors of TCC.
74. By letter dated September 28, 2022, a copy of which is attached as **Appendix “Z”**, RCC has taken the position that the advances made by Coldpoint under the Renovation Loan were not made in accordance with the terms of the Credit Agreement and were improperly used to pay management fees to TCF with the knowledge of Coldpoint. This is the first time that such an allegation was raised by RCC, including in the Claim which did not make any such allegations against Coldpoint.
75. RCC takes the position that the Renovation Loan should be unsecured and rank *pari passu* with RCC’s unsecured claim for the return of the Option Fee. The Receiver sees no basis for this position and relies on the Security Opinion of its counsel to request that the Proposed Disbursement be paid to Coldpoint in partial satisfaction of the Coldpoint Indebtedness.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

76. Attached as **Appendix “AA”** is the Receiver’s Statement of Receipts and Disbursements for the period from June 9, 2022 to November 30, 2022 (the “**R&D**”). The Receiver is no longer collecting rents from tenants or making disbursements in respect of costs associated with the Property since the Property was sold. Following the completion of the sale, the Receiver contacted the various goods and services providers who were engaged with respect to the Property to obtain and pay their final invoices and has paid certain

professional fees associated with the estate. The closing cash balance as at November 30, 2022 is \$1,380,293.27. The Receiver seeks the approval of the R&D.

PROFESSIONAL FEES AND DISBURSEMENTS

77. Paragraph 18 of the Appointment Order states:

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

78. The Receiver and its counsel have maintained detailed records of their fees and disbursements since the commencement of the receivership proceedings and no seeks approval of same.

79. The Receiver's fees and disbursements for the period September 21, 2021 to October 31, 2022 were \$149,651.05 and HST of \$19,454.64 for a total of \$169,105.69, as set out in the Affidavit of Toni Vanderlaan sworn December 1, 2022, a copy of which is attached hereto as **Appendix "BB"**.

80. TGF's fees for the period September 21, 2021 to October 31, 2022 were \$111,655.00 and HST of \$14,515.15 for a total of \$126,170.15 plus disbursements of \$18,133.73 plus HST of \$2,357.38 for a total of \$20,887.81 in disbursements, as set out in the affidavit of Leanne M. Williams sworn December 1, 2022, a copy of which is attached as **Appendix "CC"**.

81. The Receiver respectfully submits that the Receiver's fees and disbursements, and those of TGF, are reasonable in the circumstances and have been validly incurred in accordance with the provisions of the Appointment Order.

82. Accordingly, the Receiver seeks approval of the fees and disbursements of the Receiver and TGF.

COMPLETION OF THE RECEIVERSHIP AND DISCHARGE OF THE RECEIVER

83. The Receiver has identified a limited number of activities to be completed in order to complete the administration of the estate. These include the collection of the Lease Arrears, if any, the collection of any HST amounts owing, and making the final distribution to Coldpoint (collectively, the “**Remaining Activities**”):

84. Once the Receiver has completed the Remaining Activities, it proposes to file and serve on the Service List the Discharge Certificate confirming that all of the Remaining Activities have been completed. Once the Discharge Certificate is filed, the Receiver’s mandate will be terminated and the Receiver will be fully and finally discharged.

CONCLUSIONS AND RECOMMENDATIONS

85. For the reasons set out above, the Receiver respectfully requests that the Court approve the proposed Windup Order.

All of which is respectfully submitted at Toronto, Ontario this 1st day of December, 2022.

DELOITTE RESTRUCTURING INC.,
solely in its capacity as the Court-appointed
Receiver and Manager of Trinity Centres
Cambridge and not in its personal or corporate
capacity



Per: _____
Toni Vanderlaan, CPA, CA, CIRP, CTP, LIT
Senior Vice-President

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended

COLDPOINT HOLDINGS LTD.

and

TRINITY CENTRES CAMBRIDGE

Applicant

Respondents

Court File No. CV-21-00000281-0000

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

Proceeding commenced at Kitchener, Ontario

**THIRD REPORT OF DELOITTE RESTRUCTURING INC.
IN ITS CAPACITY AS COURT-APPOINTED
RECEIVER AND MANAGER**

DECEMBER 1, 2022

THORNTON GROUT FINNIGAN LLP
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Leanne M. Williams (LSO #41877E)
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Lawyers for the Court-Appointed Receiver,
Deloitte Restructuring Inc.

Appendix “E”



SUPERIOR COURT OF JUSTICE

COUNSEL SLIP

COURT FILE NO.: CV-21-00672899-00CL

DATE: 11-May-23

NO. ON LIST: 1

TITLE OF PROCEEDING: **RIVER CITY CHRISTIAN REFORMED CHURCH v. SINGH et al**

BEFORE JUSTICE: **Madam Justice STEELE**

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party, Crown:

Name of Person Appearing	Name of Party	Contact Info
Sara J. Erskine	River City Christian Reformed Church	sara.erskine@wehlitigation.com
Vincent DeMarco		vincent.demarco@wehlitigation.com
Rebecca Huang		rebecca.huang@wehlitigation.com

For Defendant, Respondent, Responding Party, Defence:

Name of Person Appearing	Name of Party	Contact Info
Mark van Zandvoort	Trinity Centres Foundation and Graham Singh	mvanzandvoort@airdberlis.com
Leanne M. Williams	Receiver, Toni Vanderlaan	lwilliams@tgf.ca

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info
Greta Ladanyi	Christian Reformed Church in North America - Canada Corporation	gladanyi@rossmcbride.com
Allison Farley		afarley@grllp.com

ENDORSEMENT OF JUSTICE STEELE:

Motion by the plaintiff, River City Christian Reformed Church (“RCC”), for an order fixing the amount that RCC owes in post-receivership Taxes, Maintenance, Insurance (“TMI”) and other property expenses to Deloitte Restructuring Inc., in its capacity as Receiver and Manager (“Receiver”) of Trinity Centres Cambridge (“TCC”).

The parties agreed in advance that the only issue to be determined by the Court on this motion is the calculation of post-receivership TMI payable by RCC. The adjudication of pre-filing TMI has been deferred to the main action.

RCC is a religious organization incorporated under Ontario law. It is one of two equal members of TCC, a corporation incorporated under the *Canada Not-for-profit Corporations Act* SC 2009, c. 23 (“CNCA”). The other member of TCC is Trinity Centres Foundation (“TCF”). TCF is one of the defendants in the main action.

TCC was incorporated for the purpose of acquiring a church property located at 15 Wellington Street, Cambridge, Ontario (the “Property”) and to lease it to RCC under a Single Lease and Option Agreement, the validity of which is in issue in the main action. TCC’s function was to acquire and lease the Property.

There are 2 sub tenants that were subsequently brought in to use part of the Property – One Movement Dance studio and a gym, Proactive Training (together, the “Other Sub-Tenants”). Neither of the Other Sub-Tenants is a registered charity, church or religious organization. One Movement leased 6,664 square feet of the second and third floor of the Property. Proactive Training leased 3,085 square feet of the basement of the Property.

The Receiver was appointed re TCC on September 21, 2021. The Receiver sold the Property in July 2022.

By endorsement dated Nov. 18, 2022, Penny J. ordered that the Receiver’s claim for TMI be resolved within the context of the receivership.

The TMI in issue were expenses that were incurred post-filing and prior to the sale of the Property to benefit the tenants of the Property, including items such as pest control, lighting repair, and yearly plumbing backflow testing. Certain TMI expenses RCC agreed it should contribute to, however disagreed on the amount.

There are 4 categories of “TMI” for which RCC states it should not be responsible.

The Receiver’s position is that RCC should pay its proportionate share of all TMI. The parties also disagree on what is RCC’s proportionate share.

Proportionate Share

The Receiver’s position on each of the items of TMI is that RCC should pay its proportionate share. As noted above, there are 2 Other Sub-Tenants who use the Property.

The Receiver calculated RCC’s portion of the Property based on the architectural drawings and concluded that it was 60% (not including Sunday sharing, which the Receiver agreed to not pursue). Based on the architectural drawings, the square footage of the entire building is 24,545 square feet. The Receiver subtracted from the total square footage the square footage specified in each lease with the Other Sub-Tenants. As a result, the Receiver concluded that the overall square footage in respect of which RCC was responsible was 14,796 square feet, which is 60%.

RCC's position is that its proportionate share is 39.79% (initially RCC had calculated the percentage as 44.58%). RCC's position is that the total internal floor space of the Property is 16,403.90 square feet, of which RCC uses 6,258 square feet. RCC's position is that the Receiver has included space that is not usable space in its determination (including stairwells, utility areas, and empty space). Ms. O'Dell, a former director of TCC and a member of the RCC congregation, purports to calculate RCC's rentable space in her affidavit.

As noted above, RCC was the party the entire Property was leased to, prior to the Other Sub-Tenants coming on board. Although TCC subsequently leased part of the premises to One Movement and Proactive Training, RCC was a 50% member of TCC, and there is no evidence that this somehow changed RCC's lease of the Property other than to hive off the space needed by the Other Sub-Tenants.

I see no reason not to accept the Court appointed Receiver's determination of RCC's Proportionate Share. Accordingly, for the balance of this endorsement "Proportionate Share" in relation to RCC shall mean 60%.

Property Tax

The total amount of property tax for the relevant period is \$12,155.77. RCC's position is that it should not pay any of the property tax. The Receiver's position is that RCC should pay its Proportionate Share.

RCC's primary argument is that the Receiver has not provided an MPAC assessment breakdown of the Property taking into account RCC's status as a religious organization and has not applied for certain tax rebates.

The Receiver made every effort to obtain a detailed MPAC impact statement but was unable to because the Receiver is not the owner of the Property.

Prior to the sale of the Property in July 2022, it was owned by TCC, which is not a registered charity. The Receiver states that they contacted the City of Cambridge, on two separate occasions to inquire about potential exemption programs and opportunities to reduce the property tax and was advised that TCC was not eligible for an exemption or reduction in respect of the property taxes. The Receiver's position is that property taxes are payable by RCC just like the Other Sub-Tenants. The Receiver states that to the extent that RCC can claim a tax rebate (or other tax benefit) due to its charitable status, it is up to RCC to do so.

I accept the Receiver's position. The Property was owned by TCC, which was not a registered charity. The Receiver inquired about tax reductions and was informed they were not available.

RCC shall pay its Proportionate Share of the Property Tax in the amount of \$7,293.46.

Janitorial Services

The total amount of these services is \$13,017.60.

RCC's position is that they should not be required to pay in respect of these services. RCC states that they did not receive janitorial services and refer to certain emails that were sent regarding cleaning of the sanctuary. Based on the emails, there were certainly issues of adequacy with the custodial services received by RCC. However, the Receiver states that the adequacy issues were not brought to them to address.

Although there were issues with the quality of the custodial services, RCC received some custodial services. Further, as the adequacy issues were not raised with the Receiver while in possession and control of the Property, the Receiver was not given the opportunity to try to address them. Once the issue was brought to the Receiver's attention, Receiver tried to track down the cleaning checklists for the Property, most of which

were not kept following the sale of the Property. Samples of the cleaning task list and daily confirmation were provided.

The costs for the Janitorial Services were incurred in the course of the receivership for the benefit of all of the tenants.

RCC shall pay its Proportionate Share of the Janitorial Services in the amount of \$7,810.56.

Fire Inspection, Repair and Monitoring

The total amount of these services is \$20,020.10

RCC's position is that they should not be required to contribute to these expenses. RCC's position is that this expense was incurred for either safety purposes or in anticipation of the sale of the Property. RCC states that this cost should be borne by the owner/landlord and not pushed on the tenants. RCC states that it never agreed to share this cost with TCC or the Receiver.

The Receiver's position is that this is a benefit for all tenants and should be shared by them. The cost was incurred to maintain a safe property for the benefit of all tenants. The Receiver points to invoices related to the monitoring and maintenance of the fire systems in the building during the period the Receiver was in possession and control of the Property. The Receiver states that this was a requirement to maintain insurance on the Property.

As noted in the chart setting out the TMI expenses, RCC is not opposed to contributing to insurance on the Property. It is unclear why RCC is opposed to contributing toward an expense required to maintain that insurance.

RCC shall pay its Proportionate Share of the Fire Inspection, Repair and Monitoring in the amount of \$12,012.

Snow Removal and Ice Management

The total amount of these services is \$6,881.70.

RCC takes the position that it should not contribute to this expense but acknowledges that it benefitted from this expense. The services were provided by a third-party independent contractor, who has provided this service for years.

RCC's position seems to be based on the fact that it had not seen the contract that is between a third party and the Receiver until very recently. However, RCC had previously seen the invoices in respect of the services.

RCC, as one of 3 tenants of the Property, benefitted from this expense and ought to pay for it accordingly.

RCC shall pay its Proportionate Share of the snow and ice removal in the amount of \$4,129.02.

Utilities

The total amount of the utilities for the relevant period is \$20,976.71.

RCC takes the position that they should pay less than their Proportionate Share for utilities. The Property is not separately metered. The Receiver states that the only way to allocate utilities is based on square footage, which the Receiver states incorporates the concepts of reasonableness and fairness among the tenants. Ms. O'Dell states in her affidavit that the other tenants likely require more heating than RCC, but there is no

evidence of this. The Receiver states that due to the age of the sanctuary versus the other parts of the Property, it is certainly possible that RCC uses more heat than the other tenants. RCC also argues that the Other Sub-Tenants have air conditioning, whereas RCC does not.

The Receiver has taken the approach of allocating utilities based on square footage, given that there are no separate meters to accurately measure usage. In the circumstances, this is a reasonable approach.

RCC shall pay its Proportionate Share of the utilities in the amount of \$12,586.03.

There are other TMI costs set out in the Chart prepared by the Receiver and reproduced at para. 11 of RCC's Aide Memoire. RCC shall pay its Proportionate Share of the other TMI costs from September 21, 2021 to July 7, 2022.

A handwritten signature in blue ink, appearing to be "J. P. [unclear]", is located in the lower right quadrant of the page.

Appendix “F”

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE

)

THURSDAY, THE 20TH

JUSTICE SLOAN

)

)

DAY OF MAY, 2021

B E T W E E N:

(Court Seal)

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION,
TRINITY CENTRES CAMBRIDGE, MILLER THOMSON LLP and
COLDPOINT HOLDINGS LTD.**

Defendants

INTERIM ORDER

THIS MOTION, made by the Plaintiff, River City Christian Reformed Church, for *inter alia*, the appointment of an interim receiver-manager over the Defendant, Trinity Centres Cambridge, pursuant to section 253(3)(b) of the *Not-for-profit Corporations Act* (the “**CNCA**”) and section 101 of the *Courts of Justice Act*, was heard on May 20, 2021 via video conference at the Waterloo Region Courthouse, 85 Frederick Street, Kitchener, ON N2H 0A7, after initially being adjourned on consent and on a without prejudice basis to today’s date, pursuant to the terms of the Interim Order of Justice Gibson issued March 24, 2021 (the “**March 24th Interim Order**”).

ON HEARING the submissions of the lawyers for the Plaintiff, and for the Defendants, Trinity Centres Cambridge (“**TCC**”), Trinity Centres Foundation (“**TCF**”), Graham Singh, Peter Elgersma, Coldpoint Holdings Ltd., and Miller Thomson LLP, and upon being advised that the Parties consent to the terms of this further Interim Order, on a without prejudice basis, given this Court’s direction that this matter should be heard in the Ontario Superior Court of Justice (Commercial List) (the “**Commercial List**”) in Toronto, Ontario,

1. **THIS COURT ORDERS** that, at the request of this Honourable Court, the Plaintiff’s motion shall be adjourned to a date to be scheduled, and that this action and motion shall be provisionally transferred to the Commercial List in accordance with paragraph 10 of the Consolidated Practice Direction Concerning the Commercial List.

2. **THIS COURT ORDERS** that the terms of the March 24th Interim Order are continued pending the determination of the Plaintiff’s motion, except as the March 24th Interim Order is specifically varied by this further Interim Order.

3. **THIS COURT ORDERS** that the Plaintiff shall: (i) forthwith pay to TCC \$14,125.01, representing outstanding rents owing for March, April, and May 2021 at the 2020 Basic Rent rate as set out in the Plaintiff’s Single Tenant Lease and Option Agreement with TCC; and (ii) shall continue to pay TCC the 2020 Basic Rent of \$4,166.67 plus HST on the first day of each and every month commencing June 1, 2021, pending the determination of the Plaintiff’s Motion. This Order is made entirely without prejudice to all Parties’ rights and remedies in respect of the appropriate 2021 rental amount to be paid by the Plaintiff to TCC.

4. **THIS COURT ORDERS** that the lands and premises having the civic address of 15 Wellington Street, Cambridge (the “**Property**”) shall continue to be managed by TCF in

accordance with the March 24th Interim Order, but that paragraph 2(d) of the March 24th Interim Order is hereby varied to add the following:

Notwithstanding the foregoing, pending the determination of the Plaintiff's motion, TCC shall also pay TCF \$13,000 plus HST of TCF's quarterly invoice(s), the first such payment to be made by TCC on June 30, 2021 for Q2 2021. This Order is made entirely without prejudice to the parties' respective positions and claims concerning the proper quantum of fees, if any, which are to be paid to TCF by TCC.

5. **THIS COURT ORDERS** that the Plaintiff, TCC, and TCF shall use their best efforts in an effort to finalize a subtenancy agreement between RCC and the subject Montessori school.

6. **THIS COURT ORDERS** that the above terms, including the terms of the March 24th Interim Order, can be amended on the consent of the Parties or by further Order of the Ontario Superior Court of Justice.

A handwritten signature in blue ink, appearing to read "J. Wilson", is written above a horizontal line.

(Signature of Judge)

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al

Defendants

Plaintiff

Defendants

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at Kitchener

INTERIM ORDER

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Lawyers for the Plaintiff

RCP-E 4C (September 1, 2020)

Appendix “G”

LAWYERS

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J. Paul Bannon
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June 30, 2022

Toni Vanderlaan

Partner |Financial Advisory |Turnaround and Restructuring
Deloitte

Bay Adelaide East, 8 Adelaide St. W., Suite 200, Toronto, ON, M5H 0A9

D: 1 416 354 0501 | M: 1 416 671 6301

tvanderlaan@deloitte.ca

Dear Ms. Vanderlaan:

Re: Coldpoint Holdings Limited

I refer to your email of June 6, 2022 and subsequent emails.

I report as follows concerning the security held by Coldpoint Holdings Limited (“Coldpoint”).

Coldpoint obtained an order in the Ontario Superior Court of Justice on September 21, 2021, which appointed Deloitte Restructuring Inc. as receiver of the assets, undertaking, and properties of Trinity Centres Cambridge (“Trinity”).

You asked me to review the following items of security, which were taken by Coldpoint in connection with its loan to Trinity and which were contained in a closing book originally delivered by lawyers Wildeboer Dellelce LLP:

1. Loan Agreement dated March 5, 2020.
2. Electronic Mortgage, which contained Standard Charge Terms 200033
3. Paper Mortgage, which contained Standard Charge Terms 200033;
4. General Assignment of Rents;
5. Site Specific Security Agreement;
6. Assignment of Contracts, Warranties and Insurance Policies
7. Environmental Indemnity Agreement
8. PPSA registration; and
9. Standard Charge Terms 200033;

The loan to Trinity was made pursuant to a loan agreement (the “Loan Agreement”) dated March 5, 2020, wherein Coldpoint was the Lender and Trinity was the Borrower.

I note that Trinity is a corporation incorporated under the *Canada Not-For-Profit Corporations Act*. Its certificate of incorporation dated October 18, 2019, contains no restrictions on the powers of Trinity. I note that by-law 2019-1 of the corporation provides that the corporation may, without authorization of the members, borrow and give security. Said by-law also provides that the board of directors may appoint any officer or other person on behalf of the corporation to sign documents generally or to sign specific documents. I reviewed a Unanimous Members Agreement dated February 7, 2020, which provides, in section II.02, that consent of all of the members of the corporation is required for creating any indebtedness or granting any encumbrances on corporation property. I reviewed a consent document dated February 27, 2020, by which those members approved the Loan Agreement in favour of Coldpoint and the granting of the security required by said Loan Agreement.

An Acknowledgement and Direction (Charge) in connection with electronic mortgage security was signed by Narina Whitman, Director, dated March 5, 2020, authorizing electronic registration of the mortgage and assignment of rents in favour of Coldpoint over that portion of the subject property which had been converted to Land Titles. Said mortgage was registered on March 5, 2020, as instrument WR 1247054 against title to the property at 15 Wellington St., Cambridge.

A Charge/Mortgage of Land over that part of the property which had not been converted to Land Titles was signed by Narina Whitman, Director, on March 5, 2020, and was registered in the Land Registry Office for Waterloo on March 5, 2020, as instrument R1584872.

A General Assignment of Rents over that whole of the property was signed by Narina Whitman, Director, on March 5, 2020, and was registered in the Land Registry Office for Waterloo on March 5, 2020, as instrument R1584873 over that part of the property which had not been converted to Land Titles. The electronic assignment of rents was registered as instrument WR 1247059 on the same date over that part of the property which had been converted to Land Titles.

A General Security Agreement dated March 5, 2020, was signed by Narina Whitman, Director. This document granted to Coldpoint a security interest in present and after-acquired personal property of Trinity, not including consumer goods, situate at, used in connection with, or related to the properties described in the mortgages. This document was given to secure payment and performance of all present and future obligations of Trinity to Coldpoint. Perfection of the security interest was accomplished by registration pursuant to the *Ontario Personal Property Security Act* under file 760509414, registration 20200302 0945 1862 9628. The PPSA search which I reviewed showed that there were no other security interests registered pursuant to the PPSA.

An Assignment of Contracts, Warranties and Insurance Policies was signed by Narina Whitman, Director, on March 5, 2020. Pursuant to this agreement, Trinity assigned to Coldpoint Contracts,

Warranties, and Insurance Policies as defined therein, as general and continuing collateral security to Coldpoint, for the performance of the Obligations as defined therein.

An Environmental Indemnity Agreement was signed by Narina Whitman, Director, on March 5, 2020. Pursuant to this agreement, Trinity indemnified Coldpoint against any losses, etc. arising from certain environmental issues, as defined therein.

I reviewed a Certificate of Officer dated March 5, 2020, signed by Graham Singh as CEO of Coldpoint. Attached, *inter alia*, was a certified copy of a resolution of the directors of Trinity authorizing the borrowing and the giving of the various security documents.

I viewed a Certificate of Compliance dated March 5, 2020, and a BIA search dated January 31, 2020. I assumed that the facts stated in the BIA search were still true as of March 5, 2020.

The Loan Agreement, the electronic mortgage, the paper mortgage, the electronic assignment of rents, the paper assignment of rents, the General Security Agreement, the Assignment of Contracts and the Environmental Indemnity are referred to below as the “Documents”.

Based upon the foregoing provided documents, I am of the opinion that:

1. Trinity is a corporation incorporated pursuant to the laws of Canada and, at the time of executing the Documents, had all necessary power to execute and deliver, and to perform its obligations under the Documents.
2. The execution, delivery and performance of each of the Documents have been duly authorized by Trinity and each of the Documents have been duly executed and delivered by the corporation and is an enforceable obligation of the corporation subject to bankruptcy and insolvency laws of general application and the discretion of the courts in granting equitable remedies.
3. The execution, delivery and performance of the Documents do not conflict with, or result in any breach or default under any of the constating documents, by-laws or resolutions of Trinity or to the best of our knowledge, any unanimous Members Agreement entered into by the members of the Corporation, or any agreement, contract, debenture or instrument to which the Corporation is a party.

The opinions expressed herein are subject to the following qualifications:

1. The opinions expressed above are limited to the laws of Canada and the laws of Ontario in force on the date that the Documents were signed.
2. The enforceability of the obligations of Trinity are subject to bankruptcy, insolvency, moratorium, and other legislation affecting creditors rights generally, and no opinion is expressed herein as to the availability of any equitable remedy.

I did not participate in any capacity in the making of the loan or the taking of the security referred to herein. I have not given any advice to any parties in connection with any remedies available pursuant to the Documents, arising from any default on the part of Trinity.

Yours truly,

J. PAUL BANNON

JPB/ms

Encls.

Appendix ‘H’

LAND
 REGISTRY
 OFFICE #58

03817-0091 (LT)

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 18 PL 455 CAMBRIDGE AS IN D31327; CAMBRIDGE

PROPERTY REMARKS:

ESTATE/QUALIFIER:
 FEE SIMPLE
 LT CONVERSION QUALIFIED

RECENTLY:
 RE-ENTRY FROM 03817-0187

PIN CREATION DATE:
 2003/09/15

OWNERS' NAMES
 TRINITY CENTRES CAMBRIDGE

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2003/09/15 **						
WR1247053	2020/03/05	TRANS RLIGIOUS ORG	\$1,531,000	FIRST UNITED CHURCH	TRINITY CENTRES CAMBRIDGE	C
REMARKS: PLANNING ACT STATEMENTS.						
WR1247054	2020/03/05	CHARGE	\$2,500,000	TRINITY CENTRES CAMBRIDGE	COLDPOINT HOLDINGS LIMITED	C
WR1247059	2020/03/05	NO ASSGN RENT GEN		TRINITY CENTRES CAMBRIDGE	COLDPOINT HOLDINGS LIMITED	C
REMARKS: WR1247054						

PROPERTY DESCRIPTION: LT 3 E/S WELLINGTON ST & S/S BEVERLY ST PL 615 CAMBRIDGE; CAMBRIDGE

PROPERTY REMARKS:

ESTATE/QUALIFIER:

RECENTLY:
RE-ENTRY FROM 03817-0120

PIN CREATION DATE:
2003/09/15

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
DATE OF EARLIEST REGISTRATION LOADED: 2020/03/02						
R1584863	2020/03/02	DEPOSIT		FIRST UNITED CHURCH		C
R1584864	2020/03/02	TRANSFER	\$2	FIRST UNITED CHURCH	FIRST UNITED CHURCH	C
R1584871	2020/03/05	TRANSFER	\$1,531,000	FIRST UNITED CHURCH	TRINITY CENTRES CAMBRIDGE	C
R1584872	2020/03/05	CHARGE	\$2,500,000	TRINITY CENTRES CAMBRIDGE	COLDPOINT HOLDINGS LIMITED	C
R1584873	2020/03/05	ASSIGNMENT GENERAL		TRINITY CENTRES CAMBRIDGE	COLDPOINT HOLDINGS LIMITED	C
REMARKS: RENTS-R1584872						

RUN NUMBER : 258
RUN DATE : 2021/09/15
ID : 20210915182530.80

PROVINCE OF ONTARIO
MINISTRY OF GOVERNMENT SERVICES
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 1
(9381)

THIS IS TO CERTIFY THAT A SEARCH HAS BEEN MADE IN THE RECORDS OF THE CENTRAL OFFICE
OF THE PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM IN RESPECT OF THE FOLLOWING:

TYPE OF SEARCH : BUSINESS DEBTOR

SEARCH CONDUCTED ON : TRINITY CENTRES CAMBRIDGE

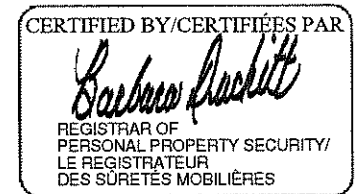
FILE CURRENCY : 14SEP 2021

ENQUIRY NUMBER 20210915182530.80 CONTAINS 4 PAGE(S), 1 FAMILY(IES).

THE SEARCH RESULTS MAY INDICATE THAT THERE ARE SOME REGISTRATIONS WHICH SET OUT A BUSINESS DEBTOR NAME
WHICH IS SIMILAR TO THE NAME IN WHICH YOUR ENQUIRY WAS MADE. IF YOU DETERMINE THAT THERE ARE OTHER
SIMILAR BUSINESS DEBTOR NAMES, YOU MAY REQUEST THAT ADDITIONAL ENQUIRIES BE MADE AGAINST THOSE NAMES.

ONCORP - THORNTON GROU FINNIGAN LLP
3200-100 WELLINGTON STREET WEST
TORONTO ON M5K 1K7

CONTINUED... 2



(crj5 06/2019)

RUN NUMBER : 258
RUN DATE : 2021/09/15
ID : 20210915182530.80

PROVINCE OF ONTARIO
MINISTRY OF GOVERNMENT SERVICES
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 2
(9382)

TYPE OF SEARCH : BUSINESS DEBTOR
SEARCH CONDUCTED ON : TRINITY CENTRES CAMBRIDGE
FILE CURRENCY : 14SEP 2021

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

00 FILE NUMBER : 760509414

01 CAUTION FILING PAGE NO. OF PAGES TOTAL MOTOR VEHICLE SCHEDULE REGISTRATION NUMBER REGISTERED UNDER REGISTRATION PERIOD
001 002 20200302 0945 1862 9628 P PPSA 12

02 DEBTOR NAME : TRINITY CENTRES CAMBRIDGE
03 BUSINESS NAME : TRINITY CENTRES CAMBRIDGE
04 DATE OF BIRTH : ADDRESS : 1439 RUE SAINTE-CATHERINE OUEST MONTREAL ONTARIO CORPORATION NO. : PQ H3G 1S6

05 DEBTOR NAME :
06 BUSINESS NAME :
07 DATE OF BIRTH : ADDRESS :
08 FIRST GIVEN NAME : INITIAL : SURNAME :
09 ONTARIO CORPORATION NO. :

08 SECURED PARTY / LIEN CLAIMANT : COLDPOINT HOLDINGS LIMITED
09 ADDRESS : 5068 WHITELAW ROAD, UNIT 1 GUELPH ON N1H 6J3

10 COLLATERAL CLASSIFICATION :
CONSUMER GOODS INVENTORY EQUIPMENT ACCOUNTS OTHER MOTOR VEHICLE AMOUNT DATE OF MATURITY OR NO. FIXED MATURITY DATE
X X X X X

11 MOTOR VEHICLE :
12 YEAR MAKE : MODEL : VIN :

13 GENERAL DESCRIPTION : ALL PRESENT AND FUTURE PERSONAL PROPERTY LOCATED AT, SITUATED ON, OR USED IN CONNECTION WITH THE REAL PROPERTY MUNICIPALLY KNOWN AS 15 WELLINGTON STREET, CAMBRIDGE AND LEGALLY DESCRIBED AS PIN

14 REGISTERING AGENT : WILDEBOER DELLELCE LLP (PA-M)
15 ADDRESS : 365 BAY STREET, SUITE 800 TORONTO ON M5H 2V1

*** FOR FURTHER INFORMATION, CONTACT THE SECURED PARTY. ***

CONTINUED... 3

CERTIFIED BY/CERTIFIÉES PAR
Barbara Duckitt
REGISTRAR OF PERSONAL PROPERTY SECURITY / LE REGISTRATEUR DES SÛRETÉS MOBILIÈRES

(crj1fu 06/2019)



RUN NUMBER : 258
RUN DATE : 2021/09/15
ID : 20210915182530.80

PROVINCE OF ONTARIO
MINISTRY OF GOVERNMENT SERVICES
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

REPORT : PSSR060
PAGE : 3
(9383)

TYPE OF SEARCH : BUSINESS DEBTOR
SEARCH CONDUCTED ON : TRINITY CENTRES CAMBRIDGE
FILE CURRENCY : 14SEP 2021

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

00 FILE NUMBER
760509414

01 CAUTION PAGE TOTAL MOTOR VEHICLE REGISTRATION REGISTERED REGISTRATION
FILING NO OF PAGES SCHEDULE NUMBER UNDER PERIOD
002 002 20200302 0945 1862 9628

02 DEBTOR DATE OF BIRTH FIRST GIVEN NAME INITIAL SURNAME

03 NAME BUSINESS NAME ONTARIO CORPORATION NO.

04 ADDRESS

05 DEBTOR DATE OF BIRTH FIRST GIVEN NAME INITIAL SURNAME

06 NAME BUSINESS NAME ONTARIO CORPORATION NO.

07 ADDRESS

08 SECURED PARTY / LIEN CLAIMANT

09 ADDRESS

10 COLLATERAL CLASSIFICATION CONSUMER MOTOR VEHICLE AMOUNT DATE OF NO. FIXED
GOODS INVENTORY EQUIPMENT ACCOUNTS OTHER INCLUDED MATURITY OR MATURITY DATE

11 MOTOR YEAR MAKE MODEL V.I.N.

12 VEHICLE

13 GENERAL 03817-0097(LT) AND PIN 03817-0022(R).

14 COLLATERAL DESCRIPTION

16 REGISTERING AGENT ADDRESS

17 ADDRESS

*** FOR FURTHER INFORMATION, CONTACT THE SECURED PARTY. ***

CONTINUED... 4

CERTIFIED BY/CERTIFIÉES PAR
Barbara Duckitt
REGISTRAR OF
PERSONAL PROPERTY SECURITY/
LE REGISTRATEUR
DES SÛRETÉS MOBILIÈRES

(crj1fu 06/2019)



RUN NUMBER : 258
RUN DATE : 2021/09/15
ID : 20210915182530.80

PROVINCE OF ONTARIO
MINISTRY OF GOVERNMENT SERVICES
PERSONAL PROPERTY SECURITY REGISTRATION SYSTEM
ENQUIRY RESPONSE
CERTIFICATE

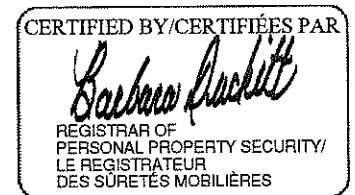
REPORT : PSSR060
PAGE : 4
(9384)

TYPE OF SEARCH : BUSINESS DEBTOR
SEARCH CONDUCTED ON : TRINITY CENTRES CAMBRIDGE
FILE CURRENCY : 14SEP 2021

INFORMATION RELATING TO THE REGISTRATIONS LISTED BELOW IS ATTACHED HERETO.

FILE NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER	REGISTRATION NUMBER
760509414	20200302	0945	1862	9628

1 REGISTRATION(S) ARE REPORTED IN THIS ENQUIRY RESPONSE.



(crj5 06/2019)

Appendix “I”

In the Matter of the Receivership of Trinity Centres Cambridge
Statement of Receipts and Disbursements
September 21, 2021 to September 18, 2023

Receipts

Sale of Real Property	1,595,000.00
Initial Transfer from TCC	107,656.50
Rent Received	153,024.83
TMI Settlement	43,831.07
Insurance refund	6,157.00
HST	492.56
Interest Received	48,523.51
Total Receipts	<u>1,954,685.47</u>

Disbursements

OSB Filing Fee	72.97
Utilities, Maintenance and Insurance	86,566.67
Bank Charges	17.00
Commission and Agency Fees -Property	121,474.66
Property Taxes	13,019.32
Professional Fees	436,523.74
Total Disbursements	<u>657,674.36</u>

Net Receipts

1,297,011.11

Appendix “J”

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

B E T W E E N:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

AFFIDAVIT OF TONI VANDERLAAN
(Sworn September 18, 2023)

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

1. I am a Chartered Professional Accountant, Chartered Insolvency and Restructuring Professional qualified to practice in the Province of Ontario and am a Senior Vice-President of Deloitte Restructuring Inc. (“**Deloitte**”), the Court-Appointed Receiver and Manager (the “**Receiver**”) of Trinity Centres Cambridge. (the “**Defendant**”). Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit “**A**” is a schedule summarizing each invoice in Exhibit “**B**”, the total billable hours charged per invoice, the total fees charged per invoice and the average hourly rate charged per invoice.

3. Attached hereto as Exhibit “**B**” are true copies of the invoices for fees and disbursements incurred by Deloitte in the course of the administration of the receivership for the period September 10, 2021 to April 14, 2023.

4. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.

5. I make this affidavit in support of a motion by the Applicant for, *inter alia*, approval of the fees and disbursements of the Receiver.

SWORN BEFORE ME by videoconference)
by Toni Vanderlaan at the City of Toronto,)
in the Province of Ontario, before me this)
18th day of September, 2023 in accordance)
with *O. Reg. 431/20, Administering Oath*)
or Declaration Remotely.)
_____)
_____)

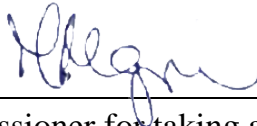


Toni Vanderlaan

A commissioner for taking oaths, etc.

Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.

This is Exhibit "A" referred to in the Affidavit of Toni Vanderlaan sworn by Toni Vanderlaan at the City of Toronto, in the Province of Ontario, before me this 18th day of September, 2023 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



A Commissioner for taking affidavits

MARIA MAGNI

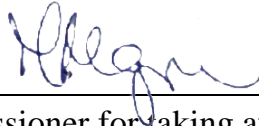
**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**

EXHIBIT "A"

**Summary of the Invoices of
Deloitte Restructuring Inc., in its capacity as Receiver and Manager of
Trinity Centres Cambridge
for the period September 21, 2021 to April 14, 2023**

Invoice Date	Invoice Period	Fees	Administrative Fee & Disbursements	HST	Total Invoice Amount	Hours	Average Hourly Fee Rate
November 3, 2021	September 10, 2021 to October 22, 2021	\$ 32,378.00	\$ 2,266.46	\$ 4,503.78	\$ 39,148.24	59.1	\$ 547.85
January 6, 2022	October 25, 2021 to December 07, 2021	\$ 14,129.00	\$ 1,004.33	\$ 1,967.33	\$ 17,100.66	24.5	\$ 576.69
March 24, 2022	December 8, 2021 to February 16, 2022	\$ 21,637.00	\$ 1,514.59	\$ 3,009.71	\$ 26,161.30	41.0	\$ 527.73
May 2, 2022	February 17, 2022 to March 31, 2022	\$ 15,244.00	\$ 1,067.08	\$ 2,120.44	\$ 18,431.52	30.0	\$ 508.13
August 3, 2022	April 1, 2022 to July 15, 2022	\$ 27,832.50	\$ 1,948.28	\$ 3,871.50	\$ 33,652.28	53.7	\$ 518.30
August 31, 2022	July 16, 2022 to July 31, 2022	\$ 3,403.00	\$ 238.21	\$ 473.36	\$ 4,114.57	7.4	\$ 459.86
December 1, 2022	August 1, 2022 to August 31, 2022	\$ 25,166.00	\$ 1,822.60	\$ 3,508.52	\$ 30,497.12	51.1	\$ 492.49
May 2, 2023	November 1, 2022 to April 14, 2023	\$ 38,835.50	\$ 2,718.49	\$ 5,402.02	\$ 46,956.01	68.6	\$ 566.12
Total		\$ 178,625.00	\$ 12,580.04	\$ 24,856.66	\$ 216,061.70	335.40	\$ 532.57

This is Exhibit "B" referred to in the Affidavit of Toni Vanderlaan sworn by Toni Vanderlaan at the City of Toronto, in the Province of Ontario, before me this 18th day of September, 2023 in accordance with *O. Reg. 431/20, Administering Oath or Declaration Remotely.*



A Commissioner for taking affidavits

MARIA MAGNI

**Maria Magni, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**

EXHIBIT "B"



Invoice 8002175540

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: November 03, 2021
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan
HST Registration : 122893605RT0001

For professional services rendered

Fees

Court appointed receivership
Please see attached appendices.

Sales Tax

HST applicable	32,378.00
Administrative Expense	2,266.46
HST at 13.00 %	<u>4,503.78</u>
Total Amount Due (CAD)	<u>39,148.24</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002175540

November 03, 2021

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002175540	39,148.24	Payment for invoice 8002175540

Contact:

Please send payment confirmation by email to: receivablesdebitours@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	36.4	695.00	25,298.00
Brown, Rose	Manager	3.5	450.00	1,575.00
Florea, Ramona	Staff	1.5	125.00	187.50
Borzellino, Krista	Senior	11.5	395.00	4,542.50
Conorton, Laura	Staff	6.2	125.00	775.00
Total Professional Hours and Fees		59.1		32,378.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				32,378.00



Appendix #2

Work performed up to October 23, 2021

Date	Name	Narrative	Hours
10-09-21	Florea, Ramona	New website creation.	0.6
20-09-21	Vanderlaan, Toni	Review of court materials, providing consent to act, preparation for implementation of receivership	2.4
21-09-21	Vanderlaan, Toni	Receivership kick off, meetings with TCF, collection of statutory information, preparation of notice etc.	5.5
21-09-21	Brown, Rose	Send Creditor template and discuss open bank account at RBC	0.2
22-09-21	Borzellino, Krista	Contacted all vendors via phone and email to update billing and contact information. Corresponded with RBC via phone and fax to update bank account information.	2.5
22-09-21	Vanderlaan, Toni	Call with RCC, taking possession and preparation of notices, review of materials, calls with realtors, emails to TCF	5.0
22-09-21	Brown, Rose	TrinityCC-R - Open account at RBC, Prepare wire instructions and end TV/KB, Contact RBC regarding old accounts, Discuss old account with KB on how freeze the account.	1.4
23-09-21	Florea, Ramona	Website updates.	0.7
23-09-21	Borzellino, Krista	Corresponded with vendors re: update of billing information. Calls with RBC to update bank account information.	1.5
23-09-21	Vanderlaan, Toni	Preparation of RFP, review of leases,	3.0
24-09-21	Borzellino, Krista	Call with Delta Elevator re: update billing information.	0.5
24-09-21	Vanderlaan, Toni	Finalizing and distributing RFP, finalizing notices and statutory forms, calls with realtors, emails with TCF	3.0
24-09-21	Conorton, Laura	Importing creditor list and preparing for creditor mailing distribution for Trinity Centers Cambridge	1.0
24-09-21	Brown, Rose	Clean up spreadsheet of creditors and prepare Schedule 1 for mailing with notice.	0.5
27-09-21	Conorton, Laura	Preparing documents for OSB for new receivership, preparing mailing documents	1.5
27-09-21	Brown, Rose	Review Forms and discuss LC mailing and sending of fax to OSB to Register the receivership.	0.3
27-09-21	Vanderlaan, Toni	Review of agreements, preparation of final notices and statutory reporting	1.5

Date	Name	Narrative	Hours
27-09-21	Borzellino, Krista	Email correspondence with RBC bankruptcy department re: possession of funds. Phone call with RBC bankruptcy. Phone call with Delta elevators for update of payment/contact information.	1.0
28-09-21	Conorton, Laura	Mailing to Creditors, admin and filing	2.5
28-09-21	Brown, Rose	Estate Administration - Access with Mailing process.	0.3
28-09-21	Vanderlaan, Toni	Updates to website, follow up on operating costs, banking arrangements, statutory notices	2.0
29-09-21	Conorton, Laura	Account admin, banking and correspondence with OSB on registering the estate	0.8
29-09-21	Vanderlaan, Toni	Meeting potential realtors and attendance at property	3.2
30-09-21	Florea, Ramona	Website updates.	0.2
30-09-21	Vanderlaan, Toni	Responding to emails and calls from TCC, realtors, creditors and tenants, review of lease agreements.	2.2
01-10-21	Vanderlaan, Toni	Collecting information for realtors, review of leases and agreements	1.5
04-10-21	Conorton, Laura	Obtaining estate number from OSB, updating documents	0.2
05-10-21	Conorton, Laura	Correspondence with OSB on obtaining receiver's certificate	0.1
05-10-21	Borzellino, Krista	Email correspondence with RBC Bankruptcy for possession of funds. Email correspondence with various vendors re: outstanding invoices.	1.0
05-10-21	Vanderlaan, Toni	Call with Graham to discuss management contract and invoicing Follow up on tax numbers	0.4
06-10-21	Conorton, Laura	Correspondence with OSB, receipt of receiver's certificate, filing	0.1
06-10-21	Vanderlaan, Toni	Review and summary of realtor proposals	2.0
07-10-21	Vanderlaan, Toni	Follow up with realtors	0.5
08-10-21	Vanderlaan, Toni	Follow up on proposals Confidential information for realtor Email and call with Sara Erskine to discuss RCC option	2.5
12-10-21	Borzellino, Krista	Prepared deposit requisition forms for rental income. Email correspondence with T.Vanderlaan and R.Brown.	1.0
12-10-21	Vanderlaan, Toni	Follow up on payments for various services Responses to tenant inquiries Follow up on and provision of information for potential purchaser Tax matters	1.2
13-10-21	Brown, Rose	Trust Banking Administration - Prepare deposit slip and take to the bank - scan and save on Q Drive.	0.5

Date	Name	Narrative	Hours
13-10-21	Borzellino, Krista	Prepared cheque requisition for utilities payments. Email correspondence with T.Vanderlaan and R.Brown.	0.5
13-10-21	Vanderlaan, Toni	Follow up with secured lender Discussion regarding purchase option	0.5
14-10-21	Brown, Rose	Trust Banking Administration - Review disbursement request.	0.1
14-10-21	Borzellino, Krista	Calls with vendors to confirm billing information has been updated.	1.0
18-10-21	Brown, Rose	Discuss invoice copies need to pay bill with KB.	0.1
18-10-21	Borzellino, Krista	Prepared cheque requisition for vendor payment. Email correspondence with Delta Elevator and City of Cambridge.	0.5
20-10-21	Brown, Rose	Set up Bank Reconciliation, Receipt and disbursement vouchers folders for hardcopies.	0.1
21-10-21	Borzellino, Krista	Prepared deposit requisition for rent. Email correspondence with T.Vanderlaan and R.Brown.	1.0
22-10-21	Borzellino, Krista	Prepared cheque requisition for City of Cambridge. Email correspondence with T.Vanderlaan and R.Brown.	1.0
Total			59.1



Invoice 8002316355

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: January 06, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan
HST Registration : 122893605RT0001

For professional services rendered

Fees

Court appointed receivership
Please see attached appendices.

HST applicable 14,129.00

Expense

HST applicable 15.30
Administrative Expense 989.03

Sales Tax

HST at 13.00 % 1,967.33

Total Amount Due (CAD) 17,100.66

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002316355

January 06, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002316355	17,100.66	Payment for invoice 8002316355

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	15.1	695.00	10,494.50
Brown, Rose	Manager	2.5	450.00	1,125.00
Borzellino, Krista	Senior	6.1	395.00	2,409.50
Conorton, Laura	Staff	0.8	125.00	100.00
Total Professional Hours and Fees		24.5		14,129.00
Out-of-pocket Expenses				15.30
Total Fees and Expenses (CAD)				14,144.30



Appendix #2

Work performed from October 24, 2021 to December 7, 2021

Date	Name	Narrative	Hours
25-10-21	Borzellino, Krista	Prepared cheque requisition forms for invoice.	0.2
26-10-21	Brown, Rose	Trust Banking administration - Disbursement cheques, have signed and send out in mail, Scan and save on Q and file originals.	0.5
28-10-21	Borzellino, Krista	Prepared cheque requisition forms for invoice.	0.2
31-10-21	Vanderlaan, Toni	Emails and information for Realtor	0.2
01-11-21	Borzellino, Krista	Prepared cheque requisitions for outstanding invoices.	0.2
03-11-21	Vanderlaan, Toni	Emails with Natasa regarding building maintenance issues Email to Sara Erskine regarding RCC lease	0.6
04-11-21	Vanderlaan, Toni	Email to D WoodReview of stakeholder communications	0.2
04-11-21	Borzellino, Krista	Prepared cheque requisitions for outstanding invoices. Set-up email inbox access.	0.2
05-11-21	Vanderlaan, Toni	Call to discuss RCC lease agreement with counselFollow up call with TGF to assess RCC likely response.Working with realtor to prepare for listingWorking with management firm to address property maintenance issues.	1.6
08-11-21	Brown, Rose	Trust Banking - Deposit.	0.2
08-11-21	Borzellino, Krista	Prepared 6-month cash flow forecast.	1.0
09-11-21	Vanderlaan, Toni	RCC Lease analysis	0.5
10-11-21	Vanderlaan, Toni	RCC Lease analysisEmails with realtorProperty maintenance issues	0.6
11-11-21	Borzellino, Krista	Prepared cheque requisition forms for 2 invoices.	0.4
11-11-21	Vanderlaan, Toni	Follow up on inquiries re property	0.2
14-11-21	Vanderlaan, Toni	Call with ColdPoint, Remax and TGF to discuss offer on the property	0.2
15-11-21	Conorton, Laura	Reviewing payment to Delta elevator; entering cheques for Drains R Us and Dynamic Mechanical	0.5
15-11-21	Vanderlaan, Toni	Call with Sara ErskineResponses to property maintenance issues and payment of invoicesFollow up on property insurance	0.5
15-11-21	Borzellino, Krista	Prepared cheque requisitions; email correspondence with N.DeVilliers re: outstanding invoices.	0.5

Date	Name	Narrative	Hours
16-11-21	Brown, Rose	Trust Banking Administration - Review and print disbursement cheques, Have cheques signed and mail out.	0.3
16-11-21	Borzellino, Krista	Call with Energy+ re: outstanding invoices. Set up Energy+ account and prepared cheque requisitions.	0.5
17-11-21	Vanderlaan, Toni	Approval of payments Email in respect of building maintenance and sales process	0.2
17-11-21	Borzellino, Krista	Call with City of Cambridge re: property taxes. Prepared cheque requisition.	0.5
18-11-21	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
18-11-21	Borzellino, Krista	Prepared cheque requisition for outstanding invoice.	0.2
22-11-21	Vanderlaan, Toni	Review of RCC letter Emails in respect of 15 Wellington	0.4
22-11-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice.	0.2
23-11-21	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.5
23-11-21	Vanderlaan, Toni	Review of letter from RCC counsel Discussion with TGF regarding response to same Verification of calculations provided by RCC letter Follow up on maintenance issues raise in RCC letter	1.3
23-11-21	Borzellino, Krista	Signed up for ebilling re: City of Cambridge.	0.2
24-11-21	Vanderlaan, Toni	Call with RCC regarding lease renegotiation Review of invoices Snow removal contract Lease schedule Sign back of offer	1.4
25-11-21	Vanderlaan, Toni	Follow up in respect of lease agreement Various maintenance issues at 15 Wellington	0.4
25-11-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice.	0.2
26-11-21	Vanderlaan, Toni	Information for purchaser	0.3
29-11-21	Conorton, Laura	Correspondence with T.Vanderlaan re invoicing and bank account summary. Entering cheque to Russell Electric	0.3
29-11-21	Vanderlaan, Toni	Calls and emails with potential purchaser Assistance with due diligence reviews Follow up on filings Approval of invoices	3.4
29-11-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice. Call with Abell Pest Control re: outstanding balances. Email correspondence with N.DeVilliers and T.Vanderlaan.	0.8
30-11-21	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
30-11-21	Vanderlaan, Toni	Calls and emails with prospective purchaser, responding to diligence requests, review of cashflow	1.2
30-11-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice.	0.2

Date	Name	Narrative	Hours
01-12-21	Vanderlaan, Toni	emails, information for diligence 15 Wellington Call with agent and lender to discuss purchaser concerns and plan forward.	0.9
02-12-21	Vanderlaan, Toni	Authorization Letter Bank reconciliation Follow up on account reconciliation for RCC	0.4
02-12-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice.	0.2
03-12-21	Vanderlaan, Toni	Planning for RCC negotiation and call set up	0.2
06-12-21	Vanderlaan, Toni	Call with Sara Erskine to discuss RCC lease negotiations Responding to diligence requests	0.4
07-12-21	Brown, Rose	Trust Banking Administration - Deposit. Scan and sent request for Deposit voucher for cheque rec'd dated Dec 14, 2021.	0.4
07-12-21	Borzellino, Krista	Prepared cheque requisition form for outstanding invoice. Prepared cheque deposit form.	0.4
Total			24.5



Invoice 8002485490

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: March 24, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

HST Registration : 122893605RT0001

For professional services rendered

Fees

Court appointed receivership
Please see attached appendices.

Sales Tax

HST applicable	21,637.00
Administrative Expense	1,514.59
HST at 13.00 %	<u>3,009.71</u>
Total Amount Due (CAD)	<u>26,161.30</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002485490

March 24, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002485490	26,161.30	Payment for invoice 8002485490

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	17.5	695.00	12,162.50
Bricks, Hartley	Director	0.1	580.00	58.00
Brown, Rose	Manager	5.7	450.00	2,565.00
Borzellino, Krista	Senior	14.6	395.00	5,767.00
Dew, Todd	Senior	0.2	395.00	79.00
Palacios, Andres	Senior	1.5	395.00	592.50
Conorton, Laura	Consultant	1.4	295.00	413.00
Total Professional Hours and Fees		41.0		21,637.00
Out-of-pocket Expenses				0.00
Total Fees and Expenses (CAD)				21,637.00



Appendix #2

Work performed from December 8, 2021 to February 16, 2022

Date	Name	Narrative	Hours
10-12-21	Vanderlaan, Toni	Call with RCC counsel and potential purchaser Emails with other 15 Wellington tenants to address arrange for meeting with potential purchaser	0.7
13-12-21	Borzellino, Krista	Prepared cheque requisitions for outstanding invoices.	0.5
13-12-21	Vanderlaan, Toni	Follow up with tenants on discussions with potential purchasers Payables Due diligence items	0.6
14-12-21	Brown, Rose		1.9
14-12-21	Bricks, Hartley	Review and execute disbursements	0.1
14-12-21	Vanderlaan, Toni	Insurance follow up	0.2
16-12-21	Vanderlaan, Toni	Calls with tenants and potential purchaser Discussion with agent Follow up on due diligence items Payments	2.3
17-12-21	Vanderlaan, Toni	Call with potential purchaser Follow up with agent	1.2
20-12-21	Brown, Rose	Trust Banking Administration - Disbursement cheque. Scan and send mail to KB/TV.	0.4
20-12-21	Vanderlaan, Toni	Follow up on lease negotiations and discussions with agent Payment approvals	0.2
20-12-21	Borzellino, Krista	Prepared summary of utilities. Prepared cheque requisition form for outstanding invoice. Prepared deposit requisition for rental income.	2.0
21-12-21	Brown, Rose	Trust Banking Administration - Deposit.	0.3
21-12-21	Vanderlaan, Toni	Discussion with agent	0.5
23-12-21	Vanderlaan, Toni	Follow up with lessors re lease terms Call with Manish Legal questions re changes to leases work orders for fire safety utilities	2.1
24-12-21	Vanderlaan, Toni	Emails and discussions with secured lender, counsel, potential purchaser and agent	1.8
29-12-21	Vanderlaan, Toni	emails with agent regarding extension	0.3
30-12-21	Vanderlaan, Toni	Signature of documents for release and emails with agent	0.4
04-01-22	Brown, Rose	Review email regarding cheques received.	0.1
04-01-22	Vanderlaan, Toni	Discussion of offer received on 15 Wellington	0.2
05-01-22	Vanderlaan, Toni	emails in respect of banking and billing	0.2
06-01-22	Borzellino, Krista	Prepared cheque requisition for outstanding invoice.	0.2

Date	Name	Narrative	Hours
06-01-22	Vanderlaan, Toni	Emails in respect of banking and other matters	0.2
07-01-22	Conorton, Laura	Correspondence with K. Borzellino and R. Brown re DRI invoices and inputting cheque for printing	0.4
07-01-22	Brown, Rose	Trust Banking Administration - Scan cheques received and prepare take deposits to the bank..	0.5
07-01-22	Borzellino, Krista	Call with L.Conorton re: cheque requisitions.	0.5
07-01-22	Dew, Todd	Trust Accounting	0.1
07-01-22	Vanderlaan, Toni	Zoom call	0.5
10-01-22	Conorton, Laura	Correspondence with R.Brown and K.Borzellino on DRI invoices, overpayment	0.2
10-01-22	Brown, Rose	Trust Banking Administration - send scan copy of cheques to KB.	0.1
12-01-22	Vanderlaan, Toni	Offer discussion	0.2
13-01-22	Borzellino, Krista	Updated utilities reconciliation.	0.5
13-01-22	Vanderlaan, Toni	Sign back of revised offer	0.2
14-01-22	Borzellino, Krista	Prepared cheque requisitions for outstanding invoices. Prepared deposit requisition for rental income. Updated utilities reconciliation.	1.5
14-01-22	Vanderlaan, Toni	Banking and building maintenance matters	0.3
17-01-22	Vanderlaan, Toni	Call with RCC counsel Responding to TCC requests Review of request for renter to use 15 Wellington Review of APS amendments with TGF	1.1
17-01-22	Borzellino, Krista	Calls and email correspondence with H&B security, N. de Villiers, T.Vanderlaan, Elite Canada Security re: reinstatement of fire monitoring services.	3.0
18-01-22	Vanderlaan, Toni	Payments for supplier obligations Leasing inquiry Safety and security related matters APS signoff Follow up on conditions in the purchase agreement	0.9
18-01-22	Borzellino, Krista	Calls and email correspondence with H&B security, N. de Villiers, T.Vanderlaan, Elite Canada Security, Richardson fire, Fire monitoring of Canada re: reinstatement of fire monitoring services.	2.0
19-01-22	Vanderlaan, Toni	Signature of conditions waiver	0.1
19-01-22	Borzellino, Krista	Calls and email correspondence with H&B security, N. de Villiers, T.Vanderlaan re: finalizing fire monitoring services and new installation of system.	1.0
20-01-22	Vanderlaan, Toni	Security matter at premises Payment issues Call from RCC counsel	0.6

Date	Name	Narrative	Hours
20-01-22	Borzellino, Krista	Prepared cheque requisition forms for multiple invoices.	1.0
24-01-22	Vanderlaan, Toni	Follow up on sales transactions and payments	0.7
25-01-22	Borzellino, Krista	Prepared cheque requisitions for multiple invoices.	1.0
26-01-22	Conorton, Laura	entering cheques for processing; Enbridge, H&B, Cambridge Water, Energy+. Front Row Insurance	0.8
26-01-22	Dew, Todd	Trust accounting	0.1
26-01-22	Brown, Rose	Trust Banking Administration - Review, Print disbursement cheques.	0.7
27-01-22	Brown, Rose	Scan and save on Q Drive, Prepare cheques for mailing.	0.4
27-01-22	Borzellino, Krista	Calls with L.Conorton, T.Vanderlaan re: insurance payments.	0.5
27-01-22	Vanderlaan, Toni	Insurance coverage	0.2
31-01-22	Borzellino, Krista	Call with N. de Villiers re: monitoring system set up and other inquiries.	0.5
01-02-22	Borzellino, Krista	Prepared cheque requisition for various invoices.	0.4
02-02-22	Vanderlaan, Toni	Extension request	0.4
03-02-22	Vanderlaan, Toni	Discussion and emails in respect of extension request Emails in respect of use of space request	0.8
07-02-22	Brown, Rose	Trust Banking Administration -Prepare receipt vouchers, Prepare deposit and take to the bank, Scan and save Deposit on Q Drive., Scan mail rec'd and send to TV.	1.0
08-02-22	Brown, Rose	Trust Banking Adm - Disbursement cheque, have signed, mail out, scan back up and save on Q.	0.3
09-02-22	Palacios, Andres	Reviewed file documents, requested access to mailbox and file's folder. Internal correspondences with K. Borzellino	0.6
10-02-22	Vanderlaan, Toni	Preparation of estimated proceeds schedule Emails in respect of One Movement requests	0.6
11-02-22	Palacios, Andres	File transition meeting with K. Borzellino. Updated creditor website contact info.	0.6
16-02-22	Palacios, Andres	Checked email correspondences. Updated creditor's website contact information	0.3
Total			41.0



Invoice 8002579562

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: May 02, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Court appointed receivership.
Please see attached appendices.

Sales Tax

HST applicable	15,244.00
Administrative Expense	1,067.08
HST at 13.00 %	<u>2,120.44</u>
Total Amount Due (CAD)	<u>18,431.52</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002579562

May 02, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002579562	18,431.52	Payment for invoice 8002579562

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Sleeth, Jordan	Partner	6.4	695.00	4,448.00
Vanderlaan, Toni	Partner	5.4	695.00	3,753.00
Brown, Rose	Manager	2.8	450.00	1,260.00
Conorton, Laura	Consultant	3.0	295.00	885.00
Borzellino, Krista	Senior	2.7	395.00	1,066.50
Palacios, Andres	Senior	9.7	395.00	3,831.50
Total Professional Hours and Fees		30.0		15,244.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				15,244.00



Appendix #2
Work performed from February 17, 2022 to March 31, 2022

Date	Name	Narrative	Hours
07-02-22	Vanderlaan, Toni	Follow up on issues identified by the secured lender re: extension	0.3
07-02-22	Borzellino, Krista	Updated utilities schedule.	1.0
08-02-22	Borzellino, Krista	Emails re: onboarding.	0.5
09-02-22	Borzellino, Krista	Prepared cheque requisition for outstanding invoice.	0.2
11-02-22	Borzellino, Krista	File transition onboarding with A.Palacios.	1.0
16-02-22	Vanderlaan, Toni	property maintenance and bill payment	0.2
17-02-22	Palacios, Andres	Internal correspondences with T. Vanderlaan	0.1
17-02-22	Vanderlaan, Toni	Status update with Natasa and Andres Correspondence from RCC's counsel	0.6
18-02-22	Palacios, Andres	Correspondences with Bell communication	0.1
22-02-22	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.5
22-02-22	Palacios, Andres	Sorted out missing payment from Bell Internet services via phone call. Prepared cheque req. Provided update to T. Vanderlaan and requested approval for payment.	0.7
23-02-22	Vanderlaan, Toni	Follow up on purchaser inquiries	0.2
23-02-22	Palacios, Andres	Phone call with Energy+ re: missing payment. Requested most recent invoice and updated contact information with vendor. Reconciled account and prepared cheque req. Requested approval. Status update emails to T. Vanderlaan.	1.0
23-02-22	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.2
24-02-22	Vanderlaan, Toni	Payments and follow up on property related matters	0.3
24-02-22	Palacios, Andres	Vendor management and invoice payment.	0.6
24-02-22	Brown, Rose	Trust Banking Administration - Disbursement cheque. Reviewing Energy+ invoices and rent cheques.	0.5
25-02-22	Palacios, Andres	Internal correspondences with RS Trust re: DRI unpaid invoice and credit voucher.	0.2
28-02-22	Conorton, Laura	GL Printout	0.1
01-03-22	Palacios, Andres	Correspondence with R. Brown. Prepared check requisition re: snow removal services, flexos producto ltd, Lowes, and gerrie electrical. back and forth emails with N. de Villiers.	1.0

Date	Name	Narrative	Hours
01-03-22	Sleeth, Jorden	Review and approve payments.	0.3
02-03-22	Brown, Rose	Trust Banking Disbursement cheques	0.5
02-03-22	Sleeth, Jorden	Review and approve payments.	0.2
03-03-22	Palacios, Andres	Prepared SR&D as requested by J. Sleeth. Meeting with J. Sleeth re: sale of property.	1.0
03-03-22	Sleeth, Jorden	Review R&D with A. Palacios re: break even query, liaise with.	0.5
04-03-22	Sleeth, Jorden	Various - attend SISP hearing, planning call with M. Sassi, G. Greenbaum and G. Azeff re: SISP launch; internal call re: role for Deloitte Real Estate in SISP, attending to SISP launch (RFP launch email, broker listing).	3.5
07-03-22	Brown, Rose	Trust Banking - deposit	0.8
07-03-22	Palacios, Andres	Reviewed mail correspondences and reconciled required invoice payment.	0.5
07-03-22	Sleeth, Jorden	Review and execute APS.	0.4
09-03-22	Sleeth, Jorden	Email to S. Iriarte re: bidder re-submissions.	0.3
11-03-22	Sleeth, Jorden	Review offers, draft queries for realtor to follow up.	0.5
12-03-22	Sleeth, Jorden	Review and execute APS.	0.3
14-03-22	Palacios, Andres	Correspondences with Natasa.	0.3
15-03-22	Vanderlaan, Toni	Status update and sales process	0.5
15-03-22	Sleeth, Jorden	Review chattels request, call with S. Iriarte re: same.	0.3
16-03-22	Vanderlaan, Toni	Emails and calls in respect of revised conditional offer File status update discussion	0.5
16-03-22	Sleeth, Jorden	Update/handoff call with T. Vanderlaan.	0.1
17-03-22	Vanderlaan, Toni	Sign back of conditional offer Emails and review of revised termination agreement with RCC	0.8
17-03-22	Palacios, Andres	Email from Natasa re: missing payments.	0.1
21-03-22	Vanderlaan, Toni	Discussions in respect of termination agreement Billings and cash requirements	0.5
21-03-22	Palacios, Andres	Status update email with T. Vanderlaan	0.1
22-03-22	Vanderlaan, Toni	Waiver for sales agreement Payments approval	0.4
22-03-22	Palacios, Andres	Reconciled invoice payments and ASCEND. Prepared several cheque requisitions and submitted for approval.	2.5

Date	Name	Narrative	Hours
23-03-22	Conorton, Laura	Processing cheques for Fisher Prop Maintenance, City of Cambridge Water, Grant-Cater Mechanical, Thornton Grout Finnigam. Delta Elevator	2.2
23-03-22	Palacios, Andres	Sorted out Receiver's fees and costs. Prepared cheque req. and routed for approval and payment	0.5
23-03-22	Brown, Rose	Review deposit on file and send listing to TV.	0.3
24-03-22	Conorton, Laura	Correspondence with A. Palacios and R.Brown on payment request to DRI	0.2
24-03-22	Vanderlaan, Toni	Follow up on RCC rent and termination agreement	0.3
25-03-22	Conorton, Laura	Processing wire payment to DRI; admin	0.5
29-03-22	Vanderlaan, Toni	Review of tolling agreement Discussion in respect of termination agreement	0.5
29-03-22	Palacios, Andres	Prepared cheque requisition to pay several invoices.	1.0
30-03-22	Vanderlaan, Toni	Call with Coldpoint and TGF to discuss tolling agreement	0.3
Total			30.0



Invoice 8002804801

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: August 03, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Court appointed receivership.
Please see attached appendices.

Sales Tax

HST applicable	27,832.50
Administrative Expense	1,948.28
HST at 13.00 %	<u>3,871.50</u>
Total Amount Due (CAD)	<u>33,652.28</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002804801

August 03, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002804801	33,652.28	Payment for invoice 8002804801

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Sleeth, Jordan	Partner	0.8	695.00	556.00
Vanderlaan, Toni	Partner	20.3	695.00	14,108.50
Damiani, Stefano	Director	0.2	580.00	116.00
Brown, Rose	Manager	6.6	450.00	2,970.00
Conorton, Laura	Consultant	0.8	295.00	236.00
Palacios, Andres	Senior	24.8	395.00	9,796.00
Florea, Ramona	Analyst	0.2	250.00	50.00
Total Professional Hours and Fees		53.7		27,832.50
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				27,832.50



Appendix #2

Work performed from April 1, 2022 to July 15, 2022

Date	Name	Narrative	Hours
01-04-22	Vanderlaan, Toni	Updated RCC agreement	0.2
04-04-22	Palacios, Andres	ASCEND reconciliation. Reviewed new invoices. Prepared cheque req for payment.	1.0
05-04-22	Brown, Rose	Scan and email copy of cheque rec 'd for deposit to TV/Andres	0.2
05-04-22	Conorton, Laura	R&D Report	0.1
05-04-22	Vanderlaan, Toni	Preparation of Receiver's report. Responding to requests from RCCPreparation of R&D	2.8
06-04-22	Vanderlaan, Toni	Receipts for rental amounts an	0.2
06-04-22	Conorton, Laura	Processing cheque payment to Energy+	0.4
06-04-22	Brown, Rose	Trust Banking Administration - Deposit.	0.5
07-04-22	Brown, Rose	Trust Banking Administration - Deposit.	0.4
08-04-22	Vanderlaan, Toni	Edits to report Emails with counsel regarding stakeholder inquiries	0.7
11-04-22	Vanderlaan, Toni	Changes to report	0.3
11-04-22	Palacios, Andres	Prepared cheque requisition and routed for payment.	0.5
11-04-22	Sleeth, Jordan	QC review of Receiver First report, provide comments to T. Vanderlaan	0.8
13-04-22	Vanderlaan, Toni	Payments to suppliers	0.2
13-04-22	Palacios, Andres	Prepared cheque requisition and routed for payment.	1.0
14-04-22	Palacios, Andres	Prepared cheque requisition and routed for payment.	0.8
19-04-22	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.4
20-04-22	Palacios, Andres	Reviewed invoices and prepared cheque reqs.	0.7
23-04-22	Vanderlaan, Toni	Amendment request sale contract	0.2
25-04-22	Palacios, Andres	Clean-up email inbox	0.2
26-04-22	Brown, Rose	Trust Banking Administration - scan mail rec'd and send to TV/A	0.2
26-04-22	Palacios, Andres	Reviewed emails from N. de Villiers.	0.2

Date	Name	Narrative	Hours
28-04-22	Palacios, Andres	reconciled utility payment and proceeded to prepare cheque requisitions.	1.0
29-04-22	Vanderlaan, Toni	Response to TCC request for additional information.	0.8
02-05-22	Brown, Rose	Trust Banking Adm - Inquiry regarding outstanding invoices, Prepare cheques and have signed and send out.	0.7
02-05-22	Palacios, Andres	Prepared cheque requisitions and routed for payment. Reconciled trust account with paid invoices.	1.0
10-05-22	Palacios, Andres	Reviewed invoices and prepared cheque requisitions. Reconciled Richardson Fire Systems	1.0
11-05-22	Brown, Rose	Trust Banking Adm - Deposits.	0.5
12-05-22	Vanderlaan, Toni	Call with Graham Singh and Leanne Williams to address title concern raised by prospective purchaser.	0.5
12-05-22	Palacios, Andres	Prepared cheque requisitions and routed for payment	1.0
13-05-22	Vanderlaan, Toni	Discussions with TCF regarding concerns with property and permitting issues.	0.5
16-05-22	Vanderlaan, Toni	Status discussion and strategy discussion for ownership/title issue and RCC lease termination and rent	0.5
17-05-22	Vanderlaan, Toni	Call with respect to title with Miller Thomson and TGF Payment of invoices related to 15 Wellington	0.7
18-05-22	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.5
18-05-22	Palacios, Andres	prepared cheque requisitions and routed for payments.	1.0
18-05-22	Vanderlaan, Toni	Email correspondence	0.1
24-05-22	Brown, Rose	Estate Adm - Scan mail rec'd and send to Ap/TV.	0.2
24-05-22	Vanderlaan, Toni	Follow up on various questions for potential purchaser	0.6
26-05-22	Vanderlaan, Toni	Discussions in respect of revised offer and waiver	0.8
27-05-22	Vanderlaan, Toni	Acceptance of revised offer and waiver	0.4
30-05-22	Vanderlaan, Toni	Final documents on conditions	0.2
31-05-22	Brown, Rose	Send reminder Email for Bill payment.	0.1
31-05-22	Vanderlaan, Toni	Discussions in respect of deal terms	0.5
01-06-22	Brown, Rose	Trust Banking Administration - Deposit.	0.3
01-06-22	Vanderlaan, Toni	Signing revised documents	0.2
01-06-22	Palacios, Andres	Ascend reconciliation. Reviewed invoices and prepared cheque requisitions.	1.0

Date	Name	Narrative	Hours
03-06-22	Brown, Rose	Trust Banking Adm - Disbursement cheques.	0.4
06-06-22	Brown, Rose	Trust Banking Adm - Deposit.	0.4
07-06-22	Brown, Rose	Trust Banking Adm - deposit.	0.3
07-06-22	Vanderlaan, Toni	Revisions and updates to second report Discussions with TGF	1.6
07-06-22	Palacios, Andres	Monitored email, prepared cheque requisitions.	1.0
09-06-22	Brown, Rose	Trust banking Adm - Disbursement cheques and pull Order has support.	0.5
13-06-22	Vanderlaan, Toni	Follow up with TGF on closing information Accounting and supplier payments	0.6
14-06-22	Palacios, Andres	ASCEND reconciliation. Prepared cheque requisitions and routed for payment.	1.0
14-06-22	Vanderlaan, Toni	Payments to suppliers	0.2
15-06-22	Conorton, Laura	Completion of cheque payment to DRI, filing admin; review of invoices paid	0.3
15-06-22	Vanderlaan, Toni	Payments and information gathering for purchaser	0.3
16-06-22	Palacios, Andres	Reviewed operations' invoices, and reconciled with paid invoiced. Advised Natasa of payment status.	1.0
17-06-22	Vanderlaan, Toni	Information on contracts for new purchaser and closing adjustments	0.3
21-06-22	Brown, Rose	Trust Banking Administration - Disbursement cheques.	0.3
21-06-22	Palacios, Andres	Reviewed recurring creditor's constituents, and prepared spreadsheet with current information. Prepared letter to inform creditors/vendors of sale process and effective ownership date change.	2.0
22-06-22	Vanderlaan, Toni	Purchaser requests	0.2
22-06-22	Palacios, Andres	Monitored email. Prepared cheque requisition	1.0
24-06-22	Vanderlaan, Toni	Requests from purchaser	0.2
24-06-22	Palacios, Andres	Reviewed GL account and prepared cheque requisitions	1.0
28-06-22	Vanderlaan, Toni	Responding to creditors and sale process matters	0.2
29-06-22	Palacios, Andres	Prepared cheque reqs. and followed-up on previous approval request. Phone call with G. Singh from Trinity Centers Foundation.	1.0
30-06-22	Palacios, Andres	Followed up on cheque requisitions requests.	0.4
05-07-22	Brown, Rose	Trust Banking Administration - Deposit.	0.4

Date	Name	Narrative	Hours
05-07-22	Vanderlaan, Toni	Preparation for closing of sale	0.4
05-07-22	Palacios, Andres	Contacted recurring creditors/vendors to confirm cancellation of services. Prepared letter request and emailed/faxed to vendors.	2.0
06-07-22	Vanderlaan, Toni	Dealing with pre-closing issues	0.7
06-07-22	Palacios, Andres	Prepared cheque requisition for several invoices. Dealt with vendors inquiries. Long phone call with Bell Canada re: cancellation of services.	2.0
07-07-22	Brown, Rose	Trust Banking Administration - Deposit.	0.3
07-07-22	Vanderlaan, Toni	Closing discussions and materials for closing Call with Natasha re vandalism	2.2
08-07-22	Vanderlaan, Toni	Follow up on closing, insurance, window replacement, inquiries from the tenants	1.7
08-07-22	Palacios, Andres	Clean up/responded to creditors inquiries.	1.0
11-07-22	Damiani, Stefano	Review and sign Ontario Land Registry Document General; review Court Order; email and telephone correspondence with L. Williams of TGF.	0.2
11-07-22	Vanderlaan, Toni	Follow up on closing, organizing signature of documents dealing with property manager on window replacement and final suppliers	0.8
12-07-22	Florea, Ramona	Insolvency website updates.	0.2
13-07-22	Vanderlaan, Toni	Responding to stakeholders and payments	0.3
14-07-22	Palacios, Andres	provided information to legal counsel. corresponded with vendors.	1.0
15-07-22	Vanderlaan, Toni	Responding to stakeholders	0.2
Total			53.7



Invoice 8002863702

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: August 31, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

GST/HST Registration: 122893605RT0001
QST Registration: 1000870419TQ0002

For professional services rendered

Fees

Court appointed receivership.
Please see attached appendices.

Sales Tax

HST applicable	3,403.00
Administrative Expense	238.21
HST at 13.00 %	<u>473.36</u>
Total Amount Due (CAD)	<u>4,114.57</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8002863702

August 31, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8002863702	4,114.57	Payment for invoice 8002863702

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	1.6	695.00	1,112.00
Palacios, Andres	Senior	5.6	395.00	2,212.00
Dew, Todd	Senior	0.2	395.00	79.00
Total Professional Hours and Fees		7.4		3,403.00
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				3,403.00



Appendix #2

Work performed from July 16, 2022 to July 31, 2022

Date	Name	Narrative	Hours
18-07-22	Vanderlaan, Toni	Responding to stakeholders	0.2
18-07-22	Palacios, Andres	Q&A with Trevor Pope re: HST applicable taxes on sale of proceeds.	1.0
19-07-22	Vanderlaan, Toni	Review of security opinion Responding to stakeholders Follow up with counsel	0.7
20-07-22	Dew, Todd	Trust accounting	0.2
20-07-22	Palacios, Andres	followed up on HST conversation, and final invoices from vendors.	1.3
25-07-22	Palacios, Andres	Dealt with vendor's inquiries. Researched about HST applicability on sale of assets.	1.0
27-07-22	Palacios, Andres	prepared cheque requisitions and routed for payments.	1.0
27-07-22	Vanderlaan, Toni	RCC rents and utilities schedules Discussion with L. Williams	0.7
29-07-22	Palacios, Andres	Dealt with insurance premium refund. provided DRI account info. Inquiries with vendors, and followed up on final invoices.	1.3
Total			7.4



Invoice 8003105973

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: December 01, 2022
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

Court appointed receivership.
Please see attached appendices.

HST applicable 25,166.00

Expense

Out-of-pocket Expenses

HST applicable 60.98
Administrative Expense 1,761.62

Sales Tax

HST at 13.00 % 3,508.52

Total Amount Due (CAD) 30,497.12

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8003105973

December 01, 2022

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8003105973	30,497.12	Payment for invoice 8003105973

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	15.8	695.00	10,981.00
Brown, Rose	Manager	5.3	450.00	2,385.00
Conorton, Laura	Consultant	0.5	295.00	147.50
Palacios, Andres	Senior	8.2	395.00	3,239.00
Dew, Todd	Senior	0.6	395.00	237.00
Borzellino, Krista	Senior	20.7	395.00	8,176.50
Total Professional Hours and Fees		51.1		25,166.00
Out-of-pocket Expenses				60.98
Total Fees and Expenses (CAD)				25,226.98



Appendix #2
Work performed from August 1, 2022 to October 31, 2022

Date	Name	Narrative	Hours
8/2/2022	Vanderlaan, Toni	Follow up on required payments	0.2
8/2/2022	Brown, Rose	Trust Banking Adm - Inquiry about rent cheques, Void and scan postdate cheques and file back up.	0.7
8/2/2022	Palacios, Andres	Followed up on HST w internal Deloitte member.	0.5
8/3/2022	Brown, Rose	Trust Banking - request print out for RBC, Reconcile Ascend to Bank and confirm balance in account with AP.	0.3
8/3/2022	Palacios, Andres	Reconciled ASCEND and RBC bank statement. prepared cheque requisition. back and forth with RS Trust re: wire deposit.	1.5
8/3/2022	Vanderlaan, Toni	Call with WEHL and TGF Review of lease schedules and market information for RCC discussions Bill payments and TMI discussions	2.1
8/4/2022	Brown, Rose	Scan and send Mail to AP.	0.1
8/4/2022	Conorton, Laura	Processing wire payment to DRI	0.5
8/8/2022	Vanderlaan, Toni	Revision of market rent analysis and emails with TGF	1.2
8/9/2022	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
8/9/2022	Vanderlaan, Toni	Call with counsel to RCC Review of TMI and rent analysis based on information from call	1.5
8/15/2022	Palacios, Andres	Internal meeting with T. Vanderlaan re: TMI calculation and final invoices.	0.3
8/16/2022	Vanderlaan, Toni	Payments and planning for distribution	0.2
8/17/2022	Vanderlaan, Toni	Response to letter from Wehl Litigation	0.7
8/22/2022	Palacios, Andres	Prepared cheque requisitions. Responded to vendor's inquiries, and inbox clean up	1.0
8/22/2022	Vanderlaan, Toni	Revised TMI calculation	0.3
8/23/2022	Brown, Rose	Request back of to Jul 12/22 wire.	0.1
8/23/2022	Palacios, Andres	Back and forth with Trust RS re: refund cheques. Followed up on Receipt voucher back up information	0.8
8/23/2022	Vanderlaan, Toni	Review of correspondence from Wehl Response to L. William Follow up on settlements schedule	0.7

Date	Name	Narrative	Hours
8/24/2022	Brown, Rose	Follow up on Wire rec'd to obtain back up for recording in Ascend.	0.1
8/25/2022	Palacios, Andres	ASCEND reconciliation. Followed up with vendors/creditors. Prepared cheque requisitions and updated TMIs	1.5
8/25/2022	Vanderlaan, Toni	Settlements schedule Review of revised TMI schedule for One Movement	0.4
8/25/2022	Dew, Todd	Bank reconciliation	0.2
8/29/2022	Palacios, Andres	Followed up on vendors final invoices. Back and forth with T. Vanderlaan on transition plan	1.6
8/29/2022	Vanderlaan, Toni	Follow up on TMI calculation and closing schedules.	0.2
8/30/2022	Palacios, Andres	Sent outstanding items to K. Borzellino. Drafted handover email. Discussion with RS Trust on receipt voucher	1.0
8/31/2022	Brown, Rose	Complete entries in Ascend for sale wire received on July 12, 2022. Scan and save on Q drive.	0.4
8/31/2022	Vanderlaan, Toni	Update email to TGF and summary of closing matters.	0.4
9/8/2022	Vanderlaan, Toni	Status update discussion with K. Borzellino to update cash flow schedule Call with TFG and Secured Creditor to discuss options	1.5
9/8/2022	Borzellino, Krista	Onboarding meeting with T.Vanderlaan. Called vendors re: outstanding invoices. Prepared cash balance reconciliation. Emails with Front Row Insurance.	4.0
9/9/2022	Borzellino, Krista	Contacted remaining vendors re: outstanding invoices. Call with N.De Villiers re: outstanding invoices.	1.5
9/12/2022	Vanderlaan, Toni	Follow up on requests to finalize billings	0.1
9/12/2022	Borzellino, Krista	Emails with Front Row Insurance.	0.3
9/13/2022	Borzellino, Krista	Follow-up with remaining vendors re: outstanding invoices.	0.5
9/14/2022	Borzellino, Krista	Prepared final payment reconciliation for review based on all outstanding invoices.	1.0
9/16/2022	Vanderlaan, Toni	payments reconciliation and TMI calc updates	0.2
9/16/2022	Dew, Todd	Bank reconciliations	0.2
9/19/2022	Borzellino, Krista	Prepared cheque requisitions for outstanding invoices. Emails and call with T.Vanderlaan re: TMI calculation.	3.0
9/19/2022	Vanderlaan, Toni	Review and approval of payments of invoices - preparing amounts for settlement/demand letter	0.8
9/20/2022	Brown, Rose	Trust Banking Administration - Disbursement cheques.	1.7
9/20/2022	Vanderlaan, Toni	Calls and emails in respect of closing schedules for TMI	0.7

Date	Name	Narrative	Hours
9/20/2022	Borzellino, Krista	Emails with R.Brown re: gathering outstanding invoice information. Call with T.Vanderlaan re: TMI calculation. Prepared TMI calculation for pre/post filing and prepared updated cash balance. Emails with Front Row Insurance re: refund.	3.5
9/21/2022	Vanderlaan, Toni	Finalizing TMI schedules and information for RCC settlement letter	1.2
9/22/2022	Borzellino, Krista	Emails with Front Row Insurance re: refund cheque.	0.4
9/23/2022	Vanderlaan, Toni	Final review of settlement letter	0.2
9/23/2022	Borzellino, Krista	Emails with Front Row Insurance re: refund cheque.	0.3
9/29/2022	Borzellino, Krista	Emails with Front Row Insurance re: refund cheque.	0.4
10/6/2022	Borzellino, Krista	Prepared cheque requisition. Emails with Front Row Insurance. Emails with T.Vanderlaan re invoice payments.	0.5
10/7/2022	Vanderlaan, Toni	Call with RCC counsel re; unpaid rent and TMI	1.2
10/11/2022	Vanderlaan, Toni	TMI and security email to RCC	0.4
10/12/2022	Brown, Rose	Trust banking Adm-disbursement cheque	0.2
10/14/2022	Vanderlaan, Toni	Review of RCC response and supporting docs counter to their claim	0.5
10/17/2022	Borzellino, Krista	Call with T.Vanderlaan re: HST & update.	0.5
10/18/2022	Borzellino, Krista	Call with City of Cambridge re: Ptax. Emails with T.Vanderlaan & L.Williams regarding same. Emails with City of Cambridge Ptax. Call with Enbridge re outstanding payments. Prepared cheque requisitions.	2.0
10/19/2022	Borzellino, Krista	Meeting with R.Brown re remaining outstanding invoice preparation. Emails with T.Vanderlaan regarding same.	1.0
10/19/2022	Vanderlaan, Toni	Follow up on various aspects of lease and RCC counterclaim	0.4
10/19/2022	Brown, Rose	Trust Banking Administration - Discuss Bell schedules with KB. Prepare disbursement cheques.	1.0
10/21/2022	Borzellino, Krista	Emails with Front Row Insurance. Prepared deposit requisition form for refund from same.	0.3
10/21/2022	Brown, Rose	Trust Banking Adm - Prepare deposit and take to the bank.	0.4
10/25/2022	Dew, Todd	Bank reconciliations	0.2
10/25/2022	Borzellino, Krista	Call with CRA re: account admin & filing HST returns. Submitted application with insolvency intake center. Emails with C.Wong re invoice admin.	1.0
10/27/2022	Borzellino, Krista	Call with N.Mohammed re: invoice admin. Prepared wire requisition form for payment.	0.5

Date	Name	Narrative	Hours
10/31/2022	Vanderlaan, Toni	Update call to discuss case conference versus other options.	0.7
Total			51.1



Invoice 8003549447

Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Toni Vanderlaan
Trinity Center Cambridge
Deloitte Restructuring Inc. Receiver Trinity Centre Cambridge
8 Adelaide St. W Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: May 02, 2023
Client No.: 1470081
WBS#: WDG00001
Engagement Partner: Toni Vanderlaan

GST/HST Registration: 122893605RT0001
QST Registration: 1012314163TQ0001

For professional services rendered

Fees

Court appointed receivership.
Please see attached appendices.

Sales Tax

HST applicable	38,835.50
Administrative Expense	2,718.49
HST at 13.00 %	<u>5,402.02</u>
Total Amount Due (CAD)	<u>46,956.01</u>

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



Invoice Number 8003549447

May 02, 2023

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Trinity Center Cambridge	1470081	8003549447	46,956.01	Payment for invoice 8003549447

Contact:

Please send payment confirmation by email to: receivablesdebiturs@deloitte.ca, and reference the invoice number(s) paid

Payment Options

1. EFT Payments(remittance email mandatory) :

Preferred Method

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Transit – Institution : 47696-002

Account Number : 1590219

USD Payment

Transit – Institution : 47696-002

Account Number : 1363514

2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

CAD Payment

Account Number : 476961590219

Swift Code : NOSCCATT

USD Payment, Beneficiary Bank (Bank of Nova Scotia) :

Account Number : 476961363514

Swift Code : NOSCCATT

Clearing Code : CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

USD Payment, Intermediary Bank (Bank of America NA) :

Address: 222 Broadway, New York, NY 10038

Account Number : 476961363514

Swift Code : BOFAUS3N

ABA Routing Number : 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

Please note we do not accept Interac e-Transfers.

4. Cheque payments, please mail to :

For CAD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567C

PO Box 4567, Stn A

Toronto ON M5W 0J1

For USD Dollar (\$) Payments :

DELOITTE MANAGEMENT SERVICES LP

c/o T04567U

PO Box 4567, Stn A

Toronto ON M5W 0J1



**Appendix #1
Summary of Fees**

Name	Level	Hours	Rate	Amount
Vanderlaan, Toni	Partner	39.4	695.00	27,383.00
Brown, Rose	Manager	2.3	450.00	1,035.00
Conorton, Laura	Consultant	1.5	295.00	442.50
Dew, Todd	Senior	2.4	395.00	948.00
Borzellino, Krista	Senior	22.6	395.00	8,927.00
Florea, Ramona	Analyst	0.4	250.00	100.00
Total Professional Hours and Fees		68.6		38,835.50
Out-of-pocket Expenses				-
Total Fees and Expenses (CAD)				38,835.50



Appendix #2
Work performed from November 1, 2022 to April 14, 2023

Date	Name	Narrative	Hours
11/1/2022	Borzellino, Krista	Emails with N.Mohammed re: invoice admin.	0.2
11/2/2022	Conorton, Laura	Processing cheque payment to DRI for Bell invoice	0.3
11/2/2022	Borzellino, Krista	Emails with N.Mohammed re: invoice admin.	0.2
11/3/2022	Vanderlaan, Toni	Briefing meeting with Krista re: Aid Memoir	0.4
11/4/2022	Borzellino, Krista	Meeting with T.Vanderlaan re: preparation of memo to tenant.	0.5
11/7/2022	Borzellino, Krista	Prepared memo to former tenant re: TMI dispute.	2.0
11/7/2022	Vanderlaan, Toni	Briefing memo	0.2
11/8/2022	Borzellino, Krista	Prepared memo to former tenant re: TMI dispute.	1.0
11/9/2022	Vanderlaan, Toni	Revisions to aide memoir.	1.2
11/10/2022	Borzellino, Krista	Emails with N.Mohammed re: invoice administration. Prepared multiple cheque requisitions for outstanding payments.	0.5
11/11/2022	Brown, Rose	Trust Banking Adm - Disbursements	0.1
11/11/2022	Borzellino, Krista	Call with T.Vanderlaan and L.Williams re: Aide memoire update.	0.5
11/11/2022	Vanderlaan, Toni	Call with TGF to review Aide Memoire	0.4
11/14/2022	Vanderlaan, Toni	Review of RCC Aide Memoire and discussions with TGF	1.3
11/16/2022	Dew, Todd	Bank Reconciliation	0.6
11/18/2022	Vanderlaan, Toni	Case conference and scheduling call	1.1
11/21/2022	Borzellino, Krista	Emails correspondence with N.Mohammed re: billing admin.	0.5
11/21/2022	Vanderlaan, Toni	Reviewing materials and drafting third report	2.0
11/23/2022	Vanderlaan, Toni	Reviewing RCC materials and drafting third report	3.6
11/24/2022	Vanderlaan, Toni	Drafting Third Report	3.2
11/24/2022	Borzellino, Krista	Call with H&B Security re: account administration.	1.0
11/25/2022	Vanderlaan, Toni	Update meeting with team Drafting third report for motion	1.0
11/25/2022	Borzellino, Krista	Call with T.Vanderlaan re: update Receiver's report preparation.	0.5

Date	Name	Narrative	Hours
11/28/2022	Vanderlaan, Toni	Draft third report	2.0
11/28/2022	Borzellino, Krista	Prepared statement of receipts and disbursements for Receiver's report.	1.5
11/29/2022	Vanderlaan, Toni	Review of updates to draft report	1.2
11/29/2022	Borzellino, Krista	Addressed comments re: statement of receipts and disbursements. Emails with T.Vanderlaan regarding same. Prepared fee affidavit re: Receiver's report.	1.5
11/30/2022	Vanderlaan, Toni	Updates and revisions to third report	1.6
11/30/2022	Borzellino, Krista	Emails with T.Vanderlaan and L.Williams re: fee affidavit comments. Updated statement of receipts and disbursements. Emails with N.Mohammed re: invoice admin. Call with G. Cagdas regarding same.	3.0
12/1/2022	Borzellino, Krista	Call with N.Mohammed re: invoice administration. Emails regarding same. Addressed comments re: Receiver's report fee affidavit.	1.5
12/2/2022	Borzellino, Krista	Addressed comments re: fee affidavit.	0.5
12/5/2022	Vanderlaan, Toni	HST and property tax follow up	0.4
12/5/2022	Borzellino, Krista	Call with T.Vanderlaan re: Receiver's report debrief.	0.5
12/8/2022	Borzellino, Krista	Call with CRA re: account set up admin. Call with N.de Villiers regarding same, emails with T.Vanderlaan.	1.0
12/12/2022	Vanderlaan, Toni	Initial review of RCC response	0.6
12/12/2022	Borzellino, Krista	Email follow-up with N.de Villiers.	0.2
12/13/2022	Vanderlaan, Toni	Call with TGF to prepare for Reply to defense, recovery of emails and records to support response.	1.7
12/14/2022	Borzellino, Krista	Prepared HST return reconciliations for September 2021 to November 2022.	4.0
12/15/2022	Vanderlaan, Toni	Revisions to supplemental report	1.4
12/15/2022	Borzellino, Krista	Call with CRA re: account access. Call with N.de Villiers regarding same.	2.0
12/16/2022	Vanderlaan, Toni	Review of final version of report	0.8
12/19/2022	Florea, Ramona	Website updates.	0.4
12/19/2022	Conorton, Laura	Website updates, reviewing documents	0.2
12/19/2022	Vanderlaan, Toni	Follow up on outstanding items to be completed	0.2
12/21/2022	Dew, Todd		0.6
12/23/2022	Vanderlaan, Toni	Call in respect of Revenu Quebec and need to provide information	0.2

Date	Name	Narrative	Hours
1/3/2023	Vanderlaan, Toni	Follow up on Revenue Quebec information	0.2
1/6/2023	Vanderlaan, Toni	Review of correspondence from counsel to RCC Discussion with TGF to address response to correspondence Letter to counsel to RCC	1.8
1/10/2023	Vanderlaan, Toni	Call with TGF to discuss response to claim by RCC and need to address issues of leave and proper legal arguments	0.8
1/12/2023	Vanderlaan, Toni	Discussions with TGF and draft letter to Erskine	0.7
1/13/2023	Vanderlaan, Toni	Summary matters for case conference	0.3
1/16/2023	Conorton, Laura	Pulling invoices from 2021/2022, reviewing transactions for counterparty amount verification	1.0
1/16/2023	Vanderlaan, Toni	Calls with counsel and counsel to RCC	1.5
1/17/2023	Vanderlaan, Toni	Communications with RCC	0.2
1/20/2023	Vanderlaan, Toni	Strategy call with TGF	0.8
1/23/2023	Vanderlaan, Toni	Revised numbers on TMI and rent for Wood Development.	0.3
1/24/2023	Vanderlaan, Toni	Call with Coldpoint	0.7
1/25/2023	Vanderlaan, Toni	Case conference	0.8
1/26/2023	Dew, Todd	Bank Reconciliations	0.4
1/26/2023	Vanderlaan, Toni	Call with TGF - post filing claims in receivership vrs main proceeding and draft letter to counsel to RCC, settlement options to be considered	0.9
1/30/2023	Vanderlaan, Toni	Communications re case conference	0.7
2/6/2023	Vanderlaan, Toni	correspondence re case conferencerecalculatng possible recovery amounts to correspond to RCC positions	0.6
2/7/2023	Vanderlaan, Toni	Emails in respect of subleases	0.2
2/16/2023	Vanderlaan, Toni	Case Conference - RCC	0.8
2/17/2023	Vanderlaan, Toni	Revenu Quebec query	0.2
2/21/2023	Dew, Todd	Bank Reconciliations	0.4
2/21/2023	Vanderlaan, Toni	Call with RCC counsel	0.5
2/22/2023	Vanderlaan, Toni	Providing information requested by RCC	0.5
2/23/2023	Brown, Rose	Trust Banking Adm - Prepare schedule for Bell Canada Bills and prepare Disbursement cheques and mail out.	0.8
2/27/2023	Brown, Rose	Trust Banking Adm - pull disbursement voucher and GL regarding Property taxes and send to TV.	0.2

Date	Name	Narrative	Hours
2/28/2023	Brown, Rose	Review payment to confirm security bill not paid, Scan and send copy to Trustee.	0.2
3/3/2023	Vanderlaan, Toni	Finding information for RCC	0.4
3/6/2023	Vanderlaan, Toni	Email correspondence with RCC and TGF regarding post filing TMI	0.3
3/7/2023	Vanderlaan, Toni	Call with TGF to address request for motion by RCC	0.5
3/15/2023	Brown, Rose	Estate Administration - Scan POC rec'd and send to TV. Input into Ascend POC Rec'd and save copies on Q Drive.	0.3
3/20/2023	Vanderlaan, Toni	Responding to requests for information by RCC	0.3
3/20/2023	Dew, Todd	Bank Reconciliations	0.4
3/21/2023	Brown, Rose	Scan and send mail rec'd to TV and Discuss CRA correspondence with AP.	0.2
3/22/2023	Vanderlaan, Toni	Follow up for RCC requests	0.1
3/24/2023	Brown, Rose	Trust Banking Adm - Disbursement cheque.	0.2
3/24/2023	Vanderlaan, Toni		0.1
3/27/2023	Brown, Rose	Estate Admin - Prepare R&D and GL and send to TV.	0.3
3/31/2023	Vanderlaan, Toni	Review of Aide Memoire and call with TGF regarding scheduling hearing.	0.2
4/3/2023	Vanderlaan, Toni	Scheduling hearing	0.5
Total			68.6

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-21-672899-00CL

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

Proceedings commenced at Kitchener, Ontario

**AFFIDAVIT OF TONI VANDERLAAN
Sworn September 18, 2023**

Thornton Grout Finnigan LLP

TD West Tower, Toronto-Dominion Centre
100 Wellington Street West, Suite 3200
Toronto, ON M5K 1K7
Fax: (416) 304-1313

Leanne M. Williams (LSO# 41877E)
Email: lwilliams@igf.ca
Tel: (416) 304-0060

Lawyers for the Court-appointed Receiver,
Deloitte Restructuring Inc.

Appendix “K”

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

B E T W E E N:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

AFFIDAVIT OF LEANNE M. WILLIAMS
(Sworn September 18, 2023)

I, **LEANNE M. WILLIAMS**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Barrister and Solicitor qualified to practice law in the Province of Ontario and I am a partner in the firm of Thornton Grout Finnigan LLP (“**TGF**”), lawyers for Deloitte Restructuring Inc., in its capacity as the Court-appointed receiver (the “**Receiver**”) of the undertaking, property and assets of Trinity Centres Cambridge and, as such, I have knowledge of the matters to which I hereinafter depose. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as Exhibit “**A**” are copies of the Bills of Costs (the “**Invoices**”) issued to the Receiver by TGF for fees and disbursements incurred by TGF in the course of this receivership proceeding for the period September 21, 2021 to August 31, 2023 (the “**Fee Approval Period**”).

3. As evidenced by the Invoices attached at Exhibit “**A**”, in the course of the Fee Approval Period, TGF counsel, students and law clerks have expended a total of 244.4 hours in connection

with this proceeding, and have incurred CAD \$208,505.00 in fees, CAD \$20,366.88 in disbursements and CAD \$29,701.77 in HST, for a total of CAD \$258,573.65.

4. Attached hereto as Exhibit “B” is a schedule summarizing the Invoices and the total billable hours charged.

5. Attached hereto as Exhibit “C” is a schedule summarizing the respective years of call and billing rates of each of the TGF lawyers who acted for the Receiver during the Fee Approval Period.

6. To the best of my knowledge, the rates charged by TGF in the course of this proceeding are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

7. The hourly billing rates outlined in Exhibit “C” to this affidavit are comparable to the hourly rates charged by TGF for services rendered in relation to similar proceedings.

8. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver, including those of its counsel.

SWORN before me at the City of Toronto, in the Province of Ontario, this 18th day of September, 2023.



Commissioner for Taking Affidavits, etc.

**Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.**



LEANNE M. WILLIAMS

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF LEANNE M. WILLIAMS
SWORN BEFORE ME
THIS 18TH DAY OF SEPTEMBER, 2023.

Court File No. CV-21-00000281-0000

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.



ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FIRST BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending September 30, 2021

Sep-21-21	Emails in respect of form of order; prepare for and attend hearing; conference call with the Receiver and telephone call in respect of management of the property; emails with D. Wood;	2.10	LMW
Sep-22-21	Emails in respect of filing of materials;	0.10	LMW
Sep-27-21	Emails with the Receiver in respect of the status; emails with D. Wood;	0.30	LMW
Sep-28-21	Emails with T. Vanderlaan regarding status of discussions with realtors; emails with D. Wood;	0.20	LMW
Sep-30-21	Emails in respect of Proactive lease; review same and draft letter to Proactive;	0.50	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	3.20	2,640.00
TOTAL FEE HEREIN		\$2,640.00
HST on Fees		<u>\$343.20</u>

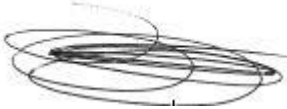
Total Fees and HST

\$2,983.20

OUR ACCOUNT HEREIN

\$2,983.20

Thornton Grout Finnigan LLP



Per: **Leanne M. Williams**

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 37424

Date: Oct 22/21

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**FIRST BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP, THE SOLICITORS TO THE
COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca
Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SECOND BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending October 31, 2021

Oct-05-21	Emails with T. Vanderlaan regarding property maintenance issues;	0.20	LMW
Oct-06-21	Emails with T. Vanderlaan in respect of RCC option to purchase;	0.20	LMW
Oct-07-21	Emails in respect of RCC option to purchase; review summary of broker proposals; emails regarding same;	0.40	LMW
Oct-08-21	Emails with T. Vanderlaan regarding call with S. Erskine; letter from M. van Zandvoort in respect of additional claim filed by RCC; emails regarding same;	0.50	LMW
Oct-12-21	Emails and telephone call with T. Vanderlaan in respect of real estate proposals; emails in respect of RCC purchase option;	0.30	LMW
Oct-22-21	Emails in respect of selection of realtor; letter from counsel to RCC regarding continuation of claim; emails regarding same;	0.50	LMW
Oct-23-21	Emails in respect of RCC lease;	0.30	LMW
Oct-25-21	Emails with T. Vanderlaan in respect of broker engagement and RCC lease; briefly review broker agreement;	0.30	LMW
Oct-26-21	Telephone call with T. Vanderlaan in respect of outstanding issues; emails regarding quantification of RCC rent;	0.50	LMW
Oct-27-21	Emails in respect of RCC lease; emails in respect of brokerage agreement;	0.30	LMW
Oct-28-21	Emails in respect of potential purchaser for property; emails in	0.30	LMW

respect of listing agreement;

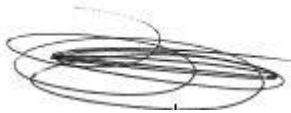
Oct-29-21 Emails and telephone call with M. van Zandvoort in respect of 0.90 LMW
status of sales process; prepare letter to RCC regarding lease;

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	4.70	4,465.00
TOTAL FEE HEREIN		\$4,465.00
HST on Fees		<u>\$580.45</u>

Total Fees and HST **\$5,045.45**

OUR ACCOUNT HEREIN **\$5,045.45**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 37547

Date: Nov 17/21

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**SECOND BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**THIRD BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending February 28, 2022

Oct-04-21	Emails and telephone call with T. Vanderlaan in respect of outstanding issues; conference call with D. Wood and T. Vanderlaan regarding same;	1.20	LMW
	Research potential legal issues;	0.60	MJCG
Oct-05-21	Research and draft memo regarding legal issues;	2.50	MJCG
Oct-06-21	Revise memo regarding legal issues;	0.50	MJCG
Oct-14-21	Emails in respect of selection of sales broker;	0.20	LMW
Oct-30-21	Emails with T. Vanderlaan in respect of RCC tenancy; revise letter to RCC;	0.60	LMW
Nov-01-21	Letter from S. Erskin; emails regarding same;	0.40	LMW
Nov-02-21	Conference call with T. Vanderlaan and real estate broker; emails in respect of call with S. Erskine to discuss RCC lease;	0.60	LMW
Nov-03-21	Emails in respect of RCC lease;	0.20	LMW
Nov-04-21	Emails in respect of timing of property listing;	0.10	LMW
Nov-05-21	Telephone call with counsel to RCC in respect of rent increase and use of space; telephone call with T. Vanderlaan regarding same;	0.70	LMW
Nov-09-21	Emails in respect of MLS listing;	0.10	LMW

Nov-11-21	Telephone call with T. Vanderlaan in respect of lease calculations; emails regarding same;	0.40	LMW
Nov-14-21	Emails and conference call in respect of offer received; review offer terms;	0.50	LMW
Nov-15-21	Conference call with counsel to RCC in respect of lease terms; further telephone call with T. Vanderlaan regarding same;	0.30	LMW
Nov-17-21	Emails in respect of status of sale process;	0.20	LMW
Nov-18-21	Emails in respect of offer received;	0.20	LMW
Nov-19-21	Emails in respect of offer received; review additional offer received;	0.40	LMW
Nov-20-21	Conference call in respect of offers received; further call in respect of next steps for Coldpoint; emails in respect of negotiations with potential purchasers;	0.70	LMW
Nov-22-21	Emails in respect of RCC lease and offer to purchase; letter from RCC regarding lease terms; emails with T. Vanderlaan regarding same; emails in respect of discussions with potential purchasers;	0.80	LMW
Nov-23-21	Emails in respect of RCC lease payments; telephone call with T. Vanderlaan in respect of response to RCC; emails regarding offer to purchase;	0.60	LMW
Nov-24-21	Conference call with counsel to RCC to discuss lease terms; telephone call with T. Vanderlaan regarding same;	0.60	LMW
Nov-25-21	Emails in respect of market rent and status of offers;	0.20	LMW
Nov-26-21	Emails in respect of accepted offer; emails regarding due diligence period;	0.30	LMW
Nov-29-21	Emails in respect of purchasers' due diligence questions;	0.20	LMW
Nov-30-21	Emails in respect of transfer of file to Commercial List;	0.20	LMW
Dec-01-21	Emails in respect of purchaser due diligence; prepare authorization regarding same;	0.40	LMW
Dec-05-21	Review revised claim issued by RCC;	0.20	LMW
Dec-10-21	Emails with T. Vanderlaan regarding status of discussions with purchaser; emails with M. van Zandvoort regarding status;	0.30	LMW
Dec-13-21	Emails with M. van Zandvoort in respect of offer to purchase property;	0.20	LMW
Dec-16-21	Emails in respect of questions from potential purchaser in respect of tenant obligations;	0.40	LMW

Dec-17-21	Emails in respect of request to extend due diligence period;	0.20	LMW
Dec-20-21	Email from T. Vanderlaan regarding issues raised by purchaser regarding tenant;	0.20	LMW
	Research and answer questions posed by client concerning the Proactive, One Movement, and River City Christian Reformed Church leases;	4.00	MJCG
Dec-21-21	Emails in respect of sale of property;	0.20	LMW
	Research and answer questions posed by client concerning the Proactive, One Movement, and River City Christian Reformed Church leases; provide answers to same to L. Williams;	3.10	MJCG
Dec-22-21	Emails in respect of issues with purchaser;	0.20	LMW
Dec-23-21	Review memo regarding tenancy issues; emails regarding same; emails regarding extension request;	0.50	LMW
Dec-24-21	Emails in respect of extension request;	0.30	LMW
Dec-30-21	Emails in respect of termination of offer to purchase;	0.20	LMW
Jan-03-22	Emails in respect of offer received;	0.20	LMW
Jan-04-22	Emails in respect of potential sign-back;	0.20	LMW
Jan-05-22	Letter from S. Erskine regarding timing of defense;	0.20	LMW
Jan-06-22	Emails in respect of management fees; review interim order regarding same;	0.30	LMW
Jan-10-22	Emails in respect of offer to purchase;	0.20	LMW
Jan-11-22	Emails in respect of revised offer;	0.20	LMW
Jan-13-22	Emails in respect of sign-back; emails in respect of status of litigation; emails in respect of stay of litigation against receiver; review order regarding same; emails in respect of status of sale of property;	1.20	LMW
Jan-16-22	Emails in respect of sale of property and continuance of actions;	0.10	LMW
Jan-17-22	Emails in respect of sale agreement; conference call with counsel to RCC; prepare rider to APA to deal with vesting order; emails in respect of scheduling motion;	1.10	LMW
Jan-18-22	Emails in respect of APA conditions; prepare condition regarding approval and vesting order; emails regarding same; emails in respect of request for funeral rental; briefly review RCC lease regarding same;	0.90	LMW

Jan-19-22	Emails in respect of case conference; emails in respect of rental of RCC space;	0.20	LMW
Jan-20-22	Emails in respect of funeral request; emails in respect of case conference;	0.30	LMW
Jan-21-22	Emails in respect of case conference; emails with counsel to RCC in respect of outstanding litigation;	0.30	LMW
Jan-25-22	Emails in respect of litigation;	0.20	LMW
Jan-26-22	Emails in respect of status of due diligence;	0.10	LMW
Feb-02-22	Emails in respect of status of due diligence; emails regarding potential extension request and other potential purchasers;	0.50	LMW
Feb-03-22	Emails in respect of extension request from purchaser; emails regarding use of additional space by One Movement;	0.40	LMW
Feb-04-22	Emails in respect of ProActive lease; emails in respect of due diligence request from potential purchaser;	0.40	LMW
Feb-06-22	Email in respect of ProActive lease;	0.10	LMW
Feb-07-22	Emails in respect of ProActive rental; emails regarding due diligence extension request;	0.20	LMW
Feb-10-22	Emails in respect of One Movement requests and claims; emails regarding estimate recoveries;	0.30	LMW
Feb-17-22	Letter from counsel to RCC in respect of conclusion of receivership; emails with T. Vanderlaan regarding same;	0.30	LMW
Feb-22-22	Emails in respect of status of extension request;	0.20	LMW
Feb-23-22	Emails in respect of status of sale of property; emails regarding potential amendment requested by potential purchaser;	0.20	LMW
Feb-26-22	Emails in respect of amendment to APS delivered by the purchaser;	0.40	LMW
Feb-27-22	Review pro and con list in respect of proposed offer amendment;	0.20	LMW
Feb-28-22	Emails in respect of proposed amendment to offer to purchase; telephone call with J. Sleth regarding same; emails with counsel to RCC in respect of offer to purchase;	1.10	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	23.00	22,350.00
Marco Gaspar (Student)	10.70	3,210.00

TOTAL FEE HEREIN	\$25,560.00	
HST on Fees	<u>\$3,322.80</u>	
Total Fees and HST		\$28,882.80
<u>Disbursements:</u>		
Computer Research	<u>\$324.48</u>	
Total Taxable Disbursements	\$324.48	
HST on Disbursements	\$42.18	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$366.66</u>
Total Fees, Disbursements & HST		<u>\$29,249.46</u>
OUR ACCOUNT HEREIN		<u>\$29,249.46</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 38010

Date: Mar 17/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**THIRD BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FOURTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending March 31, 2022

Mar-01-22	Emails in respect of amendment request;	0.20	LMW
Mar-02-22	Emails with counsel to RCC regarding potential sale extension; emails in respect of amendment proposed by the buyer and response thereto; emails with D. Wood;	0.60	LMW
Mar-03-22	Emails in respect of proposed amendment; emails in respect of cash flows and status of payment of rents;	0.60	LMW
Mar-04-22	Emails in respect of discussion with potential purchaser; emails in respect of termination of sale agreement;	0.30	LMW
Mar-07-22	Emails in respect of termination of conditional purchase agreement; email to RCC counsel regarding same;	0.30	LMW
Mar-09-22	Emails in respect of offers received and next steps; emails with J. Sleeth; emails in respect of case conference;	0.70	LMW
Mar-10-22	Emails in respect of offers received;	0.20	LMW
Mar-11-22	Emails in respect of revised offer; review same; email in respect of additional offer received;	0.70	LMW
Mar-12-22	Emails in respect of sign back; review and revise same;	0.80	LMW
Mar-15-22	Email with T. Vanderlaan in respect of RCC lease; emails in respect of offer to purchase;	0.40	LMW
Mar-16-22	Emails in respect of chattel listing; emails in respect of RCC lease	0.70	LMW

termination; emails with counsel to RCC regarding conditional sale of property; email to D. Wood regarding status;

Mar-17-22	Emails in respect of revised offer; prepare termination agreement; emails regarding same;	0.70	LMW
Mar-22-22	Email to counsel for RCC in respect of termination agreement; emails in respect of solicitor confirmation;	0.20	LMW
Mar-24-22	Emails in respect of RCC termination agreement;	0.20	LMW
Mar-25-22	Revise Tolling Agreement; emails regarding same;	0.20	LMW
Mar-28-22	Emails in respect of tolling agreement;	0.20	LMW
Mar-29-22	Emails in respect of tolling agreement; finalize termination agreement; emails regarding same;	0.60	LMW
Mar-30-22	Conference call with D. Wood and T. Vanderlaan in respect of tolling agreement; emails in respect of litigation claims;	0.50	LMW
Mar-31-22	Emails in respect of tolling agreement; telephone call with counsel to RCC in respect of consolidation consent and termination agreement; emails regarding same;	0.70	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	8.80	8,800.00
TOTAL FEE HEREIN		<u>\$8,800.00</u>
HST on Fees		<u>\$1,144.00</u>
Total Fees and HST		<u>\$9,944.00</u>
OUR ACCOUNT HEREIN		<u>\$9,944.00</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 533-046
Invoice No. 38092
Date: Apr 18/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**FOURTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
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Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FIFTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending April 30, 2022

Apr-01-22	Emails and telephone call with V. DeMarco;	0.40	LMW
Apr-04-22	Emails in respect of consent to consolidation; telephone call from V. DeMarco in respect of Receiver's Report; emails regarding same;	0.40	LMW
Apr-05-22	Emails regarding receipt of rental cheques; emails in respect of draft report;	0.20	LMW
Apr-06-22	Emails with V. De Marco and T. Vanderlaan in respect of draft report and information requested by RCC; emails regarding tolling agreement;	0.70	LMW
Apr-07-22	Emails in respect of tolling agreement;	0.20	LMW
Apr-08-22	Draft response to V. de Marco in respect of interim report;	0.20	LMW
Apr-11-22	Emails with counsel to RCC in respect of draft Receiver's Report; letter regarding revised claim; review and revise draft Report;	1.30	LMW
Apr-12-22	Emails to finalize Receiver's Report;	0.20	LMW
Apr-13-22	Emails in respect of finalization of report; emails in respect of service of same;	0.40	LMW
	Instructions from L. Williams regarding service of report; review and revise same; emails with L. Williams regarding same; emails with M. Magni regarding service list and revisions to same; attend to service of report;	2.90	RGM

Apr-21-22	Emails and telephone call with V. DeMarco in respect of Receiver's Report and RCC claim;	0.40	LMW
Apr-22-22	Emails in respect of request for extension from potential purchaser;	0.30	LMW
Apr-23-22	Email from agent in respect of sale process;	0.10	LMW
Apr-28-22	Emails in respect of status of discussions with potential purchaser;	0.20	LMW
Apr-29-22	Emails in respect of release of sale agreement; letter from counsel to RCC; emails with T. Vanderlaan regarding same; emails in respect of delivery of statements of defense;	0.70	LMW
Apr-30-22	Emails in respect of release of offer;	0.10	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	5.80	5,800.00
Roxana Manea (Law Clerk)	2.90	1,015.00
TOTAL FEE HEREIN		\$6,815.00
HST on Fees		<u>\$885.95</u>

Total Fees and HST **\$7,700.95**

OUR ACCOUNT HEREIN **\$7,700.95**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 533-046
 Invoice No. 38251
 Date: May 18/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff

Defendants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**FIFTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
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Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SIXTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending May 31, 2022

May-02-22	Emails in respect of delivery of statements of defence;	0.20	LMW
May-03-22	Emails in respect of new offer received;	0.20	LMW
May-04-22	Emails in respect of APA;	0.20	LMW
May-05-22	Emails in respect of sign-back of sale agreement;	0.20	LMW
May-11-22	Emails in respect of offer to purchase; emails in respect of title issue;	0.30	LMW
May-12-22	Telephone call with G. Singh in respect of historical title issues; emails regarding same;	0.60	LMW
May-13-22	Emails in respect of communications with purchaser; review closing book in respect of title issue; emails in respect of lease terminations;	1.50	LMW
May-16-22	Telephone call with T. Vanderlaan regarding RCC issues; email to V. DeMarco regarding termination agreement; emails in respect of title issues; review materials regarding same;	1.40	LMW
May-17-22	Conference call with Miller Thomson regarding land title issue; emails regarding same;	0.80	LMW
May-18-22	Briefly review letter from counsel to RCC; emails regarding communication with purchaser regarding title issues;	0.30	LMW
May-20-22	Emails in respect of letter to RCC regarding Report;	0.20	LMW

May-23-22	Finalize letter to RCC counsel;	0.20	LMW
May-25-22	Emails in respect of sale of property and effect of leases; email to V. DeMarco regarding termination agreement;	0.40	LMW
May-26-22	Emails in respect of letter to S. Erskine;	0.20	LMW
	Emails in respect of waiver of conditions and request for price reduction; emails in respect of RCC termination;	0.90	LMW
May-27-22	Emails in respect of waiver of conditions; emails in respect of change of name of purchaser and deposit; review amendment; emails in respect of RCC termination; telephone calls with V. DeMarco regarding same;	1.40	LMW
May-28-22	Email in respect of waiver; emails with T. Vanderlaan;	0.20	LMW
May-30-22	Email regarding purchase price amendment;	0.10	LMW
May-31-22	Email to V. De Marco regarding termination of RCC lease; telephone call with V. De Marco regarding same; prepare termination letter; emails regarding same; telephone call from and to purchaser's counsel; emails in respect of timing of sale motion; emails in respect of position taken by RCC;	1.40	LMW
	Email from L. Williams regarding Commercial List time for approval and vesting order; emails to and from Commercial List scheduling clerk regarding same and availability on June 13, 2022;	0.30	RGM

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	10.70	10,165.00
Roxana Manea (Law Clerk)	0.30	105.00
TOTAL FEE HEREIN		\$10,270.00
HST on Fees		<u>\$1,335.10</u>

Total Fees and HST **\$11,605.10**

OUR ACCOUNT HEREIN **\$11,605.10**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 38371

Date: Jun 27/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**SIXTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SEVENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending June 30, 2022

Jun-01-22	Email enclosing completed sale agreement and waivers; emails in respect of timing of court hearing; telephone call with counsel to the purchaser; emails regarding same; emails in respect of motion materials;	1.10	LMW
Jun-02-22	Emails in respect of booking court hearing; telephone call with purchaser's counsel; email to T. Vanderlaan; emails with M. van Zandvoort in respect of sale of property; prepare and circulate draft Order;	2.10	LMW
Jun-03-22	Emails in respect of assignment agreement; review same; emails with purchaser's counsel regarding closing;	0.50	LMW
Jun-05-22	Further revise draft order; emails in respect of same;	0.40	LMW
Jun-06-22	Emails in respect of court materials; emails with V. De Marco regarding draft order; emails in respect of assignment of APA;	0.40	LMW
Jun-07-22	Telephone call with V. De Marco in respect of terms of draft order; revise same and email to V. De Marco; emails in respect of court materials; emails in respect of security opinion; emails in respect of timing of distribution; emails in respect of schedules to vesting order; emails with V. De Marco regarding revised order; emails with T. Vanderlaan regarding fee approval; review and revise draft Second Report; further revise draft order; emails regarding same;	3.90	LMW
	Instructions from L. Williams regarding preparation of schedules of encumbrances to AVO; obtain PINs (x2) for 15 Wellington, Cambridge, ON and copies of instruments; review same and consider prior transfers registered on PIN still in registry system; review and revise draft Order and complete schedules; email to L.	3.70	RGM

	Williams with clean and backline AVO; further instructions from L. Williams and prepare draft Fee Affidavit and schedules/calculations for same;		
Jun-08-22	Emails in respect of court materials; continue to prepare same; telephone call with V. De Marco; finalize materials;	2.40	LMW
	Emails with L. Williams regarding fee affidavit; instructions from L. Williams regarding notice of motion; review and revise same; further emails regarding Second Report and appendices; revise Second Report to include reference to redacted APA and amendment; revise draft AVO; assemble appendices to Second Report; circulate Second Report to L. Williams for review and sign off; prepare electronic motion record, bookmark same and attend to service;	4.90	RGM
	Meeting with L. Williams to discuss strategy for drafting Notice of Motion; preparation of Notice of Motion pursuant to said meeting;	1.80	AR
Jun-09-22	Emails in respect of court hearing; telephone call from V. De Marco in respect of form or order; emails in respect of security review; emails in respect of hearing particulars; emails from counsel in respect of attendance at same; emails in respect of confidential appendix; emails regarding participant slip;	2.10	LMW
	Emails with L. Williams regarding security package for independent counsel's opinion to Receiver regarding Coldpoint's security; assemble same and create ShareFile link; hyperlink motion record and upload to CaseLines; grant access to and invite parties to CaseLines bundle for June 13; emails with L. Williams regarding Zoom details provided by the Court and circulate same to Service List; prepare Affidavit of Service, attend commissioning call for same and attend to filing of Motion Record for June 13; email to L. Williams regarding same;	3.80	RGM
Jun-10-22	Emails in respect of upcoming motion and counsel slip; emails with J. Dietrich to provide unredacted documents;	1.00	LMW
	Emails with M. Magni regarding counsel slip and service list for June 13 motion; review and revise draft AVO to finalize for court attendance; circulate clean and blackline to L. Williams; emails from and to Gardiner Roberts counsel regarding attendance at the motion and CaseLines access to June 13 bundle;	0.70	RGM
Jun-13-22	Emails in respect of attendance at motion; prepare for and attend sale approval motion; email to D. Woods regarding same; emails in respect of security review; review endorsement; emails in respect of court order;	1.20	LMW
Jun-14-22	Telephone call from and email to D. Wood in respect of next steps;	0.20	LMW
Jun-15-22	Telephone call with D. Wood in respect of distribution and next steps;	0.40	LMW
Jun-17-22	Review requisition letter from purchaser's counsel; emails regarding same;	0.30	LMW
	Email from L. Williams regarding requisition letter received from	0.30	RGM

	real estate counsel to purchaser; review and consider same;		
Jun-20-22	Emails in respect of closing of sale;	0.20	LMW
Jun-21-22	Telephone call with real estate counsel; email enclosing required documents;	0.30	LMW
Jun-22-22	Emails in respect of closing;	0.20	LMW
Jun-27-22	Emails regarding closing extension;	0.20	LMW
Jun-28-22	Emails with V. DeMarco;	0.10	LMW
Jun-29-22	Emails in respect of extension request; emails in respect of RCC lease termination; review emails regarding same;	0.70	LMW
Jun-30-22	Emails in respect of closing items;	0.30	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	18.00	17,100.00
Alexandra Robbins (Student)	1.80	720.00
Roxana Manea (Law Clerk)	13.40	4,690.00
TOTAL FEE HEREIN		\$22,510.00
HST on Fees		<u>\$2,926.30</u>

Total Fees and HST **\$25,436.30**

Disbursements:

Teranet Document Retrieval	\$24.00
Teranet Property Search	\$44.20
Teranet Property Search*	\$17.70
Filing of Motion Record*	<u>\$320.00</u>

Total Taxable Disbursements	\$68.20
HST on Disbursements	\$8.87
Total Non-Taxable Disbursements	<u>\$337.70</u>

Total Disbursements and HST **\$414.77**

Total Fees, Disbursements & HST **\$25,851.07**

OUR ACCOUNT HEREIN **\$25,851.07**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 533-046

Invoice No. 38527
Date: Jul 27/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**SEVENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**EIGHTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending July 31, 2022

Jul-04-22	Emails and telephone call with N. Okell; telephone call with V. DeMarco regarding sale of property and timing of closing; emails in respect of closing issues;	1.10	LMW
Jul-05-22	Emails in respect of RCC rent payment; emails in respect of closing requests;	0.20	LMW
	Review emails with real estate counsel regarding closing of transaction;	0.10	RGM
Jul-06-22	Emails in respect of closing documents; review same; emails in respect of closing; emails with D. Wood; emails regarding status of closing;	0.60	LMW
Jul-07-22	Emails in respect of closing documents; emails regarding timing of closing; emails in respect of lack of response from purchaser's counsel; emails in respect of requisitions; emails in respect of RCC lease; emails regarding extension request; emails with D. Wood; emails with V. DeMarco regarding closing; telephone call with T. Vanderlaan in respect of closing issues; emails in respect of damage at premises;	2.70	LMW
Jul-08-22	Emails in respect of responsibility to fix damage; emails regarding status of closing; emails regarding RCC lease; emails in respect of release of funds; telephone call with counsel regarding closing issues; emails in respect of delayed closing; telephone call from V. DeMarco regarding same; emails in respect of timing of closing;	2.60	LMW

Jul-11-22	Emails in respect of closing; emails in respect of potential hydro cut off; emails and telephone calls to finalize sale; emails in respect of Receiver's Certificate;	2.90	LMW
	Emails with L. Williams regarding delivered Receiver's Certificate, filing and service of same; attend to electronic filing of Receiver's Certificate;	0.50	RGM
Jul-12-22	Emails in respect of closing issues; emails with Service List in respect of sale; emails in respect of registration of transfers and payment of commission; emails in respect of insurance broker;	0.60	LMW
	Receive and review court-stamped Receiver Certificate and attend to service of same;	0.20	RGM
Jul-13-22	Emails in respect of HST;	0.10	LMW
Jul-14-22	Emails in respect of lack of contact with purchaser;	0.10	LMW
Jul-16-22	Emails with T. Vanderlaan in respect of lack of communication from new owner;	0.20	LMW
Jul-19-22	Emails in respect of distribution and amounts owing by RCC;	0.20	LMW
Jul-20-22	Emails with D. Wood in respect of indebtedness;	0.10	LMW
Jul-22-22	Emails with V. DeMarco in respect of next steps;	0.10	LMW
Jul-25-22	Emails in respect of Coldpoint indebtedness;	0.20	LMW
Jul-26-22	Emails in respect of cost allocations;	0.20	LMW
Jul-27-22	Discuss amounts owing by RCC and next steps with T. Vanderlaan;	0.30	LMW
Jul-28-22	Emails with V. DeMarco regarding call with Receiver;	0.20	LMW
	Emails to set up call with counsel to RCC;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	12.60	11,970.00
Roxana Manea (Law Clerk)	0.80	280.00
TOTAL FEE HEREIN		\$12,250.00
HST on Fees		<u>\$1,592.50</u>
Total Fees and HST		\$13,842.50

Disbursements:

Wildeboer – Invoice No. 059-2791	\$17,741.05
Wildeboer non-taxable disbursements – Invoice No. 059-2791*	<u>\$59.00</u>

Total Taxable Disbursements	\$17,741.05
HST on Disbursements	\$2,306.34
Total Non-Taxable Disbursements	<u>\$59.00</u>

Total Disbursements and HST **\$20,106.39**

Total Fees, Disbursements & HST **\$33,948.89**

OUR ACCOUNT HEREIN **\$33,948.89**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 38598

Date: Aug 29/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**EIGHTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**NINTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending August 31, 2022

Aug-03-22	Telephone call with counsel to RCC; further telephone call with T. Vanderlaan regarding position taken by RCC;	1.10	LMW
Aug-04-22	Review and consider claim by ONE Movement in respect of unpaid TMI;	0.30	LMW
Aug-08-22	Emails in respect of rent computation;	0.30	LMW
Aug-09-22	Conference call with counsel to RCC; further follow-up call with T. Vanderlaan;	1.30	LMW
Aug-10-22	Emails with V. DeMarco; review prior Order regarding costs; email to V. DeMarco regarding same; emails with M. Zandvoort;	0.30	LMW
Aug-11-22	Telephone call with counsel to RCC in respect of outstanding rent; telephone call with M. Vandervoort in respect of status of litigation;	1.00	LMW
Aug-12-22	Letter from S. Erskine and email to T. Vanderlaan;	0.20	LMW
Aug-15-22	Telephone call with T. Vanderlaan regarding response to letter from RCC;	0.40	LMW
Aug-16-22	Draft letter to counsel to RCC; emails with T. Vanderlaan regarding same;	0.60	LMW
Aug-19-22	Emails with D. Wood in respect of status of distribution;	0.20	LMW

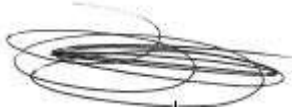
Aug-22-22	Emails with D. Wood in respect of status;	0.20	LMW
Aug-23-22	Letter from counsel to RCC; emails with T. Vanderlaan regarding same;	0.30	LMW
Aug-24-22	Emails in respect of TMI;	0.10	LMW
Aug-25-22	Emails in respect of closing adjustments;	0.10	LMW
Aug-31-22	Emails with T. Vanderlaan regarding final accounting of estate;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	6.60	6,270.00
TOTAL FEE HEREIN		\$6,270.00
HST on Fees		<u>\$815.10</u>

Total Fees and HST **\$7,085.10**

OUR ACCOUNT HEREIN **\$7,085.10**

Thornton Grout Finnigan LLP



Per: **Leanne M. Williams**

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 533-046
 Invoice No. 38714
 Date: Sep 27/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**NINTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY CENTRES
CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**TENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

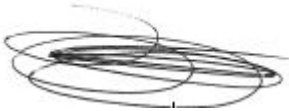
For the period ending September 30, 2022

Sep-06-22	Emails with S. Erskine; emails with D. Wood;	0.20	LMW
Sep-07-22	Emails and telephone call with S. Erskine in respect of outstanding issues and next steps;	0.50	LMW
Sep-08-22	Conference call with D. Wood and T. Vanderlaan regarding finalization of estate;	0.70	LMW
Sep-09-22	Draft letter to counsel to RCC;	0.50	LMW
Sep-13-22	Emails with S. Erskine;	0.10	LMW
Sep-14-22	Emails with T. Vanderlaan in respect of status of expenses; emails with M. van Zandvoort;	0.20	LMW
Sep-16-22	Prepare letter to RCC; emails with T. Vanderlaan regarding same;	1.80	LMW
Sep-19-22	Emails in respect of letter to RCC's counsel; Emails with S. Erskine regarding case conference;	0.30	LMW
Sep-21-22	Emails in respect of letter to RCC's counsel;	0.10	LMW
Sep-22-22	Emails in respect of letter to RCC's counsel and potential offer to settle;	0.20	LMW
Sep-23-22	Emails in respect of letter to counsel to RCC; revise and finalize same;	0.70	LMW

Sep-24-22	Emails in respect of payment of TCF;	0.20	LMW
Sep-28-22	Letter from counsel to RCC; email regarding same;	0.20	LMW
Sep-29-22	Emails in respect of letter from RCC;	0.20	LMW
Sep-30-22	Emails with S. Erskine;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Leanne M. Williams	6.10	5,795.00	
TOTAL FEE HEREIN		\$5,795.00	
HST on Fees		<u>\$753.35</u>	
Total Fees and HST			<u>\$6,548.35</u>
OUR ACCOUNT HEREIN			<u>\$6,548.35</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046
 Invoice No. 38771
 Date: Oct 18/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES
FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER
THOMSON LLP and COLDPOINT HOLDINGS LTD.**
Defendants/Applicants

Plaintiff/Respondent

Court File No. **CV-21-00000281-0000**

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**TENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED
RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329. TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
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Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the
Court-Appointed Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY CENTRES
CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**ELEVENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending October 31, 2022

Oct-07-22	Prepare for and attend call with counsel to RCC; further telephone call with T. Vanderlaan; emails regarding independent opinion and security;	1.30	LMW
Oct-11-22	Emails with S. Erskine and T. Vanderlaan in respect of TMI calculation;	0.30	LMW
Oct-12-22	Emails with D. Wood in respect of status of discussions with RCC; emails in respect of court availability;	0.40	LMW
	Emails with L. Williams regarding court time for disputed distribution and discharge motion; emails with Commercial List scheduling clerk regarding same and court's availability in October and November;	0.30	RGM
Oct-13-22	Emails with S. Erskine and T. Vanderlaan in respect of motion for determination of outstanding issues; telephone call with independent counsel to the Receiver; emails with T. Vanderlaan;	1.10	LMW
Oct-14-22	Letter from counsel to RCC; emails with S. Erskine and T. Vanderlaan regarding same; review RCC lease and Assignment of Rents in respect of position taken by TCC;	0.90	LMW
Oct-17-22	Emails with T. Vanderlaan regarding letter from RCC;	0.20	LMW
Oct-18-22	Emails in respect of property taxes;	0.20	LMW

Oct-24-22	Emails with T. Vanderlaan in respect of potential next steps;	0.30	LMW
Oct-25-22	Emails with T. Vanderlaan;	0.20	LMW
Oct-26-22	Telephone call with T. Vanderlaan in respect of status and next steps to wrap up the claims and the receivership; email to D. Wood regarding same;	0.70	LMW
Oct-31-22	Review recent case in respect of receiver's ability to determine issues without commencing an action; email to T. Vanderlaan regarding same; conference call with D. Woods and T. Vanderlaan in respect of next steps; emails in respect of Court availability;	0.90	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	6.50	6,175.00
Roxana Manea law clerk	0.30	105.00
TOTAL FEE HEREIN		\$6,280.00
HST on Fees		<u>\$816.40</u>

Total Fees and HST **\$7,096.40**

OUR ACCOUNT HEREIN **\$7,096.40**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046
 Invoice No. 38914
 Date: Nov 23/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6.00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**ELEVENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP

Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)

Email: lwiliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY CENTRES
CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**TWELFTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending November 30, 2022

Nov-01-22	Emails in respect of Court availability; emails with S. Erskine regarding next steps;	0.30	LMW
	Instructions from L. Williams regarding scheduling case conference; prepare court request form; email to Commercial List scheduling clerk regarding court's availability for same;	0.30	RGM
Nov-02-22	Emails in respect of case conference;	0.20	LMW
	Emails with L. Williams and Commercial List scheduling clerk regarding case conference on November 18; revise and provide signed court request form to Commercial List clerk;	0.20	RGM
Nov-07-22	Emails with M. van Zandvoort in respect of status;	0.20	LMW
Nov-09-22	Emails in respect of draft Aide Memoire; review draft of same prepared by Receiver;	0.40	LMW
Nov-10-22	Emails in respect of draft Aide Memoire; review same and receivership order;	0.40	LMW
Nov-11-22	Conference call with the Receiver in respect of Aide Memoire; review and revise same;	1.30	LMW
Nov-13-22	Emails regarding Aide Memoire; finalize and serve same;	0.40	LMW

Nov-14-22	Review Aide Memoire of RCC; emails with T. Vanderlaan regarding same;	0.40	LMW
	Instructions from L. Williams regarding Aide Memoire for case conference on November 18; review same and hyperlink footnote references; upload same to CaseLines;	0.30	RGM
Nov-15-22	Emails with counsel to Christian Reformed Church regarding case conference;	0.20	LMW
	Work on TGF fee affidavit calculations (up to September 2022);	0.90	RGM
Nov-16-22	Emails from defendants in respect of case conference;	0.20	LMW
Nov-18-22	Emails with M. van Zandvoort; prepare for and attend case conference; telephone call with T. Vanderlaan regarding same; review endorsement;	1.10	LMW
Nov-21-22	Review file in respect of rental dispute;	0.40	LMW
	Instructions from L. Williams; prepare ShareFile link with documents for T. Vanderlaan;	0.50	RGM
Nov-25-22	Emails with T. Vanderlaan in respect of draft report;	0.20	LMW
Nov-27-22	Review and revise draft Report;	3.80	LMW
Nov-28-22	Continue to revise draft Report; email to T. Vanderlaan regarding same;	4.70	LMW
Nov-29-22	Emails with T. Vanderlaan regarding draft Report; continue to revise draft Report;	5.60	LMW
Nov-30-22	Emails in respect of draft report; continue to draft same; email to S. Erskine to request brief extension;	3.80	LMW

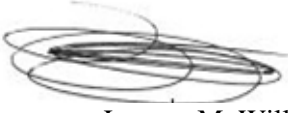
<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	23.60	22,420.00
Roxana Manea (Law Clerk)	2.20	770.00

TOTAL FEE HEREIN **\$23,190.00**
HST on Fees **\$3,014.70**

Total Fees and HST **\$26,204.70**

OUR ACCOUNT HEREIN **\$26,204.70**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 38999

Date: Dec 13/22

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**TWELFTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
Barristers & Solicitors
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwilliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.

Defendants

**THIRTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending December 31, 2022

Dec-01-22	Emails in respect of draft materials;	3.10	LMW
	Emails with M. Magni regarding parcel abstracts for report where Coldpoint security (charge and notice of assignment of rents) registered; provide searches for report;	0.30	RGM
Dec-02-22	Finalize appendices; emails regarding same;	0.70	LMW
Dec-05-22	Emails with S. Erskine in respect of receiver's claim; emails with T. Vanderlaan regarding same;	0.60	LMW
Dec-06-22	Emails in respect of materials to wind up receivership;	0.20	LMW
Dec-12-22	Review "defense" submitted by RCC; emails with T. Vanderlaan regarding same;	0.50	LMW
Dec-13-22	Emails in respect of materials filed and potential effect on other defendants; review defence and consider issues to be addressed in Reply; conference call with T. Vanderlaan regarding Reply; emails with D. Wood; emails with V. de Marco in respect of timing of delivery of Reply; emails with S. Erskine; emails in respect of evidence necessary for Reply;	1.90	LMW
Dec-14-22	Emails with D. Wood in respect of materials filed in respect of amounts owing by RCC;	0.20	LMW

Dec-15-22	Emails to obtain pleadings; prepare Supplemental Report; emails regarding same; emails with D. Wood;	3.20	LMW
Dec-16-22	Continue to revise and finalize Supplemental Report;	1.90	LMW
	Instructions from L. Williams and assist with compiling Supplemental Third Report; emails with L. Williams and revise report;	1.60	RGM
Dec-22-22	Emails regarding call with parties to discuss next steps;	0.10	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	12.40	11,780.00
Roxana Manea (Law Clerk)	1.90	665.00
TOTAL FEE HEREIN		\$12,445.00
HST on Fees		<u>\$1,617.85</u>

Total Fees and HST **\$14,062.85**

OUR ACCOUNT HEREIN **\$14,062.85**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 39141

Date: Jan 24/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**THIRTEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwiliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FOURTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending January 31, 2023

Jan-04-23	Emails and telephone call with M. van Zandvroot in respect of status of proceeding and issues with main action;	0.80	LMW
Jan-05-23	Emails in respect of RCC discussion;	0.10	LMW
Jan-06-23	Conference call with Coldpoint and the Receiver; letter from counsel to RCC; emails and telephone call with T. Vanderlaan; review defense and draft letter to RCC requesting documents; emails with M. van Zandvroot;	2.80	LMW
Jan-10-23	Telephone call with M. van Zandvoort in respect of counterclaim; telephone call and emails with T. Vanderlaan regarding same;	1.60	LMW
Jan-11-23	Prepare outline of potential bifurcation of issues; emails with T. Vanderlaan regarding same;	0.80	LMW
Jan-12-23	Emails with T. Vanderlaan; letter to RCC regarding claims against Receiver; emails regarding same;	0.50	LMW
Jan-13-23	Emails in respect of case conference; emails with T. Vanderlaan; emails with M. van Zandvoort; letter from RCC in respect of documents to be relied on at hearing; emails with T. Vanderlaan regarding same;	0.80	LMW
Jan-16-23	Emails in respect of case conference; conference call with counsel to RCC; follow up call with T. Vanderlaan; email regarding timing of	2.30	LMW

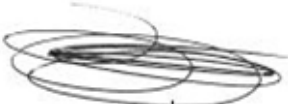
case conference;

Jan-17-23	Emails in respect of timing of case conference; emails to reschedule same; emails with T. Vanderlaan in respect of post-filing costs; email enclosing revised defence and counterclaim; emails regarding same;	0.80	LMW
	Emails with Commercial List scheduling clerk regarding adjournment of Jan 19 case conference scheduled per Penny J's endorsement of Nov 18; emails with L. Williams regarding same and instructions to draft letter to Justice Penny for an adjournment without appearance;	0.30	RGM
Jan-18-23	Review and revise letter to Justice Penny; emails regarding same;	0.40	LMW
	Draft letter to Justice Penny regarding Jan 19 adjournment and provide to L. Williams for review; revise letter to add counsel copied; circulate same to Commercial List scheduling clerk; review response from Justice Penny and various emails from counsel to defendants in main action regarding availability for January 25;	1.80	RGM
Jan-19-23	Emails with T. Vanderlaan in respect of RCC proposal;	0.40	LMW
Jan-20-23	Telephone call and emails with T. Vanderlaan;	0.60	LMW
Jan-21-23	Emails with D. Wood;	0.20	LMW
Jan-23-23	Emails in respect of potential recoveries;	0.20	LMW
Jan-24-23	Emails with T. Vanderlaan and D. Woods; conference call in respect of case conference; prepare outline of proposal for case conference;	1.60	LMW
Jan-25-23	Prepare for and attend case conference; emails with T. Vanderlaan; review endorsement; email to D. Wood;	2.10	LMW
Jan-26-23	Prepare outline of procedure to adjudicate motion with RCC; emails regarding same; telephone call with T. Vanderlaan; letter to counsel to RCC; emails regarding same;	1.70	LMW
Jan-27-23	Emails in respect of letter to S. Erskine; letter from S. Erksine; emails with T. Vanderlaan;	0.40	LMW
Jan-29-23	Email from T. Vanderlaan enclosing documents requested by RCC; briefly review same;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	18.30	17,385.00
Roxana Manea (Law Clerk)	2.10	735.00

TOTAL FEE HEREIN	\$18,120.00	
HST on Fees	<u>\$2,355.60</u>	
Total Fees and HST		\$20,475.60
<u>Disbursements:</u>		
3% Administrative Fee	<u>\$543.60</u>	
Total Taxable Disbursements	\$543.60	
HST on Disbursements	\$70.67	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$614.27</u>
OUR ACCOUNT HEREIN		<u>\$21,089.87</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 39207

Date: Feb 21/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**FOURTEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: lwiliams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**FIFTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending February 28, 2023

Feb-02-23	Letter from RCC; emails regarding same;	0.30	LMW
Feb-03-23	Emails and discussion in respect of letter from RCC with T. Vanderlaan;	0.40	LMW
Feb-05-23	Prepare letter to counsel to RCC in respect of issues to be adjudicated in receivership; revise defence regarding good faith;	0.70	LMW
Feb-06-23	Emails in respect of determination of claim against RCC;	0.50	LMW
Feb-07-23	Emails with S. Erskine in respect of procedure to resolve receivership issues; discuss same with T. Vanderlaan;	0.80	LMW
	Emails from S. Erskine and Commercial List scheduling clerk regarding further attendance before Justice Penny for case conference for directions on outstanding issue;	0.20	RGM
Feb-08-23	Emails in respect of case conference;	0.20	LMW
Feb-09-23	Emails in respect of case conference;	0.30	LMW
Feb-10-23	Emails in respect of case conference;	0.20	LMW
Feb-15-23	Emails in respect of issues to be addressed in case conference;	0.50	LMW
Feb-16-23	Attend case conference; emails with T. Vanderlaan; review endorsement of Penny J.;	1.00	LMW

Feb-21-23	Emails in respect of status of discussions; telephone call with T. Vanderlaan regarding same; conference call with counsel to RCC; emails regarding TMI expenses;	0.80	LMW
Feb-22-23	Emails regarding TMI expenses;	0.20	LMW
Feb-23-23	Emails in respect of allocation of TMI;	0.40	LMW
Feb-27-23	Emails in respect of TMI invoices;	0.30	LMW
Feb-28-23	Emails in respect of TMI calculations; telephone call with V. DeMarco regarding same;	0.30	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	6.90	6,555.00
Roxana Manea (Law Clerk)	0.20	70.00
TOTAL FEE HEREIN		\$6,625.00
HST on Fees		<u>\$861.25</u>

Total Fees and HST **\$7,486.25**

Disbursements:

3% Administrative Fee	<u>\$198.75</u>
Total Taxable Disbursements	\$198.75
HST on Disbursements	\$25.84
Total Non-Taxable Disbursements	<u>\$0.00</u>

Total Disbursements and HST **\$224.59**

Total Fees, Disbursements & HST **\$7,710.84**

OUR ACCOUNT HEREIN **\$7,710.84**

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 533-046
 Invoice No. 39298
 Date: Mar 16/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**FIFTEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: williams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SIXTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending March 31, 2023

Mar-01-23	Emails in respect of RCC tax request;	0.20	LMW
Mar-02-23	Emails regarding MPAC report;	0.20	LMW
Mar-06-23	Emails in respect of TMI and RCC's issues with allocation;	0.50	LMW
Mar-07-23	Emails and telephone call with T. Vanderlaan regarding status and next steps;	0.60	LMW
Mar-08-23	Emails and telephone call with V. DeMarco regarding payment of TMI;	0.70	LMW
Mar-09-23	Emails with T. Vanderlaan in respect of position taken by RCC;	0.40	LMW
Mar-17-23	Emails with V. DeMarco in respect of information requests;	0.20	LMW
Mar-20-23	Emails regarding MCAP assessment;	0.10	LMW
Mar-22-23	Emails in respect of MPAC assessment; emails in respect of hearing to decide TMI;	0.30	LMW
Mar-24-23	Emails in respect of proposed hearing;	0.20	LMW
Mar-27-23	Emails in respect of scheduling hearing; emails regarding Aide Memoire; review same;	0.30	LMW

Mar-28-23

Emails with T. Vanderlaan regarding scheduling hearing;

0.10 LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Leanne M. Williams	3.80	3,610.00	
TOTAL FEE HEREIN		\$3,610.00	
HST on Fees		<u>\$469.30</u>	
Total Fees and HST			\$4,079.30
<u>Disbursements:</u>			
3% Administrative Fee		<u>\$108.30</u>	
Total Taxable Disbursements		\$108.30	
HST on Disbursements		\$14.08	
Total Non-Taxable Disbursements		<u>\$0.00</u>	
Total Disbursements and HST			<u>\$122.38</u>
Total Fees, Disbursements & HST			<u>\$4,201.68</u>
OUR ACCOUNT HEREIN			<u>\$4,201.68</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 39385

Date: Apr 25/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**SIXTEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: williams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**SEVENTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending May 31, 2023

Apr-03-23	Attend scheduling hearing;	0.40	LMW
Apr-26-23	Emails in respect of status of hearing materials;	0.20	LMW
Apr-28-23	Emails in respect of upcoming hearing;	0.20	LMW
May-02-23	Review RCC motion record; emails regarding same;	0.70	LMW
May-03-23	Conference call with T. Vanderlaan regarding motion record of RCC; emails regarding issues raised by RCC; prepare offer to settle; emails in respect of motion to transfer proceeding to Kitchener;	1.50	LMW
May-04-23	Emails in respect of settlement letter; finalize and issue same;	0.40	LMW
May-05-23	Email in respect of transfer of litigation to Kitchener;	0.20	LMW
May-07-23	Prepare supplemental report in response to RCC's motion record;	5.90	LMW
May-08-23	Emails in respect of transfer motion; continue to review and revise draft Report; emails and telephone calls with T. Vanderlaan; letter from S. Erskine;	5.70	LMW
	Assist with finalizing Second Supplement to Third Report;	0.30	RGM
May-09-23	Final review of Report; emails regarding same; emails regarding Court filings; emails with V. De Marco regarding additional materials to be filed; review and consider supplemental affidavit; emails with T. Vanderlaan regarding same;	1.20	LMW
May-10-23	Review and consider Aide Memoire; emails regarding same; prepare submissions for Court hearing;	1.30	LMW
	Instructions from L. Williams and prepare Costs Outline for motion on	2.60	RGM

May 11, 2023;

May-11-23	Prepare for and attend TMI motion; telephone call with T. Vanderlaan regarding same; emails in respect of TMI motion;	2.20	LMW
May-12-23	Emails with D. Wood; review Endorsement; emails regarding same;	0.60	LMW
May-15-23	Emails in respect of payment of TMI and costs;	0.20	LMW
May-17-23	Emails in respect of proposed case conference; email regarding settlement of cost award;	0.20	LMW
May-18-23	Emails in respect of potential case conference schedule;	0.20	LMW
May-24-23	Emails in respect of case conference and next steps;	0.30	LMW
May-29-23	Revise Bill of Costs per L. Williams' instructions; finalize same;	0.60	RGM
May-30-23	Follow up in respect of payment of TMI and costs; email in respect of case conference and next steps;	0.40	LMW
May-31-23	Emails in respect of call to discuss next steps;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	22.00	20,900.00
Roxana Manea (Law Clerk)	3.50	1,225.00
TOTAL FEE HEREIN		\$22,125.00
HST on Fees		<u>\$2,876.25</u>

Total Fees and HST **\$25,001.25**

Disbursements:

3% Administrative Fee	<u>\$663.75</u>
Total Taxable Disbursements	\$663.75
HST on Disbursements	\$86.29
Total Non-Taxable Disbursements	<u>\$0.00</u>

Total Disbursements and HST **\$750.04**

OUR ACCOUNT HEREIN **\$25,751.29**

Thornton Grout Finnigan LLP



Per: **Leanne M. Williams**

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 39564

Date: Jun 26/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**EIGHTEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending June 30, 2023

Jun-02-23	Conference call with counsel to discuss next steps in litigation; emails in respect of rent issue on closing;	0.70	LMW
Jun-07-23	Emails in respect of status of payment of funds owing by RCC and letter regarding litigation;	0.20	LMW
Jun-08-23	Email from S. Erskine in respect of claims RCC intends to pursue against RCC;	0.20	LMW
Jun-11-23	Emails from and to D. Wood in respect of status of distribution;	0.20	LMW
Jun-13-23	Emails in respect of RCC partial payment of TMI; telephone call with T. Vanderlaan in respect of ongoing litigation and potential resolution; emails with D. Woods regarding same;	0.80	LMW
Jun-14-23	Telephone call with T. Vanderlaan and D. Wood;	0.40	LMW
Jun-16-23	Prepare settlement letter; emails with T. Vanderlaan regarding same; finalize and issue;	0.50	LMW
Jun-19-23	Email from S. Erskine regarding cost settlement;	0.20	LMW
Jun-29-23	Email from S. Erskine regarding Trustee's offer; emails with T. Vanderlaan and D. Wood regarding same;	0.40	LMW

Lawyer

Hours

Amount

Leanne M. Williams

3.60

3,420.00

TOTAL FEE HEREIN	\$3,420.00	
HST on Fees	<u>\$444.60</u>	
Total Fees and HST		\$3,864.60
<u>Disbursements:</u>		
3% Administrative Fee	<u>\$102.60</u>	
Total Taxable Disbursements	\$102.60	
HST on Disbursements	\$13.34	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$115.94</u>
Total Fees, Disbursements & HST		<u>\$3,980.54</u>
OUR ACCOUNT HEREIN		<u>\$3,980.54</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
Matter No. 533-046
Invoice No. 39691
Date: Jul 25/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**EIGHTEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: williams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**NINETEENTH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending July 31, 2023

Jul-06-23	Email in respect of transfer to Kitchener;	0.10	LMW
Jul-07-23	Emails in respect of timing of case conference;	0.10	LMW
Jul-10-23	Emails in respect of case conference; emails with T. Vanderlaan and former counsel to TCC; emails in respect of position of Receiver on RCC relief;	0.40	LMW
Jul-11-23	Telephone call with T. Vanderlaan regarding next steps in litigation; telephone call with former counsel to TCC regarding same; review prior correspondence regarding Coldpoint security position; email to T. Vanderlaan regarding same;	1.70	LMW
Jul-19-23	Emails with T. Vanderlaan;	0.10	LMW
Jul-21-23	Conference call with insurer; emails regarding same,	0.80	LMW
Jul-31-23	Emails with M. van Zandvoort in respect of the Receiver's position at the case conference;	0.20	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>	
Leanne M. Williams	3.40	3,230.00	
TOTAL FEE HEREIN		\$3,230.00	
HST on Fees		<u>\$419.90</u>	
Total Fees and HST			\$3,649.90
<u>Disbursements:</u>			
3% Administrative Fee		<u>\$96.90</u>	
Total Taxable Disbursements		\$96.90	
HST on Disbursements		\$12.60	
Total Non-Taxable Disbursements		<u>\$0.00</u>	
Total Disbursements and HST			<u>\$109.50</u>
Total Fees, Disbursements & HST			<u>\$3,759.40</u>
OUR ACCOUNT HEREIN			<u>\$3,759.40</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt
 Matter No. 533-046
 Invoice No. 39799
 Date: Aug 29/23

Terms: Payment due upon receipt. Any disbursements not posted to your account on the date of this statement will be billed later. In accordance with Section 35 of The Solicitor's Act, interest will be charged at the rate of 6:00 % per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this Statement is delivered.

RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**NINETEENTH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
Suite 3200, P.O. Box 329, TD West Tower
Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: williams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

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

BETWEEN:

RIVER CITY CHRISTIAN REFORMED CHURCH

Plaintiff

- and -

**GRAHAM SINGH, PETER ELGERSMA, TRINITY CENTRES FOUNDATION, TRINITY
CENTRES CAMBRIDGE, MILLER THOMSON LLP and COLDPOINT HOLDINGS LTD.**

Defendants

**TWENTIETH BILL OF COSTS OF THORNTON GROUT FINNIGAN LLP,
THE SOLICITORS TO THE COURT-APPOINTED RECEIVER**

For the period ending August 31, 2023

Aug-01-23	Email to insurer regarding position to be taken at case conference;	0.10	LMW
Aug-08-23	Review Aide Memoire of RCC; emails regarding same; email to insurer;	0.30	LMW
Aug-09-23	Review Aide Memoire of TCF; telephone call with T. Vanderlaan;	0.50	LMW
Aug-10-23	Prepare Aide Memoire for case conference; emails regarding same; revise and serve Aide Memoire;	1.80	LMW
Aug-11-23	Telephone call with B. Huen from Trisura; emails with T. Vanderlaan regarding same;	1.00	LMW
Aug-15-23	Attend case conference; review Endorsement;	0.60	LMW

<u>Lawyer</u>	<u>Hours</u>	<u>Amount</u>
Leanne M. Williams	4.30	4,085.00
TOTAL FEE HEREIN		\$4,085.00
HST on Fees		<u>\$531.05</u>
Total Fees and HST		\$4,616.05

Disbursements:

3% Administrative Fee	<u>\$122.55</u>	
Total Taxable Disbursements	\$122.55	
HST on Disbursements	\$15.93	
Total Non-Taxable Disbursements	<u>\$0.00</u>	
Total Disbursements and HST		<u>\$138.48</u>
Total Fees, Disbursements & HST		<u>\$4,754.53</u>
OUR ACCOUNT HEREIN		<u>\$4,754.53</u>

Thornton Grout Finnigan LLP



Per: Leanne M. Williams

E. & O. E. HST No. 87042 1039RT *HST Exempt

Matter No. 533-046

Invoice No. 39885

Date: Sep 18/23

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RIVER CITY CHRISTIAN REFORMED CHURCH

and

GRAHAM SINGH et al.

Plaintiff/Respondent

Defendants/Applicants

Court File No. CV-20-00646359-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at **Kitchener**

**TWENTIETH BILL OF COSTS OF THORNTON GROUT
FINNIGAN LLP FOR THE COURT-APPOINTED RECEIVER**

THORNTON GROUT FINNIGAN LLP
BARRISTERS & SOLICITORS
100 Wellington Street West
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Toronto ON M5K 1K7

Leanne Williams (LSO #41877E)
Email: williams@tgf.ca

Tel: (416) 304-1616

Lawyers for Deloitte Restructuring Inc., the Court-Appointed
Receiver

Exhibit "B"



Summary of total professional fees by invoice for the period:

September 21, 2021 to August 31, 2023

Bill of Costs / Invoice #	Period of Service	Total Hrs	Fees	Disbs.	HST	Total (Fees, Tax, Disbs.)	Average Hourly Rate
First Bill of Costs (Inv. #37424)	For period ended Sept. 30, 2021	3.2	\$ 2,640.00	\$ -	\$ 343.20	\$ 2,983.20	\$ 825.00
Second Bill of Costs (Inv. #37547)	For period ended Oct. 31, 2022	4.7	\$ 4,465.00	\$ -	\$ 580.45	\$ 5,045.45	\$ 950.00
Third Bill of Costs (Inv. #38010)	For period ended Feb. 28, 2022	33.7	\$ 25,560.00	\$ 324.48	\$ 3,364.98	\$ 29,249.46	\$ 758.46
Fourth Bill of Costs (Inv. #38092)	For period ended March 31, 2022	8.8	\$ 8,800.00	\$ -	\$ 1,144.00	\$ 9,944.00	\$ 1,000.00
Fifth Bill of Costs (Inv. #38251)	For period ended April 30, 2022	8.7	\$ 6,815.00	\$ -	\$ 885.95	\$ 7,700.95	\$ 783.33
Sixth Bill of Costs (Inv. #38371)	For period ended May 31, 2022	11	\$ 10,270.00	\$ -	\$ 1,335.10	\$ 11,605.10	\$ 933.64
Seventh Bill of Costs (Inv. #38527)	For period ended June 30, 2022	33.2	\$ 22,510.00	\$ 405.90	\$ 2,935.17	\$ 25,851.07	\$ 678.01
Eighth Bill of Costs (Inv. #38598)	For period ended July 31, 2022	13.4	\$ 12,250.00	\$ 17,800.05	\$ 3,898.84	\$ 33,948.89	\$ 914.18
Ninth Bill of Costs (Inv. #38714)	For period ended August 31, 2022	6.6	\$ 6,270.00	\$ -	\$ 815.10	\$ 7,085.10	\$ 950.00
Tenth Bill of Costs (Inv. #38771)	For period ended Sept 30, 2022	6.1	\$ 5,795.00	\$ -	\$ 753.35	\$ 6,548.35	\$ 950.00
Eleventh Bill of Costs (Inv. #38914)	For period ended Oct 31, 2022	6.8	\$ 6,280.00	\$ -	\$ 816.40	\$ 7,096.40	\$ 923.53
Twelfth Bill of Costs (Inv. #38999)	For period ended Nov 30, 2022	25.8	\$ 23,190.00	\$ -	\$ 3,014.70	\$ 26,204.70	\$ 898.84
Thirteenth Bill of Costs (Inv. #39141)	For period ended Dec 31, 2022	14.3	\$ 12,445.00	\$ -	\$ 1,617.85	\$ 14,062.85	\$ 870.28
Fourteenth Bill of Costs (Inv. #39207)	For period ended January 31, 2023	20.4	\$ 18,120.00	\$ 543.60	\$ 2,426.27	\$ 21,089.87	\$ 888.24
Fifteenth Bill of Costs (Inv. #39298)	For period ended February 28, 2023	7.1	\$ 6,625.00	\$ 198.75	\$ 887.09	\$ 7,710.84	\$ 933.10
Sixteenth Bill of Costs (Inv. #39385)	For period ended March 31, 2023	3.8	\$ 3,610.00	\$ 108.30	\$ 483.38	\$ 4,201.68	\$ 950.00
Seventeenth Bill of Costs (Inv. #39564)	For period ended May 31, 2023	25.5	\$ 22,125.00	\$ 663.75	\$ 2,962.54	\$ 25,751.29	\$ 867.65
Eighteenth Bill of Costs (Inv. #39691)	For period ended June 30, 2023	3.6	\$ 3,420.00	\$ 102.60	\$ 457.94	\$ 3,980.54	\$ 950.00
Nineteenth Bill of Costs (Inv. #39799)	For period ended July 31, 2023	3.4	\$ 3,230.00	\$ 96.90	\$ 432.50	\$ 3,759.40	\$ 950.00
Twentieth Bill of Costs (Inv. #39885)	For period ended August 31, 2023	4.3	\$ 4,085.00	\$ 122.55	\$ 546.98	\$ 4,754.53	\$ 950.00
TOTALS:		244.4	\$ 208,505.00	\$ 20,366.88	\$ 29,701.77	\$ 258,573.65	

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF LEANNE M. WILLIAMS
SWORN BEFORE ME
THIS 18TH DAY OF SEPTEMBER, 2023.

Exhibit "C"

Roxana Gabriela Manea, a Commissioner, etc.,
Province of Ontario, for
Thornton Grout Finnigan LLP,
Barristers and Solicitors.
Expires June 5, 2024.



Summary of total professional fees by position - September 21, 2021 to August 31, 2023

Legal Professional	Position	Year of Call	Rate/hr 2021	Rate/hr 2022	Rate/hr 2023	Hrs Billed
Leanne M. Williams	Partner	1999	\$ 950.00	\$ 950.00	\$ 950.00	204.30
Marco Gaspar	Student	N/A	n/a	\$ 300.00	n/a	10.70
Alexandra Robbins	Student	N/A	n/a	\$ 400.00	n/a	1.80
Roxana Manea	Law clerk	N/A	n/a	\$ 350.00	\$ 350.00	27.60
Total:						244.40

RIVER CITY CHRISTIAN REFORMED CHURCH

- and -

GRAHAM SINGH, *et al*

Plaintiff

Defendants

Court File No. CV-21-00672899-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener, Ontario

AFFIDAVIT OF LEANNE M. WILLIAMS

Thornton Grout Finnigan LLP

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Tel: (416) 304-0060

Lawyers for the Court-appointed Receiver,
Deloitte Restructuring Inc.

RIVER CITY CHRISTIAN REFORMED CHURCH

- and -

GRAHAM SINGH, *et al*

Plaintiff

Defendants

Court File No. CV-21-00672899-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener, Ontario

FOURTH REPORT OF
DELOITTE RESTRUCTURING INC., IN ITS CAPACITY
AS COURT-APPOINTED RECEIVER AND MANAGER

SEPTEMBER 18, 2023

Thornton Grout Finnigan LLP

TD West Tower, Toronto-Dominion Centre
100 Wellington Street West, Suite 3200
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Fax:(416) 304-1313

Leanne M. Williams (LSO# 41877E)

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Lawyers for the Court-appointed Receiver,
Deloitte Restructuring Inc.