

TAB N

This is **Appendix "N"** to the
Fifth Report to Court of Deloitte & Touche Inc.
in its Capacity as Court-Appointed Interim Receiver and Receiver and Manager
of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc.,
and 1508669 Ontario Limited

**Receiver's Interim Statement of Receipts and Disbursements
for the period January 23, 2006 to December 7, 2009**

Receipts

1. Ministry of Health Funding	\$	14,886,203
2. Receiver's Certificate		102,273
3. Cash in bank		32,194
4. Interest earned		36,363
5. Miscellaneous refunds		3,160
6. Total receipts	\$	15,060,193

Disbursements

7. Funding to West Park Health Centre	\$	13,357,434
8. Repayment of Receiver's Certificate		106,958
9. Receiver fees		284,272
10. Legal fees		109,748
11. GST		22,828
12. Appraisal fees		2,500
13. Advertisement		3,955
14. Security		2,406
15. Courier		601
16. Consulting fees		998
17. Travel expenses		702
18. Telephone		649
19. Postage		276
20. Photocopies		227
21. Filing fee		70
22. Total disbursements	\$	13,893,621
23. Receipts less disbursements	\$	1,166,569
24. Payment to secured creditor		1,000,000
25. Balance on hand	\$	166,569

TAB O

This is **Appendix "O"** to the
Fifth Report to Court of Deloitte & Touche Inc.
in its Capacity as Court-Appointed Interim Receiver and Receiver and Manager
of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc.,
and 1508669 Ontario Limited

Charge/Mortgage of Land

Form 2 — Land Registration Reform Act, 1984

183 B

<p style="writing-mode: vertical-rl; transform: rotate(180deg);">FOR OFFICE USE ONLY</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">T B 9 5 3 2 3 1</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">NEW PROPERTY IDENTIFIERS</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">1994 MAY 30 PM 7 01</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">EXECUTIONS</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Additional: See Schedule <input type="checkbox"/></p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Additional: See Schedule <input type="checkbox"/></p>		(1) Registry <input checked="" type="checkbox"/> Land Titles <input type="checkbox"/>		(2) Page 1 of 1 pages	
		(3) Property Identifier(s) Block Property 10181 0015		Additional: See Schedule <input type="checkbox"/>	
		(4) Principal Amount TEN MILLION, TWO HUNDRED AND SEVENTEEN THOUSAND, SIX HUNDRED----- Dollars \$ 10,217,600.00			
		(5) Description Part of Lot 17, Concession 3 W.Y.S., designated as Part 1, Plan 64R-9597, City of North York, Municipality of Metropolitan Toronto, together with an easement over part of Lot 17, Concession 3, W.Y.S., designated as Part 1, Plan 64R-11024, City of North York, Municipality of Metropolitan Toronto. Previously described in Instrument No. TB646693.			
(6) This Document Contains		(a) Redescription New Easement Plan/Sketch <input type="checkbox"/>		(b) Schedule for: Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input checked="" type="checkbox"/>	
(7) Interest/Estate Charged Fee Simple together with an easement					
(8) Standard Charge Terms — The parties agree to be bound by the provisions in Standard Charge Terms filed as number 8616 and the Chorgor(s) hereby acknowledge(s) receipt of a copy of these terms.					
(9) Payment Provisions					
(a) Principal Amount \$ 10,217,600.00		(b) Interest Rate 7.375 % per annum		(c) Calculation Period half-yearly, not in advance	
(d) Adjustment Date 1994:06:01		(e) Payment Date and Period FIRST DAY OF EACH MONTH		(f) First Payment Date 1994:07:01	
(g) Last Payment Date 1999:06:01		(h) Amount of Each Payment SIXTY-NINE THOUSAND, EIGHT HUNDRED AND ONE		Dollars \$ 69,801.00	
(i) Balance Due Date 1999:06:01		(j) Insurance SEE SCHEDULE ATTACHED		Dollars \$	
(10) Additional Provisions Articles of Amalgamation between Paragon Health Care Inc./Soins De Sante Paragon Inc. and 862465 Ontario Limited and Casa Verde Health Care Inc. were registered on May 31, 1994, as Instrument No. C-282641					
(11) Chorgor(s) The chorgor hereby charges the land to the chargee and certifies that the chorgor is at least eighteen years old and that ---					
The chorgor(s) acknowledge(s) receipt of a true copy of this charge.					
Name(s) PARAGON HEALTH CARE INC./SOINS DE SANTE PARAGON INC.		Signature(s) Per: Gerald Harquail, President c/s		Date of Signature 1994 05 12	
I do have authority to bind the Corporation					
(12) Name(s) HARQUAIL, Gerald		COVENANTOR Signature(s) Per: Gerald Harquail, President c/s		Date of Signature 1994 05 27	
(13) Chorgor(s) Address for Service 3595 Keele Street, North York, Ontario M3J 1M7					
(14) Chargee(s) FIRST NATIONAL FINANCIAL CORPORATION					
(15) Chargee(s) Address for Service 154 University Avenue, Suite 520, Toronto, Ontario M5H 3Y9					
(16) Assessment Roll Number of Property City: 19 Mun: 08 Map: 03 Sub: 580 Par: 00400					
(17) Municipal Address of Property 3595 Keele Street North York, Ontario M3J 1M7		(18) Document Prepared by: Sidney H. Troister Torkin, Manes, Cohen & Arbus 151 Yonge Street, Suite 1500 Toronto, Ontario M5C 2W7 SHT/jmq #3569/36			
FOR OFFICE USE ONLY		Fees			
		Registration Fee			
		Total			

SCHEDULE "A"

1. SHORT FORMS OF MORTGAGES ACT

If any of the forms of words contained herein are also contained in Column One of Schedule B of the *Short Forms of Mortgages Act*, R.S.O. 1980, Ch. 474 ("SFMA") and distinguished by a number therein, this Charge shall be deemed to include and shall have the same effect as if this Charge contained the form of words in Column Two of Schedule B of the SFMA distinguished by the same number, and this Charge shall be interpreted as if the SFMA was still in full force and effect. The provisions of this Charge and its short form clauses shall not derogate from the Chargee's rights under the long clauses in the SFMA which shall be in addition thereto or in substitution for part or parts thereof as the Chargee may elect and all shall have the force of covenant.

2. DEFINITIONS

In this schedule, the following definitions apply:

- (a) Balance Due Date means the date set out in Box 9(i) on page 1 of this Charge;
- (b) Charge means this Charge\Mortgage of Land made pursuant to the *Land Registration Reform Act* and any amendments thereto and including the Standard Charge Terms;
- (c) Chargee means each party named in Box 14 on page 1 of this Charge and his heirs, executors, administrators, successors and assigns;
- (d) Chargor means each party named in Box 11 on page 1 of this Charge and his heirs, executors, administrators, successors, and assigns;
- (e) Commitment Letter means the letter issued by the Chargee or the Chargee's agent and addressed to the Chargor or the Chargor's agent setting out the terms of the loan secured by this Charge, as it may be amended from time to time;
- (f) Costs means all of the fees, costs, charges, losses, damages and expenses incurred by the Chargee as a direct or indirect consequence of granting the loan secured by this Charge including, without limitation, all expenses incurred in the construction, preservation, maintenance, repair, insuring and realization of the security contained herein, and all legal costs incurred by the Chargee as between a solicitor and his own client;
- (g) Covenantor means each party who signed as Covenantor on page 1 of this Charge and/or on any Schedule attached to this Charge, and each Covenantor's heirs, executors, administrators, successors and assigns, as the case may be;
- (h) Interest means interest at the Interest Rate calculated half yearly not in advance and payable on the Principal Amount and such other amounts as provided in this Charge both before and after maturity, default, and judgment;
- (i) Interest Adjustment Date means the date set out in Box 9(d) on page 1 of this Charge;
- (j) Interest Rate means the interest rate per annum set out in Box 9(b) on page 1 of this Charge;
- (k) Monthly Payments means the payments made each month in the amount set out in Box 9(h) on page 1 of this Charge;
- (l) Principal Amount means the principal amount in lawful money of Canada set out in Boxes 4 and 9(a) on page 1 of this Charge as it may be increased or decreased prior to registration of a discharge of this Charge;
- (m) Property means the lands described in Box 5 on page 1 of this Charge and all buildings,

fixtures and improvements now or hereafter brought or erected thereon;

- (n) Receiver means a receiver or receiver-manager of the Property; and
- (o) Standard Charge Terms means the set of Standard Charge Terms referred to in Box 8 on page 1 of this Charge.

3. STANDARD CHARGE TERMS

The terms contained in this schedule are in addition to the terms contained in the Standard Charge Terms. In the event of any conflict between the terms contained in this schedule and those contained in the Standard Charge Terms, the terms contained in this schedule shall, to the extent of the conflict, prevail.

The Standard Charge Terms shall be amended as follows:

- (a) Section 6 of the Standard Charge Terms is deemed to be excluded from this Charge. The Chargor shall have no privilege of prepayment during the term of this Charge.
- (b) Section 16 of the said Standard Charge Terms is amended by inserting at the end thereof the words "or as a hotel" but this section shall not prohibit the use of the Property as a nursing home and/or retirement home.
- (c) Section 26 of the Standard Charge Terms shall be deleted and replaced with the following:

"The Chargor covenants and agrees with the Chargee that in the event of the Chargor selling, conveying, transferring or entering into an agreement for sale or transfer of title of the Property hereby charged to a purchaser or transferee not approved, in writing, by the Chargee, which approval shall not be unreasonably withheld, all monies hereby secured with accrued interest thereon shall at the option of the Chargee, forthwith become due and payable."

- (d) Section 34 of the Standard Charge Terms is hereby amended by inserting the words "and without any objection or obstruction on the part of the Chargor" after the words "Notwithstanding anything herein contained". Section 34(d) of the Standard Charge Terms is hereby amended by deleting the words "deemed" and "and in any event, the agent of the Chargee" from the first line thereof. In addition to the powers of the receiver set out in Paragraph 34 of the Standard Charge Terms, the receiver shall have full power and unlimited authority to take over the entire operation at the Property including the power to use and to surrender or arrange revocation of the nursing home license for the Property in the event that it should not be possible for the Chargee to transfer or assign the said license pursuant to legislation governing same.

4. CHARGE

Upon the request of the Chargee, the Chargor hereby gives this Charge and charges the Property as security for full payment to the Chargee of the Principal Amount, Interest and all other amounts payable hereunder and as security for the observance and performance of all of the obligations of the Chargor to the Chargee pursuant to this Charge or otherwise.

5. MONTHLY PAYMENTS

Interest on the Principal Amount from time to time advanced prior to the Interest Adjustment Date, computed from the respective dates of such advances to the Interest Adjustment Date, shall, at the option of the Chargee, be deducted from the advances or paid by the Chargor at such time or times as the Chargee may require and such Interest made be so deducted or paid in advance; after the Interest Adjustment Date, the Principal Amount with Interest computed from the Interest Adjustment Date, shall become due and be paid in Monthly Payments as provided by page 1 of this Charge and the balance, if any, of the Principal Amount and Interest shall become due and payable on the Balance Due Date. The Monthly Payments, when

received, shall be applied firstly to outstanding Costs, secondly to outstanding Interest and the balance, if any, in reduction of the outstanding Principal Amount.

6. PAYMENTS BY CHARGEЕ

The Chargee may pay all premiums of insurance and all taxes, rates, levies, charges, assessments, utility and heating charges which shall from time to time fall due and be unpaid in respect of the Property and all costs, charges, legal fees (as between solicitor and his own client) and expenses as deemed necessary by the Chargee to preserve the Property and/or to realize upon the Chargee's security and all such payments shall be deemed Costs hereunder.

7. COSTS

Costs shall be forthwith due and payable by the Chargor to the Chargee and shall bear Interest until fully paid.

8. INSURANCE PROVISIONS

- (a) In addition to the insurance provided for under the Standard Charge Terms, the Chargor, in accordance with the provisions of this paragraph, shall maintain insurance against the perils therein described on all chattels used on, in or about the Property and shall maintain boiler and machinery insurance, builder's risk insurance and such other insurance as may be reasonably required by the Chargee including loss of rental income insurance on a 100% basis. The fire insurance on the buildings and chattels on the Property shall contain a standard extended coverage endorsement to full one-hundred percent (100%) replacement cost or the full insurable value, whichever shall be the greater, but in no event less than the Principal Amount and shall contain the standard mortgage endorsement clause (IBC 3000). All policies must allow for partial occupancy. The Chargor shall also maintain comprehensive public liability coverage for a minimum of FIVE MILLION DOLLARS (\$5,000,000.00) per each occurrence. No insurance may be subject to a co-insurance clause.
- (b) The Chargor shall provide upon the anniversary date of this Charge or at such further time or times as requested by the Chargee written evidence of the existence and continuation of the insurance as required by this Charge.

9. UFFI AND ASBESTOS WARRANTY

The Chargor represents and warrants that the Property is not, has never been, and will not while this Charge remains outstanding contain asbestos in any form, urea formaldehyde in any form, polychlorinated bi-phenol or products treated with polychlorinated bi-phenol, radioactive substances or any other substance which has been determined by any government authority having jurisdiction, (including the Worker's Compensation Board) to be injurious to human life or health.

10. HAZARDOUS WASTE

Without limiting the generality of any other provision hereof, the Chargor shall forthwith reimburse the Chargee for all Costs directly or indirectly arising out of or attributable to the use, generation, storage, release, threatened release, discharge, disposal or presence on, under or about the Property of any hazardous or noxious substances and such liability shall survive the discharge of this Charge and any other extinguishing of the obligations of the Chargor to the Chargee in respect of the Charge and any other exercise by the Chargee of any remedies available to it upon the occurrence of an Event of Default.

11. ENVIRONMENTAL CLAUSE

The Chargee or agent of the Chargee or agent of Canada Mortgage and Housing Corporation (hereinafter called "CMHC") may, at any time, before and after default, and for any purpose deemed necessary by the Chargee or CMHC, enter upon the Property to inspect the land and buildings thereon. Without in any way limiting the generality of the foregoing, the Chargee or

CMHC (or their respective agents) may enter upon the Property to conduct any environmental testing, site assessment, investigation or study deemed necessary by the Chargee or CMHC and the reasonable cost of such testing, assessment, investigation or study, as the case may be, with interest at the Interest Rate, shall be payable by the Chargor forthwith, provided such testing, assessment, investigation or study is in response to a breach of any environmental law or regulation or the Chargee perceives, acting reasonably, such a breach is imminent, and shall be a charge upon the Property. The exercise of any of the powers enumerated in this clause shall not deem the Chargee, CMHC or their respective agents to be in possession, management or control of the Property.

12. PROPERTY MANAGEMENT

The Chargor shall maintain at all times professional property management for the Property acceptable to the Chargee. Any change in the property management of the Property shall require the prior written approval of the Chargee, both as to manager and the terms and conditions of the management agreement.

13. SURVIVAL OF COMMITMENT LETTER

The agreements, covenants, provisions, representations, warranties and stipulations (in this section collectively referred to as "provisions") contained in the Commitment Letter form an integral part of this Charge and all such provisions shall be deemed to be contained in this Charge and have the same force and effect as if they were fully set forth herein. To the extent that any provision or provisions of the Commitment Letter conflict with any provision or provisions of this Charge, the Chargee shall resolve such conflicts, acting reasonably.

14. EVENTS OF DEFAULT

The Chargor shall be in default under this Charge if any one or more of the following events of default (an "Event of Default") occurs at any time or times prior to registration of a complete discharge of this Charge:

- (a) the Chargor defaults under any one or more of the covenants, conditions, terms, agreements, provisions and obligations contained in this Charge to be kept, observed and performed by the Chargor;
- (b) the Chargor becomes insolvent, bankrupt or a trustee in bankruptcy is appointed for the Chargor or the Chargor makes a general assignment for the benefit of creditors or goes into liquidation either voluntarily or under an order of the court of competent jurisdiction or otherwise acknowledges his insolvency;
- (c) there is shown to be any discrepancy or inaccuracy in any written information, statement, warranty or representations made or furnished to the Chargee by or on behalf of the Chargor with respect to the Property or the Chargor's financial condition and if such discrepancies or inaccuracies are material in the opinion of the Chargee, acting reasonably;
- (d) any charge or encumbrance affecting the Property is in default;
- (e) the Chargor obtains subsequent financing or refinancing of the Property without the prior written consent of the Chargee;
- (f) the Chargor defaults under any one or more covenants, conditions, terms, agreements, provisions and obligations contained in any document submitted to the Chargee by or on behalf of the Chargor in connection with this Charge;
- (g) upon the death of the Chargor or one or more of the Chargors;
- (h) any or all of the shares issued and outstanding in the capital stock of the Chargor are directly or indirectly transferred, pledged, encumbered, hypothecated or dealt with in any manner whatsoever such that the Chargee determines, in its sole and unfettered

discretion, that there is a change in control of the Chargor;

- (i) there is litigation or any other proceeding, application, claim or action pending or threatened before any court, administrative board, or other tribunal which, if determined adversely to the Chargor or, in the opinion of the Chargee, acting reasonably, would materially affect the Property, the financial condition of the Chargor or the value of the Property;
- (j) there is rendered against the Chargor a final judgment, order or decree for the payment of money which, in the sole opinion of the Chargee, will materially affect the Property, the financial condition of the Chargor or Covenantor or the value of the Property;
- (k) the Chargor is in contravention of the *Rental Housing Protection Act*, *Rent Control Act*, 1992 or any predecessor and/or successor legislation thereto which contravention materially affects the value of the Property.
- (l) any changes, additions or alterations are made to the Property, including changes in usage, without the prior written consent of the Chargee and Canada Mortgage and Housing Corporation;
- (m) the Property ceases to be occupied by persons utilizing the Property for purposes of a principal residence;
- (n) the Chargor is in contravention of any Ontario Ministry of Health financial, operational, structural or other requirement regarding the operation of a nursing home. In this regard, the Chargor shall keep the Chargee advised of the results of all inspections of any authority having jurisdiction over nursing homes and standards thereof or the Property from time to time and shall within ten days of receipt thereof forward true copies of all inspection reports, directives and suggestions to the Chargee. The Chargee may at all reasonable times have access to the Chargor's books and records and correspondence to obtain this information.

If any of the foregoing Events of Default shall occur then, notwithstanding the provisions of any other agreement between the Chargor and the Chargee and at the option of the Chargee, the whole of the Principal Amount and Interest shall immediately become due and payable and the Chargee shall be relieved of any further obligations to advance monies to the Chargor. If an Event of Default is waived by the Chargee, such waiver shall not operate as a waiver of any other, further or continuation of the same Event of Default.

15. RIGHT TO DISTRAIN

The Chargee may distrain for arrears of any portion of the Principal Amount, Interest or any other amounts due and unpaid hereunder. The Chargor waives all rights to claim exemption and confirms that there is no limit in the amount for which the Chargee may distrain.

16. CHARGE NOT A CHARGE IN POSSESSION

It is agreed that the Chargee, in exercising any of its rights under this Charge, shall be deemed not to be a chargee in possession or a mortgagee in possession of the Property.

17. SPECIFIC ASSIGNMENT OF LEASES

As further security for this Charge, the Chargor covenants and agrees to grant to the Chargee upon thirty (30) days prior written notice from the Chargee to the Chargor, a specific assignment of any lease or leases of part or all of the Property.

18. ADDITIONAL SECURITY

In the event that the Chargee, in addition to the Property, holds or shall hold, in the future, further security on account of the Principal Amount, it is agreed that no single or partial exercise of any of the Chargee's powers under this Charge or any of such further security (this Charge

and any such further security are hereinafter together referred to as the "Security"), shall preclude other and further exercise of any other right, power or remedy pursuant to the Security. The Chargee shall at all times have the right to proceed against all, any or any portion of the Security in such order and in such a manner as the Chargee shall, in the Chargee's sole and unfettered discretion, deem fit without waiving any rights which the Chargee might have with respect to the Security and the exercise of any such powers or remedies from time to time shall in no way affect the liability of the Chargor under the remaining Security.

19. FINANCIAL STATEMENTS

As long as there is any amount owing by the Chargor to the Chargee pursuant to this Charge, the Chargor and Covenantor shall deliver to the Chargee:

- (a) no later than 120 days following the end of their fiscal year, audited annual financial statements for the immediately preceding fiscal year; and
- (b) as soon as reasonably possible, such further information as the Chargee may reasonably require from time to time.

20. SALE BY CHARGOR

No sale or other dealing by the Chargor with the Property or any part thereof shall in any way change or affect the liability of the Chargor hereunder, or in any way alter the rights of the Chargee as against the Property, the Chargor or any other person or persons liable for payment of the Principal Amount, Interest and Costs.

21. PAYMENTS

Any payment made by the Chargor to the Chargee which is received by the Chargee on a non-business day of the Chargee or after 12:00 noon on any business day of the Chargee shall be deemed to have been received by the Chargee on the next business day of the Chargee.

22. RESIDENTIAL RENTS

Should a tribunal or court of competent jurisdiction hold that the Property is subject to the *Rent Control Act* of Ontario, the Chargor covenants that the rents charged with respect to the Property will comply in all respects with the requirements of such Act as same may be amended from time to time and with the requirements of any successor legislation thereto or replacement thereof. The Chargor will indemnify and hold the Chargee harmless from any and all costs, expenses, claims and liabilities incurred by the Chargee by reason of any breach of the aforesaid covenants and all such amounts shall be added to the principal amount hereof and secured hereby.

23. COVENANT AND POSTPONEMENT OF CLAIM

In consideration of the Chargee advancing all or any part of the Principal Amount to the Chargor or as the Chargor directs, the Covenantor hereby covenants and agrees, as principal debtor and not merely as surety, to duly pay and discharge all present and future liabilities and obligations of the Chargor to the Chargee under this Charge or otherwise (the "Liabilities") including, without limiting the foregoing, to pay the Principal Amount, all Interest and Costs and to perform all of the Chargor's obligations under this Charge and agrees that:

- (a) Regardless of whether or not any other person shall be or become in any way responsible to the Chargee for, or in respect of, the Liabilities or any part thereof, and regardless of whether or not any other person now or hereafter responsible to the Chargee for the Liabilities or any part thereof shall cease to be so liable, this Covenant shall be a continuing covenant and:
 - (i) shall not be determined or otherwise affected or the Chargee's rights hereunder prejudiced by the discontinuance of the obligations under this Charge against any other person who may be liable hereunder; and

- (ii) shall not be determined or otherwise affected by any amendments, renewals, extensions or novations of the Charge regardless of whether the Covenantor was aware of, or consented to such amendments, renewals, extensions or novations unless a written release of the Covenantor has been authorized by Canada Mortgage and Housing Corporation;
- (b) The Chargee may from time to time grant to the Chargor or to any other person liable to the Chargee for the Liabilities time for payment or any other indulgence without in any way prejudicing or affecting any of the Chargee's rights against the Covenantor;
- (c) The statement in writing from the Chargee as to the outstanding amount of the Liabilities shall be binding upon the Covenantor and conclusive against the Covenantor. All right to question in any way the Chargee's present or future method of dealing with the Chargor or with any other person now or hereafter liable to the Chargee for the Liabilities or any part thereof or with the Property is hereby waived. The Covenantor hereby renounces all benefits of discussion and division, and the Chargee shall not be bound to exhaust its recourse against the Chargor or any other person or the Property before requiring or being entitled to payment from the Covenantor;
- (d) All debts and liabilities, present and future, of the Chargor to the Covenantor are hereby assigned to the Chargee and postponed to the Liabilities and all monies received from the Chargor or for its account by the Covenantor shall be received in trust for the Chargee, and forthwith upon receipt paid over to the Chargee until the Liabilities are fully paid and satisfied, all without prejudice to and without in any way limiting or lessening the liability of the Covenantor to the Chargee hereunder.
- (e) The Covenantor hereby expressly waives in favour of the Chargee notice of the existence or creation of all or any of the Liabilities, all diligence in collection or protection of or realization upon the Liabilities or any part thereof, any obligation hereunder, or any security for any of the foregoing, and presentment, demand, notice of dishonour, protest and all other notices whatsoever;
- (f) No delay on the Chargee's part in the exercise of any right or remedy shall operate as a waiver thereof, and no single or partial exercise by the Chargee of any right or remedy shall preclude other or further exercise thereof or the exercise of any other right or remedy;
- (g) This Covenant shall be jointly and severally binding upon the Covenantor (if more than one), and upon the Covenantor's heirs, legal representatives, successors and assigns and shall enure to the benefit of the Chargee and its successors and assigns;
- (h) The Covenantor shall be held and bound to the Chargee directly as principal debtor in respect of the due payment and full discharge of the Liabilities; and
- (i) Any notice or demand which the Chargee may wish to give may be served on the Covenantor or the Covenantor's legal representatives either personally, by telecopy ("fax") to the last known fax number of the party being served or by ordinary mail to the address for service of the party being served as shown herein, and any notice served personally, by fax or mail shall be deemed to be served on the day it was delivered, faxed or mailed, respectively.

24. VALIDITY OF PROVISIONS

If any provision of this Charge is held to any extent invalid or unenforceable, the remainder of this Charge shall not be affected and shall remain valid and enforceable.

25. TIME OF THE ESSENCE

Time shall be of the essence in all matters relating to this Charge.

26. INTERPRETATION AND HEADINGS

Wherever in this Charge the singular or masculine is used, the same shall be construed as meaning the plural or the feminine or the neuter where the context or the parties hereto so require. The headings do not form part of this Charge and have been inserted for convenience of reference only.

(1) Registry <input checked="" type="checkbox"/> Land Titles <input type="checkbox"/>		(2) Page 1 of 3 pages
(3) Property Identifier(s)	Block 10181	Property 0015
(4) Nature of Document AGREEMENT EXTENDING CHARGE		
(5) Consideration SEE SCHEDULE ATTACHED Dollars \$		
(6) Description Part of Lot 17, Concession 3 W.Y.S., designated as Part 1 on Plan 64R-9597, together with an easement over Part of Lot 17, Concession 3, W.Y.S., designated as Part 1 Plan 64R-11024, City of Toronto (formerly City of North York, Municipality of Metropolitan Toronto). Previously described in Instrument No. TB646693		
(7) This Document Contains:	(a) Redescription New Easement Plan/Sketch <input type="checkbox"/>	(b) Schedule for: Description <input type="checkbox"/> Additional Parties <input type="checkbox"/> Other <input checked="" type="checkbox"/>

(8) This Document provides as follows:
See Schedule attached

Continued on Schedule ☒

(9) This Document relates to instrument number(s)
TB953231

(10) Party(ies) (Set out Status or Interest)
Name(s)

RAGON HEALTH CARE INC./SOINS DE SANTE PARAGON INC.
(Chargor)

I have authority to bind the Corporation.

ROUAIL, Gerald
(Covenantor)

Address
for Service

3595 Keele Street, Toronto, Ontario M3J 1M7

(11) Party(ies) (Set out Status or Interest)
Name(s)

FIRST NATIONAL FINANCIAL CORPORATION
(Grantee)

I have authority to bind the Corporation.

(12) Address
for Service

Municipal Address of Property

Keele Street
Toronto, Ontario
M3J 1M7

100 University Avenue, Suite 700, Toronto, Ontario M5G 1S1

(13) Document Prepared by:

Sidney H. Troister
Torkin Manes Cohen & Arbus
151 Yonge Street
Suite 1500
Toronto, Ontario
M5C 2W7

Fees and Tax

Registration Fee

50

Total

50

SCHEDULE
LAND REGISTRATION REFORM ACT, 1984
TERMS OF AGREEMENT EXTENDING CHARGE

Page 2

WHEREAS

1. By a Charge/Mortgage of Land registered in the Land Registry Office for the Registry Division of Toronto (No. 64) at Toronto, on the 30th day of May, 1994, as Instrument No. TB953231 (the "Charge"), Paragon Health Care Inc./Soins De Sante Paragon Inc. (the "Chargor") did charge the lands described in Box 6 on page 1 hereof, and more particularly described on the attached Schedule (the "Property") in favour of First National Financial Corporation (the "Chargee") in the sum of \$10,217,600.00 with interest as therein set out upon the terms therein mentioned. The obligations of the Chargor were guaranteed by Gerald Harquail (the "Covenantor");
2. The Charge matures on the 1st day of June, 1999;
3. There is now owing on account of principal the sum of Nine Million, Six Hundred and Forty-four Thousand, Six Hundred and One Dollars and Seventy-six Cents (\$9,644,601.76) as of the 1st day of June, 1999;
4. The Chargor has applied for an extension of time for payment of the said sum upon the terms and conditions hereinafter set forth, and the Chargee herein has agreed thereto;

The Chargee, subject to the terms hereinafter set forth, grants and extends to the Chargor time for payment of the said principal sum as follows:

On the date of maturity above, the Chargor shall pay all accrued interest owing under the Charge. Thereafter, the principal sum of Nine Million, Six Hundred and Forty-four Thousand, Six Hundred and One Dollars and Seventy-six Cents (\$9,644,601.76) with interest thereon at the Interest Rate (as defined below) calculated monthly, not in advance, as well after as before maturity and both before and after default, computed from the 1st day of June, 1999, shall become due and paid in instalments set out below on the 1st day of each and every month in each and every year from and including the 1st day of July, 1999, to and including the 1st day of June, 2000, (such instalments to be applied FIRST in payment of interest at the said rate calculated as aforesaid on the principal from time to time unpaid and the BALANCE to be applied in reduction of the principal sum) and the BALANCE of the principal sum of Nine Million, Six Hundred and Forty-four Thousand, Six Hundred and One Dollars and Seventy-six Cents (\$9,644,601.76) with interest thereon as aforesaid shall become due and payable on the 1st day of June, 2000.

The Interest Rate under the Charge from the date of renewal until the maturity date shall be the annual rate of interest which is posted from time to time by the Royal Bank of Canada as their prime commercial lending rate on Canadian dollar loans made in Canada plus 0.50% calculated monthly not in advance.

The amount of the principal instalment payable on the first day of each month shall be equivalent to the monthly principal amount that would be payable if the Charge were fully amortized over the amortization period at the Interest Rate in effect for the immediately preceding month (calculated semi-annually rather than monthly) and with the amortization period declining by one month for each month after the loan renewal.

Provided that the Chargor herein, when not in default, shall have the privilege of prepaying the whole or any part of the entire principal sum secured herein at any time or times without notice or bonus.

The Chargor hereby covenants with the Chargee to pay the said principal and interest at the rate and in the manner hereinbefore mentioned, and well and truly to keep, observe and fulfill all the covenants, provisos and agreements in the Charge contained.


And it is expressly declared and agreed that if at any time during the extended term the Chargor shall make default in payment of the principal and interest secured by the Charge, or any part thereof, or in the performance of any of the covenants contained in the Charge, the extension hereby given shall, if the Chargee so elects, become void, and the said principal and every part thereof shall become due and payable, and the Chargee shall be at liberty to take any proceeds it may see fit for the purpose of enforcing payment of the said principal and interest or of the interest only, and performance of the said covenants in like manner as if this agreement had not been executed.

Provided that nothing herein contained shall in any way affect or prejudice the rights of the Chargee as against the Chargor, or as against any party to the Charge or as against any surety or other person whomsoever for the debt or any part thereof or as against any collateral which the Chargee may now or hereafter hold against the debt or any part thereof.

The Covenantor hereby consents to the amendment of the Charge and confirms the terms and conditions contained in the Charge and the guarantee forming a part thereof.

In construing this document, the words "Chargor" and "Chargee" and all personal pronouns shall be read as the number and gender of the party or parties referred to herein requires and all necessary grammatical changes, as the context requires, shall be deemed to be made.

The provisions of this document shall enure to and be binding upon the executors, administrators, successors and assigns of each party and all covenants, liabilities and obligations shall be joint and several.



FOR OFFICE USE ONLY

TR061724

CERTIFICATE OF REGISTRATION
CERTIFICAT D'ENREGISTREMENT
TORONTO REGISTRY (NO. 64)
DIVISION DE L'ENREGISTREMENT
DE TORONTO

'00 JUN 15 PM 2 59

LAND REGISTRATION REFORM ACT

(1) Registry ☒ Land Titles ☐

(2) Page 1 of 2 pages

(3) Property Identifier(s) Block 10181 Property 0015 Additional: See Schedule ☐

(4) Nature of Document
ASSIGNMENT OF CHARGE/MORTGAGE OF LAND

(5) Consideration
Dollars \$

(6) Description
Part of Lot 17, Concession 3, W.Y.S., designated as Part 1 on Plan 64R-9597, together with an easement over Part of Lot 17, Concession 3, W.Y.S., designated as Part 1 on Plan 64R-11024, City of Toronto (formerly City of North York) Previously described in Instrument TB646693. The limits of Keele Street confirmed under The Boundaries Act by Plan BA1392 registered November 10, 1978 as Instrument 750954.

(7) This Document Contains: (a) Redescription New Easement Plan/Sketch ☐ (b) Schedule for: Description ☐ Additional Parties ☐ Other ☒

Registrars Division of Toronto (No. 64).

New Property Identifiers Additional: See Schedule ☐

Executions Additional: See Schedule ☐

(8) This Document provides as follows:

SEE TERMS OF ASSIGNMENT OF CHARGE/MORTGAGE OF LAND ATTACHED.

(9) This Document relates to instrument number(s)
Charge TB953231, Agreement Extending Charge TR053328

Continued on Schedule ☒

(10) Party(ies) (Set out Status or Interest)
Name(s)

FIRST NATIONAL FINANCIAL CORPORATION

(Assignor)

Signature(s) Date of Signature
Y M D
Per: *P. Marr* 2000 05 25
Pamela Marr, Manager, Mortgage Administration

We have authority to bind the Corporation.

Per: *S. Craine* 2000 05 25
Steven Craine, Director

(11) Address for Service

100 University Avenue, Toronto, Ontario

(12) Party(ies) (Set out Status or Interest)
Name(s)

PEOPLES TRUST COMPANY
(Transferee)

Signature(s) Date of Signature
Y M D

(13) Address for Service

920-130 Adelaide Street West, Toronto, Ontario, M5H 1B6

(14) Municipal Address of Property

3595 Keele Street
North York, Ontario
M3J 1M7

(15) Document Prepared by:

Elaine Harris
Traub, Moldaver
4 King Street West
Suite 700
Toronto, Ontario
M5H 1B6

Fees and Tax

Registration Fee	
Total	

TERMS OF ASSIGNMENT OF CHARGE/MORTGAGE OF LAND

WHEREAS:

1. By a Charge/Mortgage of Land (the "Charge") dated May 27, 1994 and registered in the Land Registry Office for the Registry Division of Toronto (No. 64) on May 30, 1994 as Instrument No. TB953231, PARAGON HEALTH CARE INC./SOINS DE SANTE PARAGON INC. (the "Chargor"), as chargor, mortgaged and charged the lands (the "Lands") described in Box (6) on Page 1 hereof in favour of FIRST NATIONAL FINANCIAL CORPORATION (the "Assignor"), as chargee, to secure payment of the principal sum stipulated therein together with interest and upon other terms and conditions as set out in the Charge;
2. The terms of the Charge were amended and extended by Agreement registered in the said Land Registry Office on December 9, 1999 as Instrument No. TR053328. —
2. The Assignor has agreed to assign the Charge to PEOPLES TRUST COMPANY (the "Assignee").

NOW THEREFORE, THE ASSIGNOR HEREBY ASSIGNS AND SETS OVER TO THE ASSIGNEE the Assignor's interest as chargee in the Charge, together with all monies that may hereafter become due or owing in respect of the Charge, the charge upon the Lands and the full benefit of all powers and of all covenants contained in the Charge. And the Assignor makes this assignment to the Assignee, to have and to hold the Charge and all monies arising in respect of the same and to accrue thereon, to the use of the Assignee absolutely forever, but subject to the terms contained in the Charge. And the Assignor hereby covenants with the Assignee that the Charge hereby assigned is a good and valid security, and that the Assignor has not done or permitted any act, matter or thing whereby the Charge has been released or discharged either partly or in its entirety; and that it will upon request do, perform and execute every act necessary to enforce the full performance of the covenants and other matters contained therein.

The provisions of this document shall enure to and be binding upon the executors, administrators, successors and assigns of each party and all covenants, liabilities and obligations shall be joint and several.

TAB P

This is **Appendix “P”** to the
Fifth Report to Court of Deloitte & Touche Inc.
in its Capacity as Court-Appointed Interim Receiver and Receiver and Manager
of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc.,
and 1508669 Ontario Limited



December 07, 2009

VIA MAIL

Paragon Health Care Inc. - Soins de
3595 Keele Street
North York, ON M3J1M7

RE: Paragon Health Care Inc. - Soins de
3595 keele street North York, ON

STATEMENT FOR DISCHARGE PURPOSES - Mortgage No. 20795
(Effective December 07, 2009 - interest currently paid to November 01, 2005)

Principal Balance as at November 01 2005	\$8,635,101.91
Interest Rate 8.370% from November 01 2005 to December 07 2009	\$2,954,448.89
Tax Account (A Minus Balance is a Credit)	\$2,194,530.39
Late Payment Interest	\$919,195.27
Discharge Penalty	\$ 0.00
Statement Fee	\$ 0.00
Discharge Fee	\$ 0.00
Sundry Account (A Minus Balance is a Credit)	\$1,087,010.89

Total Amount

\$15,790,287.35

The loan balance outstanding as December 07, 2009 will be \$15,790,287.35 providing all payments have been received when due and honoured by the bank and is subject to any errors or omissions. All taxes and other charges paid by us from the time of preparation to the closing date and not indicated on this statement are the responsibility of the Mortgagor.

Funds received after 12:00 P.M. of the proposed discharge date will be subject to an additional daily interest charge of \$1,980.16 until paid. If the proposed discharge date is on Friday, funds received after 12:00 P.M. will be subject to additional interest until the next business day. If this is a floating rate mortgage, the daily interest charge is subject to change in the Prime Lending rate of the Bank of Montreal.

Payment must be in the form of a solicitor's trust cheque or certified cheque. Please include the appropriate form of Discharge Documentation (including PPSA Security if applicable) for execution by Peoples Trust Company.

This statement may not be used past the end of the month in which it was issued.

Martin Mallich
Manager, Default Management

E.& O.E.

Head Office <input type="checkbox"/> Suite 1400, 888 Dunsmuir St. Vancouver, B.C. V6C 3K4 Telephone: 604-683-2881 Fax: 604-683-5110 Email: people@peoplestrust.com	B.C. Region <input type="checkbox"/> Suite 1115 - Bentall Two., PO Box 231 555 Burrard Street Vancouver, B.C. V7X 1M8 Telephone: 604-685-1068 Fax: 604-683-2787 Email: vancouver@peoplestrust.com	Prairie Region <input type="checkbox"/> Suite 955, 808-4 th Ave. S.W. Calgary, AB, T2P 3E8 Telephone: 403-237-8975 Fax: 403-266-5002 Email: calgary@peoplestrust.com	Ontario Region <input type="checkbox"/> Suite 1801-130 Adelaide St. West Toronto, ON M5H 3P5 Telephone: 416-368-3266 Fax: 416-368-3328 Email: toronto@peoplestrust.com
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TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

**PARAGON HEALTH CARE INC., 1508669 ONTARIO LIMITED
and PARAGON HEALTH CARE (ONTARIO) INC.**

Respondent

**AFFIDAVIT OF HARTLEY M. BRICKS
(Sworn December 14, 2009)**

I, HARTLEY M. BRICKS, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a Vice President of Mintz & Partners Limited ("**MPL**"), the court appointed interim receiver and receiver and manager (the "**Receiver**") of Paragon Health Care Inc. ("**Paragon**"), Paragon Health Care (Ontario) Inc. ("**Paragon Ontario**") and 1508669 Ontario Limited ("**1508669**"). As such, I have personal knowledge of the matters to which I hereinafter refer.
2. Attached hereto as **Exhibit "A"** is a summary of the accounts issued by the Receiver for Paragon and Paragon Ontario.
3. Attached hereto as **Exhibit "B"** is a summary of the accounts issued by the Receiver for 1508669.
4. Attached hereto as **Exhibit "C"** are true copies of the accounts of the Receiver with respect to Paragon and Paragon Ontario, including a detailed description of the activities, number of hours worked, applicable hourly rates, and totals. I confirm that

- 2 -

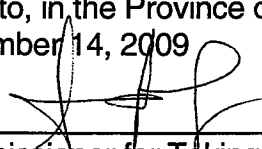
these accounts accurately reflect the services provided by the Receiver in this proceeding.

5. Attached hereto as **Exhibit "D"** are true copies of the accounts of the Receiver with respect to 1508669, including a detailed description of the activities, number of hours worked, applicable hourly rates, and totals. I confirm that these accounts accurately reflect the services provided by the Receiver in this proceeding.

6. Based on my review of both the Paragon and Paragon Ontario, and 1508669 accounts and my personal knowledge of this matter, the Paragon and Paragon Ontario, and 1508669 accounts represent a fair and accurate description of the services provided and the amounts charged by the Receiver.

7. I swear this affidavit in support of the Receiver's Motion for, among other things, approval of its fees and disbursements and for no other or improper purpose.

SWORN before me at the City of
Toronto, in the Province of Ontario, on
December 14, 2009



Commissioner for Taking Affidavits

)
)
)
)



Hartley M. Bricks

::ODMA\PCDOCS\MINTZ\43934\Anna Koroneos, a Commissioner, etc..
Province of Ontario,
for Deloitte & Touche Inc.,
Trustee in Bankruptcy.
Expires June 5, 2011.

This is Exhibit "A" referred to
in the Affidavit of Hartley Bn201
Sworn before me this 14th day of
December 2009
Commissioner, etc. [Signature]

Exhibit "A"

**Summary of Invoices Issued by the Receiver for
Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc.** Anna Koroneos, a Commissioner, etc.
Province of Ontario.
for Deloitte & Touche Inc.,
Trustee in Bankruptcy.
Expires June 5, 2011

<u>Invoice Date</u>	<u>Invoice Period</u>	<u>Amount of Invoice (including GST)</u>
September 9, 2008	June 1, 2008 to July 31, 2008	\$ 21,891.58
October 29, 2008	August 1, 2008 to September 30, 2008	22,454.25
December 7, 2008	October 1, 2008 to November 30, 2008	16,587.38
February 24, 2009	December 1, 2008 to January 31, 2009	21,339.68
May 12, 2009	February 1, 2009 to March 31, 2009	41,439.30
July 14, 2009	April 1, 2009 to May 31, 2009	16,489.20
October 19, 2009	June 1, 2009 to July 31, 2009	32,347.35
December 9, 2009	August 1, 2009 to September 30, 2009	32,609.85
		<u>\$ 205,158.59</u>

This is Exhibit "3" referred to
in the Affidavit of Harvey Bruck 202
Sworn before me this 14th day of
December 2009
Commissioner, etc. [Signature]

Exhibit "B"

**Summary of Invoices Issued by the Receiver for
1508669 Ontario Limited**

Anna Koroneos, a Commissioner, etc.,
Province of Ontario,
for Deloitte & Touche Inc.,
Trustee in Bankruptcy.
Expires June 5, 2011.

<u>Invoice Date</u>	<u>Invoice Period</u>	<u>Amount of Invoices (including GST)</u>
September 9, 2008	June 1, 2008 to July 31, 2008	\$ 15,206.10
October 29, 2008	August 1, 2008 to September 30, 2008	18,189.68
December 23, 2008	October 1, 2008 to November 30, 2008	8,809.50
February 24, 2009	December 1, 2008 to January 31, 2009	15,005.55
May 12, 2009	February 1, 2009 to March 31, 2009	41,616.75
July 14, 2009	April 1, 2009 to May 31, 2009	23,112.60
October 16, 2009	June 1, 2009 to July 31, 2009	13,325.55
December 9, 2009	August 1, 2009 to September 30, 2009	<u>11,714.85</u>
		<u>\$ 105,363.83</u>

Tel: (416) 601-6150
Fax: (416) 601-6600
www.deloitte.ca
Exhibit "C" referred to
in the Affidavit of Hartley Bricks
Sworn before me this 14th day of
December 2009
Commissioner, etc. [Signature]

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: September 9, 2008
Invoice No: 2245649
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Anna Koroneos, a Commissioner, etc.,
Province of Ontario,
for Deloitte & Touche Inc.,
Trustee in Bankruptcy,
Expires June 6, 2011.

Invoice - #15

**Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership**

To professional services rendered in connection with the appointment of Mintz & Partners Limited/Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health (Ontario) Inc. for the period June 1, 2008 to July 31, 2008, including:

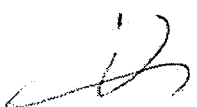
- Attend on June 3, 2008 to payroll in connection with Casa Verde;
- Review on June 3, 2008 of the operating results for April 2008;
- Review on June 6, 2008 of documentation regarding the appraisal for Casa Verde, including correspondence to Mr. John Jensen attaching same;
- Review on June 12, 2008 of correspondence received from Diversicare Canada Management Services Co. Inc. ("Diversicare") regarding the boiler and the roof at Casa Verde, including correspondence to Peoples Trust Company ("Peoples") attaching same;
- Review on June 20, 2008 of cash flow funding for Casa Verde;
- Review and execute on June 20, 2008 the Annual Report, including preparation of correspondence to the auditors regarding same;

- [REDACTED]
- Preparation on June 23, 2008 of a Statement of Receipts & Disbursements;
- Correspondence on June 23, 2008 with Peoples regarding the payout statement;
- Preparation of the draft Fourth Report to Court ("4th Report");
- Correspondence on June 25, 2008 to Gowlings attaching the 4th Report;
- Preparation on June 25, 2008 of the Affidavit of Fees;
- [REDACTED]
- [REDACTED]
- Correspondence on July 2, 2008 and July 3, 2008 with Mr. Jensen regarding operating information/results;
- Correspondence on July 3, 2008 with Diversicare regarding the roof tender;
- Review on July 4, 2008 of the asbestos assessment tender request and approve same;
- Review on July 8, 2008 of correspondence regarding the Casa Verde sale package;
- Review and provide comments on July 9, 2008 on the Casa Verde sale package, and respond to queries raised by Mr. Jensen on various matters;
- Review on July 10, 2008 of information provided by Mr. Jensen and provide comments on same;
- Review on July 11, 2008 of the roof tender for Casa Verde and correspondence to Peoples in respect of same;
- [REDACTED]
- Review on July 23, 2008 of operating results;

- Review on July 23, 2008 of the Casa Verde sale package from Mr. Jensen and provide comments on same;
- Preparation for and attendance on July 24, 2008 at a meeting with Mr. Gerald Harquail regarding the status of Casa Verde;
- Review on July 24, 2008 of correspondence received from Mr. Jensen regarding changes requested to the Confidentiality Agreement, and respond to same;
- Review on July 25, 2008 of the Casa Verde sale package from Mr. Jensen and provide comments on same;
- Attend on July 28, 2008 to new banking information and review files for due diligence information;
- Preparation on July 30, 2008 and July 31, 2008 of information requested by Mr. Jensen for potential purchasers;
- Review on July 31, 2008 of the Confidentiality Agreement received, and respond to Mr. Jensen with respect to same;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	2.6	\$ 525.00	\$ 1,365.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	44.3	440.00	19,492.00
Anna Koroneos, Insolvency Specialist	2.4	170.00	408.00
Edith Sehrbrock, Staff Technician	<u>3.7</u>	145.00	<u>536.50</u>
Total Hours	<u>53.0</u>		
		Our Fee	\$ 21,801.50
		GST @ 5%	<u>1,090.08</u>
	Amount Payable		<u>\$ 22,891.58</u>

Payable upon receipt to Deloitte & Touche Inc.


Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

#439273-v1-Invoice-15-ReceiverShip-Paragon.DOC

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: October 29, 2008
Invoice No: 2271420
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #16

Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc. for the period August 1, 2008 to September 30, 2008, including:

- Preparation on August 1, 2008 of due diligence information requested by a potential purchaser, and provide same to Mr. John Jensen;
- [REDACTED]
- Telephone discussion on August 5, 2008 with Mr. Gerald Harquail regarding e-mail correspondence to be forwarded with respect to the amounts required to reinstate Paragon's loans with Peoples Trust Company ("Peoples Trust");
- Preparation on August 5, 2008 of e-mail correspondence to Mr. Harquail regarding the amounts required to reinstate the loans, and forward same to Mr. Harry VanderLugt of Gowlings for review and comments;
- [REDACTED]

- Telephone discussion on August 6, 2008 with Mr. Harquail regarding his enquiry on the amounts to reinstate loans;
- Telephone discussion on August 11, 2008 with Ms. Millie Christie of Diversicare Canada Management Services Co. Inc. ("Diversicare") regarding a human rights complaint, and various other matters in connection with Casa Verde;
- Attend on August 12, 2008 to payroll matters;
- Review on August 12, 2008 of the human rights complaint;
- Review on August 13, 2008 of operating results, and forward same to Mr. Jensen;
- Review on August 14, 2008 of the cash flow forecast and preparation of correspondence to Diversicare regarding same;
- Telephone discussion on August 19, 2008 with Mr. Jensen regarding the status of offers for Casa Verde;
- Review on August 19, 2008 of a Letter of Intent ("LOI") from a prospective purchaser;
- Review on August 19, 2008 of the draft Agreement of Purchase and Sale and commence modifications to same;
- Telephone discussion on August 19, 2008 with Mr. Jensen regarding the LOI for Casa Verde, including a telephone discussion with Mr. Martin Mallich of Peoples Trust with respect to same, and providing Mr. Mallich with information requested;
- Review on August 21, 2008 of Ministry of Health ("MOH") review reports, and forward same to Mr. Jensen;
- Review on August 21, 2008 of the LOI and respond to Mr. Jensen with comments on same;
- Telephone discussion on August 22, 2008 with Mr. Jensen regarding the status of interest in Casa Verde, the LOI and other matters;
- Correspondence on August 25, 2008 with Diversicare regarding disbursement information;
- Review on August 25, 2008 of correspondence from Diversicare regarding information on a recalled product, and other matters;



- Review on August 25, 2008 of the revised cash flow forecast prepared by Diversicare;
- Review on August 27, 2008 of various correspondence from Diversicare;
- Review and revise on August 28, 2008 the draft Agreement of Purchase and Sale, and forward same to Mr. Jensen;
- [REDACTED]
- Telephone discussion on August 28, 2008 with Mr. Jensen regarding his meeting with a potential purchaser;
- Correspondence on September 3, 2008 with Diversicare regarding a status update on various issues;
- Review on September 5, 2008 of operating results for July 2008, and forward same to Mr. Jensen;
- Review on September 5, 2008 of correspondence from Diversicare regarding payroll matters;
- [REDACTED]
- Telephone discussion on September 10, 2008 with a potential purchaser regarding his questions relating to Casa Verde;
- Correspondence on September 12, 2008 with Diversicare regarding funding and other issues;
- Telephone discussions on September 15, 2008 with Mr. Mallich regarding the status of the sale of the Casa Verde property and offers received;
- Telephone discussion on September 15, 2008 with Mr. Jensen regarding offers received;
- Attendance on September 15, 2008 to a voicemail message to Mr. John Davies of Mackenzie, Ray, Heron & Edwardh regarding the appraisal previously rendered;
- Review on September 16, 2008 of August 2008 operating results;
- Correspondence on September 17, 2008 with Mr. Jensen regarding the sales process;

- Telephone discussion on September 22, 2008 with Ms. Pinky Lee of Diversicare regarding cash flow funding, and review of same;
- Preparation on September 22, 2008 of correspondence and disbursements for September 2008 funding;
- Review on September 22, 2008 of correspondence received regarding the Ontario Human Rights Commission, and forward same to Gowlings;
- Review on September 22, 2008 of correspondence from Diversicare regarding the OBF Funding response from MOH, and respond to same;
- Correspondence on September 24, 2008 with Peoples Trust regarding the monthly payment notice as requested by the Canada Mortgage and Housing Corporation ("CMHC");
- Review on September 24, 2008 of August 2008 operating results;
- Telephone discussion on September 24, 2008 with Mr. Jensen regarding the status of offers and offers received;
- Correspondence on September 26, 2008 with Mr. Jensen regarding the status of offers;
- Review on September 29, 2008 of changes requested by a potential purchaser to its Confidentiality Agreement, including a telephone discussion with Mr. Jensen regarding same;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	2.5	\$ 525.00	\$ 1,312.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	44.4	440.00	19,536.00
Edith Sehrbrock, Staff Technician	<u>3.7</u>	145.00	<u>536.50</u>
Total Hours	<u>50.6</u>		
		Our Fee	\$ 21,385.00
		GST @ 5%	<u>1,069.25</u>
Amount Payable			<u>\$ 22,454.25</u>

Payable upon receipt to Deloitte & Touche Inc.


 Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

#459540-v1-Invoice-16-ReceiverShip-Paragon.DOC

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: December 16, 2008
Invoice No: 2302160
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice - #17

**Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership**

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc. for the period October 1, 2008 to November 30, 2008, including:

- Correspondence on October 1, 2008 with Ms. Millie Christie of Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding the Notice of Claim received at Casa Verde;
- Correspondence on October 3, 2008 with Mr. John Jensen of John A. Jensen Realty Inc. regarding an offer for the Casa Verde facility;
- Review on October 6, 2008 of correspondence from Ms. Christie regarding LHIN Community Governance Council Meeting;
- Review on October 6, 2008 of correspondence received from Mr. Jensen regarding the status of the sale of the Casa Verde facility ("sales process");
- Telephone discussion on October 7, 2008 with Mr. Jensen regarding the status of the sales process;
- Review and approve on October 7, 2008 of payroll provided by Diversicare;

- Correspondence on October 8, 2008 with Mr. Jensen regarding information requested by a potential purchaser;
- Review on October 10, 2008 of September 2008 operating statements;
- Attendance on October 10, 2008 upon a conference call with Mr. Jensen and Mr. M. Mallich of Peoples Trust Company ("Peoples") regarding the status of the sales process;
- Review on October 14, 2008 of correspondence from Mr. Jensen regarding the status of the sales process;
- Correspondence on October 15, 2008 with Mr. Jensen regarding the status of a response to information requested from Diversicare, and provide September 2008 operating results to Mr. Jensen;
- Review on October 16, 2008 of correspondence from Mr. Jensen re correspondence to various potential purchasers;
- Review on October 20, 2008 and October 21, 2008 of the response from Diversicare to questions raised by a potential purchaser, and forward information to Mr. Jensen with respect to same;
- Preparation on October 22, 2008 of cash flow funding to Diversicare including correspondence re same;
- Preparation on October 24, 2008 of correspondence to Mr. Jensen regarding a previous offer submitted for Casa Verde;;
- Correspondence on October 27, 2008 and October 28, 2008 with Diversicare regarding insurance matters;
- Correspondence on October 29, 2008 with Mr. Jensen regarding offers for the Casa Verde facility ("Offers");
- Review on October 30, 2008 of information provided by a potential purchaser;
- Correspondence on October 30, 2008 with Diversicare re a utility deposit and request to remove same;
- Correspondence on October 31, 2008 with Mr. Jensen regarding Offers received, including a review of same;
- Review and execute on October 31, 2008 an offer of employment for a Food Services Supervisor;

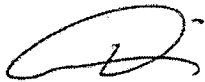
- Telephone discussion on November 3, 2008 with Mr. Jensen regarding Offers received;
- Telephone discussion on November 5, 2008 with Mr. Jensen and Mr. Mallich regarding Offers received;
- Telephone discussion on November 5, 2008 with Ms. Christie regarding various issues;
- Correspondence to Peoples, on November 5, 2008 regarding its questions on the September 2008 operating statements;
- [REDACTED]
- Review and execute on November 5, 2008 an offer of employment for a Registered Dietitian;
- Respond on November 6, 2008 to correspondence from Peoples regarding anticipated net proceeds from a sale;
- Correspondence on November 10, 2008 with Peoples regarding the manner in which Offers received will be dealt with;
- Review on November 10, 2008 of correspondence received from Canada Mortgage and Housing Corporation and discuss same with Mr. Jensen;
- Forward on November 10, 2008 the 2008 Budget to Peoples;
- [REDACTED]
- Review on November 13, 2008 of the Listing Renewal Agreement, forward and discuss same with Peoples, and execute and return to Mr. Jensen;
- Discussion on November 13, 2008 with Mr. Mallich re CMHC requirement for an updated Phase I Site Assessment ("Phase I Update"), review of previous Phase I Update including contacting RiskChek to obtain a proposal, review same and forward to Peoples for comments;
- Telephone discussion on November 14, 2008 with Mr. Jensen regarding the manner in which Offers received would be dealt with;

- Review on November 18, 2008 of Mr. Jensen's reporting letter;
- Telephone discussions on November 19, 2008 with Mr. Jensen regarding Offers received, review of the marketing report and provide comments on same, and forward to Peoples;
- Discussion on November 19, 2008 with RiskChek regarding previous Phase I Update prepared in 2006 and discuss sufficiency of same with Mr. Mallich;
- Review on November 21, 2008 of cash flow funding and preparation of correspondence to Diversicare;
- Correspondence on November 24, 2008 with Mr. Jensen regarding the status of Offers received and timing of same;
- Review on November 24, 2008 of documents received from Diversicare regarding the timing for Ministry of Health ("MOH") reviews;
- Telephone discussion on November 26, 2008 with Ms. Christie to obtain background on the human rights matter in preparation for the mediation for same;
- Telephone discussion on November 27, 2008 with Ms. Christie regarding the human rights complaint and other matters, and preparation for the mediation for same;
- [REDACTED]
- [REDACTED]
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	1.5	\$ 525.00	\$ 787.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	32.4	440.00	14,256.00
Edith Sehrbrock, Staff Technician	<u>5.2</u>	145.00	<u>754.00</u>
Total Hours	<u>39.1</u>		
		Our Fee	\$ 15,797.50
		GST @ 5%	<u>789.88</u>
Amount Payable			<u>\$ 16,587.38</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: February 24, 2009
Invoice No: 2331098
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #18

Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc. for the period December 1, 2008 to January 31, 2009, including:

- Review on December 2, 2008 of an offer for the Casa Verde Health Centre ("Casa Verde") including a telephone discussion with Mr. John Jensen of John A. Jensen Realty Inc. and correspondence with Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding same;

- [REDACTED]
- [REDACTED]
- [REDACTED]

- Review on December 8, 2008 of the October 2008 operating results, including a telephone discussion with a representative of Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding same;
- Correspondence on December 9, 2008 with Mr. Jensen regarding the status of the Casa Verde sales process;
- Telephone discussion on December 10, 2008 with a representative of Diversicare regarding various issues;
- Telephone discussion on December 11, 2008 with Mr. Jensen regarding the status of the Casa Verde sales process;
- Review on December 11, 2008 of the Ministry of Health ("MOH") Operator Interest Survey, and discuss same with a representative of Diversicare;
- [REDACTED]
- Correspondence on December 18, 2008 with a representative of Diversicare regarding the heating problem at Casa Verde;
- Telephone discussion on December 18, 2008 with Mr. Mallich regarding the status of the sales process and correspondence with Mr. Jensen with respect to same;
- Review on December 19, 2008 of correspondence regarding the repair of heater units, and authorize same;
- Attendance on January 5, 2009 to voicemail messages from Mr. Jensen regarding the status of the sales process;
- Review and respond on January 5, 2009 to correspondence received from Mr. Mallich regarding the status of the sales process;
- Correspondence on January 7, 2009 with Diversicare regarding the status of the 2009 budget;
- Complete and submit on January 8, 2009 the Operator Interest Survey to MOH with respect to the LTC Renewal Strategy;
- Review and execute on January 9, 2009 the Occupancy Based Funding information;
- Revise and resubmit on January 9, 2009 the Operator Interest Survey to MOH;

- Telephone discussions on January 12 and 13, 2009 with Mr. Jensen regarding the status of the sales process and a strategy for dealing with an offer, and preparation of correspondence to Peoples regarding same;
- Review on January 14, 2009 of correspondence received from MOH regarding funding;
- Correspondence on January 14, 2009 with Peoples regarding the status of the 2009 operating budget;
- Correspondence on January 19, 2009 with Peoples regarding the status of the sales process, and correspondence with Mr. Jensen with respect to same;
- Attendance on January 22, 2009 at Casa Verde to tour the facility and discuss the 2008 operating results and 2009 operating budget;
- Correspondence on January 22, 2009 with Peoples regarding the status of the sales process, including voicemail messages to Mr. Jensen with respect to same;
- Telephone discussion on January 23, 2009 with a potential purchaser regarding its interest in Casa Verde;
- Telephone discussion on January 23, 2009 with Mr. Jensen regarding a counter-offer from an interested party;
- Correspondence on January 23, 2009 to Mr. Harquail regarding the status of the 2008 year end operating statements;
- Correspondences on January 26, 2009 with Peoples and Mr. Jensen regarding an offer received for Casa Verde;
- Correspondence on January 27, 2009 with Mr. Jensen regarding a counter-offer;
- Attendance on January 28, 2009 to various messages to and from Mr. Jensen regarding offers received;
- Review on January 29, 2009 of a counter-offer and forward to Peoples with comments for its review, including a voicemail message to Mr. Jensen regarding same;
- Telephone discussion on January 30, 2009 with Mr. Jensen regarding an offer received and dealing with same;
- Correspondence on January 30, 2009 with Diversicare regarding various disbursements;

- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	0.7	\$ 525.00	\$ 367.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	44.3	440.00	19,492.00
Edith Sehrbrock, Staff Technician	<u>3.2</u>	145.00	<u>464.00</u>
Total Hours	<u>48.2</u>		
		Our Fee	\$ 20,323.50
		GST @ 5%	<u>1,016.18</u>
Amount Payable			<u>\$ 21,339.68</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: May 12, 2009
Invoice No: 2397765
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #19

Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc. for the period February 1, 2009 to March 31, 2009, including:

- Review on February 2, 2009 of e-mail correspondence regarding the status of the Casa Verde Health Centre ("Casa Verde") sales process, including subsequent e-mail correspondence with Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding same;
- Telephone discussion on February 4, 2009 with Mr. John J. Jensen and Mr. S. Jensen of John A. Jensen Realty Inc. regarding the status of offers received for Casa Verde ("Offers");
- Review on February 6, 2009 of correspondence from a real estate agent regarding an offer from a potential purchaser (the "Potential Purchaser Offer"), including subsequent telephone discussion with Mr. J. Jensen regarding same;
- E-mail correspondence on February 6, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer;
- Telephone discussion on February 9, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer;

- Review and sign cheques on February 9, 2009 in respect of Casa Verde's operating disbursements;
- Telephone discussion on February 10, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer;
- Review and approve on February 10, 2009 the payroll for Casa Verde;
- [REDACTED]
- [REDACTED]
- Review on February 11, 2009 of draft amendments to the Potential Purchaser Offer;
- Telephone discussions on February 11, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer;
- Preparation for and attendance on February 12, 2009 at Valleyview Nursing Home with a representative of Diversicare Canada Management Services Co., Inc. ("Diversicare") to inspect a Class A facility;
- Telephone discussions on February 12, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer;
- Review on February 12, 2009 of correspondence received from Peoples regarding the Potential Purchaser Offer and further correspondence regarding cost sharing issues;
- Review on February 13, 2009 of the revised Potential Purchaser Offer;
- Review on February 13, 2009 of the sign back of the Potential Purchaser Offer;
- Sign back on February 13, 2009 of the Potential Purchaser Offer;
- Telephone discussion on February 17, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer; Telephone discussions on February 13, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer;
- [REDACTED]

- Preparation on February 13, 2009 of draft wording for the cost sharing agreement;
- [REDACTED]
- Correspondence on February 17, 2009 to Peoples providing an update on the status of the cost sharing agreement;
- [REDACTED]
- Telephone discussion on February 20, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer;
- Review on February 20, 2009 of the 2009 operating budget;
- Review on February 23, 2009 of cash flow requirements and preparation of correspondence regarding same;
- Review on February 23, 2009 of the terms of the draft purchase agreement;
- Review and sign cheques on February 24, 2009 in respect of Casa Verde's operating disbursements;
- Review on February 24, 2009 of the revised Potential Purchaser Offer, including attendance upon a telephone discussion with Mr. J. Jensen regarding same;
- Telephone discussion on February 25, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer and amendments to same;
- [REDACTED]
- Review and execute on February 26, 2009 the Potential Purchaser Offer as amended;
- Telephone discussion on February 26, 2009 with Diversicare regarding sick credits, review of information with respect to same;
- Receipt and review on February 27, 2009 the deposits under the Potential Purchaser Offer and information about the proposed manager of the home;

- Review and sign cheques on February 27, 2009 in respect of Casa Verde's operating disbursements;
- Review on March 2, 2009 of an exchange of e-mail correspondence between Mr. J. Jensen and the real estate agent for the Potential Purchaser regarding disclosure matters;
- Review on March 2, 2009 of information from the Potential Purchaser regarding disclosure matters, including correspondence with Mr. J. Jensen regarding same;
- Review on March 2, 2009 of documents for due diligence;
- Review on March 3, 2009 of correspondence from Diversicare in respect of capital expenditures including preparation of correspondence to Peoples regarding same, including a subsequent telephone discussion with Diversicare with respect to same;
- Review on March 4 and 6, 2009 of financial information provided by the Potential Purchaser;
- Review on March 5, 2009 of correspondence provided by the Potential Purchaser and respond to Mr. J. Jensen regarding same;
- Telephone discussion on March 5, 2009 with Diversicare regarding the status of the 2008 operating statements and various other matters;
- Review on March 6, 2009 of information regarding union agreements and review of documentation with respect to due diligence;
- Preparation on March 9, 2009 of correspondence to the Potential Purchaser regarding waiving conditions;
- Review on March 9, 2009 of information requested for due diligence and commence preparation of same;
- Review and sign cheques on March 9, 2009 in respect of Casa Verde's operating disbursements;
- Preparation on March 10, 11 and 12, 2009 of due diligence materials;
- Review on March 12, 2009 of year end results and forward same to Peoples and Canada Mortgage Housing Corporation ("CMHC");
- Telephone discussion on March 12, 2009 with Diversicare regarding due diligence information requested;

- Review on March 13, 2009 of due diligence information received from Diversicare and forward same to the Potential Purchaser;
- Review on March 16, 2009 of a due diligence request from the Potential Purchaser's real estate agent and prepare materials for same;
- Review and sign cheques on March 16, and 17, 2009 in respect of Casa Verde's operating disbursements and approve the Casa Verde payroll;
- Preparation on March 17, 2009 of due diligence materials for the Potential Purchaser;
- Review on March 18, 2009 of the form of Confirmation and Co-operation;
- Review on March 18, 2009 of a due diligence request from the Potential Purchaser, and forward same to Diversicare;
- Review on March 18, 2009 of a response and reply to the Potential Purchaser;
- Discussions on March 18, 2009 with Mr. J. Jensen regarding due diligence matters and the co-operating broker agreement;
- Review and sign cheques on March 20, 2009 in respect of Casa Verde's operating disbursements;
- Review on March 20, 2009 of due diligence information prepared by Diversicare;
- Review and prepare on March 23, 2009 due diligence materials;
- Review on March 24, 2009 of correspondence from Lancaster regarding Mr. Gerald Harquail;
- Review on March 24, 2009 of information requested from the Potential Purchaser and respond to same;
- Review and sign cheques on March 24, 2009 in respect of Casa Verde's operating disbursements;
- Review and execute on March 25, 2009 the agreement regarding the payment of commission to a co-operating brokerage;
- Preparation on March 25, 2009 of information requests for due diligence to Diversicare as requested by the Potential Purchaser, review the response to same and forward information received to the Potential Purchaser;

- Review on March 26, 2009 of various information requests from the Potential Purchaser, including a subsequent telephone discussion with Diversicare regarding same;
- [REDACTED]
- Correspondence on March 30, 2009 to/from Diversicare regarding the 2009 operating budget and various other matters in connection with same;
- Correspondence on March 30, 2009 to the Potential Purchaser's real estate agent regarding outstanding information requests; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	5.0	\$ 550.00	\$ 2,750.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	77.2	460.00	35,512.00
Anna Koroneos, Insolvency Specialist	0.2	180.00	36.00
Edith Sehrbrock, Staff Technician	<u>7.3</u>	160.00	<u>1,168.00</u>
Total Hours	<u>89.7</u>		
		Our Fee	\$ 39,466.00
		GST @ 5%	<u>1,973.30</u>
Amount Payable			<u>\$ 41,439.30</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
 Senior Vice President

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate, Suite 200
North York, Ontario
M3C 4G4

Date: July 14, 2009
Invoice No: 2446518
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice #20

Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care (Ontario) Inc. for the period April 1, 2009 to May 31, 2009, including:

- Review on April 1, 2009 of the January 2009 operating results;
- Review on April 2, 2009 of correspondence received from Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding capital expenditures and various other matters;
- Review on April 3, 2009 of correspondence received from Diversicare regarding a request to replace certain laundry equipment;
- Review on April 6, 2009 of the Termination and Mutual Release regarding the termination of a Letter of Intent ("LOI") for the purchase of Casa Verde Health Centre ("Casa Verde");
- Telephone discussions on April 6, 2009 with Ms. Millie Christie of Diversicare regarding the replacement of laundry equipment, ORCA funding issues, and other matters;

• [REDACTED]

- Telephone discussion on April 8, 2009 with Mr. John J. Jensen of John A. Jensen Realty Inc. regarding a strategy for dealing with Casa Verde and issues to be resolved;
- [REDACTED]
- Review on April 13, 2009 of correspondence from Diversicare regarding ORCA accreditation;
- Review and execute on April 13, 2009 the acknowledgement of termination of the Agreement and Release of an Offer;
- Review on April 14, 2009 of correspondence received from Diversicare regarding capital expenditures and other matters;
- Preparation on April 14, 2009 of correspondence to a potential purchaser regarding the return of its deposit;
- Telephone discussion on April 16, 2009 with Mr. Jensen regarding a party interested in Casa Verde, and preparation of correspondence to Peoples Trust Company ("Peoples") with respect to same;
- Telephone discussion on April 17, 2009 with Mr. Jensen regarding a potential offer including purchaser information requests, including a follow up telephone discussion with Ms. Christie regarding the information requests;
- Telephone discussion on April 20, 2009 with Mr. Jensen regarding an outstanding due diligence request, and completion of same;
- Telephone discussion on April 22, 2009 with Mr. Jensen regarding the status of due diligence and a potential LOI to be received;
- Forward on April 23, 2009 of the 2009 budget and January 2009 operating results to Peoples and Canada Mortgage and Housing Corporation ("CMHC");
- Review on April 27, 2009 of February 2009 operating results;
- Review on April 28, 2009 of correspondence received from Diversicare regarding operational matters;
- Review on April 29, 2009 of correspondence received from Diversicare regarding occupancy based funding;

- Review and execute on April 29, 2009 a notice of layoff to the SEIU regarding layoffs for the retirement home;
- Review on April 30, 2009 of Mr. Harquail's personal bankruptcy documents, including a telephone discussion with Mr. Harquail's Trustee in Bankruptcy with respect to ownership of certain assets;
- Provide on April 30, 2009 an update to Peoples on the status of Casa Verde;
- Review on May 1, 2009 of documentation with respect to due diligence and forward same to a potential purchaser;
- Correspondence on May 1, 2009 to Mr. Jensen regarding the floor area of Casa Verde;
- Review on May 1, 2009 of correspondence received from Ms. Jansen regarding the Human Rights complaint;
- Review and execute on May 11, 2009 employment letters for new staff at Casa Verde;
- Review and respond on May 12, 2009 to correspondence received from Diversicare regarding capital requirements;
- Telephone discussion on May 12, 2009 with Mr. Jensen regarding a status update, including a subsequent telephone discussion with Peoples regarding same;
- Preparation on May 13, 2009 of a cash flow forecast for a potential distribution, including correspondence with Diversicare regarding same;
- Review on May 14, 2009 of expenditure requests provided by Diversicare and respond to same;
- [REDACTED]
- [REDACTED]
- Review on May 22, 2009 of the March 2009 operating results;
- Review and respond on May 25, 2009 to correspondence received from Diversicare regarding the fire alarm system at Casa Verde, and various other matters;

Paragon Health Care Inc. o/a Casa Verde Health Centre - Receivership

July 14, 2009

Page 4 of 4 – Invoice #20

- Telephone discussion on May 26, 2009 with Ms. Christie regarding accounting matters at Casa Verde;
- Correspondence on May 29, 2009 with Diversicare regarding quotes for the replacement of certain laundry equipment;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of Paragon and Paragon Ontario, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	1.2	\$ 550.00	\$ 660.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	31.0	460.00	14,260.00
Edith Sehrbrock, Staff Technician	<u>4.9</u>	160.00	<u>784.00</u>
Total Hours	<u>37.1</u>		
		Our Fee	\$ 15,704.00
		GST @ 5%	<u>785.20</u>
Amount Payable			<u>\$ 16,489.20</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President



Deloitte & Touche Inc.
5140 Yonge St., Suite 1700
Toronto ON M2N 6L7
Canada

Tel: 416-601-6150
Fax: 416-601-6690
www.deloitte.ca

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate, Suite 200
North York, Ontario
M3C 4G4

Date: October 16, 2009
Invoice No: 2492619
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice #21

**Re: Paragon Health Care Inc. o/a Casa Verde Health Centre ("Paragon") and
Paragon Health Care (Ontario) Inc. ("Paragon Ontario") - Receivership**

**To professional services rendered in connection with the appointment of
Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver and
Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health Care
(Ontario) Inc. for the period June 1, 2009 to July 31, 2009, including:**

- Review on June 1, 2009 of correspondence from the Ontario Ministry of Health and Long Term Care ("MOH");
- Discussions on June 3, 2009 with Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding the status of the sale process and the Receiver's intended course of action;
- Review on June 5, 2009 of Letter of Intent ("LOI") from a potential purchaser ("Purchaser") and correspondence to Peoples regarding same; discussions with Mr. John Jensen regarding Royal Crest home sale process;
- Telephone discussions on June 8, 2009 with Mr. Jensen regarding the LOI and the Purchaser's position on credits and message to Peoples regarding same;
- Review on June 8, 2009 of sick credit information in connection with the LOI;

- Telephone discussions on June 9, 2009 with Ms. Millie Christie of Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding the status of the facility and washing machine replacement options;
- [REDACTED]
- [REDACTED]
- Telephone discussions on June 15, 2009 with Mr. Jensen regarding the LOI, finalize same and forward a signed LOI to Mr. Jensen;
- Telephone discussions on June 17, 2009 with Mr. Jensen regarding status of the LOI with the Purchaser;
- Review on June 19, 2009 of Purchaser's counter-offer to the LOI and discussions regarding same with Mr. Jensen and preparation of correspondence to Peoples regarding same; review of Christian Horizons agreement and correspondence and forward same to Gowlings and Peoples;
- Correspondence on June 22, 2009 to/from Mr. Jensen regarding the status of the LOI;
- Review on June 23, 2009 of revised LOI, modify and forward to Mr. Jensen; discussions with Mr. Vanderlugt regarding Christian Horizons tenancy agreement and further discussions with Ms. Christie of Diversicare regarding same; discussions with Mr. Jensen regarding Christian Horizons and implication on the sale process;
- Telephone discussions on June 24, 2009 with Ms. Christie regarding nursing issues and Christian Horizons meeting; arrange site visit for Mr. Mike Lombard of Peoples; discussions with Mr. Jensen regarding the status of the LOI;
- Correspondence on June 26, 2009 with Mr. Jensen regarding the status of the LOI;
- Correspondence on June 29, 2009 with Peoples regarding Canada Mortgage and Housing Corporation's ("CMHC") response to the LOI, and amount and timing of a potential distribution;
- Review on June 30, 2009 of cash flow and MOH information from Diversicare and preparation of correspondence to Peoples regarding a potential distribution;

- [REDACTED]
- Telephone discussions on July 3, 2009 with Mr. Larry Doraty of CMHC regarding the terms of the LOI; correspondence with Diversicare regarding status of grievance matters; discussions with Mr. Prophet regarding the status of the sale process and other matters;
- [REDACTED]
- Correspondence on July 7, 2009 with Mr. Jensen regarding terms of the LOI; review of correspondence from Diversicare regarding a statement of claim against Casa Verde;
- [REDACTED]
- Review on July 8, 2009 of Initial Materials requested by the Purchaser for its due diligence process and commence to prepare same and request materials from Diversicare;
- [REDACTED]
- Preparation on July 13, 2009 of due diligence materials for the Purchaser, discussions with consultant for the Purchaser regarding due diligence materials, and forward same; correspondence with Diversicare regarding preparation of remaining due diligence materials; commence preparation of report to the court in connection with the proposed distribution;
- [REDACTED]
- [REDACTED]
- Preparation and discussion on July 16, 2009 with Mr. Prophet regarding the draft APS;
- Review on July 20, 2009 of correspondence from Diversicare regarding new beds; review May operating results;
- Discussion on July 21, 2009 with Mr. Jensen regarding due diligence matters and as built plans; continue preparing court report;

- Correspondence on July 22, 2009 with Diversicare regarding the availability of site plans;
- Preparation on July 23, 2009 of court report and materials; review due diligence information prepared by Diversicare and forward same to the Purchaser;
- Preparation on July 29, 2009 of the interim statement of receipts and disbursements for court materials; correspondence to/from the Purchaser related to due diligence questions including correspondence to Diversicare regarding same;
- To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, written and verbal correspondence to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	5.7	\$ 550.00	\$ 3,135.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	58.8	460.00	27,048.00
Edith Sehrbrock, Staff Technician	<u>3.9</u>	160.00	<u>624.00</u>
Total Hours	<u>68.4</u>		
		Our Fee	\$30,807.00
		GST @ 5%	1,540.35
Amount Payable			\$32,347.35

Payable upon receipt to Deloitte & Touche Inc.



**Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President**

#495138-v1-Invoice-21-Receivership-Paragon DOC

Private and Confidential

Paragon Health Care Inc. o/a Casa Verde Health Centre and
Paragon Health Care (Ontario) Inc.
c/o Deloitte & Touche Inc.
1 Concorde Gate, Suite 200
North York, Ontario
M3C 4G4

Date: December 9, 2009
Invoice No: 2520736
Client/Mandate No: 891048.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice #22

Re: Paragon Health Care Inc. ("Paragon") o/a Casa Verde Health Centre
("Casa Verde") and Paragon Health Care (Ontario) Inc. ("Paragon
Ontario") - Receivership

To professional services rendered in connection with the appointment of
Deloitte & Touche Inc. as Court-appointed Interim Receiver and Receiver
and Manager ("Receiver") of Paragon Health Care Inc. and Paragon Health
Care (Ontario) Inc. for the period August 1, 2009 to September 30, 2009,
including;

- Review on August 4, 2009 of correspondence from the potential purchaser (the "Purchaser") regarding pension plan information;
- Review of/and update on August 4, 2009 the Fifth Report to the Court in anticipation of an application to the Court by the Receiver;
- [REDACTED]
- [REDACTED]
- [REDACTED]
- Review on August 11, 2009 of Casa Verde's June 2009 operating statement;
- Correspondence on August 11, 2009 with Ms. Millie Christie of Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding grievance matters;

- Organize on August 11, 2009 a site visit by the Purchaser;
- Discussion on August 12, 2009 with Ms. Carrie Oram of Ontario Ministry of Health and Long Term Care ("MOH") regarding the License Transfer Process and prepare correspondence to Gowlings regarding same;
- Correspondence on August 14, 2009 to the Purchaser regarding the APS and draft cost-sharing letter and compile due diligence materials regarding same;
- Discussion on August 17, 2009 with Mr. John Jensen of John A. Jensen Realty Ltd. regarding the APS in advance of conference call with the Purchaser; [REDACTED] conference call with the Purchaser regarding comments on the APS;
- Compilation on August 18, 19 and 24, 2009 of due diligence materials for the Purchaser including various correspondence and discussions with Ms. Pinky Lee of Diversicare regarding same;
- Preparation on August 20, 2009 of correspondence to Mr. David Beirnes regarding due diligence materials; discussion with Ms. Lee regarding MOH reconciliation;
- Attendance at a meeting on August 21, 2009 with Ms. Lee, Ms. Christie and Ms. Paige Chan of Diversicare to review MOH accounts and issues involved therewith;
- [REDACTED]
- [REDACTED]
- [REDACTED]
- Reconcile on September 2, 2009 of MOH payments and discuss same with Ms. Lee;
- Review on September 3, 2009 of MOH funding and discuss same with Diversicare; correspondence with Mr. Beirnes regarding status of various issues with APS; review and revise draft letter to Mr. Tim Burns of the MOH regarding Occupancy Based Funding ("OBF") for 2007 and forward same to Diversicare for comments;
- Revision on September 8, 2009 of letter to Mr. Burns regarding 2007 OBF; correspondence with the Purchaser regarding further due diligence;
- Discussion on September 11, 2009 with Ms. Christie regarding further due diligence materials requested by Purchaser;
- Review on September 14, 2009 of due diligence materials compiled by Diversicare;
- Discussion on September 15, 2009 with Ms. Christie regarding due


diligence materials requested by the Purchaser;

- Discussion on September 17, 2009 with Mr. Jensen regarding status and subsequent telephone message to Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding same;
- Discussion on September 23, 2009 with Mr. Jensen regarding the status of the APS and other matters;
- Discussion on September 24, 2009 with Ms. Christie regarding Director of Care and environmental positions at Casa Verde;
- Discussion on September 25, 2009 with Ms. Christie regarding staffing issues at Casa Verde; coordinate meeting with Purchaser;
- Preparation for and attendance at a meeting on September 30, 2009 with representatives of the Purchaser, Mr. Vanderlugt and Mr. Jensen to discuss matters related to the APS; [REDACTED]
- To all other administrative matters with respect to the Receivership administration, including all meetings, telephone attendances, written and verbal correspondence to facilitate the foregoing.

A detailed summary of hours and rates as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	5.7	\$ 550.00	\$ 3,135.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	59.1	460.00	27,186.00
Edith Sehrbrock, Staff Technician	<u>4.6</u>	160.00	<u>736.00</u>
Total Hours	<u>69.4</u>		
		Our Fee GST @ 5%	\$31,057.00 1,552.85
Amount Payable			<u>\$32,609.85</u>

Payable upon receipt to Deloitte & Touche Inc.


Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President
#496499

Tel: (416) 601-6150
Fax: (416) 601-6690
www.deloitte.ca

This is Exhibit "D" referred to
in the Affidavit of Hartley Brick
Sworn before me this 14th day of
December, 2008
A. Commissioner, etc. [Signature]

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: September 11, 2008
Invoice No: 2247559
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz


GST Registration No: 133245290

Anna Koroneos, a Commissioner, etc
Province of Ontario,
for Deloitte & Touche Inc.,
Trustee in Bankruptcy.
Expires June 5, 2011.


Invoice - #15

RE: 1508669 Ontario Limited o/a West Park Health Centre ("1508669"
or the "Company") - Receivership

To professional services rendered in connection with the appointment of
Mintz & Partners Limited ("MPL")/Deloitte & Touche Inc. ("Deloitte") as
Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of
1508669 Ontario Limited o/a West Park Health Centre for the period June 1,
2008 to July 31, 2008, including:

- Review on June 2, 2008 of correspondence received from Kronis, Rotsztain, Margles, Cappel ("KRMC"), counsel to CIBC Mortgage, regarding a request to obtain a copy of the Appointment Order, including correspondence to KRMC enclosing same;
- Discussion on June 12, 2008 with Ms. Laura White of KRMC regarding a mortgage on a property formerly owned by 1508669;
- 
- Review on June 19, 2008 of correspondence received from Diversicare Canada Management Services Co. Inc. ("Diversicare") regarding a proposal for transitional beds at Haddon Hall;
- Review on June 19, 2008 of the Annual Report for West Park, and execute same;

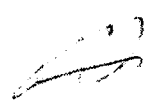
- Review on June 20, 2008 of a 3-month cash flow, including preparation of disbursements for funding to Diversicare;
- Preparation of the Receiver's Fourth Report to Court ("4th Report to Court");
- [REDACTED]
- Correspondence on June 23, 2008 with Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding the proposed distribution;
- [REDACTED]
- Preparation on June 25, 2008 of the Affidavit of Fees;
- [REDACTED]
- Preparation for and attendance on July 2, 2008 in Court regarding the motion to approve the interim distribution and the 4th Report to Court;
- [REDACTED]
- Correspondence on July 2, 2008 with Peoples regarding the status of the distribution motion;
- Review on July 9, 2008 of the West Park information package, and provide comments to Mr. John Jensen with respect to same;
- Review on July 10, 2008 of correspondence from Mr. Jensen regarding the West Park information package, and reply to same;
- Review on July 10, 2008 of correspondence from Diversicare regarding capital expenditures for West Park;
- Review on July 11, 2008 of the revised information package regarding West Park and provide comments to Mr. Jensen with respect to same;
- Review on July 18, 2008 of the May 2008 Operating Statements;
- Provide on July 21, 2008 comments to Mr. Jensen on the West Park information package;

- 
- Correspondence on July 21, 2008 with Mr. Jensen regarding beds held in abeyance;
- Preparation for and attendance on July 24, 2008 at a meeting with Mr. Gerald Harquail regarding the status of the West Park property;
- Telephone discussion on July 29, 2008 with Mr. Jensen regarding information requested by interested parties and review files for same;
- Preparation on July 30, 2008 of information for Mr. Jensen as requested by interested parties;
- Telephone discussion on July 31, 2008 with Mr. Jensen regarding the status of interest in the West Park property;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

- A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	2.7	\$ 525.00	\$ 1,417.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	28.3	440.00	12,452.00
Anna Koroneos, Insolvency Specialist	1.3	170.00	221.00
Edith Sehrbrock, Staff Technician	<u>2.7</u>	145.00	<u>391.50</u>
Total Hours	<u>35.0</u>		
		Our Fee	\$ 14,482.00
		GST @ 5%	<u>724.10</u>
	Amount Payable		<u>\$ 15,206.10</u>

Payable upon receipt to Deloitte & Touche Inc.


Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

MINFZ-4439277-1-1-Invoice-15.DOC

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: October 29, 2008
Invoice No: 2271421
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #16

RE: 1508669 Ontario Limited o/a West Park Health Centre ("1508669" or the "Company") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period August 1, 2008 to September 30, 2008, including:

- Prepare and provide on August 1, 2008 due diligence information requested by an interested party to Mr. John Jensen;
- Review on August 5, 2008 of an offer received from an interested party;
- Preparation on August 5, 2008 of e-mail correspondence to Mr. Martin Mallich of Peoples Trust Company ("Peoples Trust") attaching the offer received from an interested party;
- Telephone discussion on August 5, 2008 with Mr. Gerald Harquail with respect to the amounts required to reinstate the loans, including preparation of e-mail correspondence to Mr. Harquail regarding same, a [REDACTED]

- Telephone discussion on August 6, 2008 with Mr. Harquail regarding his enquiry on the Receiver's e-mail sent August 5, 2008, and with respect to the amounts required to reinstate the loans;
- Review on August 11, 2008 of comments provided on the potential purchaser's Letter of Intent ("LOI"), discuss same with Mr. Jensen and Mr. Mallich, and provide the terms of a counter offer to Mr. Jensen;
- [REDACTED]
- Telephone discussion on August 13, 2008 with Mr. Jensen regarding the status of the counter offer to the LOI;
- Review on August 14, 2008 of correspondence received from Mr. Jensen regarding West Park, and respond to same;
- Attendance on August 15, 2008 to a voicemail message from Mr. Jensen, and preparation of a status update for Peoples Trust;
- Review on August 18, 2008 of correspondence from Mr. Jensen regarding the LOI, and respond to same;
- Telephone discussion on August 19, 2008 with Mr. Jensen regarding the status of the LOI and various other matters;
- Review on August 19, 2008 of comments provided for the cash flow, and preparation of correspondence to Diversicare Canada Management Services Co. Inc. ("Diversicare") regarding same;
- Telephone discussion on August 20, 2008 with Mr. Jensen regarding the LOI and the status of other potential purchasers;
- Telephone discussion on August 20, 2008 with Mr. Mallich regarding the LOI, and provide Mr. Mallich with information he requested;
- Review on August 21, 2008 of the revised LOI received from Mr. Jensen, including attendance to a voicemail message from Mr. Jensen regarding same, discuss same with Mr. Mallich and provide comments to Mr. Jensen re counter offer;
- Telephone discussion on August 22, 2008 with Mr. Jensen regarding his discussions with interested parties;
- Review on August 27, 2008 of various information provided by Diversicare;


- Review and revise on August 28, 2008 of the draft Agreement of Purchase and Sale template, and provide same to Mr. Jensen;
- Telephone discussion on August 28, 2008 with an interested purchaser regarding his intention to submit an offer for the assets, [REDACTED]
- Telephone discussion on August 28, 2008 with Mr. Jensen regarding his meeting with a potential purchaser;
- Review on August 29, 2008 of correspondence received from Mr. Eric Hall of Diversicare regarding proposed salary increases, forward same to Mr. Jensen for comments, and respond to Mr. Jensen on further inquiries;
- Correspondence on September 3, 2008 with representatives of Diversicare regarding payroll, salary increases and other matters;
- Review on September 3, 2008 of correspondence from Mr. Jensen regarding a potential purchaser's participation in the sale process;
- Correspondence on September 4, 2008 with Mr. Jensen regarding the status of the sale process;
- Review on September 5, 2008 of correspondence from Diversicare regarding nursing matters, and forward same to Mr. Jensen and Mr. Clifton Prophet of Gowlings for comments;
- Review on September 8, 2008 of correspondence regarding nursing staffing and other matters;
- Telephone discussion on September 10, 2008 with Mr. Jensen regarding offers received and the status of same;
- Telephone discussion on September 11, 2008 with Mr. Jensen regarding the status of the sales process and offers received;
- Review on September 12, 2008 of the Statement of Claim issued by the Elkin Law Office ("Elkin") against West Park and correspondence received from Diversicare regarding same, including a subsequent telephone discussion with Mr. Hall with respect to same;
- Telephone discussion on September 12, 2008 with Mr. David Smith of ING Novex, insurance adjuster, regarding the Statement of Claim issued by Elkin against West Park, [REDACTED]

- Telephone discussion on September 15, 2008 with Mr. Mallich regarding the status of the sale of West Park and offers received, and Peoples Trust's position on same;
- Telephone discussion on September 15, 2008 with Mr. Jensen regarding offers received with respect to the sale of West Park;
- Review on September 16, 2008 of August 2008 operating results;
- Review on September 17, 2008 of correspondence received from Mr. Jensen regarding West Park, and respond to same;
- Preparation on September 22, 2008 of correspondence and disbursements for the September 2008 funding;
- Review on September 23, 2008 of Ministry of Health funding notices, and provide same to Mr. Jensen;
- Review on September 24, 2008 of operating results, including attendance upon a telephone discussion with Mr. Jensen regarding the status of offers;
- Correspondence on September 26, 2008 with Mr. Jensen regarding the status of offers received;
- Review of September 29, 2008 of a potential purchaser's requested changes to its Confidentiality Agreement, and respond to Mr. Jensen with respect to same;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	3.2	\$ 525.00	\$ 1,680.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	34.4	440.00	15,136.00
Edith Sehrbrock, Staff Technician	<u>3.5</u>	145.00	<u>507.50</u>
Total Hours	<u>41.1</u>		
		Our Fee	\$ 17,323.50
		GST @ 5%	<u>866.18</u>
	Amount Payable		<u>\$ 18,189.68</u>

Payable upon receipt to Deloitte & Touche Inc.


Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: December 22, 2008
Invoice No: 2302631
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #17

RE: 1508669 Ontario Limited o/a West Park Health Centre ("1508669" or the "Company") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period October 1, 2008 to November 30, 2008, including:

- Telephone discussion on October 3, 2008 with Mr. John Jensen of John A. Jensen Realty Inc. regarding an offer received for the West Park facility ("Offer received") from an interested party;
- Telephone discussion on October 6, 2008 with Mr. Eric Hall of Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding a flooring issue;
- Telephone discussion on October 6, 2008 with Mr. Jensen regarding the status of the marketing process and various financial matters;
- Attendance on October 10, 2008 upon a conference call with Mr. Jensen, and Mr. Martin Mallich and Mr. Barry Battley of Peoples Trust Company ("Peoples Trust") regarding the status of the sales process;
- Review and approve on October 14, 2008 payroll received from Diversicare;

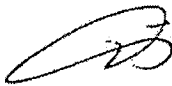
- Correspondence on October 15, 2008 with Mr. Jensen and provide Mr. Jensen with the September 2008 operating results;
- Telephone discussion on October 17, 2008 with Mr. Jensen regarding the timing for the completion of the sales process following acceptance of an offer;
- Review on October 17, 2008 of correspondence from Canadian Imperial Bank of Commerce Mortgages regarding the Notice of Power and Sale, and [REDACTED]
- Review on October 20, 2008 of a response from Diversicare regarding questions raised by a potential purchaser, and forward same to Mr. Jensen;
- Preparation on October 22, 2008 of cash flow funding to Diversicare;
- Review on October 30, 2008 of information provided by a potential purchaser;
- Correspondence on October 31, 2008 with Mr. Jensen regarding Offers received and review same;
- Telephone discussion on November 3, 2008 with Mr. Hall regarding flooring issues and quotations for the repair of same, and forward and discuss same with Peoples Trust;
- Telephone discussions on November 5, 2008 with Mr. Jensen and Mr. Mallich regarding a strategy for dealing with Offers received;
- Telephone discussion on November 5, 2008 with Mr. Hall regarding issues in connection with the West Park facility;
- Respond on November 6, 2008 to correspondence received from Peoples regarding anticipated net proceeds from the sale of the West Park facility;
- Correspondence on November 10, 2008 with Peoples regarding a plan of action for dealing with Offers received;
- Telephone discussion on November 14, 2008 with Mr. Jensen regarding a plan of action for dealing with Offers received;
- Correspondence on November 14, 2008 with Diversicare regarding the requirement to replace the steamer and forward same to Peoples Trust;

- Telephone discussion on November 17, 2008 with Mr. Jensen regarding various matters;
- Review on November 19, 2008 of Mr. Jensen's marketing report, including numerous discussions with Mr. Jensen regarding same and with respect to Offers received, and forward same to Peoples Trust;
- Review on November 21, 2008 of the cash flow, including preparation of correspondence regarding funding to Diversicare;
- Review on November 25, 2008 of correspondence from Diversicare regarding the pension plan and forward same to Peoples Trust and Gowlings;
- Review on November 28, 2008 of correspondence from Diversicare regarding the flooring quotations received, provide comments on same and forward to Peoples Trust; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	1.1	\$ 525.00	\$ 577.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	16.8	440.00	7,392.00
Edith Sehrbrock, Staff Technician	<u>2.9</u>	145.00	<u>420.50</u>
Total Hours	<u>20.8</u>		
		Our Fee	\$ 8,390.00
		GST @ 5%	<u>419.50</u>
Amount Payable			<u>\$ 8,809.50</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: February 24, 2009
Invoice No: 2331107
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice - #18

**RE: 1508669 Ontario Limited o/a West Park Health Centre
("1508669" or the "Company") - Receivership**

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period December 1, 2008 to January 31, 2009, including:

- Preparation on December 2, 2008 of a draft agreement for an offer received for West Park Health Centre ("West Park") from an interested party;
- Telephone discussion on December 4, 2008 with Mr. John Jensen of John A. Jensen Realty Inc. regarding the status of an offer received for West Park and a strategy for dealing with same;
- Review on December 5, 2008 of the October 2008 operating results;
- Review on December 8, 2008 of various materials received from Diversicare Canada Management Services Co., Inc. ("Diversicare") and respond to same, including a telephone discussion with a representative of Diversicare regarding the Ministry of Health's (the "MOH") spending accounts;
- Telephone discussion on December 9, 2008 with Mr. Eric Hall of Diversicare regarding a proposed pension plan for West Park, and various other matters;

- Review on December 9, 2008 of information in connection with the proposed pension plan for West Park;
- Telephone discussion on December 11, 2008 with Mr. Jensen regarding the status of a counter-offer;
- Correspondence on December 15, 2008 with Mr. Hall regarding the requirement to repair certain floors at West Park and various other matters;
- Telephone discussion on December 16, 2008 with Mr. Jensen regarding the status of the West Park sales process, and the availability of a property adjacent to West Park;
- Telephone discussion on December 18, 2008 with Mr. Martin Mallich of Peoples Trust Company ("Peoples") regarding offers received for West Park, including correspondence with Mr. Jensen with respect to same;
- Review and respond on January 5, 2009 to Peoples regarding the status of the proceedings against Mr. Gerald Harquail;
- Correspondence on January 7, 2009 with Diversicare regarding a retro pay issue;
- Complete and submit on January 8, 2009 the Operator Interest Survey to the MOH regarding the LTC Renewal Strategy;
- Review and execute on January 9, 2009 the Occupancy Based Funding certificate;
- Review, revise and resubmit on January 9, 2009 the Operator Interest Survey to the MOH;
- Correspondence on January 9, 2009 with Mr. Jensen regarding the status of the sales process;
- Review on January 12, 2009 of MOH's reporting for West Park;
- Correspondence on January 14, 2009 with Mr. Hall regarding the purchase and lease of a washer and dryer for West Park;
- Correspondence on January 15, 2009 with Peoples regarding the Kent Street Property and the upgrade of the facility;
- Correspondence on January 21, 2009 with Mr. Hall regarding MOH issues;

- Correspondence on January 22, 2009 with Mr. Hall regarding the MOH's proposal for transitional beds, scheduling a meeting, and the timing for a review of the 2009 operating budget;
- Correspondence on January 22, 2009 enclosing cash flow funding;
- Review on January 23, 2009 of information received from Diversicare;
- Preparation for and attendance on January 26, 2009 at West Park to tour the premises, meet with Mr. Hall and Ms. Brenda Sinan of West Park to discuss the 2008 operating results and 2009 operating budget, and meet with a representative of the MOH to discuss the MOH's proposal for transitional beds at Haddon Hall;
- Telephone discussion on January 28, 2009 with Mr. Hall regarding the MOH's proposal for transitional beds;
- Correspondence on January 29, 2009 with Peoples regarding the MOH's proposal for transitional beds;
- Telephone discussion on January 30, 2009 with Mr. Jensen regarding the status of the sales process and the transitional bed issue;
- Review on January 30, 2009 of correspondence from Diversicare regarding the funding for transitional beds, and respond to same; and
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	0.3	\$ 525.00	\$ 157.50
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	31.1	440.00	13,684.00
Edith Sehrbrock, Staff Technician	<u>3.1</u>	145.00	<u>449.50</u>
Total Hours	<u>34.5</u>		
		Our Fee	\$ 14,291.00
		GST @ 5%	<u>714.55</u>
	Amount Payable		<u>\$ 15,005.55</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: May 12, 2009
Invoice No: 2397828
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz


GST Registration No: 133245290

Invoice - #19

**RE: 1508669 Ontario Limited o/a West Park Health Centre
("1508669" or the "Company") - Receivership**

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period February 1, 2009 to March 31, 2009, including:

- Review on February 2, 2009 of e-mail correspondence regarding the status of the sale of West Park Health Centre ("West Park");
- Review on February 4, 2009 of a revised offer received for West Park from a potential purchaser ("Potential Purchaser");
- Telephone discussion on February 4, 2009 with Mr. John Jensen and Mr. Sean Jensen of John A. Jensen Realty Inc. regarding the offer from a Potential Purchaser (the "Potential Purchaser Offer");
- Review on February 4, 2009 of e-mail correspondence in connection with West Park;
- Preparation on February 4, 2009 of e-mail correspondence to Mr. Martin Mallich of Peoples Trust Company ("Peoples") enclosing the Potential Purchaser Offer;

- Telephone discussions on February 5, 2009 with a party representing a party interested in West Park (“Interested Party Representative”), including a subsequent telephone discussion with Mr. J. Jensen with respect to same;
- Review on February 5, 2009 of e-mail correspondence from Mr. J. Jensen regarding that party’s interest in West Park, including a subsequent telephone discussion with the Interested Party Representative, and e-mail correspondence to Mr. J. Jensen regarding same;
- Review on February 5, 2009 of e-mail correspondence and related documents from Mr. Mallich, including subsequent telephone discussions with Mr. Mallich and Mr. J. Jensen regarding same;
- Telephone discussion on February 5, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer;
- Telephone discussion on February 9, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer and review, revise and discuss same with Mr. J. Jensen;
- Telephone discussion on February 9, 2009 with the Interested Party Representative regarding various information requests;
- Preparation on February 9, 2009 of correspondence to Diversicare Canada Management Services Co., Inc. (“Diversicare”) regarding additional funding for payroll in connection with West Park;
- Review on February 10, 2009 e-mail correspondences the Interested Party Representative;
- Telephone discussion on February 10, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer;
- Correspondence on February 10, 2009 with Diversicare regarding the status of the MDS system and other matters;
- 
- Telephone discussions on February 11, 2009 with Mr. J. Jensen regarding the status of the sign back of the Potential Purchaser Offer;

- [REDACTED]
- Telephone discussions on February 11 and 12, 2009 with Mr. Eric Hall of Diversicare regarding the transitional bed proposal from the Ministry of Health and Long-Term Care ("MOH");
- Telephone discussion on February 12, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer and various other matters;
- Review on February 13, 2009 of the Potential Purchaser Offer provided by its counsel, including a telephone discussion with Mr. J. Jensen regarding same;
- Review and sign cheques on February 13, 2009 in respect of West Park's operating disbursements;
- Review on February 17, 2009 of revisions to the Potential Purchaser Offer provided by its counsel and forward same to Gowlings, including a subsequent telephone discussion with Mr. J. Jensen regarding same;
- Telephone discussion on February 17, 2009 with Peoples providing an update on the status of the Potential Purchaser Offer;
- Telephone discussion on February 18, 2009 with Mr. J. Jensen regarding the status of the Potential Purchaser Offer, and review of documents with respect to same;
- Review and provide revisions on February 19, 2009 to the Potential Purchaser Offer and forward to Gowlings for comments;
- Review on February 19, 2009 of e-mail correspondence regarding the Potential Purchaser Offer, [REDACTED]
- Review on February 20, 2009 of the Potential Purchaser Offer, [REDACTED]
- Review on February 20, 2009 of the 2009 operating budget and forward a copy to Mr. J. Jensen;
- Review and revise on February 23, 2009 the Potential Purchaser Offer;

- Correspondences on February 23, 2009 with Mr. J. Jensen regarding the Potential Purchaser Offer, including a discussion with Mr. VanderLugt regarding same;
- Review on February 23 and 24, 2009 of the draft Agreement of Purchase and Sale ("APS");
- [REDACTED]
- Review and revise on February 24, 2009 the Potential Purchaser Offer and forward same to Mr. Prophet for comments;
- Telephone discussion on February 24, 2009 with Mr. J. Jensen regarding the status of the sale of West Park;
- Review and revise on February 25, 2009 the Potential Purchaser Offer, [REDACTED]
- Review on February 25, 2009 of sick bank credits, including telephone discussions with Mr. J. Jensen and Ms. Millie Christie of Diversicare regarding same;
- [REDACTED]
- Finalize and execute on February 26, 2009 the Potential Purchaser Offer, including a subsequent telephone discussion with Mr. J. Jensen regarding same;
- Telephone discussion on February 26, 2009 with Diversicare regarding sick bank credits and review of documentation in respect of same;
- Review on February 27, 2009 of the status of deposits provided for in the Potential Purchaser Offer;
- [REDACTED]
- Review and sign cheques on February 27, 2009 in respect of West Park's operating disbursements;
- Telephone discussion on February 27, 2009 with Mr. Larry Doraty of Canada Mortgage and Housing Corporation ("CMHC") regarding the status of the Potential Purchaser Offer;

- Review on March 4, 2009 of correspondence received from Diversicare;
- Correspondence on March 4, 2009 with Mr. J. Jensen regarding the status of various matters in connection with the Potential Purchaser Offer;
- Correspondence on March 5, 2009 with Mr. J. Jensen regarding the deposit and other matters;
- Review on March 5 and 6, 2009 of the Potential Purchaser's due diligence information request and commence compilation of same;
- Telephone discussion on March 9, 2009 with counsel for Ms. Saysamone Sanubane, a former West Park employee, regarding the Lantana Circle property and a possible constructive trust claim against 1508669, including correspondence to Gowlings with respect to same;
- Telephone discussion on March 10, 2009 with a representative of West Park to obtain information on Ms. Sanubane's employment at West Park;
- Preparation on March 11, 2009 of due diligence materials as requested by the Potential Purchaser;
- Telephone discussion on March 11, 2009 with Ms. Brenda Sinan of West Park regarding scheduling a sight visit and other matters;
- Review on March 12, 2009 of 2008 year-end operating results and forward same to Peoples and CMHC;
- Prepare and review on March 13 and 16, 2009 due diligence materials as requested by the Potential Purchaser;
- Review and sign cheques on March 16, 2009 in respect of West Park's operating disbursements;
- Review on March 18 and 19, 2009 of the draft APS and provide comments on same;
- [REDACTED]
- Review and prepare on March 23, 2009 due diligence materials;
- Telephone discussion on March 24, 2009 with Mr. Hall regarding the status of the transitional bed program and due diligence activities;

- Prepare and forward on March 24, 2009 various due diligence materials to the Potential Purchaser;
- Review and revise on March 24, 2009 the APS forward same to Gowlings;
- [REDACTED]
- Telephone discussion on March 24, 2009 with Mr. C. Costa regarding the Services Agreement;
- Review on March 25, 2009 of the draft Approval and Vesting Order and provide suggested edits to same;
- Preparation on March 25, 2009 of information requests for due diligence as requested by the Potential Purchaser, review response to same and forward to the Potential Purchaser;
- Prepare on March 27, 2009 due diligence information requested by the Potential Purchaser;
- Prepare on March 30, 2009 due diligence information requested by the Potential Purchaser and arrange for a site visit;
- [REDACTED]
- [REDACTED]
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	13.5	\$ 550.00	\$ 7,425.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	68.7	460.00	31,602.00
Edith Sehrbrock, Staff Technician	<u>3.8</u>	160.00	<u>608.00</u>
Total Hours	<u>86.0</u>		
		Our Fee	\$ 39,635.00
		GST @ 5%	<u>1,981.75</u>
	Amount Payable		<u>\$ 41,616.75</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: July 14, 2009
Invoice No: 2446541
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz

GST Registration No: 133245290

Invoice #20

RE: 1508669 Ontario Limited o/a West Park Health Centre ("1508669" or the "Company") - Receivership

To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period April 1, 2009 to May 31, 2009, including:

- Review on April 1, 2009 of the January 2009 operating results;
- Review April 2, 2009 of information requested with respect to due diligence and respond to same, including various correspondence with Ms. Brenda Sinan of West Park Health Centre ("West Park") regarding same;
- Telephone discussions on April 3, 2009 with Mr. John Jensen of John A. Jensen Realty Inc. regarding information requested with respect to due diligence and other issues in connection with the sales process;
- Preparation on April 3, 2009 of information requested with respect to due diligence;
- Attendance on April 6, 2009 at a meeting with Mr. Jensen regarding the status of the sales process, including correspondence to/from Ms. Sinan with respect to due diligence at West Park;

- Review on April 7, 2009 of correspondence regarding a claim made in respect of West Park and forward same to Gowling Lafleur Henderson LLP ("Gowlings").
- Review on April 7, 2009 of the draft Agreement of Purchase and Sale ("APS"), [REDACTED]
- Telephone discussion on April 8, 2009 with Mr. Jensen regarding the status of an offer received for West Park from a potential purchaser ("Potential Purchaser") and various other matters;
- [REDACTED]
- Review on April 13, 2009 of due diligence information and provide same to Mr. Jensen, including a subsequent telephone discussion with Mr. Jensen regarding same;
- Review on April 13, 2009 of documentation regarding West Park's survey and provide same to Mr. Jensen;
- Telephone discussion on April 15, 2009 with Mr. Jensen regarding the status of the Potential Purchaser's due diligence and various other matters in connection with West Park;
- Review on April 16, 2009 of correspondence received from Diversicare regarding various capital expenditure requirements;
- Review on April 17, 2009 of correspondence from the Ministry of Health regarding the 2006 reconciliation.
- Telephone discussion on April 17, 2009 with Mr. Jensen regarding the status of due diligence information with respect to the Potential Purchaser, including a review of requests for further information;
- Telephone discussion on April 20, 2009 with Mr. Jensen regarding outstanding due diligence requests;
- Preparation on April 21, 2009 of due diligence information;
- Review on April 22, 2009 of correspondence received regarding the Potential Purchaser's issues, [REDACTED]

- Preparation on April 23, 2009 of due diligence information, including correspondence to the Potential Purchaser enclosing same;
- Review on April 27, 2009 of the February 2009 operating results;
- Correspondence on April 29, 2009 with Ms. Eileen Ostovski of Altus Group regarding West Park property taxes;
- Correspondence on April 30, 2009 with Peoples Trust Company ("Peoples") regarding a status update;
- [REDACTED]
- Review on May 1, 2009 of due diligence information received and forward same to the Potential Purchaser;
- [REDACTED]
- E-mail correspondence on May 6, 2009 to Mr. Jensen in response to his enquiry on the status of the APS;
- Correspondence on May 8, 2009 regarding the Potential Purchaser's position on certain adjustments requested by the Potential Purchaser;
- Telephone discussion on May 12, 2009 with Peoples regarding the status of the APS, including a subsequent telephone discussion with Mr. Jensen with respect to same;
- Preparation on May 13, 2009 of a cash flow forecast with respect to a potential distribution, including correspondence with Diversicare Canada Management Services Co., Inc. ("Diversicare") regarding same;
- Telephone discussion on May 14, 2009 with Mr. Jensen regarding the APS and matters in connection with same;
- Review on May 14, 2009 of materials provided by Diversicare;
- Review on May 18, 2009 of correspondence received from Mr. Jensen, and preparation of correspondence to Peoples regarding the Potential Purchaser's revised offer;

- Correspondence on May 20, 2009 with Mr. Jensen regarding the status of the Receiver's position regarding the Potential Purchaser's revised offer and subsequent correspondence with Peoples regarding same;
- Telephone discussion on May 21, 2009 with Mr. Eric Hall of Diversicare regarding the status of the transitional bed program;
- Review on May 22, 2009 of the March 2009 operating statements;
- Review and respond on May 22, 2009 to enquiries made by Peoples;
- Attendance on May 26, 2009 to voicemail messages to/from Mr. Jensen regarding the status of the Receiver's position regarding the Potential Purchaser's revised offer, including a voicemail message to Peoples regarding the possibility of an upcoming conference call;
- Correspondence on May 27, 2009 with Peoples regarding Peoples position on the Potential Purchaser's revised offer;
- Telephone discussion on May 28, 2009 with Mr. Hall regarding the status of various matters in connection with West Park;
- Review on May 28, 2009 of various correspondence with respect to West Park;
- Correspondence on May 28, 2009 with Peoples regarding a status update;
- To all other administrative matters with respect to acting as Court-appointed Interim Receiver and Receiver and Manager of 1508669, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

1508669 Ontario Limited o/a West Park Health Centre

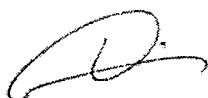
July 14, 2009

Page 5 of 5 – Invoice #20

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	1.8	\$ 550.00	\$ 990.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	44.9	460.00	20,654.00
Edith Sehrbrock, Staff Technician	<u>2.3</u>	160.00	<u>368.00</u>
Total Hours	<u>49.0</u>		
		Our Fee	\$ 22,012.00
		GST @ 5%	<u>1,100.60</u>
	Amount Payable		<u>\$ 23,112.60</u>

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President



Deloitte & Touche Inc.
5140 Yonge St., Suite 1700
Toronto ON M2N 6L7
Canada

Tel: 416-601-6150
Fax: 416-601-6690
www.deloitte.ca

Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: October 16, 2009
Invoice No: 2492662
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice #21

RE: 1508669 Ontario Limited o/a West Park Health Centre ("1508669" or the "Company") – Receivership


To professional services rendered in connection with the appointment of Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a West Park Health Centre for the period June 1, 2009 to July 31, 2009, including:

- Telephone discussions on June 08, 2009 with Mr. John Jensen of John A. Jensen Realty Limited regarding the status of offers and Peoples Trust Company's ("Peoples") position thereon and message to Peoples regarding same;
- Telephone discussions on June 08, 2009 with Mr. Jensen regarding a counter-offer to a potential purchaser ("Purchaser");
- Telephone discussions on June 11, 2009 with Mr. Jensen regarding the Purchaser and provide written counter-offer to the Purchaser through Mr. Jensen and correspondence to Peoples regarding same;
- Telephone discussions on June 17, 2009 with Mr. Jensen regarding status of the West Park sale process;
- Telephone discussions on June 19 and 22, 2009 with Mr. Jensen regarding the status of the Purchaser's offer;
- Review on June 24, 2009 of request for further information from the Purchaser, forward same to Diversicare, review responses and provide to the Purchaser;

1508669 Ontario Limited o/a West Park Health Centre

October 16, 2009

Page 2 of 3 – Invoice #21

- Coordinate on June 24, 2009 a site visit by Mr. M. Lombard of Peoples;
- Review on June 26, 2009 of correspondence with Mr. Jensen regarding the Purchaser's offer;
- Review on July 2, 2009 of correspondence from Diversicare and arrange for sight visit for Mr. Lombard;
- Telephone discussions on July 3, 2009 with Mr. Jensen regarding the status of the Purchaser;
- 
- Preparation on July 6, 2009 of Due Diligence information for the potential Purchaser;
- Preparation on July 7, 2009 of correspondence to Diversicare regarding cash flow funding;
- Review on July 8, 2009 of files regarding outstanding and potential liabilities;
- Telephone discussions on July 10, 2009 with Mr. Lombard regarding his visit to West Park;
- Correspondence on July 13, 2009 with Mr. Jensen regarding the status of the Purchaser;
- Correspondence on July 14, 2009 with Mr. Jensen regarding revised offer from the Purchaser;
- Review on July 15, 2009 of correspondence from the Purchaser regarding the basis for its revised offer;
- Correspondence on July 20, 2009 to Peoples regarding the status of the sale process;
- Telephone discussions on July 21, 2009 with Mr. Jensen regarding the status of the Purchaser;
- Preparation of a report to the court;
- Preparation of correspondence regarding cash flow funding to Diversicare;
- Preparation on July 29, 2009 of an interim statement of receipts and disbursement;
- Correspondence on July 30, 2009 with Peoples regarding the status of the Purchaser's offer and coordinate meeting by telephone conference call;

- To all other administrative matters with respect to the receivership, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	1.5	\$550.00	\$ 825.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	25.1	460.00	11,546.00
Edith Sehrbrock, Staff Technician	<u>2.0</u>	160.00	<u>320.00</u>
Total Hours	<u>45.3</u>		
		Our Fee	\$ 12,691.00
		GST @ 5%	634.55
	Amount Payable		\$13,325.55

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President
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Private and Confidential

1508669 Ontario Limited o/a West Park Health Centre
c/o Deloitte & Touche Inc.
1 Concorde Gate
Suite 200
North York, Ontario
M3C 4G4

Date: December 9, 2009
Invoice No: 2520598
Client/Mandate No: 891066.1000000
Billing Partner: Daniel R. Weisz
GST Registration No: 133245290

Invoice #22

**RE: 1508669 Ontario Limited ("1508669" or the "Company") –
Receivership o/a West Park Health Centre ("West Park")**

**To professional services rendered in connection with the appointment of
Deloitte & Touche Inc. ("Deloitte") as Court-appointed Interim Receiver
and Receiver and Manager ("Receiver") of 1508669 Ontario Limited o/a
West Park Health Centre for the period August 1, 2009 to September 30,
2009, including:**

- Review and update on August 4, 2009 the Receiver's Fifth Report to the Court in anticipation of the Receiver's application to Court;
- Preparation for and attendance on a conference call on August 5, 2009 with Mr. John Jensen of John A. Jensen Realty Limited, Mr. Martin Mallich and Mr. Frank Renou of Peoples Trust Company ("Peoples") to discuss Peoples' position on the potential purchaser's ("Purchaser") latest offer and general marketplace conditions;
- Correspondence on August 5 and 11, 2009 from Mr. Eric Hall of Diversicare Management Services Canada, Inc. ("Diversicare") regarding leaking pipes and quote for repairing;
- Telephone discussion on August 11, 2009 with Mr. Hall regarding Ministry of Health ("MOH") review of West Park and further review of compliance materials and subsequent correspondence with Peoples regarding compliance matters;
- Review on August 10, 2009 of MOH report in connection with unmet standards;

- Review on August 12, 2009 correspondence from Mr. Hall regarding MOH issues and preparation for meeting scheduled for August 13, 2009;
- Attendance on August 13, 2009 in Hamilton to meet with representatives of MOH to discuss annual review and enhanced monitoring; separate discussion with Ms. Brenda Sinan and Mr. Hall regarding enhanced monitoring and plan of corrective action and preparation of correspondence to Peoples regarding same;
- Telephone discussion on August 17, 2009 with Mr. Jensen regarding Peoples intended course of action for the property;
- Arrange on August 18, 2009 for return of Purchaser's deposit;
- Arrange on August 19, 2009 for payment of survey commission by Purchaser and obtain copy of same;
- Review on August 20, 2009 of revised compliance plan submitted to MOH;
- Review and execute on August 20, 2009 an offer of employment for an RN Supervisor;
- Review on August 21, 2009 of July 2009 operating statement for West Park;
- Review on August 21, 2009 of reconciliation of MOH funding;
- [REDACTED]
- [REDACTED]
- [REDACTED], and telephone discussion with Mr. Les Wittlin of Lang Michener LLP on same;
- E-mail correspondence on September 2, 2009 with various parties in connection with the pending foreclosure proceedings and drafting of consent;
- Review on September 3, 2009 of MOH funding for 2006 to 2008 and subsequent discussion with Diversicare regarding same;
- Telephone discussion on September 9, 2009 with Mr. Wittlin [REDACTED]
- Correspondence on September 17, 2009 with Peoples regarding property tax bills;
- Review e-mail correspondence on September 22 and 25, 2009 from Mr. Hall regarding various matters;
- [REDACTED]

- Telephone discussion on September 30, 2009 with Chantal of CRA regarding outstanding amounts and status of the receivership; and
- To all other administrative matters with respect to the receivership, including all meetings/discussions, telephone attendances, written correspondence, review and execution of disbursements, verbal and written reporting to facilitate the foregoing.

A detailed summary of time is as follows:

Staff	Hours	Hourly Rates	Total Fees
Daniel R. Weisz, CA•CIRP, CIRP, Senior Vice President	3.1	\$550.00	\$ 1,705.00
Hartley Bricks, MBA, CA•CIRP, CIRP, Vice President	19.4	460.00	8,924.00
Edith Sehrbrock, Staff Technician	<u>3.3</u>	160.00	<u>528.00</u>
Total Hours	<u>25.8</u>		
		Our Fee	\$ 11,157.00
		GST @ 5%	557.85
		Amount Payable	\$11,714.85

Payable upon receipt to Deloitte & Touche Inc.



Daniel R. Weisz, CA•CIRP, CIRP
Senior Vice President

#199759

Court File No.: 06-CL-6233	
PEOPLES TRUST CANADA	and PARAGON HEALTH CARE INC. et al.
	ONTARIO SUPERIOR COURT OF JUSTICE (PROCEEDING COMMENCED AT TORONTO)
	AFFIDAVIT OF HARTLEY M. BRICKS (Sworn December 14, 2009)
	Gowling Lafleur Henderson LLP Barristers and Solicitors 1 First Canadian Place 100 King Street West, Suite 1600 TORONTO, Ontario M5X 1G5
	Clifton P. Prophet / Frank Lamie LSUC No.: 34345K / 54035S Telephone: (416) 369-7399 / (416) 862-3609 Facsimile: (416) 862-7661 Solicitors for Deloitte & Touche Inc. in its capacity as Interim Receiver and Receiver and Manager of the current and future assets, undertakings and properties of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc. and 1508669 Ontario Limited

TAB 4

Court file No. 06-CL-6233

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

PARAGON HEALTH CARE INC. and 1508669 ONTARIO LIMITED

Respondents

**AFFIDAVIT OF LESLIE A. WITTLIN
(Sworn December 16, 2009)**

I, LESLIE A. WITTLIN, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY as follows:

1. I am a partner in the law firm of Lang Michener LLP ("Lang Michener"). I am the billing professional for billings related to the retainer of Lang Michener as independent counsel to Deloitte & Touche Inc. (the "Receiver") in respect of the receiverships of Paragon Health Care Inc. ("Paragon"), 1508669 Ontario Limited ("1508669"), Paragon Health Care (Ontario) Inc. ("Paragon Ontario") and as such I have personal knowledge of the matters to which I refer herein.
2. Pursuant to an order of this court dated January 23, 2006, the Receiver was appointed effective 9:00 a.m. on January 24, 2006 (the "Initial Order").
3. Pursuant to the Initial Order, Lang Michener has acted as independent counsel to the Receiver in its dual capacities as Interim Receiver and Receiver and Manager of the current and future assets, undertakings and properties of Paragon, 1508669 and Paragon Ontario.

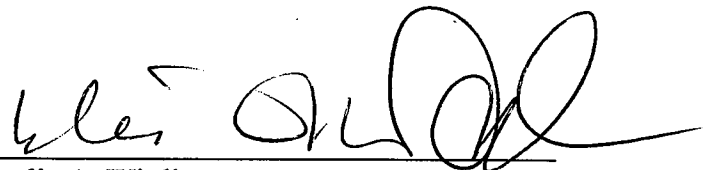
4. Lang Michener has provided services and incurred disbursements as independent counsel to the Receiver for the period from the inception of the receiverships to and including September 30, 2009 as described in the sixth interim bill of costs rendered in the Paragon, 1508669 and Paragon Ontario receiverships, copy of which interim bill of costs is attached hereto as Exhibits "A" (the "Interim Bill of Costs").
5. The legal costs inclusive of fees and disbursements as set out in the Interim Bill of Costs, have been allocated proportionately with the services provided in each receivership.
6. Based on my review of the Interim Bill of Costs and my personal knowledge of the services provided and disbursements incurred in relation to the receiverships of Paragon, 1508669 and Paragon Ontario, respectively, I am of the view that the Interim Bill of Costs contain a fair and accurate description of the services provided, the fees billed by Lang Michener for such services, the disbursements incurred by Lang Michener necessarily incidental to the provision of such services, and a proper allocation of such costs among the three receiverships.
7. I make this affidavit in support of the motion of the Receiver for approval of its fees and disbursements and those of its counsel, and for no other or improper purpose whatsoever.

SWORN before me at the City of
Toronto, in the Province of Ontario, on
December 16, 2009



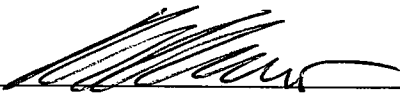
Commissioner for Taking Affidavits

Aaron Rasseau



Leslie A. Wittlin

This is Exhibit "A" referred to in
Affidavit of Leslie A. Wittlin
sworn before me this 16th
day of December, 2009



A COMMISSIONER FOR TAKING OATHS

Court file No. 06-CL-6233

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

BETWEEN

PEOPLES TRUST COMPANY

Applicant

- and -

PARAGON HEALTH CARE INC., 1508669 ONTARIO LIMITED

Respondents

**SIXTH INTERIM BILL OF COSTS OF INDEPENDENT
COUNSEL FOR THE INTERIM RECEIVER AND THE
RECEIVER AND MANAGER OF PARAGON HEALTH
CARE INC., 1508669 ONTARIO LIMITED AND PARAGON
HEALTH CARE (ONTARIO) INC.**

FOR PROFESSIONAL SERVICES RENDERED as independent counsel to Deloitte & Touche Inc. (the "Receiver") in its capacity as court appointed interim receiver and receiver and manager of Paragon Health Care Inc. ("Paragon"), 1508669 Ontario Limited ("1508669") and Paragon Health Care (Ontario) Inc. ("Paragon Ontario"), for the period from June 1, 2009 to September 30, 2009 as particularized in the Schedule of time docket entries annexed hereto;

Professional	Year of Call	Rate	Total Time	Total Fees
Leslie A. Wittlin	1974	725.00	4020	3,045.00

Fees and Disbursements	\$3,051.25
GST on Fees and Disbursements	<u>152.56</u>
Total Fees and Disbursements	\$3,203.81

Allocation of costs: (a) to 1508669 100% - \$3,203.81

-2-

I hereby certify that I have examined the above bill, the services have been duly authorized and rendered and the charges are in my opinion fair and reasonable.

Dated at Toronto, Ontario, this 14th day of ~~October~~ December, 2009.

Deloitte & Touche Inc., in its capacity as interim receiver and the receiver and manager of Paragon Health Care Inc., 1508669 Ontario Limited and Paragon Health Care (Ontario) Inc.

Per:



for

Daniel Weisz, Senior Vice President

-3-

**Schedule of time docket entries for the period
from June 1, 2009 to September 30, 2009**

02 JUNE 09	LAW	Telephone call from D. Weisz regarding possible desire by Peoples Trust to start foreclosure proceedings in light of poor offers received for sale of nursing homes; telephone discussion with C. Prophet acting on behalf of Peoples Trust regarding procedure to be followed and necessity of court application, redemption period under foreclosure action, etc.;	.70
15 JUNE 09	LAW	Exchanging e-mail memoranda with H. VanderLugt regarding intentions of first mortgagee and possibility of foreclosure proceedings;	.20
31 AUG 09	LAW	Receiving and reviewing correspondence from H. VanderLugt regarding foreclosure on second mortgage held by People's Trust and requirement for consent of receiver to foreclosure action; reviewing draft statement of claim for foreclosure prepared by H. VanderLugt; telephone discussion with D. Weisz regarding issues to be addressed from point of view of receiver; reviewing section 59 (6) of PPSA regarding dealing with chattels on a land foreclosure and making the appropriate election; telephone call to H. VanderLugt regarding other material; notes to file;	1.70
02 SEPT 09	LAW	Reviewing memorandum and revised formal consent received from H. VanderLugt, together with draft statement of claim for foreclosure and case law authorities provided by him; responding to H. VanderLugt's memorandum and subsequently reviewing brief memorandum from D. Weisz of Deloitte;	.80
09 SEPT 09	LAW	Telephone call from D. Weisz regarding finalizing the documents relating to the foreclosure by the secured creditors;	.20
11 SEPT 09	LAW	Reviewing email from D. Weisz together with consent to foreclosure action by the receiver for record keeping;	.20

-4-

23 SEPT 09 LAW Receiving and reviewing memorandum from H. Vanderlugt of Gowlings, enclosing copy of statement of claim for foreclosure as issued and served, together with status of formal licence transfer process report; email from H. Bricks of Deloitte; .40

TOTAL TAXABLE HOURS4.20**OUR FEE**

\$ 3,045.00

TAXABLE DISBURSEMENTS

Copies

\$ 6.25**TOTAL TAXABLE DISBURSEMENTS**

6.25

Goods and Services Tax (5% of \$3,051.25)

152.56**TOTAL BALANCE DUE**\$ 3,203.81**TIME SUMMARY**

Lawyer/Staff

Hours

Rate

Value

Leslie A. Wittlin

LAW

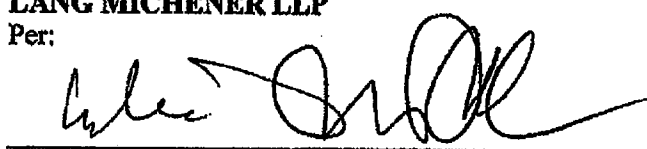
4.20

725.00

3,045.00

THIS IS OUR SIXTH INTERIM BILL OF COSTS**LANG MICHENER LLP**

Per:


 Leslie A. Wittlin

PEOPLES TRUST COMPANY
Applicant

- and -

PARAGON HEALTH CARE INC. and 1508669 ONTARIO LIMITED
Respondents

Court File No. CV-06-079994-00

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)
COMMERCIAL LIST
Proceeding commenced at Toronto

AFFIDAVIT OF LESLIE A. WITTLIN

LANG MICHENER LLP
Barristers and Solicitors
P.O. Box 747, Suite 2500
BCE Place, 181 Bay Street
Toronto, Ontario
M5J 2T7

Leslie A. Wittlin
LSUC No. 14629M

Tel. No.: (416) 307-4087
Fax No.: (416) 304-3855

Solicitors for the Receiver

TAB 5

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

PARAGON HEALTH CARE INC. and 1508669 ONTARIO LIMITED

Respondents

AFFIDAVIT OF HARRY VANDERLUGT
(Sworn December 16, 2009)

I, HARRY VANDERLUGT, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a partner in the law firm of Gowling Lafleur Henderson LLP ("**Gowlings**"). I am the billing professional for billings related to Gowlings' retainer in respect of the receivership of Paragon Health Care Inc. ("**Paragon**"), Paragon Health Care (Ontario) Inc. ("**Paragon Ontario**") and 1508669 Ontario Limited ("**1508669**") and as such I have personal knowledge of the matters to which I hereinafter refer.
2. Pursuant to an order of this court dated January 23, 2006, Mintz & Partners Limited was appointed Receiver effective 9:00 am on January 24, 2006 (the "**Initial Order**"). By Order of the Court dated July 2, 2008, following the merger of the accounting practices of Deloitte & Touche LLP and Mintz & Partners LLP, the name of the Receiver was changed to Deloitte & Touche Inc. (the "**Receiver**").
3. Pursuant to the Initial Order, Gowlings has acted as counsel to the Receiver in its capacity as Interim Receiver and Receiver and Manager of the current and future assets, undertakings and properties of Paragon, Paragon Ontario and 1508669.

- 2 -


4. Gowlings has provided services and incurred disbursements in relation to the receivership of Paragon for the period from May 22, 2008 to November 18, 2009, as described in the Legal Costs Summary for the Paragon receivership and detailed invoices attached hereto as **Exhibit "A"** (the "**Paragon Dockets**"). The Paragon Dockets have been redacted where they reference information subject to privilege.

5. Gowlings has also provided services and incurred disbursements in relation to the receivership of 1508669 for the period from July 17, 2008 to August 20, 2009, as described in the Legal Costs Summary for the 1508669 receivership and detailed invoices attached hereto as **Exhibit "B"** (the "**1508669 Dockets**"). The 1508669 Dockets have been redacted where they reference information subject to privilege.

6. Based on my review of both the Paragon Dockets and the 1508669 Dockets and my personal knowledge of this matter, the Paragon Dockets and the 1508669 Dockets represent a fair and accurate description of the services provided and the amounts charged by Gowlings.


7. I swear this affidavit in support of the Receiver's Motion for, among other things, approval of its fees and disbursements and those of its counsel and for no other or improper purpose.

SWORN before me at the City of
Toronto, in the Province of Ontario, on
December 16, 2009



Commissioner for Taking Affidavits
540355

)
)
)
)



Harry R. VanderLugt

This is **Exhibit "A"** to the
Affidavit of Harry Vanderlugt
sworn before me, this 16th day of
December, 2009.



A Commissioner for taking Affidavits
540355

LEGAL COSTS SUMMARY
Receivership of Paragon Health Care Inc.

LAWYER	YEAR OF CALL	HOURLY RATE 2008	HOURLY RATE 2009
Harry VanderLugt	1972	\$650.00	\$650.00
Ailsa Wiggins	1978	\$525	N/A
Allen V. Craig	1980	N/A	\$675
Clifton Prophet	1993	\$625.00	\$700.00
Rhonda Jansen	1992	\$575	\$600
Karen Borden	2002	\$470	N/A
John Illingworth	2003	\$385	N/A
Christine Marchetti	2006	\$330.00	\$370.00
Hillary Chancey	Law Clerk	N/A	\$205.00
Jean Misurec	Law Clerk	N/A	\$205.00
Ida Foisy	Law Clerk	N/A	\$205.00

SUMMARY OF ACCOUNTS					
No.	Date of Account	Fees	Disbursements	GST	Total
1.	November 18, 2009	\$4,550.00	N/A	\$227.50	\$4,777.50
2.	October 26, 2009	\$2,145.00	\$6.48	\$107.57	\$2,259.05
3.	September 18, 2009	\$4,105.50	\$181.75	\$210.37	\$4,497.62
4.	August 20, 2009	\$9,922.50	\$23.75	\$497.32	\$10,443.57
5.	July 28, 2009	\$8,515.00	\$0.50	\$425.78	\$8,941.28
6.	July 22, 2009	\$6,180.00	\$-12.37	\$311.03	\$6,478.66

7.	May 25, 2009	\$550.00	\$55.75	\$27.64	\$633.39
8.	April 28, 2009	\$4,485.00	\$34.50	\$225.98	\$4,745.48
9.	March 20, 2009	\$5,580.00	\$4.25	\$279.21	\$5,863.46
10.	December 31, 2008	\$250.00	N/A	\$12.50	\$262.50
11.	December 16, 2008	\$3,162.50	N/A	\$158.13	\$3,320.63
12.	November 18, 2008	\$687.50	N/A	\$34.38	\$721.88
13.	October 21, 2008	\$1,124.50	N/A	\$56.23	\$1,180.73
14.	September 18, 2008	\$12,449.50	N/A	\$622.48	\$13,071.98
15.	August 21, 2008	\$657.50	N/A	\$32.88	\$690.38
16.	July 17, 2008	\$3,511.50	N/A	\$175.58	\$3,687.08
17.	May 22, 2008	\$587.00	N/A	\$29.35	\$616.35
TOTAL		\$68,463.00	\$294.61	\$3,433.93	\$72,191.54
Average Hourly Rate – Before GST		Total fees before GST \$68,463.00 ÷ Total hours of 117.8 = \$581.18			
TOTAL		\$72,191.54			



1 First Canadian Place
Suite 1600, 100 King St. W.
Toronto, Ontario
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www.gowlings.com

Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

121969

283
INVOICE NUMBER
16857403

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

OUR FILE
T958690

DATE PAGE
Nov 18, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

22/10/2009	Review agreement of purchase and sale changes from Dravidian Harry R. VanderLugt	0.70
23/10/2009	Tel confce with receiver review agreement of purchase and sale changes, issues, interest protection proposal and schedule of adjustments and net proceeds Harry R. VanderLugt	1.20
26/10/2009	Tel confce with M. Mallich, B. Battley and H. Bricks re interest rate protection and other agreement issues Harry R. VanderLugt	0.70
09/11/2009	Revise agreement of purchase and sale ; obtain info for schedules Harry R. VanderLugt	2.60
12/11/2009	Prep schedules, clean up agreement , e-message to H. Bricks Harry R. VanderLugt	1.80

Fees for Professional Services

\$4,550.00

Matter Summary

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE
INDICATED

PER _____
Harry R. VanderLugt

DATE Nov 18, 2009

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 0.5 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

ERRORS AND OMISSIONS EXCLUDED

Goods & Services Tax
Registration Number
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INVOICE NUMBER
16857403

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DATE	PAGE
Nov 18, 2009	2

Fees for Professional Services	4,550.00	
Goods and Services Tax on Fees	227.50	
Total Fees and Taxes		4,777.50

Total Invoice Balance.....	\$	4,777.50
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	4,777.50
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AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16857403	Nov 18, 2009	\$4,777.50
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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INVOICE NUMBER
16839668

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AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T958690

DATE	PAGE
Oct 26, 2009	1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

18/09/2009	Telephone attendance with H. Bricks re agreement of purchase and sale status Harry R. VanderLugt	0.20
30/09/2009	Review agreement and issues in prep for meeting with purchaser Harry R. VanderLugt	0.60
30/09/2009	Meeting with Dravidian representatives, meeting with Bricks and Jensen re agreement of purchase and sale issues matters Harry R. VanderLugt	2.50

Fees for Professional Services

\$2,145.00DisbursementsTAXABLE COSTS

Photocopying - External

\$6.48

TOTAL Taxable Disbursements

\$6.48

Matter Summary

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE
INDICATED

PER _____
Harry R. VanderLugt

DATE Oct 26, 2009

TERMS: DUE UPON RECEIPT
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287

INVOICE NUMBER
16839668

121969

DATE PAGE
Oct 26, 2009 2

Fees for Professional Services	2,145.00	
Goods and Services Tax on Fees	107.25	
Total Fees and Taxes		2,252.25

Disbursements for Professional Services	6.48	
Goods and Services Tax on Disbursements	0.32	
Total Disbursements and Taxes		6.80

Total Invoice Balance.....	\$	2,259.05
----------------------------	----	----------

PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	2,259.05
---	----	----------

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16839668	Oct 26, 2009	\$2,259.05
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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INVOICE NUMBER
16816447

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AND REMIT TO:
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

OUR FILE
T958690

DATE PAGE
Sep 18, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

17/08/2009	Telephone attendance with H. Bricks; tel confce with purchaser's reps re agreement issues; due diligence items; [REDACTED]	
	Harry R. VanderLugt	1.30
23/08/2009	Review business name search and consider rights to Casa Verde name; review Elk Island status and banking; review Paragon security and collateral description; letter to receiver to advise re name	
	Harry R. VanderLugt	1.10
24/08/2009	Business Name registration, e-message and authorization; review regulation re signing by receiver and arrange special authorization	
	Harry R. VanderLugt	0.70
25/08/2009	Attending to the registration of a business name in Ontario; Re: Casa Verde Health Centre;	
	Jean Misurec	0.50
25/08/2009	Preparing business name registration for Casa Verde Health Centre - Form 2 - Registration; preparing memorandum to corporate searchers re filing of same; preparing memorandum to Harry Vanderlugt re registration; preparing memorandum to Harry Vanderlugt regarding filed Form 2 - Registration;	
	Ida Foisy	0.70
28/08/2009	E-message from purchaser rep; overview changes to agreement of purchase and sale	

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

PER _____
Harry R. VanderLugt

TERMS: DUE UPON RECEIPT
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DATE Sep 18, 2009

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16816447

290

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DATE PAGE
Sep 18, 2009 2

Harry R. VanderLugt 0.20

01/09/2009 Review agreement of purchase and sale revisions received from purchaser agent; telephone attendance with H Bricks review proposed changes and issues; investigate matters to complete agreement; report name registration

Harry R. VanderLugt 2.30

02/09/2009 Additional items re draft agreement of purchase and sale

Harry R. VanderLugt 0.30

Fees for Professional Services

\$4,105.50

Disbursements

NON-TAXABLE COSTS

20/08/2009 Articles of Incorporation/Amendment - Agency, T958690; Casa Verde; Health Centre; Ida Foisy \$80.00

TOTAL Non-Taxable Disbursements

\$80.00

TAXABLE COSTS

Copying \$0.50
Scanning Service \$1.75
Corporate Searches - Taxable \$91.00
Courier \$8.50

TOTAL Taxable Disbursements

\$101.75

Matter Summary

Fees for Professional Services 4,105.50
Goods and Services Tax on Fees 205.28
Total Fees and Taxes 4,310.78

Disbursements for Professional Services 181.75
Goods and Services Tax on Disbursements 5.09
Total Disbursements and Taxes 186.84

Total Invoice Balance..... \$ 4,497.62

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 4,497.62

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

Invoice Number	Invoice Date	Amount Due
16816447	Sep 18, 2009	\$4,497.62
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

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BNF Beneficiary: Gowling Lafleur Henderson LLP
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Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow

INVOICE NUMBER
16795436Please quote this number
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Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5OUR FILE
T958690DATE PAGE
Aug 20, 2009 1**GOWLINGS**

Gowling Lafleur Henderson LLP | Barristers & Solicitors | Patent & Trade-Mark Agents |

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

121969

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
CanadaOur Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

13/07/2009	Revisions to Dravidian APA; call with client; Cliff Prophet	1.80
14/07/2009	Conducting business name/partnership searches in Ontario; Ordering a kwik scan/pre nuans name search to determine existence of corporate name in other jurisdictions; Re: Casa Verde Health/Casa Verde Retirement/Casa Verde Living Centre; Jean Misurec	0.50
14/07/2009	Further work on Dravidian agreement; Cliff Prophet	1.70
15/07/2009	Call to H. Bricks; Cliff Prophet	0.20
16/07/2009	Revisions to agreement for Dravidian; attend with client; Cliff Prophet	2.70
06/08/2009	Review revisions to agreement of purchase and sale and issues; telephone attendance with H. Bricks re issues and changes Harry R. VanderLugt	3.40

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE
INDICATEDPER _____
Harry R. VanderLugt

DATE Aug 20, 2009

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 0.5 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
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Registration Number
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DATE PAGE
Aug 20, 2009 2

09/08/2009	Draft revisions to agreement of purchase and sale Harry R. VanderLugt	1.80
10/08/2009	E-messages H. Bricks re agreement of purchase and sale and draft report Harry R. VanderLugt	0.30
12/08/2009	Review MOH transfer and adjustment and complete revisions to agreement of purchase and sale; e-message H. Bricks; locate and forward pension documents; review due diligence list, telephone attendance with H. Bricks and forward legal items Harry R. VanderLugt	1.60
12/08/2009	Paragon Health Care Inc. - attendance to corporate search; Hilary Chancey	0.50
13/08/2009	Casa Verde Health Centre - attendance to current & expired business names search; Hilary Chancey	0.50
14/08/2009	Review and revise side letter re costs for MOH transfer requirements ; additional searches, review documents for due diligence requests Harry R. VanderLugt	0.80

Fees for Professional Services

\$9,922.50

DisbursementsTAXABLE COSTS

Scanning Service

\$23.75

TOTAL Taxable Disbursements

\$23.75

Matter Summary

Fees for Professional Services	9,922.50	
Goods and Services Tax on Fees	496.13	
Total Fees and Taxes		10,418.63
Disbursements for Professional Services	23.75	
Goods and Services Tax on Disbursements	1.19	
Total Disbursements and Taxes		24.94
Total Invoice Balance.....	\$	10,443.57

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED

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INVOICE NUMBER
16795436

121969

DATE PAGE
Aug 20, 2009 3

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 10,443.57

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

ERRORS AND OMISSIONS EXCLUDED

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W.
Toronto, Ontario
Canada M5X 1G5
Tel: (416) 862-7525
Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16795436	Aug 20, 2009	\$10,443.57
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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ERRORS AND OMISSIONS EXCLUDED

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INVOICE NUMBER
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Suite 1600 1 First Canadian Place,
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T958690DATE PAGE
Jul 28, 2009 1**GOWLINGS**




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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
CanadaOur Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

03/06/2009	Review decision from Human Rights Tribunal; provide decision to client; Rhonda Jansen	0.20
22/06/2009		
22/06/2009		
23/06/2009		
24/06/2009	Draft revisions to proposed block rental agreement and further review issues; letter to receiver to comment and advise Harry R. VanderLugt	2.20
03/07/2009	Call with H. Bricks re request for distribution and re status of current offers; Cliff Prophet	0.50

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INDICATEDPER _____
Harry R. VanderLugt

DATE Jul 28, 2009

TERMS: DUE UPON RECEIPT

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Registration Number
11936 4511 RT

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INVOICE NUMBER
16782967

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DATE	PAGE
Jul 28, 2009	2

07/07/2009	Emails and items re agreement of purchase and sale	
	Harry R. VanderLugt	0.30
08/07/2009	Draft agreement of purchase and sale	
	Harry R. VanderLugt	2.90
09/07/2009	Revise and complete agreement of purchase and sale	
	Harry R. VanderLugt	2.60
10/07/2009	Call with H. Bricks re union grievance at Casa Verde and re offer from Dravidian; work on APS;	
	Cliff Prophet	2.20

Fees for Professional Services	\$8,515.00
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DisbursementsTAXABLE COSTS
Scanning Service

\$0.50

TOTAL Taxable Disbursements

\$0.50

Matter Summary

Fees for Professional Services	8,515.00	
Goods and Services Tax on Fees	425.75	
Total Fees and Taxes		8,940.75

Disbursements for Professional Services	0.50	
Goods and Services Tax on Disbursements	0.03	
Total Disbursements and Taxes		0.53

Total Invoice Balance.....	\$	8,941.28
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	8,941.28
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Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16782967	Jul 28, 2009	\$8,941.28
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

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38-51311 CDN Account or 03-54112 US

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
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BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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INVOICE NUMBER
16757557

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OUR FILE
T958690

DATE PAGE
Jun 22, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

06/05/2009	Communication from E. Whitelocke re upcoming hearing; Rhonda Jansen	0.10
07/05/2009	Review document from C. Moulton re upcoming hearing; [REDACTED] Rhonda Jansen	0.30
14/05/2009	Update to E. Whitelocke re hearing; Rhonda Jansen	0.10
20/05/2009	Check status of Applicant's adjournment request; review rules of procedure and consider strategy; telephone conversation with H. Bricks re strategy; review letter from Human Rights Tribunal and case assessment direction; prepare Request for an Order During Proceedings and communication with Human Rights Tribunal; communications with H. Bricks re Request for an Order During Proceedings; Rhonda Jansen	1.40
21/05/2009	Prepare letter to C. Moulton serving Request for an Order During Proceedings; prepare Statement of Delivery (Form 23) and communication with Human Rights Tribunal; communications with E. Whitelocke re hearing; telephone conversation with Patrice re arrangements for hearing; Rhonda Jansen	0.50
22/05/2009	Communications with E. Whitelocke re hearing; question to Heather Colyer re hearing preparation; telephone conversation with J. Rendall re preparation for hearing; review Case Assessment Direction and	

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PER Harry R. VanderLugt

DATE Jun 22, 2009

TERMS: DUE UPON RECEIPT

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DATE PAGE
Jun 22, 2009 2

communications with H. Bricks; communication with Human Rights Tribunal re Case Assessment Direction; telephone conversation with M. Vega re preparation for hearing; telephone conversation with H. Colyer re preparation for hearing;

Rhonda Jansen 1.80

24/05/2009 Prepare cross- examination and examinations-in-chief for human rights hearing;

Rhonda Jansen 1.20

25/05/2009 Final preparation of human rights hearing; attend human rights hearing (Applicant did not show up -- required to wait 45 minutes); report to client and call all witnesses to cancel their attendance; communications with H. Bricks and E. Whitelocke re outcome of hearing;

Rhonda Jansen 2.30

29/05/2009 E-message H. Bricks re Elk Island company

Harry R. VanderLugt 0.30

12/06/2009 Review Dravidian LOI and consider issues; telephone attendance with H. Bricks

Harry R. VanderLugt 2.10

Fees for Professional Services

\$6,180.00

Disbursements

NON-TAXABLE COSTS

27/05/2009 Witness Fees - Non-Taxable \$-53.00
Cancellation of: VENDOR: Randall, Janette; INVOICE#: T958690-050509; DATE:
05/05/2009 - T958690: Attendance fee re Summons to witness: R Jansen

TOTAL Non-Taxable Disbursements \$-53.00

TAXABLE COSTS

Copying \$17.25
Scanning Service \$1.00
Courier \$15.00
Taxis - Local Travel \$7.38

TOTAL Taxable Disbursements \$40.63

Matter Summary

Fees for Professional Services	6,180.00	
Goods and Services Tax on Fees	309.00	
Total Fees and Taxes		<u>6,489.00</u>

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INVOICE NUMBER
16757557

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DATE PAGE
Jun 22, 2009 3

Disbursements for Professional Services	-12.37	
Goods and Services Tax on Disbursements	2.03	
Total Disbursements and Taxes		-10.34

Total Invoice Balance.....	\$	6,478.66
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	6,478.66
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Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16757557	Jun 22, 2009	\$6,478.66
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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INVOICE NUMBER
16738943

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OUR FILE
T958690

DATE	PAGE
May 25, 2009	1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

14/04/2009	Call to Blaney re status of union discussions; Cliff Prophet	0.10
17/04/2009	Instructions re summons to witness; Rhonda Jansen	0.10
22/04/2009	Telephone conversation with T. Davey re evidence for hearing; Rhonda Jansen	0.20
04/05/2009	Review Case Assessment Direction and letter from Human Rights Tribunal; Rhonda Jansen	0.10
05/05/2009	Communication with E. Whitelocke re documents; communication with H. Bricks and E. Whitelocke re upcoming hearing and case assessment direction; Rhonda Jansen	0.40

Total Fees for Professional Services

\$550.00Disbursements

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INDICATED**

PER _____
Harry R. VanderLugt

DATE May 25, 2009

TERMS: DUE UPON RECEIPT

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DATE PAGE
May 25, 2009 2NON-TAXABLE COSTS

05/05/2009	Witness Fees - Non-Taxable	\$53.00
	VENDOR: Randall, Janette; INVOICE#: T958690-050509; DATE: 05/05/2009 -	
	T958690: Attendance fee re Summons to witness: R Jansen	
	TOTAL Non-Taxable Disbursements	\$53.00

TAXABLE COSTS

Copying	\$1.25
Scanning Service	\$1.50
TOTAL Taxable Disbursements	\$2.75

Matter Summary

Fees for Professional Services	550.00	
Goods and Services Tax on Fees	27.50	
Total Fees and Taxes		577.50
Disbursements for Professional Services	55.75	
Goods and Services Tax on Disbursements	0.14	
Total Disbursements and Taxes		55.89
Total Invoice Balance.....	\$	633.39
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	633.39

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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16738943	May 25, 2009	\$633.39
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
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306

INVOICE NUMBER
16722994

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OUR FILE
T958690

DATE PAGE
Apr 28, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

10/03/2009	Instructions re list of documents; Rhonda Jansen	0.10
11/03/2009	Review portion of file to begin to prepare list of relevant documents; Rhonda Jansen	0.20
17/03/2009	Review file and prepare partial list of relevant documents; telephone conversation with E. Whitelocke re documents; question from E. Whitelocke re documents; Rhonda Jansen	1.30
18/03/2009	Revisions to draft agreement of purchase and sale, review issues with C. Prophet; forward draft Harry R. VanderLugt	0.70
18/03/2009	Review Cooperation and Representation Agreement and e-message H.Bricks re form Harry R. VanderLugt	0.30
18/03/2009	Communication with H. Bricks re C. Moulton timeline; Rhonda Jansen	0.20
19/03/2009	Prepare list of documents and Statement of Delivery; communication with Human Rights Tribunal re list of documents; letter to C. Moulton re list of documents;	

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PER _____
Harry R. VanderLugt

TERMS: DUE UPON RECEIPT
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DATE PAGE
Apr 28, 2009 2

	Rhonda Jansen	0.40
20/03/2009	Review complaint letter from C. Moulton and communication from H. Colyer; communications with H. Bricks re C. Moulton complaint; review time sheets and communications with E. Whitelocke;	
	Rhonda Jansen	0.70
26/03/2009	Review MDS agreement with MOHLTC and consider issues; e-message to H. Bricks advise re agreement	
	Harry R. VanderLugt	1.10
06/04/2009	Review facts and arguments and prepare list of witnesses;	
	Rhonda Jansen	0.70
07/04/2009	Advice to and communications with E. Whitelocke and H. Bricks re list of witnesses;	
	Rhonda Jansen	0.50
09/04/2009	Review EPL Terms & Conditions and communication from J. Randall; prepare witness list and list of documents intend to rely on at hearing, prepare letter to C. Moulton and Human Rights Tribunal; telephone conversation with J. Randall;	
	Rhonda Jansen	1.00
09/04/2009	Voicemail to T. Davey;	
	Rhonda Jansen	0.10

Fees for Professional Services

\$4,485.00DisbursementsTAXABLE COSTS

Copying	\$18.75
Scanning Service	\$15.75

TOTAL Taxable Disbursements

\$34.50Matter Summary

Fees for Professional Services	4,485.00	
Goods and Services Tax on Fees	224.25	
Total Fees and Taxes		<u>4,709.25</u>
Disbursements for Professional Services	34.50	
Goods and Services Tax on Disbursements	1.73	
Total Disbursements and Taxes		<u>36.23</u>

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INVOICE NUMBER
16722994

121969

DATE	PAGE
Apr 28, 2009	3

Total Invoice Balance.....	\$	4,745.48
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	4,745.48
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Deloitte & Touche Inc.
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16722994	Apr 28, 2009	\$4,745.48
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
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OUR FILE
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Mar 20, 2009 1

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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

11/02/2009	Review offer; identity disclosure issue as obligation of receiver and for AML compliance; review form of agreement of purchase and sale as may apply to this sale; telephone attendance with and e-messages H. Bricks	
	Harry R. VanderLugt	1.20
13/02/2009	Consider additional issues/changes on offer; telephone attendance with H. Bricks	
	Harry R. VanderLugt	0.40
18/02/2009	Review revisions to Offer and comment; e-message	
	Harry R. VanderLugt	0.30
18/02/2009	Review side letter agreement re facility improvement costs; telephone attendance with and e-message H. Bricks; revisions	
	Harry R. VanderLugt	0.80
02/03/2009	Completed LOI/ financial credibility	
	Harry R. VanderLugt	0.20
03/03/2009	Communications with H. Bricks re confirmation of hearing; update to C. Prophet re hearing; instructions re timetable;	
	Rhonda Jansen	0.20

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

PER _____
Harry R. VanderLugt

TERMS: DUE UPON RECEIPT
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DATE Mar 20, 2009

ERRORS AND OMISSIONS EXCLUDED

Montreal Ottawa Toronto Hamilton Waterloo Region Calgary Vancouver Moscow

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DATE PAGE
Mar 20, 2009 2

03/03/2009	Review notice of confirmation of hearing and communication from H. Bricks; Rhonda Jansen	0.10
05/03/2009	Overview and instructions re preparing definitive agreement Harry R. VanderLugt	0.30
07/03/2009	Drafting the agreement of purchase and sale for the Casa Verde nursing home business; Christine L. Marchetti	0.80
08/03/2009	Further drafting the agreement of purchase and sale for the Casa Verde nursing home business; Christine L. Marchetti	0.50
09/03/2009	Further drafting the agreement of purchase and sale for the Casa Verde nursing home business; meeting with H. Vanderlugt re same; reviewing and revising same; Christine L. Marchetti	1.50
09/03/2009	Review agreement of purchase and sale drafting issues with C. Marchetti Harry R. VanderLugt	0.40
13/03/2009	Revise sale agreement; review issues re real property, MOH approval and court order process Harry R. VanderLugt	3.20

Fees for Professional Services

\$5,580.00

DisbursementsTAXABLE COSTS

Copying	\$2.50
Scanning Service	\$1.75

TOTAL Taxable Disbursements

\$4.25

Matter Summary

Fees for Professional Services	5,580.00	
Goods and Services Tax on Fees	279.00	
Total Fees and Taxes		5,859.00
Disbursements for Professional Services	4.25	
Goods and Services Tax on Disbursements	0.21	
Total Disbursements and Taxes		4.46

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INVOICE NUMBER
16697647

121969

DATE PAGE
Mar 20, 2009 3

Total Invoice Balance..... \$ 5,863.46PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 5,863.46

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Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16697647	Mar 20, 2009	\$5,863.46
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
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16642616

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OUR FILE
T958690

DATE PAGE
Dec 31, 2008 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

04/12/2008 Instructions re FOI request on Casa Verde inquest;
Cliff Prophet 0.40

Fees for Professional Services

\$250.00

Matter Summary

Fees for Professional Services	250.00	
Goods and Services Tax on Fees	12.50	
Total Fees and Taxes		262.50

Total Invoice Balance..... \$ 262.50

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 262.50

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PER Harry R. VanderLugt

DATE Dec 31, 2008

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Toronto, CANADA M5X 1G5

Deloitte & Touche Inc.
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16642616	Dec 31, 2008	\$262.50
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

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OUR FILE
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DATE	PAGE
Dec 16, 2008	1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

10/11/2008	Review letter from Human Rights Tribunal re C. Moulton human rights complaint; meeting with A. Wiggins re options; Rhonda Jansen 0.30
11/11/2008	Review application and response and consider strategy for mediation; meeting with C. Prophet re strategy; telephone conversation with H. Bricks and C. Prophet; Rhonda Jansen 1.90
25/11/2008	Telephone conversation with E. Whitelocke; communications with H. Bricks re mediation; further communications with E. Whitelocke re mediation; Rhonda Jansen 0.50
26/11/2008	Question from H. Bricks re mediation; Rhonda Jansen 0.10
27/11/2008	[REDACTED]

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PER Harry R. VanderLugt

DATE Dec 16, 2008

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16630074

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DATE PAGE
Dec 16, 2008 2

28/11/2008

Prepare for and attend human rights mediation with H. Bricks (mediation aborted by C. Moulton);
communication with H. Bricks and C. Prophet re outcome re human rights mediation;

Rhonda Jansen

2.30

Fees for Professional Services

\$3,162.50

Matter SummaryFees for Professional Services
Goods and Services Tax on Fees
Total Fees and Taxes3,162.50
158.13

3,320.63

Total Invoice Balance..... \$ 3,320.63

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 3,320.63

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M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16630074	Dec 16, 2008	\$3,320.63
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

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16602711

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OUR FILE
T958690

DATE PAGE
Nov 18, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

11/11/2008 Call with H. Bricks and R. Jansen re HRT complaint; general status call on receivership;
Cliff Prophet 1.10

Fees for Professional Services \$687.50

Matter Summary

Fees for Professional Services	687.50	
Goods and Services Tax on Fees	34.38	
Total Fees and Taxes		<u>721.88</u>

Total Invoice Balance..... \$ 721.88

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 721.88

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PER Harry R. VanderLugt

DATE Nov 18, 2008

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ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16602711	Nov 18, 2008	\$721.88
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Account number: 6550 8 26157

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16581293

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OUR FILE
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DATE	PAGE
Oct 21, 2008	1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

08/09/2008	Review of Gem offer and e-mail from H. Bricks; review of Human Rights complaint of Moulton; Cliff Prophet	1.30
16/09/2008	Discussion with A. Wiggins re process; Karen Borden	0.20
19/09/2008	Reviewing correspondence from client regarding potential union drive; John P Illingworth	0.20
22/09/2008	Reviewing correspondence from ohrc; Karen Borden	0.10
01/10/2008	Correspondence with E. Whitelock re ohrc response; Karen Borden	0.20

Fees for Professional Services

\$1,124.50

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PER _____
Harry R. VanderLugt

DATE Oct 21, 2008

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16581293

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DATE	PAGE
Oct 21, 2008	2

Matter Summary

Fees for Professional Services	1,124.50	
Goods and Services Tax on Fees	56.23	
Total Fees and Taxes		1,180.73

Total Invoice Balance.....	\$	1,180.73
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	1,180.73
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Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16581293	Oct 21, 2008	\$1,180.73
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Account number: 6550 8 26157

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INVOICE NUMBER
16559748

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OUR FILE
T958690

DATE PAGE
Sep 18, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

25/08/2008	Review of human rights complaint and advice to receiver; briefing A. Wiggins re complaint and response; Cliff Prophet	0.80
25/08/2008	Telephone conversation with C. Prophet; meeting with C. Prophet; reviewing documentation; Ailsa Wiggins	2.10
26/08/2008	Reviewing documents; making notes for conference call with D. Jeffrey and E. Whitelocke; conference call with D. Jeffrey and E. Whitelocke re complaint; reviewing additional documentation from E. Whitelocke; Ailsa Wiggins	2.70
27/08/2008	Reading e-mails from D. Jeffrey and E. Whitelocke re human rights complaint; Ailsa Wiggins	0.20
28/08/2008	Reading e-mail from D. Jeffrey re human rights complaint; Ailsa Wiggins	0.10
29/08/2008	Listening to voice mail message from E. Whitelocke; Ailsa Wiggins	0.10
02/09/2008	Preparing response to human rights complaint;	

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PER _____
Harry R. VanderLugt

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DATE Sep 18, 2008

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DATE PAGE
Sep 18, 2008 2

	Ailsa Wiggins	0.50
03/09/2008	Continuing to prepare response to human rights complaint;	
	Ailsa Wiggins	3.20
04/09/2008	Continuing to work on response to human rights complaint;	
	Ailsa Wiggins	6.00
05/09/2008	Completing draft response to human rights complaint; telephone conversation with E. Whitelocke re draft response; revising draft response;	
	Ailsa Wiggins	2.40
08/09/2008	Correspondence with A. Wiggins re ohrc response; discussion with E. Whitelocke re ohrc response; discussion with C. Prophet re response;	
	Karen Borden	3.20
09/09/2008	Correspondence with H. Bricks re ohrc response; revising ohrc response; discussion with H. Bricks re ohrc response; discussion with A. Wiggins re ohrc response;	
	Karen Borden	2.90

Fees for Professional Services

\$12,449.50

Matter Summary

Fees for Professional Services	12,449.50	
Goods and Services Tax on Fees	622.48	
Total Fees and Taxes		13,071.98

Total Invoice Balance..... \$ 13,071.98

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 13,071.98

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ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16559748	Sep 18, 2008	\$13,071.98
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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IBAN (European Clients): CC001000002

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121969

INVOICE NUMBER
16540701

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Toronto, CANADA M5X 1G5

OUR FILE
T958690

DATE PAGE
Aug 21, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

16/07/2008	Arranging for a PDF copy of the motion record; reviewing same; correspondence with H. Bricks re same; Christine L. Marchetti	0.20
18/07/2008	Correspondence regarding ONA organizing; John P Illingworth	0.30
30/07/2008	Correspondence regarding ONA organizing; reviewing sample collective agreement; John P Illingworth	0.40
05/08/2008	E-messages re reinstatement and Receiver /MOHLT ; telephone attendance with D. Weisz; e-message re and review GEM LOI Harry R. VanderLugt	0.50

Fees for Professional Services

\$657.50

Matter Summary

Fees for Professional Services	657.50
Goods and Services Tax on Fees	32.88

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PER Harry R. VanderLugt

DATE Aug 21, 2008

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INVOICE NUMBER
16540701

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DATE PAGE
Aug 21, 2008 2

Total Fees and Taxes		690.38
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Total Invoice Balance.....	\$	690.38
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	690.38
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1 Concorde Gate
Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16540701	Aug 21, 2008	\$690.38
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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16519452

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OUR FILE
T958690

DATE PAGE
Jul 17, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

17/06/2008	Correspondence with Sack Goldblatt Mitchell to arrange a date for the motion re passing of accounts; Christine L. Marchetti	0.10
20/06/2008	Telephone call to H. Bricks re preparing report to the court; instructions to C. Marchetti re same; Cliff Prophet	0.40
22/06/2008	Drafting the Fourth Report to the court re passing of accounts; Christine L. Marchetti	0.50
23/06/2008	Meeting with C. Prophet re motion materials for passing of accounts; telephone conversation with H. Bricks re same; drafting same; Christine L. Marchetti	1.00
23/06/2008	Instructions for preparation of materials and things to add to 4th Report; Cliff Prophet	0.70
24/06/2008	Various correspondence with L. Wittlin's assistant and C. Prophet re affidavit of L. Wittlin re passing of accounts; Christine L. Marchetti	0.40

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PER _____
Harry R. VanderLugt

DATE Jul 17, 2008

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INVOICE NUMBER
16519452

121969

DATE	PAGE
Jul 17, 2008	2

25/06/2008	Further drafting of motion materials for passing of accounts; Christine L. Marchetti	0.60
26/06/2008	Further drafting of motion materials for passing of accounts; meetings with C. Prophet re same; correspondence with H. Bricks re same; Christine L. Marchetti	1.50
26/06/2008	Work on court materials; Cliff Prophet	0.20
27/06/2008	Finalizing motion materials re passing of accounts; meeting with C. Prophet re same; Christine L. Marchetti	0.50
27/06/2008	Completion of motion materials re Fourth Report and arrangements for service; Cliff Prophet	1.00
02/07/2008	Preparation for and attendance at motion for interim passing of accounts, approval of conduct and distribution of surplus to Peoples; Cliff Prophet	1.00

Fees for Professional Services

\$3,511.50Matter Summary

Fees for Professional Services	3,511.50	
Goods and Services Tax on Fees	175.58	
Total Fees and Taxes		3,687.08

Total Invoice Balance.....	\$	3,687.08
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	3,687.08
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Mintz & Partners Limited
1 Concorde Gate
Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16519452	Jul 17, 2008	\$3,687.08
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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16482993

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OUR FILE
T958690

DATE PAGE
May 22, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958690
Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto

TO OUR FEE:

14/03/2008	Reviewing union correspondence; John P Illingworth	0.20
02/04/2008	Call to H. Bricks re prospective offer for homes; Cliff Prophet	0.10
14/04/2008	Follow-up re potential bidder; e-mail to solicitor for bidder (E. Carmona); Cliff Prophet	0.30
30/04/2008	Review Jenson listing agreement, minor revisions, e-message H. Bricks Harry R. VanderLugt	0.40

Fees for Professional Services

\$587.00

Matter Summary

Fees for Professional Services	587.00
Goods and Services Tax on Fees	29.35

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Harry R. VanderLugt

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DATE May 22, 2008

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INVOICE NUMBER
16482993

121969

DATE	PAGE
May 22, 2008	2

Total Fees and Taxes	616.35
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Total Invoice Balance.....	\$ 616.35
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$ 616.35
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ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16482993	May 22, 2008	\$616.35
T958690	Receivership of Paragon Health Care Inc. t/a Casa Verde Health Centre 3585 Keele Street, Toronto	

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ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

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This is **Exhibit "B"** to the
Affidavit of Harry Vanderlugt
sworn before me, this 16th day of
December, 2009.



A Commissioner for taking Affidavits
540356

LEGAL COSTS SUMMARY
Receivership of 1508669 Ontario Limited

LAWYER	YEAR OF CALL	HOURLY RATE 2008	HOURLY RATE 2009
Robin Walker	1968	N/A	\$700.00
Harry VanderLugt	1972	\$650.00	\$650.00
Allen Craig	1980	N/A	\$675.00
Clifton Prophet	1993	\$625.00	\$700.00
Christine Marchetti	2006	\$330.00	\$370.00
Lisa MacDonnell	Summer Law Student	\$195.00	N/A
Michael Lay	Law Clerk	\$235.00	N/A
Debra Meddings	Legal Administrative Assistant	\$50.00	\$50.00

SUMMARY OF ACCOUNTS

No.	Date of Account	Fees	Disbursements	GST	Total
1.	August 20, 2009	\$130.00	\$0	\$6.50	\$136.50
2.	July 28, 2009	\$405.00	\$44.00	\$22.45	\$471.45
3.	May 25, 2009	\$5,740.00	\$0	\$287.00	\$6,027.00
4.	April 28, 2009	\$11,572.50	\$80.00	\$582.63	\$12,235.13
5.	March 20, 2009	\$7,517.50	\$2.00	\$375.98	\$7,895.48
6.	December 16, 2008	\$242.00	\$28.00	\$13.50	\$283.50
7.	November 18, 2008	\$250.00	\$0	\$12.50	\$262.50
8.	September 18, 2008	\$640.00	\$0	\$32.00	\$672.00

9.	August 21, 2008	\$897.00	\$36.00	\$46.65	\$979.65
10.	July 17, 2008	\$5,866.00	\$509.30	\$312.42	\$6,687.72
TOTAL		\$33,260.00	\$699.30	\$1,691.63	\$35,650.93
Average Hourly Rate – Before GST		Total fees before GST \$33,260.00 ÷ Total hours of 55.8 = \$596.06			
TOTAL		\$35,650.93			



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DATE PAGE
Aug 20, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

12/08/2009 Telephone attendance with H Bricks re MOH and proceeding to foreclosure
Harry R. VanderLugt 0.20

Fees for Professional Services

\$130.00

Matter Summary

Fees for Professional Services	130.00	
Goods and Services Tax on Fees	6.50	
Total Fees and Taxes		136.50

Total Invoice Balance..... \$ 136.50

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 136.50

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PER _____
Harry R. VanderLugt

DATE Aug 20, 2009

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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16795437	Aug 20, 2009	\$136.50
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
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BNF Beneficiary: Gowling Lafleur Henderson LLP
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341

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16782968

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OUR FILE
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DATE PAGE
Jul 28, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

17/06/2009	GEM LOI status and return of deposit; e-message GEM solicitor Harry R. VanderLugt	0.30
03/07/2009	Call with H. Bricks re status of current offers and employee issues; Cliff Prophet	0.30

Fees for Professional Services

\$405.00

Disbursements

TAXABLE COSTS

TeraView (Ontario) Online Searches & Registration - Taxable	\$22.00
Off-Site Storage Recovery	\$22.00
TOTAL Taxable Disbursements	\$44.00

Matter Summary

Fees for Professional Services	405.00
Goods and Services Tax on Fees	20.25

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PER _____
Harry R. VanderLugt

DATE Jul 28, 2009

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DATE	PAGE
Jul 28, 2009	2

Total Fees and Taxes		425.25
Disbursements for Professional Services	44.00	
Goods and Services Tax on Disbursements	2.20	
Total Disbursements and Taxes		46.20
Total Invoice Balance.....	\$	471.45
PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	471.45

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Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16782968	Jul 28, 2009	\$471.45
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
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BNF Beneficiary: Gowling Lafleur Henderson LLP
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INVOICE NUMBER
16738944

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Toronto, CANADA M5X 1G5

OUR FILE
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DATE PAGE
May 25, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958691

Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

07/04/2009	Review draft Agreement of Purchase and Sale; conference call with Deloitte & Touche, Gowlings; Robin Walker	1.30
08/04/2009	Review and revise Agreement of Purchase and Sale; Robin Walker	0.90
09/04/2009	Office conference with C. Prophet re revisions to document/APA; revise APA; review release document; telephone conversation with H. Bricks re provisions of APA (2); Robin Walker	1.80
10/04/2009	Review final draft sent to creditors; Robin Walker	0.40
22/04/2009	Review of GEM offer; call with H. Bricks; negotiation with counsel for GEM; report to H. Bricks; Cliff Prophet	2.80
30/04/2009	Call with H. Bricks; calls to Chaitons (lawyers for Gem); e-mail to Chaitons; Cliff Prophet	1.00

Total Fees for Professional Services

\$5,740.00

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PER _____
Harry R. VanderLugt

DATE May 25, 2009

TERMS: DUE UPON RECEIPT

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May 25, 2009 2Matter Summary

Fees for Professional Services	5,740.00	
Goods and Services Tax on Fees	287.00	
Total Fees and Taxes		6,027.00

Total Invoice Balance.....	\$	6,027.00
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	6,027.00
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Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON Canada
M3C 4G4

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16738944	May 25, 2009	\$6,027.00
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATTAccount with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 USFor Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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121969

INVOICE NUMBER
16722995

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OUR FILE
T958691

DATE PAGE
Apr 28, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958691

Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

17/03/2009	Discussion with H. Vanderlugt re offers to purchase West Park; Cliff Prophet	0.50
18/03/2009	Revisions and forward draft agreement Harry R. VanderLugt	0.80
20/03/2009	Review receiver's changes and issues re agreement of purchase and sale Harry R. VanderLugt	0.40
23/03/2009	Telephone attendance with H. bricks re issues for agreement; personal attendance C Prophet re order and approval timing; draft additional sections and revisions Harry R. VanderLugt	3.20
24/03/2009	Telephone attendance with GEM solicitor re completion of agreement of purchase and sale Harry R. VanderLugt	0.10
24/03/2009	Prepare form of vesting order for inclusion with Asset Purchase Agreement; Cliff Prophet	1.40
25/03/2009	TERAVIEW: search for property by two property identifier numbers, print parcel registers; search for executions against registered owner in St. Catharines, print certificate;	

AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE
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PER _____
Harry R. VanderLugt

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 1.3 % PER ANNUM
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ONE MONTH FROM THE DATE OF THIS INVOICE.

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Registration Number
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DATE Apr 28, 2009

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DATE PAGE
Apr 28, 2009 2

	Debra Meddings	0.50
26/03/2009	Revise schedules; forward draft agreement	
	Harry R. VanderLugt	0.40
30/03/2009	Attendance re drafts of sale agreement ; review form	
	Harry R. VanderLugt	0.30
31/03/2009	Review purchaser's solicitor's draft agreement; tel conference with H. Bricks; review some issues	
	Harry R. VanderLugt	2.20
05/04/2009	Draft revisions to agreement of purchase and sale; consider and comment on various issues	
	Harry R. VanderLugt	3.30
07/04/2009	Telephone call re APS; review of correspondence on issues connected with St. Catherines residence and marital proceedings;	
	Cliff Prophet	1.10
09/04/2009	Revisions to agreement of purchase and sale; e-mail to solicitors for purchaser;	
	Cliff Prophet	3.50

Fees for Professional Services

\$11,572.50

Disbursements

<u>TAXABLE COSTS</u>	
TeraView (Ontario) Online Searches & Registration - Taxable	\$80.00
TOTAL Taxable Disbursements	\$80.00

Matter Summary

Fees for Professional Services	11,572.50	
Goods and Services Tax on Fees	578.63	
Total Fees and Taxes		12,151.13
Disbursements for Professional Services	80.00	
Goods and Services Tax on Disbursements	4.00	
Total Disbursements and Taxes		84.00
Total Invoice Balance.....	\$	12,235.13

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INVOICE NUMBER
16722995

121969

DATE PAGE
Apr 28, 2009 3

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 12,235.13

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Toronto, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16722995	Apr 28, 2009	\$12,235.13
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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Account number: 6550 8 26157

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INVOICE NUMBER
16697648

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OUR FILE
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DATE PAGE
Mar 20, 2009 1

Deloitte & Touche Inc.
ATTN: Daniel Weisz
Senior Vice President
Suite 200, 1 Concorde Gate
Toronto, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

11/02/2009	Review LOI and prior issues; telephone attendance with H.Bricks re form for acceptance Harry R. VanderLugt 0.70
18/02/2009	Review and consider new issues and employment matters in LOI; e-messages Harry R. VanderLugt 0.30
20/02/2009	Revised GEM LOI Harry R. VanderLugt 0.60
20/02/2009	GEM LOI--Telephone attendance with D.Weisz re additional issues; draft and forward revisions for LOI Harry R. VanderLugt 0.60
24/02/2009	[REDACTED]
25/02/2009	[REDACTED] revisions to proposed GEM LOI;
26/02/2009	Conference with C. Prophet regarding appropriate considerations as to "sale of business" and addressing of banked sick days and recommendations to be made to client regarding same;

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PER _____
Harry R. VanderLugt

DATE Mar 20, 2009

TERMS: DUE UPON RECEIPT
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DATE PAGE
Mar 20, 2009 2

	Allen V Craig	0.30
26/02/2009	Revisions to GEM LOI re accrued employee liabilities; Cliff Prophet	0.70
05/03/2009	Overview and instructions re draft agreement of purchase and sale Harry R. VanderLugt	0.20
07/03/2009	Drafting the agreement of purchase and sale for the West Park nursing home business; Christine L. Marchetti	0.80
08/03/2009	Further drafting the agreement of purchase and sale for the West Park nursing home business; Christine L. Marchetti	0.50
09/03/2009	Further drafting the agreement of purchase and sale for the West Park nursing home business; meeting with H. Vanderlugt re same; reviewing and revising same; Christine L. Marchetti	2.30
09/03/2009	Review agreement of purchase and sale draft and issues Harry R. VanderLugt	0.30
13/03/2009	Revise and draft additional section of sale agreement; review real property sale , MOH approval and vesting order issues Harry R. VanderLugt	3.60

Fees for Professional Services

\$7,517.50DisbursementsTAXABLE COSTS

Copying	\$0.75
Scanning Service	\$1.25
TOTAL Taxable Disbursements	\$2.00

Matter Summary

Fees for Professional Services	7,517.50	
Goods and Services Tax on Fees	375.88	
Total Fees and Taxes		7,893.38
Disbursements for Professional Services	2.00	

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INVOICE NUMBER
16697648

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DATE PAGE
Mar 20, 2009 3Goods and Services Tax on Disbursements
Total Disbursements and Taxes

0.10

2.10

Total Invoice Balance..... \$ 7,895.48

PLEASE REMIT TOTAL INVOICE BALANCE DUE..... \$ 7,895.48

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Deloitte & Touche Inc.
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Toronto, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16697648	Mar 20, 2009	\$7,895.48
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

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16630075

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OUR FILE
T958691

DATE	PAGE
Dec 16, 2008	1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

13/11/2008	Engaged in updating title search; Michael Lay	0.20
18/11/2008	F/U re status of Lantana property; e-message re CMI notice of sale Harry R. VanderLugt	0.30

Fees for Professional Services

\$242.00DisbursementsTAXABLE COSTS

TeraView (Ontario) Online Searches & Registration - Taxable

\$28.00

TOTAL Taxable Disbursements

\$28.00

Matter Summary

Fees for Professional Services
Goods and Services Tax on Fees

242.00
12.10

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PER _____
Harry R. VanderLugt

DATE Dec 16, 2008

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Registration Number
11936 4511 RT

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INVOICE NUMBER
16630075

121969

DATE	PAGE
Dec 16, 2008	2

Total Fees and Taxes	254.10
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Disbursements for Professional Services	28.00	
Goods and Services Tax on Disbursements	1.40	
Total Disbursements and Taxes		29.40

Total Invoice Balance.....	\$ 283.50
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$ 283.50
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Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16630075	Dec 16, 2008	\$283.50

T958691

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
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DATE	PAGE
Nov 18, 2008	1

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Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

08/09/2008	Review of Gem offer; Cliff Prophet	0.40
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Fees for Professional Services	<u>\$250.00</u>
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Matter Summary

Fees for Professional Services	250.00	
Goods and Services Tax on Fees	12.50	
Total Fees and Taxes		<u>262.50</u>

Total Invoice Balance.....	\$	<u>262.50</u>
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	<u><u>262.50</u></u>
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PER Harry R. VanderLugt

DATE **Nov 18, 2008**

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ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16602712	Nov 18, 2008	\$262.50

T958691

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Account number: 6550 8 26157

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DATE PAGE
Sep 18, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

11/08/2008	Review GEM LOI and some additions; e-message to H. Bricks Harry R. VanderLugt	0.50
18/08/2008	E-message re offer/interest Harry R. VanderLugt	0.10
05/09/2008	Discussions with A. Wiggins; supervising human rights matter; review of application; Cliff Prophet	0.40

Fees for Professional Services

\$640.00

Matter Summary

Fees for Professional Services	640.00
Goods and Services Tax on Fees	32.00
Total Fees and Taxes	672.00

Total Invoice Balance..... \$ 672.00

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PER _____
Harry R. VanderLugt

DATE Sep 18, 2008

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Sep 18, 2008	2

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1 Concorde Gate
Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

Invoice Number	Invoice Date	Amount Due
16559749	Sep 18, 2008	\$672.00
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

For Payment by wire transfer, our banking information is as follows:
For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

For Clients paying in USD from the United States, pay by FEDWIRE to: Bank of America, New York
BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

IBK Intermediary Bank: CIBCCATT (or) CIBC Toronto
Account number: 6550 8 26157

BBK Beneficiary's Bank: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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AMOUNTS ARE STATED IN CANADIAN DOLLARS UNLESS OTHERWISE INDICATED

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121969

INVOICE NUMBER
16540702

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

OUR FILE
T958691

DATE PAGE
Aug 21, 2008 1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

16/07/2008	Arranging for a PDF copy of the motion record; reviewing same; correspondence with H. Bricks re same; Christine L. Marchetti	0.20
18/07/2008	Review updated info re Lantana Ct; letter to CIBC solicitor re power of sale and related matters Harry R. VanderLugt	0.40
21/07/2008	Review info re Lakeshore property transfer; e-message to receiver to advise; letter to CIBC solicitor; organize information for instructions re legal action Harry R. VanderLugt	0.80
23/07/2008	TERAVIEW: search for instruments by registered number and print; Debra Meddings	0.40

Fees for Professional Services

\$897.00

Disbursements

TAXABLE COSTS

Scanning Service
TeraView (Ontario) Online Searches & Registration - Taxable

\$2.00
\$6.00

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INDICATED

PER _____
Harry R. VanderLugt

DATE Aug 21, 2008

TERMS: DUE UPON RECEIPT
INTEREST AT THE RATE OF 3.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

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INVOICE NUMBER
16540702

121969

DATE PAGE
Aug 21, 2008 2

13/07/2008	Process Servers	\$28.00
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 33458; DATE: 07/13/2008 - T958691; Commercial court filing issued order; C. Prophet	
	TOTAL Taxable Disbursements	\$36.00

Matter Summary

Fees for Professional Services	897.00	
Goods and Services Tax on Fees	44.85	
Total Fees and Taxes		941.85

Disbursements for Professional Services	36.00	
Goods and Services Tax on Disbursements	1.80	
Total Disbursements and Taxes		37.80

Total Invoice Balance.....	\$	979.65
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	979.65
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Toronto, Ontario
Canada M5X 1G5
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Fax: (416) 862-7661
www.gowlings.com

Invoice Remittance Copy

Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Mintz & Partners Limited
1 Concorde Gate
Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

Invoice Number	Invoice Date	Amount Due
16540702	Aug 21, 2008	\$979.65
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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For Clients paying worldwide: Pay by SWIFT MT 103 Direct to: BIC: CIBCCATT

Account with institution: Canadian Imperial Bank of Commerce Transit: 00002
Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

Beneficiary Customer: Gowling Lafleur Henderson LLP
38-51311 CDN Account or 03-54112 US

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BIC: BOFAUS3N
ABA: 026009593

IBAN (European Clients): CC001000002

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Account number: 6550 8 26157

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Main Branch, Commerce Court, Toronto, Ontario M5L 1G9

BNF Beneficiary: Gowling Lafleur Henderson LLP
03-54112 US Account

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121969

INVOICE NUMBER
16519453

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

OUR FILE
T958691

DATE	PAGE
Jul 17, 2008	1

Mintz & Partners Limited
ATTN: Daniel Weisz
Senior Vice President
1 Concorde Gate
Suite 200
North York, ON M3C 4G4
Canada

Our Matter: T958691
Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines

TO OUR FEE:

24/03/2008	Listing agreement issues; e-message Harry R. VanderLugt	0.20
12/06/2008	Review info re property transfer, corporate connections re possible reviewable transaction Harry R. VanderLugt	0.40
13/06/2008	Instructions re motion for distribution; Cliff Prophet	0.20
17/06/2008	Correspondence with Sack Goldblatt Mitchell to arrange a date for the motion re passing of accounts; Christine L. Marchetti	0.10
22/06/2008	Drafting the Fourth Report to the court re passing of accounts; Christine L. Marchetti	0.50
23/06/2008	Meeting with C. Prophet re motion materials for passing of accounts; telephone conversation with H. Bricks re same; drafting same; Christine L. Marchetti	1.00
23/06/2008	Instructions for preparation of materials and things to add to 4th Report;	

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PER _____
Harry R. VanderLugt

DATE Jul 17, 2008

TERMS: DUE UPON RECEIPT

INTEREST AT THE RATE OF 3.3 % PER ANNUM
WILL BE CHARGED ON ALL AMOUNTS NOT PAID WITHIN
ONE MONTH FROM THE DATE OF THIS INVOICE.

Goods & Services Tax
Registration Number
11936 4511 RT

ERRORS AND OMISSIONS EXCLUDED

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INVOICE NUMBER
16519453

121969

DATE	PAGE
Jul 17, 2008	2

	Cliff Prophet	0.40	
24/06/2008	Various correspondence with L. Wittlin's assistant and C. Prophet re affidavit of L. Wittlin re passing of accounts;		
	Christine L. Marchetti	0.40	
24/06/2008	Call to D. Weisz;		
	Cliff Prophet	0.30	
25/06/2008	Further drafting of motion materials for passing of accounts;		
	Christine L. Marchetti	0.60	
26/06/2008	Further drafting of motion materials for passing of accounts; meetings with C. Prophet re same; correspondence with H. Bricks re same;		
	Christine L. Marchetti	1.50	
26/06/2008	Meet with H. Bricks to finalize report; revisions to same;		
	Cliff Prophet	2.20	
27/06/2008	Finalizing motion materials re passing of accounts; meeting with C. Prophet re same;		
	Christine L. Marchetti	0.50	
27/06/2008	Completion of motion materials re Fourth Report and arrangements for service		
	Cliff Prophet	1.00	
02/07/2008	Delivered documents to C. Prophet in court		
	Lisa MacDonnell	1.10	
02/07/2008	Preparation for and attendance at motion for interim passing of accounts, approval of conduct and distribution of surplus to Peoples;		
	Cliff Prophet	2.00	

Fees for Professional Services

\$5,866.00

DisbursementsNON-TAXABLE COSTS

30/06/2008	Process Servers - Non-Taxable	\$127.00
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 33350; DATE: 06/30/2008 - T958691; Urgent - Service and filing of motion record; Court filing fee; C. Phophet	

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16519453

121969

DATE	PAGE
Jul 17, 2008	3

TOTAL Non-Taxable Disbursements	\$127.00
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TAXABLE COSTS

Copying	\$4.50
Scanning Service	\$0.50
Fax Charges	\$0.75
Binding	\$94.05
30/06/2008 Process Servers	\$282.50

VENDOR: Reliable Process Servers Inc.; INVOICE#: 33350; DATE: 06/30/2008 -
T958691; Urgent - Service and filing of motion record; C. Phopphet

TOTAL Taxable Disbursements	\$382.30
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Matter Summary

Fees for Professional Services	5,866.00	
Goods and Services Tax on Fees	293.30	
Total Fees and Taxes		6,159.30

Disbursements for Professional Services	509.30	
Goods and Services Tax on Disbursements	19.12	
Total Disbursements and Taxes		528.42

Total Invoice Balance.....	\$	6,687.72
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PLEASE REMIT TOTAL INVOICE BALANCE DUE.....	\$	6,687.72
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W.
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Please REMIT TO:

Gowling Lafleur Henderson LLP
Suite 1600 1 First Canadian Place,
Toronto, CANADA M5X 1G5

Mintz & Partners Limited
1 Concorde Gate
Suite 200
North York, ON Canada
M3C 4G4
ATTN: Daniel Weisz
Senior Vice President

Client: 121969

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Amount Due</u>
16519453	Jul 17, 2008	\$6,687.72
T958691	Receivership of 1508669 Ontario Limited t/a West Park Health Centre 103-111 Pelham Road, St. Catharines	

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BNF Beneficiary: Gowling Lafleur Henderson LLP
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<p>PEOPLES TRUST CANADA</p>	<p>and</p> <p>PARAGON HEALTH CARE INC. et al.</p>
<p>Court File No.: 06-CL-6233</p>	<p>ONTARIO</p> <p>SUPERIOR COURT OF JUSTICE (PROCEEDING COMMENCED AT TORONTO)</p>
	<p>AFFIDAVIT OF HARRY VANDERLUGT (Sworn December 16, 2009)</p>
	<p>Gowling Lafleur Henderson LLP Barristers and Solicitors 1 First Canadian Place 100 King Street West, Suite 1600 TORONTO, Ontario M5X 1G5</p> <p>Clifton P. Prophet / Frank Lamie LSUC No.: 34345K / 54035S</p> <p>Telephone: (416) 369-7399 / (416) 862-3609 Facsimile: (416) 862-7661</p> <p>Solicitors for Deloitte & Touche Inc. in its capacity as Interim Receiver and Receiver and Manager of the current and future assets, undertakings and properties of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc. and 1508669 Ontario Limited</p>

PEOPLES TRUST COMPANY

v.

PARAGON HEALTH CARE INC. and 1508669 ONTARIO LIMITED

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

(PROCEEDING COMMENCED AT TORONTO)

**MOTION RECORD
(Returnable December 23, 2009)**

GOWLING LAFLEUR HENDERSON LLP
Barristers and Solicitors
Suite 1600, 1 First Canadian Place
100 King Street West
Toronto, Ontario M5X 1G5

Clifton P. Prophet (LSUC No.: 34845K)
Frank Lamie (LSUC No. 54035S)

Telephone: (416) 862-7525
Facsimile: (416) 862-7661

Solicitors for Deloitte & Touche Inc. in its capacity as Interim Receiver and Receiver and Manager of the current and future assets, undertakings and properties of Paragon Health Care Inc., Paragon Health Care (Ontario) Inc. and 1508669 Ontario Limited