

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

AFFIDAVIT OF HARTLEY M. BRICKS
(Sworn March 2, 2015)

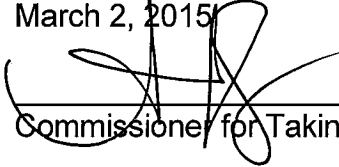
I, **Hartley M. Bricks** of the City of Toronto, in the Province of Ontario,
MAKE OATH AND SAY:

1. I am a Vice-President of Deloitte Restructuring Inc., the court appointed receiver and manager (the "**Receiver**") of the assets, undertakings and properties of Rose of Sharon (Ontario) Retirement Community ("**Rose**"). 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 of Rose for services rendered during the period November 1, 2013 to November 30, 2014 (the "**Period**").
3. Attached hereto as **Exhibit "B"** are true copies of the accounts of the Receiver with respect to Rose for the Period, including a detailed description of the activities, number of hours worked, applicable hourly rates, and totals. The Receiver's average hourly rate charged over the Period is approximately \$470. I confirm that these accounts accurately reflect the services provided by the Receiver in this proceeding for the Period.

4. Based on my review of the accounts referred to herein and my personal knowledge of this matter, the accounts referred to herein represent a fair and accurate description of the services provided and the amounts charged by the Receiver.

5. 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
March 2, 2015



Commissioner for Taking Affidavits

Anna Koroneos, a Commissioner, etc.,
Province of Ontario
for Deloitte Restructuring Inc.,
Trustee in Bankruptcy,
Expires July 10, 2016.

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)
)



HARTLEY M. BRICKS

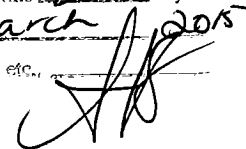
This is Exhibit "A" referred to
in the Affidavit of Hartley Bricks.
Sworn before me this 2nd day of
March 2015
A Commissioner, etc., 

Exhibit "A"

**Summary of Invoices Issued by the Receiver for
Rose of Sharon (Ontario) Retirement Community**

Anna Koroneos, a Commissioner, etc.,
Province of Ontario
for Deloitte Restructuring Inc.,
Trustee in Bankruptcy,
Expires July 10, 2016.

<u>Invoice Date</u>	<u>Invoice Period</u>	<u>Amount of Invoice (including HST)</u>
9-Jan-14	November 1, 2013 to December 31, 2013	47,170.16
2-Apr-14	January 1, 2014 to February 28, 2014	38,636.40
24-Jun-14	March 1, 2014 to April 30, 2014	51,065.83
22-Jul-14	May 1, 2014 to June 30, 2014	49,670.85
15-Oct-14	July 1, 2014 to September 30, 2014	30,837.70
18-Dec-14	October 1, 2014 to November 30, 2014	<u>23,852.04</u>
		<u>\$ 241,232.98</u>



This is Exhibit "B" referred to
in the Affidavit of Hartley Bricks
Sworn before me this 2nd day of
March, 2015
A Commissioner, etc. AK

Anna Koroneos, a Commissioner, etc.,
Province of Ontario
for Deloitte Restructuring Inc.,
Trustee in Bankruptcy,
Expires July 10, 2016.

Deloitte Restructuring Inc.
5140 Yonge Street
Suite 1700
Toronto ON M2N 6L7
Canada

Telephone: 416-601-6150
Fax: 416-601-6151
www.deloitte.ca

Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: January 9, 2014
Invoice No: 3469228
Client/Mandate No: 902388.1000002
Partner: Adam Bryk

HST Registration No: 122893605

Invoice #26

For professional services rendered for the period November 1, 2013 to December 31, 2013 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
11/1/2013	Bricks, Hartley	Correspondence with R. Berg of Assured Care Consulting Inc. regarding the status of the Ministry of Health and Long-Term Care's annual inspection.
11/4/2013	Bricks, Hartley	Draft Fifth Report to the Court ("Fifth Report"); prepare updated Statement of Receipts and Disbursements ("R&D"); review and respond to correspondence from H. Murray of Gowling Lafleur Henderson LLP ("Gowlings") regarding unit-holder contact information; correspondence with C. Chew of Canada Brokerlink regarding an inspection of the building for insurance purposes.
11/4/2013	Brown, Rose	Prepare General Ledger report and forward to H. Bricks.
11/5/2013	Bricks, Hartley	Prepare R&D for court report; correspondence with Sterling Karamar concerning information required to prepare R&D; discussion with E. Golden of Blaney McMurtry LLP regarding the status of the Fifth Report.
11/5/2013	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
11/7/2013	Bricks, Hartley	Discussion with H. Murray and C. Prophet of Gowlings regarding status of potential settlement with certain unit-holders; review of various correspondence concerning the Priority Motion.
11/8/2013	Bricks, Hartley	Various discussion with C. Prophet regarding status of agreement with certain unit-holders and address information for same; conference call with C. Prophet and M. Abramowitz and P. Cho of Kronis Rotsztein Margles Cappel LLP ("KRMC") regarding the status of various matters and upcoming court date; discussion with E. Golden to update on

Date	Professional	Description
		conference call and various other matters.
11/11/2013	Bricks, Hartley	Discussion with E. Golden regarding status of upcoming priority motion, review of correspondence regarding Unimac including supplementary affidavit of Leon Hui and review of files regarding same.
11/12/2013	Bricks, Hartley	Review of correspondence from E. Golden re Unimac matter.
11/13/2013	Bricks, Hartley	Review of correspondence from a unit-holder and discussion and correspondence with E. Golden and C. Prophet regarding same; review of correspondence from A. Abbot of Gowlings regarding an issue with a family member of a nursing home resident.
11/14/2013	Bricks, Hartley	Preparation for and attendance in Court for the hearing of the priority motion; attendance at a meeting with D. Tang and C. Paulicott of Gowlings, N. Lee of Norman Lee & Associates and L. Sedun of Sedun + Kanerva Architects, to discuss issues to be dealt with for condo conversion.
11/15/2013	Bricks, Hartley	Prepare information on parking spaces and unit sizes as requested by D. Tang; discussion with C. Prophet and D. Tang regarding condo conversion matters; review of cash flow forecast provided by G. Dos Santos of Sterling Karamar.
11/18/2013	Bricks, Hartley	Review of correspondence from R. Berg regarding an issue with a family member of a nursing home resident.
11/19/2013	Bricks, Hartley	Review of draft notice of motion and Order to appoint independent legal counsel for certain unit-holders ("ILA Motion") and provide black lined comments; discussion with E. Golden regarding ILA Motion.
11/20/2013	Bricks, Hartley	Discussion with E. Golden regarding ILA Motion and review of same; coordinate with Superintendent at Rose for delivery of documents to residents and tenants.
11/21/2013	Bricks, Hartley	Preparation for court; review of correspondence from E. Golden; review of correspondence from counsel for J. Yoon.
11/22/2013	Bricks, Hartley	Preparation for and attendance in court on the rep counsel matter and the ILA Motion; review of endorsements made by Justice Mesbur and arrange for posting on website.
11/25/2013	Bricks, Hartley	Review of legal fee invoices and amounts to be paid; review of correspondence from E. Golden and H. Murray regarding the endorsements and order of November 22, 2013.
11/25/2013	Brown, Rose	Trust Banking Administration - Transfer between accounts.
11/26/2013	Bricks, Hartley	Discussion with C. Prophet regarding status and interested parties; discussion with E. Golden regarding status.
11/27/2013	Bricks, Hartley	Correspondence with H. Murray regarding information on unit-holders and respond to same.
11/28/2013	Bricks, Hartley	Review and respond to correspondence from H. Murray regarding information requested by counsel to Trisura; review of draft correspondence from C. Prophet and respond to same; correspondence with M. Mallich of Peoples Trust Company regarding an update on the status of various matters.
11/28/2013	Brown, Rose	Transfer between account - service fee allocation.

Date	Professional	Description
12/2/2013	Bricks, Hartley	Discussion with E. Golden regarding status and request by Trisura counsel for conference call; review of correspondence from N. Lee regarding the status of building rectifications.
12/3/2013	Bricks, Hartley	Prepare Fifth Report; review correspondence regarding Unimac.
12/4/2013	Bricks, Hartley	Attendance at Gowlings with C. Stanek and D. Tang to meet with J. Brunner, counsel for V. Heinrichs, regarding building/condo conversion discussions; review and respond to correspondence from H. Murray regarding unit-holder contact information; review of information forwarded by C. Stanek and respond to same; draft Fifth Report; correspondence with H. Murray regarding unit-holder matters; correspondence to N. Lee regarding building rectification matters.
12/5/2013	Bricks, Hartley	Draft Fifth Report; prepare fee affidavit; various correspondence with H. Murray regarding unit-holder settlements; correspondence with E. Golden regarding comments on Fifth Report; review of correspondence from R. Berg regarding nursing home matters.
12/5/2013	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
12/6/2013	Bricks, Hartley	Prepare Fifth Report; review comments with A. Bryk and P. Casey.
12/6/2013	Bryk, Adam	Review of the Fifth Report, discussion with H. Bricks regarding issues and go forward planning.
12/6/2013	Casey, Paul	Review of the Fifth Report; discussion with H. Bricks.
12/9/2013	Bricks, Hartley	Various discussions with E. Golden regarding the Fifth Report and revisions to same; review of correspondence from N. Lee regarding the status of work at the building; correspondence with H. Murray regarding Gowling's fee affidavit.
12/10/2013	Bryk, Adam	Review and sign Fifth Report.
12/10/2013	Bricks, Hartley	Correspondence with E. Golden and C. Kopach of Blaneys and finalize the Fifth Report and send to Blaneys for service; review and provide comments to Blaneys on draft notice of motion and draft court order; discussion with C. Prophet regarding all parties interest in the property; prepare estimated proceeds analysis for C. Prophet.
12/11/2013	Bricks, Hartley	Discussion with C. Prophet regarding status various matters; attendance on a conference call with R. Jaipargas, J. MacLellan, C. Prophet and E. Golden to discuss matters involved with upcoming Receiver's motion, follow up call with E. Golden and C. Prophet.
12/12/2013	Bricks, Hartley	Review of correspondence regarding court motion; prepare correspondence to Sterling Karamar regarding unit-holders not paying CAM costs; review and execute retainer letter for Sedun + Kanerva Architects and arrange for retainer payment.
12/12/2013	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
12/13/2013	Bricks, Hartley	Preparation for and attendance in court regarding the priority motion and other matters.
12/17/2013	Bricks, Hartley	Review endorsement and court order and arrange for posting on website.
12/18/2013	Bricks, Hartley	Review and respond to correspondence from B. Campbell regarding the

Date	Professional	Description
		status of the Priority Motion; review of correspondence from C. Stanek regarding Trisura.
12/19/2013	Bricks, Hartley	Conference call with C. Prophet, H. Murray and E. Golden to discuss Trisura issues with recent court order and other matters; review and execute disbursements; discussion with C. Prophet regarding CAM and RTOA amounts owing from settling unit-holders.
12/23/2013	Bricks, Hartley	Review correspondence with E. Golden regarding lien claim and discussion with E. Golden regarding same; correspondence from N. Lee regarding quotations for underground garage repairs and work to correct deficiencies in laundry room and respond to same.
		To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing.

Invoice #26
Rose of Sharon - Receivership
January 9, 2014
Page 5

Summary of Fees

Professional	Position	Hours	Rate	Fee
Paul Casey	Senior Vice President	1.0	\$575.00	\$ 575.00
Adam Bryk	Senior Vice President	1.9	\$575.00	1,092.50
Bricks, Hartley	Vice President	83.2	\$480.00	39,936.00
Brown, Rose	Trust Administration	1.4	\$100.00	140.00
Total hours and professional fees		87.5		\$41,743.50
HST @ 13%				5,426.66
Total payable				\$47,170.16

Payable upon receipt to: Deloitte Restructuring Inc.



Adam Bryk, MBA, CPA, CA•CIRP
Senior Vice President

REMITTANCE ADDRESS:

Deloitte Restructuring Inc.
5140 Yonge Street, Suite 1700
Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:

Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit #47696 US Bank Account
Bank Code# 002 Account #476968822816
Swift Code and ABA Address
NOSCCATT
ABA # 026002532

Canadian Bank Account
Account #476960440019
Swift Code Address – Canada / Int'l Wires
NOSCCATT

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Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



Deloitte Restructuring Inc.
5140 Yonge Street
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Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: April 2, 2014
Invoice No: 3523285
Client/Mandate No: 902388.1000002
Partner: Adam Bryk

HST Registration No: 122893605

Invoice #27

For professional services rendered for the period January 1, 2014 to February 28, 2014 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
1/2/2014	Bricks, Hartley	Review of correspondence including Unimac Factum filed in their appeal motion.
1/2/2014	Brown, Rose	Trust Banking Administration - record EFT deposit and prepare transfer between accounts for online banking.
1/3/2014	Bricks, Hartley	Review of correspondence from E. Golden of Blaney McMurtry LLP ("Blaney") regarding Unimac; correspondence with S. Sirju of Assured Care Consulting Inc. ("ACC") regarding a lease buyout.
1/3/2014	Brown, Rose	Trust Banking Administration - prepare transfer to ACC, send to bank for processing and email to ACC details of transfer.
1/6/2014	Bricks, Hartley	Discussion with C. Prophet of Gowling Lafleur Henderson LLP ("Gowlings") regarding RTOA information and forward same; correspondence with M. Mallich of Peoples Trust Company regarding the status of rectification of deficiencies; review and execute disbursements.
1/7/2014	Bricks, Hartley	Discussion with C. Prophet regarding information required and forward same; review and execute disbursements.
1/8/2014	Bricks, Hartley	Review of correspondence from E. Golden regarding Unimac; correspondence with D. Tang of Gowlings regarding the status of condo conversion; review of cash flow forecast provided by G. Dos Santos of Sterling Karamar and arrange for transfer of funds to property manager bank account.
1/9/2014	Bricks, Hartley	Review of files and Orders regarding CAM payments and prepare correspondence to unit-holders; correspondence with P. Crisolago regarding fuel charges incurred to run the backup generator during the blackout caused by ice storm; review of endorsement of Justice Kiteley regarding Unimac's motion of leave to appeal the Order of Justice Mesbur.

Date	Professional	Description
1/10/2014	Bryk, Adam	Update on court proceedings from H. Bricks.
1/10/2014	Bricks, Hartley	Review of correspondence from C. Stanek of Gowlings regarding performance bond claim; discussion with A. Bryk regarding the status of court proceedings.
1/13/2014	Bricks, Hartley	Review of files and revise letter to unit-holders regarding CAM payments and forward to C. Prophet for comments; attendance on a conference call with C. Prophet, H. Murray and E. Golden of Gowlings regarding response to Trisura, Unimac priority matter, CAM payments and occupied non-settling units.
1/14/2014	Bricks, Hartley	Review of correspondence regarding the performance bond claim; correspondence with S. Sirju regarding excess funds in the nursing home account; correspondence with C. Stanek regarding the performance bond claim.
1/15/2014	Bricks, Hartley	Review of correspondence from C. Stanek of Gowlings regarding change orders, review of files and forward documents to Stanek; review confidentiality agreement and provide black-line comments to H. Murray; correspondence to N. Lee regarding status of rectifications.
1/15/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing; deposit.
1/16/2014	Bricks, Hartley	Review of correspondence from N. Lee regarding rectification work performed to date and discussion with N. Lee regarding status and mechanics for payment of invoices; correspondence with N. Lee and D. Tang regarding meeting with City of Toronto inspector.
1/17/2014	Bricks, Hartley	Messages with L. Sedun regarding commencing work; review of confidentiality agreement and correspondence with C. Prophet regarding same; review of correspondence from N. Lee regarding meeting with City of Toronto building inspector.
1/20/2014	Bricks, Hartley	Review and respond to correspondence from E. Golden regarding Unimac/238 motion; prepare correspondence to E. Golden and C. Prophet regarding discussion with a former Rose of Sharon director regarding statement of claim served on him regarding guarantee of IWOK mortgage; review of correspondence from D. Tang regarding condo conversion; correspondence with N. Lee regarding repair work.
1/21/2014	Bricks, Hartley	Review confidentiality agreement and correspondence from H. Murray and respond to same; review of December 2013 monthly report from Sterling Karamar; correspondence with S. Sirju regarding transfer of excess funds to Receiver's account.
1/23/2014	Bricks, Hartley	Correspondence with L. Sedun regarding commencing work; review and execute disbursements including correspondence with R. Ahmad of ACC regarding questions on disbursements.
1/23/2014	Brown, Rose	Trust Banking Administration - Transfer to ACC.
1/24/2014	Bricks, Hartley	Correspondence with Sterling Karamar regarding unpaid property taxes and correspondence with ACC regarding same.
1/24/2014	Brown, Rose	Trust Banking Administration - Deposit.
1/26/2014	Bricks, Hartley	Review of correspondence from E. Golden and J. Baichoo regarding motion matters.

Date	Professional	Description
1/27/2014	Bricks, Hartley	Correspondence with C. Stanek regarding examinations; correspondence with R. Berg regarding quotes received for certain repairs to the building; review of correspondence from E. Golden regarding the performance bond claim.
1/28/2014	Bricks, Hartley	Attendance in Court regarding approval of reports, Receiver's statement of receipts and disbursements and fees and rescheduling of Unimac priority matter; correspondence with R. Berg regarding use of office space on the main floor of the premises; correspondence with M. Mallich regarding the status of deficiency repairs.
1/29/2014	Bricks, Hartley	Correspondence with E. Golden and C. Prophet regarding a confidentiality agreement.
1/30/2014	Bricks, Hartley	Review of various correspondence regarding agreement with Trisura and discussions with E. Golden and C. Prophet regarding same; review and execute disbursements; correspondence with S. Sirju regarding accounting information and correspondence with G. De Santos of Sterling Karamar regarding same.
1/31/2014	Bricks, Hartley	Review of various correspondence from C. Prophet regarding Trisura; correspondence with S. Sirju regarding the CMI for the Nursing Home.
1/31/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing and transfer between accounts.
2/5/2014	Bricks, Hartley	Attendance in Court regarding priority motion; various discussions with C. Prophet regarding priority motion, Unimac and life lease claimants; review of correspondence from C. Stanek regarding the endorsement of the Construction Lien Master.
2/6/2014	Bricks, Hartley	Preparation for and attendance in court on the Unimac priority motion; review of endorsement of Justice Brown and arrange for posting on web site; correspondence with N. Lee regarding delay of garage repair work until April.
2/7/2014	Bricks, Hartley	Correspondence with C. Stanek regarding the construction lien action.
2/7/2014	Brown, Rose	Updating website page.
2/10/2014	Bricks, Hartley	Review and execute disbursements; correspondence with C. Stanek regarding performance bond claim and lien action; review of correspondence from C. Prophet and correspondence with E. Golden regarding various matters; review of files regarding life lease CAM payments.
2/11/2014	Bricks, Hartley	Discussion with P. Cho regarding status of nursing home and unpaid CAM fees; correspondence with G. Dos Santos regarding cash flow forecast for life lease residence and arrange for transfer of funds.
2/13/2014	Bricks, Hartley	Discussion with P. Cho regarding his meeting with interest parties and prepare correspondence to C. Prophet and D. Tang regarding same; review of correspondence from J. Baichoo regarding intention to bring notice of motion and correspondence with E. Golden and C. Prophet regarding same.
2/13/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing and transfer between accounts.
2/19/2014	Bricks, Hartley	Review of correspondence from the Ministry of Health and Long-Term Care (the "MOH") regarding an inspection review and correspondence with ACC regarding same; telephone call from a life lease resident regarding mailing address and status of the condo conversion; correspondence with R. Berg regarding bed repairs.

Date	Professional	Description
2/20/2014	Bricks, Hartley	Discussion with M. Mallich regarding meeting with Canada Mortgage and Housing Corporation ("CMHC") and discussion with C. Prophet regarding same; correspondence with R. Berg regarding purchase of parts to repair beds.
2/21/2014	Bricks, Hartley	Correspondence with R. Berg regarding operational matters; review of budget; correspondence with C. Stanek regarding the performance bond claim.
2/24/2014	Bricks, Hartley	Attendance at a meeting with D. Tang of Gowlings, N. Lee and L. Sedun to discuss status of drawings and documents for condo conversion and timing to complete; discussion with N. Lee regarding progress of rectifications; prepare correspondence to C. Prophet regarding information for meeting with Peoples and CMHC; prepare correspondence to C. Stanek regarding deficiencies.
2/25/2014	Bricks, Hartley	Prepare for conference call; discussion with M. Mallich regarding status of repairs; attendance on a conference call with C. Prophet and C. Stanek regarding status of litigation; conference call with Peoples and CMHC regarding status of various matters and follow up call with C. Prophet and C. Stanek regarding lien claim matter.
2/25/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing; transfer of funds to ACC and transfer between accounts.
2/26/2014	Bricks, Hartley	Discussion with E. Golden regarding Unimac appeals; review of monthly report from property manager;
2/28/2014	Bricks, Hartley	Meeting with C. Prophet and C. Stanek regarding lien claim matters; completed Declaration of Compliance for MOH and forward to MOH; discussion with M. Abramowitz and P. Cho regarding various matters.
		To all other administrative matters, including all meetings, telephone attendances, written and verbal correspondence to facilitate the foregoing.

Invoice #27
 Rose of Sharon - Receivership
 March 14, 2014
 Page 5

Summary of Fees

Professional	Position	Hours	Rate	Fee
Adam Bryk	Senior Vice President	0.1	\$575.00	\$ 57.50
Bricks, Hartley	Vice President	70.3	\$480.00	33,744.00
Brown, Rose	Trust Administration	3.9	\$100.00	390.00
Total hours and professional fees		74.3		\$ 34,191.50
HST @ 13%				4,444.90
Total payable				\$ 38,636.40

Adam Bryk, MBA, CPA, CA•CIRP
 Senior Vice President

REMITTANCE ADDRESS:
 Deloitte Restructuring Inc.
 5140 Yonge Street, Suite 1700
 Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:
 Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit # 47696	US Bank Account	Canadian Bank Account
Bank Code# 002	Account #476968822816	Account #476960440019
	Swift Code and ABA Address	Swift Code Address – Canada / Int'l Wires
	NOSCCATT	NOSCCATT
	ABA # 026002532	

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Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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



Deloitte Restructuring Inc.
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Toronto ON M2N 6L7
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Private and Confidential

Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: June 24, 2014
Invoice No: 3608216
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #28

For professional services rendered for the period March 1, 2014 to April 30, 2014 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
3/3/2014	Bricks, Hartley	Review of correspondence from D. Tang of Gowling Lafleur Henderson LLP ("Gowlings") regarding building matters and respond to same; review of year-end property management package; correspondence with R. Berg regarding building matters and prepare correspondence to P. Crisolago of Sterling Karamar regarding same.
3/4/2014	Bricks, Hartley	Review of correspondence from D. Tang regarding action items from February 24, 2014 meeting; review of response from P. Crisolago regarding building matters; review of materials concerning lien action and correspondence with C. Stanek of Gowlings regarding same; correspondence with C. Prophet regarding draft letter to Unimac Group Inc. regarding an issue with a unit.
3/6/2014	Bricks, Hartley	Review of correspondence from N. Lee regarding rectification works completed and to be completed and correspondence with C. Stanek, C. Prophet and D. Tang regarding same;
3/7/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding correspondence to J. Yoon; telephone discussion with Y. Boswell of Canada Mortgage and Housing Corporation ("CMHC") regarding the status of the rectification tenders.
3/10/2014	Bricks, Hartley	Correspondence with N. Lee of Norman Lee & Associates regarding window testing; correspondence to M. Mallich of Peoples Trust Company regarding discussion with Y. Boswell and rectification tender status and unit status; review of year-end financial statements for the nursing home.
3/11/2014	Bricks, Hartley	Correspondence with W. Campbell regarding the status of the receivership; correspondence with C. Stanek regarding lien claim matters.
3/12/2014	Bricks, Hartley	Preparation for and attendance at a meeting at Gowlings with a party interested in the property regarding non-disclosure agreement and questions on status of

Date	Professional	Description
		receivership and discussion with H. Murray regarding same.
3/13/2014	Bricks, Hartley	Conference call with C. Prophet and H. Murray of Gowlings regarding meeting with party interested in purchasing Peoples' debt; review and respond to correspondence from W. Campbell.
3/14/2014	Bricks, Hartley	Review of e-mail correspondence regarding Unimac motions and other matters; discussion with E. Golden of Blaney McMurty LLP ("Blaneys") regarding status.
3/17/2014	Bricks, Hartley	Discussion with C. Prophet regarding meeting with V. Heinrichs; review of NDA document; review of correspondence from C. Stanek regarding construction lien claim matters.
3/18/2014	Bricks, Hartley	Draft correspondence to Unimac regarding rodent problem and forward to E. Golden for comments;
3/20/2014	Bricks, Hartley	Correspondence with C. Stanek regarding the examination of J. Yoon; review of monthly report and request for funding from Sterling Karamar.
3/21/2014	Brown, Rose	Trust Banking Administration - confirm wire received and input.
3/24/2014	Brown, Rose	Trust Banking Administration - wire transfer and transfer between accounts.
3/25/2014	Bricks, Hartley	Correspondence with H. Murray regarding meeting with interested parties; correspondence with E. Golden regarding comments on NDA; attendance at a meeting at Gowlings with C. Prophet, H. Murray and a party interested in purchasing People's debt, execute NDA; review of files for information requested by interested party; review and execute disbursements.
3/26/2014	Bricks, Hartley	Correspondence with G. Dos Santos of Sterling Karamar regarding property taxes; review of correspondence regarding construction lien matter; prepare information requested by an interested party.
3/27/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding the construction lien matter.
3/28/2014	Bricks, Hartley	Correspondence with M. Mallich regarding the status of rectification of the building and correspondence to N. Lee regarding status of tenders; review of correspondence from C. Stanek regarding performance bond claim.
3/31/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding construction lien matters; discussion with E. Golden regarding status of various matters; review of correspondence from counsel to V. Heinrichs regarding the performance bond claim.
4/1/2014	Bricks, Hartley	Prepare correspondence to Unimac regarding rodent infestation issue in unit 207 and discussion with E. Golden regarding same; review of January report for nursing home; review of 2012 Annual Report Reconciliation prepared by the Ministry of Health and Long-Term Care and discuss same with S. Sirju of Assured Care Consulting Inc. ("ACC").
4/2/2014	Bricks, Hartley	Correspondence with M. Mallich regarding the status of tenders for building rectifications; correspondence with S. Sirju re HST returns; finalize and send letter to Unimac regarding rodent issue and review responding correspondence from J. Baichoo, counsel to Unimac.
4/4/2014	Bricks, Hartley	Review of factum of 2383431 Ontario Inc. ("238");
4/7/2014	Bricks, Hartley	Draft correspondence to life-lease unit-holders regarding outstanding common area maintenance amounts; discussion with C. Prophet regarding appeals.

Date	Professional	Description
4/7/2014	Brown, Rose	Trust Banking Administration - disbursement cheques.
4/8/2014	Bricks, Hartley	Correspondence with P. Cho of Kronis Rotzstain Margels Cappel regarding contact information for life-lease unit holders; finalize and send letters to life lease unit-holders regarding outstanding common area maintenance amounts; correspondence with E. Golden regarding execution of NDA; prepare life lease schedules and materials for interested party
4/9/2014	Bricks, Hartley	Correspondence with P. Cho regarding contact information for life-lease unit holders; prepare schedule of life-lease unit holders; correspondence with G. Dos Santos and L. Robertson of Sterling Karamar regarding CAM amounts and other matters; review of correspondence from C. Stanek regarding the construction lien matter.
4/9/2014	Brown, Rose	Trust Banking Administration - disbursement cheque.
4/10/2014	Bricks, Hartley	Prepare schedule of life-lease unit holders; correspondence with G. Dos Santos and Lisa regarding CAM payments and other information; correspondence with E. Golden regarding status of various matters.
4/11/2014	Bricks, Hartley	Correspondence with a life-lease unit-holder regarding the status of various matters; prepare schedule of unit-holders and amounts due; correspondence with C. Prophet and E. Golden regarding dates for appeals; correspondence with J. Baichoo regarding the rodent issue in unit 207 and correspondence with R. Berg regarding same and other nursing home matters.
4/14/2014	Bricks, Hartley	Prepare information requested by interested party.
4/15/2014	Bricks, Hartley	Prepare information requested by interested party; discussion with N. Lee regarding state of tenders and repair work; correspondence with M. Mallich regarding the status of repairs to the building and a request to borrow funds; correspondence with G. Dos Santos regarding unit holder statement of account and cash flow funding request; correspondence from R. Berg regarding the rodent matter.
4/16/2014	Bricks, Hartley	Prepare information for interested party; correspondence with C. Prophet regarding settlement agreement matters and information requested by an interested party; discussion with R. Berg regarding various matters; review and respond to correspondence from J. Yoon regarding Mugungwha Homes.
4/16/2014	Brown, Rose	Trust Banking Administration - transfer between accounts to Property Management account.
4/17/2014	Bryk, Adam	Review and approval of additional funding, receiver's certificate.
4/17/2014	Bricks, Hartley	Finalize information for interested party and forward to C. Prophet and H. Murray; prepare revised unpaid CAM letters and forward to unit-holders; review March property manager's report; prepare Receiver's Certificate.
4/21/2014	Bricks, Hartley	Review and respond to correspondence from a life lease unit holder; review utility bill and forward to ACC.
4/22/2014	Bricks, Hartley	Correspondence with M. Mallich regarding Receiver's Certificate funding.
4/23/2014	Bricks, Hartley	Review of correspondence regarding Unimac and 238; review of legal fees and invoices from architectural firm.
4/24/2014	Bricks, Hartley	Correspondence with a life lease unit-holder regarding unpaid CAM amounts; review and execute disbursements; review of correspondence regarding Unimac and 238.

Invoice #28
Rose of Sharon - Receivership
June 24, 2014
Page 4

Date	Professional	Description
4/24/2014	Brown, Rose	Trust Banking Administration - input EFT deposit into Ascend and prepare ACC transfer.
4/25/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
4/28/2014	Bricks, Hartley	Review of Leon Hui examination transcript; review of correspondence from C. Prophet regarding appeals.
4/29/2014	Bricks, Hartley	Correspondence with C. Stanek regarding the construction lien matter; review of Leon Hui examination transcript.
4/30/2014	Brown, Rose	Recording of deposit made by Sterling Karamar.
		To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing.

Invoice #28
 Rose of Sharon - Receivership
 June 24, 2014
 Page 5

Summary of Fees

Professional	Position	Hours	Rate	Fee
Adam Bryk	Senior Vice President	0.2	\$575.00	\$ 115.00
Hartley Bricks	Vice President	93.2	\$480.00	44,736.00
Rose Brown	Trust Administration	3.4	\$100.00	340.00
Total hours and professional fees		96.8		\$45,191.00
HST @ 13%				5,874.83
Total payable				\$51,065.83



Adam Bryk, MBA, CPA, CA•CIRP
 Senior Vice President

REMITTANCE ADDRESS:

Deloitte Restructuring Inc.
 5140 Yonge Street, Suite 1700
 Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:

Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit # 47696	US Bank Account	Canadian Bank Account
Bank Code# 002	Account #476968822816	Account #476960440019
	Swift Code and ABA Address	Swift Code Address – Canada / Int'l Wires
	NOSCCATT	NOSCCATT
	ABA # 026002532	

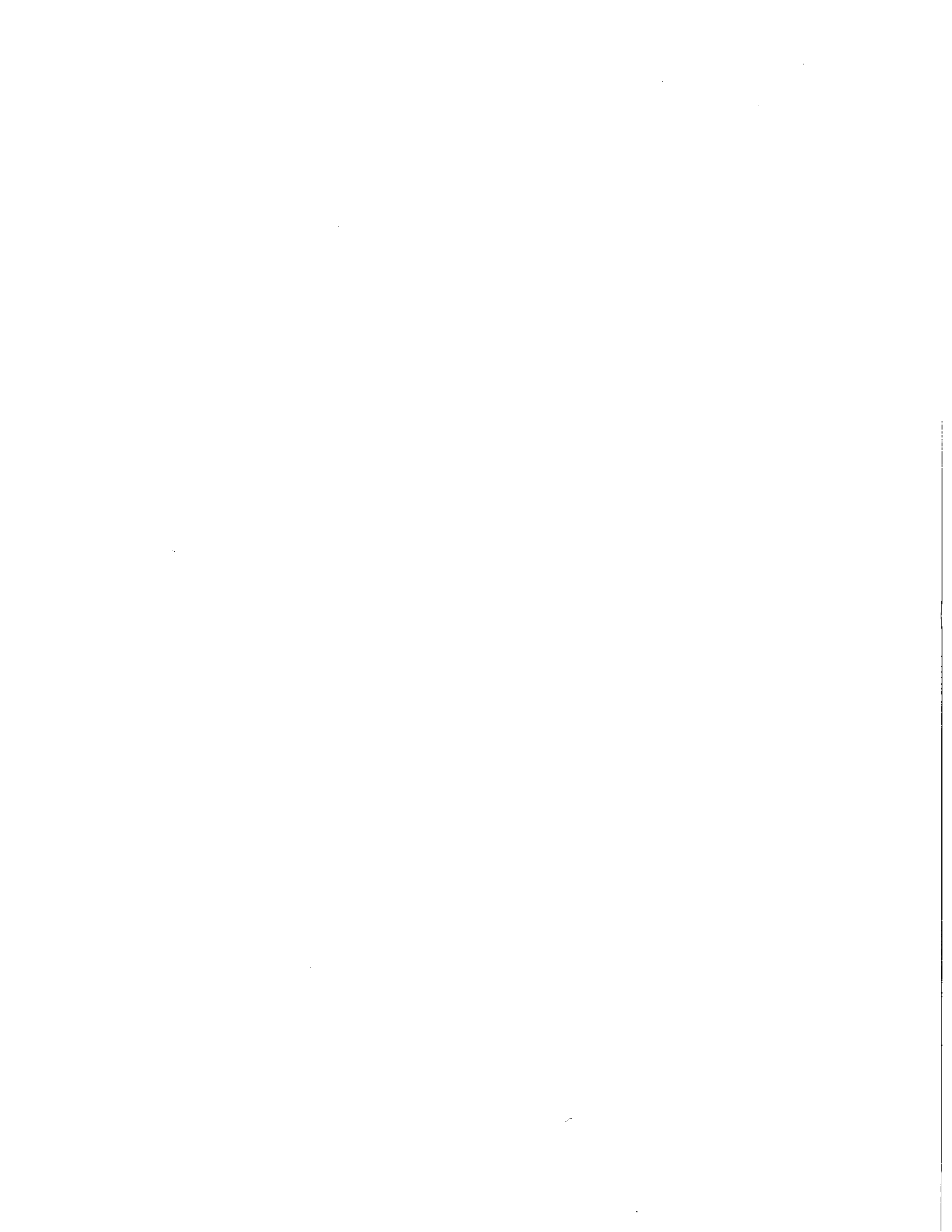
Please reference the invoice number listed above when wiring funds.

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Please return one copy with remittance

Payable upon receipt to: Deloitte Restructuring Inc.

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Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: July 22, 2014
Invoice No: 3622964
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk
HST Registration No: 122893605

Invoice #29

For professional services rendered for the period May 1, 2014 to June 30, 2014 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
5/1/2014	Bricks, Hartley	Meeting with C. Stanek and D. Tang of Gowlings and N. Lee of Norman Lee & Associates and to discuss building rectification matters; separate discussion with C. Stanek regarding construction lien matters.
5/2/2014	Bricks, Hartley	Discussion with C. Prophet regarding meeting with Peoples Trust Company ("Peoples") regarding Trisura; prepare updated proceeds analysis and forward to Peoples; attend meeting with C. Prophet, M. Mallich of Peoples, M. Lombard and C. Stanek of Gowlings; update discussion with E. Golden; correspondence with R. Berg of Assured Care Consulting Inc. ("ACC") regarding building matters; correspondence with S. Sirju of ACC regarding HST returns.
5/5/2014	Bricks, Hartley	Review of correspondence from Gowlings regarding GST applicability; review of monthly report from ACC; review of files in preparation for meeting with Trisura Guarantee Insurance Company ("Trisura") to discuss the construction lien and performance bond matters.
5/6/2014	Bricks, Hartley	Preparation for and attendance at a meeting with C. Prophet and C. Stanek of Gowlings, M. Lombard of Peoples, S. Detsky of Trisura and J. MacLellan of Borden Ladner Gervais LLP regarding the construction lien and performance bond matters; correspondence with G. Dos Santos of Sterling Karamar regarding unit-holder matters; review and provide comments to D. Tang regarding the City of Toronto extension letter.
5/7/2014	Bricks, Hartley	Review of information provided by C. Stanek regarding the Construction Lien matter and correspondence from C. Prophet to J. MacLellan regarding same; review of files and respond to C. Stanek regarding payment information; discussion with a unit-holder and correspondence regarding common area maintenance amounts.

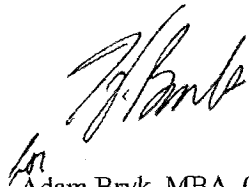
5/8/2014	Bricks, Hartley	Review of Ministry of Health and Long-Term Care (the "MOH") report and correspondence with R. Berg of Assured Care Consulting ("ACC") regarding same; review of correspondence from C. Prophet regarding timing for hearing of appeals and discussion with E. Golden regarding same; review of Endorsement of Justice Brown dated May 1; correspondence with C. Stanek regarding the performance bond claim.
5/9/2014	Bricks, Hartley	Conference call with C. Prophet, C. Stanek, S. Detsky of Trisura and J. MacLellan of BLG regarding the construction lien matter; follow up call with C. Prophet and C. Stanek; review of files and prepare correspondence to C. Stanek regarding holdback releases.
5/12/2014	Bricks, Hartley	Review of draft correspondence from C. Stanek regarding construction lien and discussion with him regarding same; review of correspondence from N. Lee regarding building inspector comments and conference call with N. Lee and D. Tang regarding same; review of files and correspondence with P. Crisalogo of Sterling Karamar regarding building matters.
5/12/2014	Brown, Rose	Trust Banking Administration - input account entries for Property Management company into Ascend.
5/13/2014	Bricks, Hartley	Discussion with Canada Revenue Agency ("CRA") regarding HST returns and correspondence with S. Sirju regarding same; discussion with C. Stanek regarding draft correspondence to Trisura; preparation of correspondence to M. Mallich regarding the status of building rectifications.
5/13/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
5/14/2014	Bricks, Hartley	Discussion and correspondence with H. Murray of Gowlings regarding Sixth Report and prepare same and correspondence with E. Golden regarding same; correspondence with Peoples and Canada Mortgage and Housing Corporation ("CMHC") regarding news article concerning Rose of Sharon and various discussions with R. Berg of ACC regarding status of the property and unit-holder meetings.
5/15/2014	Bryk, Adam	Update from H. Bricks regarding status, review of draft Court Report, comments on same.
5/15/2014	Bricks, Hartley	Review of affidavit and materials filed by 2383431 Ontario Inc.; prepare and finalize the Sixth Report including a review of E. Golden's comments; discussion with E. Golden and H. Murray regarding the Sixth Report.
5/16/2014	Bricks, Hartley	Various discussion and correspondence with E. Golden regarding the Sixth Report, review and finalize same.
5/20/2014	Bricks, Hartley	Review various correspondence regarding court motions.
5/21/2014	Bricks, Hartley	Discussion with E. Golden regarding service of the Sixth Report and arrange for posting on the website; correspondence with H. Murray regarding meeting on Friday; review of nursing home monthly report; review of submission to the MOH regarding voluntary plan of assessment.
5/22/2014	Bricks, Hartley	Discussion with E. Golden regarding status of various matters; review of monthly report.
5/23/2014	Bricks, Hartley	Review of monthly report and prepare correspondence to Sterling Karamar regarding same; review of correspondence from J. Yoon; preparation for and attendance at a meeting at Gowlings with a party interested in purchasing Peoples' debt.

5/26/2014	Brown, Rose	Input funds from Ministry and other receipts & disbursements; prepare transfer to ACC and input to Ascend.
5/28/2014	Bricks, Hartley	Review of correspondence regarding 238 motion to vary and request to examine receiver and discussion with E. Golden regarding same.
5/29/2014	Bricks, Hartley	Update Kronis Rotsztain Margles Cappel LLP ("KRMC") on status of various matters; correspondence with D. Tang of Gowlings regarding status of condo extension; review of correspondence from C. Stanek of Gowlings regarding response to counsel for Mechanical Contractor.
5/30/2014	Bricks, Hartley	Correspondence with D. Tang regarding the status of a response from the City of Toronto for an extension of the condominium application.
6/2/2014	Bricks, Hartley	Conference call with Gowlings and Peoples to discuss response to lien settlement offer; review of draft correspondence from C. Prophet regarding counter offer and respond to same; correspondence with N. Lee regarding the status of rectification work.
6/6/2014	Brown, Rose	Trust Banking Administration - inputting EFT receipts and deposit.
6/9/2014	Bricks, Hartley	Review of correspondence from C. Prophet regarding lien claim and discussion with C. Prophet regarding same; discussion with J. Mihevc regarding Rose of Sharon and discussion with C. Prophet regarding same.
6/10/2014	Bricks, Hartley	Correspondence with C. Stanek regarding various matters.
6/13/2014	Bricks, Hartley	Correspondence with N. Lee regarding rectification matters; correspondence with C. Stanek regarding the status of examinations.
6/16/2014	Bricks, Hartley	Review of correspondence from N. Lee regarding status of rectification work; correspondence with H. Murray regarding construction lien matters.
6/17/2014	Bricks, Hartley	Discussion with C. Stanek regarding J. Yoon 's examination and status of performance bond and lien claim matters;
6/18/2014	Bricks, Hartley	Correspondence with M. Mallich regarding status of building rectification work and the construction lien matter.
6/20/2014	Bricks, Hartley	Review of correspondence from J. Yee of Sterling Karamar regarding cash flow funding and prepare same.
6/23/2014	Bricks, Hartley	Correspondence with Sedun Kanerva regarding their invoice; correspondence with M. Mallich regarding rectification work and CMHC approval and correspondence with N. Lee regarding same; execute NDA and return to Gowlings.
6/23/2014	Brown, Rose	Trust Banking Administration - prepare deposit and take to the bank; print out invoices and prepare disbursement vouchers and send out detail to last month transfer to Assured Care Consulting.
6/24/2014	Bricks, Hartley	Review of Jain examination transcript
6/24/2014	Brown, Rose	Trust Banking Administration - transfers and completion of on-going trust account banking administration, and disbursement processing.
6/26/2014	Bricks, Hartley	Correspondence with M. Mallich regarding CMHC approval of rectification costs; review Jain and V. Heinrichs examination transcripts.
		To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing.

Invoice #29
 Rose of Sharon - Receivership
 July 22, 2014
 Page 4

Summary of Fees

Professional	Position	Hours	Rate	Fee
Adam Bryk	Senior Vice President	1.1	\$575.00	\$ 632.50
Bricks, Hartley	Vice President	89.3	\$480.00	42,864.00
Brown, Rose	Trust Administration	4.6	\$100.00	460.00
Total hours and professional fees			95.0	\$ 43,956.50
HST @ 13%				5,714.35
Total payable				\$ 49,670.85



for
 Adam Bryk, MBA, CPA, CA•CIRP
 Senior Vice President

REMITTANCE ADDRESS:

Deloitte Restructuring Inc.
 5140 Yonge Street, Suite 1700
 Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:

Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit # 47696
 Bank Code# 002

US Bank Account
 Account #476968822816
 Swift Code and ABA Address
 NOSCCATT
 ABA # 026002532

Canadian Bank Account
 Account #476960440019
 Swift Code Address – Canada / Int'l Wires
 NOSCCATT

Please reference the invoice number listed above when wiring funds.

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Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: October 15, 2014
Invoice No: **3666522**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk
HST Registration No: 122893605

Invoice #30

For professional services rendered for the period July 1, 2014 to September 30, 2014 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
7/7/2014	Brown, Rose	Return item - PDF and sent to Sterling Karamar Property Management ("Sterling").
7/14/2014	Bricks, Hartley	Preparation for and attendance in Court regarding 2383431 Ontario Inc.'s proposed motion to examine the receiver on the Sixth Report to the Court; discussion with C. Prophet and H. Murray of Gowlings LLP ("Gowlings") regarding the Unimac units; discussion with E. Golden of Blaney McMurtry LLP ("Blaney") regarding status of various matters.
7/15/2014	Bricks, Hartley	Attendance at a meeting at Gowlings with D. Tang of Gowlings, L. Sedun of Sedun & Kanerva Architects and N. Lee of Norman Lee & Associates to discuss architectural drawings, construction quotes and condo conversion; discussion with C. Stanek of Gowlings regarding status of construction lien claim and performance bond claim and review of correspondence from C. Stanek re same; review of various endorsements and coordinate posting on website.
7/17/2014	Bricks, Hartley	Review of files and draft correspondence to Unimac unit occupants regarding rent payments and forward to C. Prophet and E. Golden for comments; correspondence with P. Crisolago of Sterling Karamar Property Management ("Sterling") regarding unit occupants.
7/17/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.

Date	Professional	Description
7/18/2014	Bricks, Hartley	Review of Notice of Assessment from Canada Revenue Agency ("CRA") and correspondence with S. Sirju of Assured Care Consulting Inc. ("ACC") regarding same; discussion with P. Cho of Kronis Rotsztain Margles Cappel LLP ("KRMCLP") regarding the status of the nursing home; review of examinations in performance bond claim matter.
7/18/2014	Brown, Rose	Trust Bank Administration - deposit.
7/21/2014	Brown, Rose	Banking Administration - deposit input.
7/22/2014	Bricks, Hartley	Discussion with E. Golden regarding comments on Notice to Tenants, revise documents and forward to C. Prophet and E. Golden for comments; correspondence with N. Lee regarding the status of the contract with KC Structural for remediation of the building ("Remediation Contract"); correspondence with Sterling regarding unit-holder statements of account.
7/23/2014	Bricks, Hartley	Review of CAM fee payments and statements and draft correspondence to unit-holders regarding unpaid amounts; discussion with a unit-holders regarding unpaid amounts; correspondence with Sterling re cash flow forecast and funding; correspondence with C. Prophet regarding the construction contract.
7/23/2014	Brown, Rose	Review General Ledger to determine invoices were paid for legal expenses.
7/24/2014	Bricks, Hartley	Correspondence with a life lease unit-holder concerning CAM costs; correspondence with Sterling regarding unit occupants; correspondence with E. Golden and C. Prophet regarding comments on Notice to Tenants.
7/24/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing and prepare transfers.
7/25/2014	Bricks, Hartley	Prepare correspondence to unit-holders regarding unpaid CAM fees.
7/28/2014	Bricks, Hartley	Prepare Notice to Tenant and Rental Attornment documents; correspondence with S. Sirju regarding status of CRA response; correspondence with J. Yee of Sterling regarding cash flow funding; review of monthly report and prepare correspondence to Sterling regarding same; correspondence with D. Tang regarding status of discussions with the City of Toronto regarding condo conversion.
7/29/2014	Bricks, Hartley	Prepare Notice to Tenant correspondence to attorn rents.
7/30/2014	Bricks, Hartley	Review of CAM arrears and prepare correspondence to unit-holders regarding same; prepare correspondence to Sterling concerning the June monthly report; prepare correspondence to Sterling concerning attornment of rents.
7/30/2014	Brown, Rose	Banking Administration - wire to ACC.
8/5/2014	Bricks, Hartley	Review nursing home monthly report; correspondence with N. Lee regarding status of the Remediation Contract.
8/7/2014	Bricks, Hartley	Review of Remediation Contract.
8/8/2014	Bricks, Hartley	Review of examinations; correspondence with N. Lee concerning the Remediation Contract.

Date	Professional	Description
8/11/2014	Bricks, Hartley	Review of correspondence from Sterling regarding unit-holder account adjustments; correspondence with M. Mallich regarding the status of the Remediation Contract and other matters.
8/12/2014	Bricks, Hartley	Review of Remediation Contract and forward to C. Stanek for comments; correspondence with M. Mallich regarding bonding of the Remediation Contract.
8/12/2014	Brown, Rose	Trust Banking Administration - review of disbursement paid on account.
8/13/2014	Bricks, Hartley	Review of correspondence from Sterling regarding unit-holder balances, review of files and respond to same; review of correspondence from C. Stanek regarding comments on the Remediation Contract.
8/25/2014	Bricks, Hartley	Correspondence with N. Lee regarding the Remediation Contract; correspondence with M. Mallich of Peoples Trust Company regarding bonding of the Remediation Contract and status of work; discussion with A. Bryk regarding execution of Remediation Contract; correspondence with Sterling regarding tenants and CAM fees.
8/26/2014	Brown, Rose	Trust Banking Administration - record electronic fund transfer deposit and service fee; prepare transfer to ACC.
8/27/2014	Bricks, Hartley	Review of monthly report.
8/28/2014	Bricks, Hartley	Review of operating statements; correspondence with ACC regarding tax bills; discussion with E. Golden regarding unpaid rent.
8/29/2014	Bricks, Hartley	Correspondence with ACC regarding property tax invoices.
9/2/2014	Bricks, Hartley	Correspondence with ACC regarding operating matters; correspondence from Sterling regarding cash flow forecast and funding.
9/2/2014	Brown, Rose	Trust Banking Administration - transfers.
9/3/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding examinations in the construction lien action; correspondence with N. Lee regarding information required for construction lien action.
9/8/2014	Bricks, Hartley	Correspondence with R. Berg regarding building matters.
9/8/2014	Brown, Rose	Deposit and completion of on-going trust account banking administration, and disbursement processing and prepare transfers.
9/9/2014	Bricks, Hartley	Discussion with N. Nathoo of Canada Mortgage and Housing Corporation ("CMHC") regarding tour of premise and coordinate same; review of monthly nursing home report; correspondence with C. Prophet regarding expiry and extension of Settlement Agreements with the Arm's Length Unit-holders and messages with P. Cho regarding same; correspondence with C. Stanek and C. Prophet regarding the status of discussions with Trisura Guarantee Insurance Company ("Trisura").
9/10/2014	Bricks, Hartley	Discussions and correspondence with C. Stanek regarding the lien claim and review of files regarding same and further discussion with C. Prophet; attendance at Rose of Sharon for a tour with representatives of CMHC; correspondence with C. Prophet regarding extension of the settlement agreements; correspondence with S. Detsky of Trisura.

Date	Professional	Description
9/12/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding L. Hui examination and review of documents regarding same; discussion with C. Prophet regarding lien matters; review of correspondence from a Unit-holder and forward same to C. Prophet and M. Mallich.
9/15/2014	Bricks, Hartley	Review of correspondence from N. Lee regarding electrical deficiency costs and correspondence to C. Stanek regarding same.
9/16/2014	Bricks, Hartley	Discussion with a life lease Unit-holder regarding the status of their unit.
9/18/2014	Bricks, Hartley	Correspondence with H. Jung of Rose of Sharon regarding building matters.
9/22/2014	Bricks, Hartley	Review and respond to correspondence from N. Lee regarding contract and bonding.
9/29/2014	Bricks, Hartley	Correspondence with M. Mallich regarding an update on the Remediation Contract and other matters.
9/30/2014	Bricks, Hartley	Review and respond to correspondence from R. Berg of ACC; review insurance renewal documents and forward same to R. Berg.
		To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing.

Invoice #30
Rose of Sharon - Receivership
October 15, 2014
Page 5

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Vice President	56.0	\$480.00	26,880.00
Brown, Rose	Trust Administration	4.1	\$100.00	410.00
Total hours and professional fees			60.1	\$ 27,290.00
HST @ 13%				3,547.70
Total payable				\$ 30,837.70



Adam Bryk, MBA, CPA, CA•CIRP
Senior Vice President



REMITTANCE ADDRESS:

Deloitte Restructuring Inc.
5140 Yonge Street, Suite 1700
Toronto, ON M2N 6L7 CANADA

Wire Transfer Information:

Bank of Nova Scotia, Toronto Business Centre, 20 Queen Street West, Toronto, Ontario M5H 3R3

Transit # 47696	US Bank Account	Canadian Bank Account
Bank Code# 002	Account #476968822816	Account #476960440019
	Swift Code and ABA Address	Swift Code Address – Canada / Int'l Wires
	NOSCCATT	NOSCCATT
	ABA # 026002532	

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Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: December 18, 2014
Invoice No: **3709690**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk
HST Registration No: 122893605

Invoice #31

For professional services rendered for the period October 1, 2014 to November 30, 2014 in connection with the appointment of Deloitte & Touche Inc., now known as Deloitte Restructuring Inc., as Receiver and Manager (the "Receiver") of Rose of Sharon (Ontario) Retirement Community ("Rose of Sharon" or the "Company"):

Date	Professional	Description
10/1/2014	Bricks, Hartley	Correspondence with S. Sirju of Assured Care Consulting Inc. ("ACC") concerning the 2013 annual report; correspondence with J. Yee of ACC regarding disbursements.
10/2/2014	Brown, Rose	Deposit and completion of on-going trust account banking administration, and disbursement processing and prepare transfers.
10/3/2014	Bricks, Hartley	Correspondence with N. Lee of Norman Lee & Associates regarding a change order.
10/7/2014	Bricks, Hartley	Discussion with R. Berg of Assured Care Consulting Inc. ("ACC") regarding the status of various matters; review and execute disbursements.
10/8/2014	Bricks, Hartley	Review and respond to correspondence from Sterling Karamar Property Management ("Sterling") regarding funding of expenses; correspondence with R. Berg regarding grease trap repair; review correspondence from the City of Toronto regarding Backflow Prevention Test and forward to R. Berg.
10/9/2014	Bricks, Hartley	Review correspondence from R. Berg and respond to same; review monthly reports.
10/9/2014	Brown, Rose	Trust Banking Administration - input deposits and sent return items to Sterling.
10/14/2014	Bricks, Hartley	Review of legal invoices; correspondence with Sterling regarding final tax bill and provide same.

Date	Professional	Description
10/16/2014	Bricks, Hartley	Correspondence with R. Berg regarding excess funds available from nursing home account.
10/20/2014	Brown, Rose	Inputting deposit made by offsite location and send wire instructions to Hartley Bricks.
10/20/2014	Bricks, Hartley	Correspondence with M. Mallich of Peoples Trust Company ("Peoples") regarding funding requirements.
10/21/2014	Bricks, Hartley	Further correspondence with M. Mallich of regarding funding; review of outstanding payables.
10/23/2014	Brown, Rose	Trust banking Administration - record incoming wire from Peoples and prepare outgoing transfer to ACC and various other banking entries.
10/28/2014	Bricks, Hartley	Review and respond to correspondence from C. Stanek of Gowling Lafleur Henderson LLP concerning correspondence received from Trisura.
10/29/2014	Bricks, Hartley	Review and prepare responses to undertakings for V. Heinrichs examination.
10/29/2014	Brown, Rose	Completion of on-going trust account banking administration, and disbursement processing.
10/30/2014	Bricks, Hartley	Review and prepare response to undertakings from V. Heinrichs examination; forward monthly reports to M. Mallich.
10/31/2014	Bricks, Hartley	Prepare response to undertakings; correspondence with R. Berg regarding status of window replacement; discussion and correspondence with M. Mallich regarding status of building repairs; correspondence with N. Lee regarding construction schedule.
11/3/2014	Bricks, Hartley	Review of files and prepare responses to undertakings and correspondence with C. Stanek regarding same.
11/3/2014	Brown, Rose	Trust Banking Administration - input EFT deposit.
11/4/2014	Bricks, Hartley	Continue to prepare responses to undertakings; correspondence with N. Lee concerning payment certificate #1.
11/5/2014	Bricks, Hartley	Continue to prepare responses to undertaking; prepare correspondence to C. Stanek regarding responses to undertakings.
11/6/2014	Bricks, Hartley	Discussion with C. Stanek regarding responses to undertakings and coordinate meeting to discuss same.
11/7/2014	Bricks, Hartley	Review of correspondence from C. Stanek regarding lien action.
11/10/2014	Bricks, Hartley	Correspondence with R. Berg regarding flooding at the building and correspondence with the insurer regarding same; review of KC Structural and Norman Lee & Associates invoices and correspondence with N. Lee regarding same; travel to Rose of Sharon to meet with R. Berg and review flood damage.
11/11/2014	Bricks, Hartley	Meeting with C. Stanek regarding Lien Action and responses to undertakings.
11/14/2014	Bricks, Hartley	Correspondence with J. Yee regarding funding.
11/19/2014	Bricks, Hartley	Review of correspondence from C. Stanek concerning an update on the status of lien proceedings.

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Date	Professional	Description
11/21/2014	Bricks, Hartley	Correspondence with R. Berg regarding status of repairs; review of correspondence from the MOH regarding 2011 ARR; review of environmental report regarding water damage and discussion same with R. Berg.
11/26/2014	Bricks, Hartley	Correspondence with R. Berg and R. Ahmad regarding ADP payroll direct deposit and telephone discussion with Melvin of ADP regarding same.
11/26/2014	Brown, Rose	Trust Banking administration - inputting deposits, prepare transfer/wire between accounts and input into Ascend.
		To all other administrative matters with respect to the receivership administration, including all meetings, telephone attendances, execution and approval of disbursements, written and verbal correspondence to facilitate the foregoing.

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Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Vice President	43.1	\$480.00	\$ 20,688.00
Brown, Rose	Trust Administration	4.2	\$100.00	420.00
Total hours and professional fees		47.3		\$ 21,108.00
HST @ 13%				2,744.04
Total payable				\$ 23,852.04

Adam Bryk, MBA, CPA, CA•CIRP
 Senior Vice President

REMITTANCE ADDRESS:
 Deloitte Restructuring Inc.
 5140 Yonge Street, Suite 1700
 Toronto, ON M2N 6L7 CANADA

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Transit # 47696	US Bank Account	Canadian Bank Account
Bank Code# 002	Account #476968822816	Account #476960440019
	Swift Code and ABA Address	Swift Code Address – Canada / Int'l Wires
	NOSCCATT	NOSCCATT
	ABA # 026002532	

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