

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

*APPLICATION UNDER section 243 of the Bankruptcy and Insolvency Act,
R.S.C. 1985, c. B-3, as amended and under Section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43*

**MOTION RECORD - VOLUME I
(Returnable May 31, 2017)**

May 12, 2017

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Sharon (Ontario) Retirement Community

INDEX

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I N D E X

VOLUME I

1.	Notice of Motion returnable May 31, 2017	1 - 19
A.	Draft Order.....	20 - 24
B.	Receivership Service List	25 - 31
2.	Affidavit of Harley Bricks sworn May 2, 2017	32 - 33
A.	Summary of Deloitte Accounts.....	34
B.	Deloitte Accounts for period December 1, 2014 to March 30, 2017.....	35 - 74
3.	Affidavit of Chad Kopach sworn May 11, 2017.....	75 - 77
A.	Legal Costs Summary and Summary of Blaneys Accounts	78
B.	Blaneys Legal Account dated January 31, 2015.....	79-80
C.	Blaneys Legal Account dated February 28, 2015.....	81-83

D.	Blaneys Legal Account dated April 29, 2015	84-89
E.	Blaneys Legal Account dated April 30, 2015	90 - 92
F.	Blaneys Legal Account dated May 31, 2015	93 - 94
G.	Blaneys Legal Account dated July 31, 2015.....	95 - 97
H.	Blaneys Legal Account dated September 30, 2015	98 - 99
I.	Blaneys Legal Account dated February 29, 2015.....	100 - 101
J.	Blaneys Legal Account dated April 30, 2015	102 - 103
K.	Blaneys Legal Account dated May 31, 2016	104 - 105
L.	Blaneys Legal Account dated June 30, 2016.....	106 - 107
M.	Blaneys Legal Account dated November 30, 2016	108 - 109
N.	Blaneys Legal Account dated December 31, 2016.....	110 - 111
4.	Affidavit of Philip Cho sworn May 11, 2017	112 - 114
A.	KRMC Legal Account from March 22, 2014 to March 20, 2015	115 - 118

VOLUME II

5.	Eighth Report of the Receiver dated May 11, 2017.....	119 - 148
A.	Amended and Restated Appointment Order dated September 27, 2011.....	149 - 166
B.	Seventh Report to the Court dated March 2, 2015 (without appendices).....	167 - 191
C.	Order of Justice Wilton - Siegel dated March 6, 2015.....	192 - 198
D.	Letter from Toronto City Hall to Gowling Lafleur Henderson LLP dated July 11, 2016 re: Notice of Decision Under S.51(37) of The Planning Act.....	199 - 204
E.	Schedule of Peoples Priority Units at Rose of Sharon.....	205
F.	Letter from Mungungwha Homes to Gowling Lafleur Henderson dated November 20, 2013 enclosing settlement documents re: units 205 and 207.....	206 - 212
G.	Affidavit of Eric Golden sworn March 6, 2015, and letter/emails from Eric Golden re: Order dated March 6, 2015.....	213 - 266
H.	Agreement to Lease between Imseop Kim and Grace Kim and Unimac Group Ltd., dated June 28, 2014 with a copy of the cheque for rent.....	267 - 270

I.	Letter from Blaneys to Grace Kim and Imseop Kim dated March 9, 2017 with enclosed Notice to End your Tenancy For Non-payment of Rent.....	271 - 274
J.	Summary Statement of Income of Rose of Sharon.....	275 - 276
K.	Receiver's Interim Statement of Receipts and Disbursements for the period from September 27, 2011 to March 31, 2017.....	277
A.	Confidential Appendix "A": Residential Condominium Marketing and Sales Agreement between Milborne Real Estate Inc. and Deloitte Restructuring Inc.	
B.	Confidential Appendix "B": Exclusive Listing Agreement between John A. Jensen Realty Inc. and Deloitte Restructuring Inc.	

TAB 1

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

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended and under Section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43**

NOTICE OF MOTION

DELOITTE RESTRUCTURING INC. (“**Deloitte**”), in its capacity as court appointed receiver and manager (the “**Receiver**”) of Rose of Sharon (Ontario) Retirement Community (“**Rose**”), will make a motion to a judge presiding over the Commercial List at 10:00 a.m. on May 31, 2017, at 330 University Avenue, Toronto, Ontario.

THE PROPOSED METHOD OF HEARING: The motion will be heard orally.

THE MOTION IS FOR an Order substantially in the form of the draft attached as Schedule “A” hereto:

1. if necessary, abridging the time for service of the Notice of Motion and Motion Record herein, validating service of the Notice of Motion and Motion Record, and dispensing with further service thereof;
2. approving the Eighth Report to the Court of the Receiver dated May 12, 2017 (the “**Eighth Report**”), and the actions and activities of the Receiver described therein;
3. declaring that Imseop Kim and Grace Kim (collectively, the “**Kims**”) do not have any right, title or interest in unit PH8 (“**Unit PH8**”) of the Rose of Sharon Life-Lease Residence (the “**Life-Lease Residence**”);
4. declaring that the purported lease agreement for Unit PH8 between the Kims as “tenants” and Unimac Group Ltd. as “landlord”, dated June 28, 2014, for a nine-year term commencing July 1, 2014, in return for an alleged lump-sum payment of \$33,000.00 (the “**Purported Unit PH8 Lease**”), is void *ab initio*;
5. if necessary, authorizing the Receiver to disclaim the Purported Unit PH8 Lease;
6. if the Kims take the position that they are tenants, granting judgment against Grace Kim for \$31,200.00, being the minimum market rent that should have been payable by the Kims to the Receiver as tenants of Unit PH8 since April 1, 2015 (\$1,300.00 per month);
7. regardless of whether the Kims are tenants or occupants, providing the Receiver with vacant possession of Unit PH8;

8. authorizing the Receiver to enter into a Marketing and Sales Agreement with Milborne Real Estate Inc. for the marketing and sale of the available residential condominium units of the Life-Lease Residence, and approval of this Marketing and Sales Agreement;
9. authorizing the Receiver to enter into an Exclusive Listing Agreement with John A. Jensen Realty Inc., to market and sell the Rose of Sharon nursing home (the “**Nursing Home**”), and approval of this Exclusive Listing Agreement;
10. sealing Confidential Appendix “A” to the Eighth Report until all of the residential units of the Life-Lease Residence are sold and those sales have all closed, and sealing Confidential Appendix “B” to the Eighth Report until the Nursing Home is sold and that sale has closed;
11. approving and accepting the Receiver’s Interim Statement of Receipt and Disbursements for the period from September 28 1, 2011 to March 31, 2017, as set out in Appendix “K” to the Eighth Report;
12. declaring that Kronis, Rotsztain, Margles, Cappel LLP (“**KRMC**”) has fulfilled its mandate as counsel providing independent legal advice (“**ILA Counsel**”) to certain Unit-holders in the Rose of Sharon Life-Lease Residence (the “**ILA Unit-Holders**”), regarding settlements that those Unit-holders entered into with the Applicant Peoples Trust Company (“**Peoples**”);
13. discharging KRMC as ILA Counsel to the ILA Unit-Holders;
14. approving the fees and disbursements of the Receiver for the period from December 1, 2014 to December 31, 2016, the fees and disbursements of Blaney McMurtry LLP

(“**Blaneys**”) for the period from October 1, 2014 to December 31, 2016, and the fees and disbursements of KRMC for the period from March 22, 2014 to March 20, 2015;

15. costs as against Grace Kim, Leon Hui and Unimac Group Ltd. on a substantial indemnity basis, in respect of the issues relating to Unit PH8;
16. such further and other relief as counsel may request and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

Background

1. pursuant to an Order (the “**Appointment Order**”) of Justice Campbell of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) dated September 27, 2011 (the “**Appointment Date**”), as amended, Deloitte was appointed as Receiver of all of the current and future assets, undertakings and properties of Rose;
2. Rose’s principal asset is a 12-storey building (the “**Building**”) located at 15-17 Maplewood Avenue, Toronto, Ontario (the “**Property**”) consisting of a 60 bed long-term care component on floors 4 to 6 (the Nursing Home), and a residential life lease component originally consisting of 90 apartments (the “**Life-Lease Units**”, or “**Units**”) and related amenities (the Life-Lease Residence) on the remaining floors (floors 2, 3 and 7 through 12);
3. recently, the Receiver discovered that Unit PH6 had been divided into two separate units, being Unit PH4 and PH6, resulting in 91 Life-Lease Units (the owners of Unit PH6 - Jong Rye Lee and Chang Hun Shin - both now claim a life-lease ownership interest in the

two separate Units). However, for the purposes of the summary of the categorization of the Units of this motion, the Receiver will proceed on the basis that Units PH4 and PH6 constitute one unit;

4. the original 90 Life-Lease Units (now 91 with Unit PH6 becoming Units PH4 and PH6), and those claiming an interest in them, have been categorized by the Receiver in its previous Reports, and have been dealt with as set out below (the Units below total 94 because 4 of the Units had more than one claimant seeking an interest in those 4 Units):
 - (a) 28 Arm's Length Units, including Unit PH6 (now Units PH4 and PH6), all of which were purchased and held by arm's length purchasers (the "ALUs") composed mostly of persons of Korean Heritage, many of who are elderly, and/or have a limited grasp of English. Peoples has entered into a Court-approved settlement with the ALUs for these 28 Units, as set out in more detail below;
 - (b) 16 Director Units, purchased by former members of Rose's board of directors and/or their spouses. John Yoon, the former C.E.O. of Rose, and his wife Moon Yoon (collectively, the "Yoons") were named purchasers of three of these units (the "Yoon Units"). Peoples has obtained Court-ordered priority over the 3 Yoon Units, and 2 of the other Director Units. Peoples has entered into Court-approved settlements with the owners of the remaining 11 Director Units, as set out in more detail below;
 - (c) 2 Mugungwha Units, purchased by Mugungwha Homes a "non-profit registered charity with particular emphasis on helping senior citizens of the Korean-Canadian community". The president of Mugungwha Homes is Moon Yoon. Peoples has entered into a Court-approved settlement with Mugungwha Homes

for Unit 205, and a conditional settlement for Unit 207, as set out in more detail below (Unit 207 was being claimed by both the general contractor Unimac Group Ltd. (“**Unimac**”) and Mugungwha Homes);

- (d) 18 Non Arm’s Length Units purchased by non-arm’s length purchasers (*i.e.* investors) representing purchasers who appear to have purchased Units for investment or for purposes other than personal occupation. Two of these Units were purchased by Assured Care Consulting Inc. (the manager of the Nursing Home) and its president Robert Berg. Peoples entered into Court-approved settlements with Robert Berg and Assured Care Consulting Inc. for their two units, and obtained Court-ordered priority over the remaining 16 Non-Arm’s Length Units, comprising one Unit that the principal of Unimac, Leon Hui, was claiming an interest in (Unit 1105, the “**Leon Hui Unit**”) and the 15 other Non-Arm’s Length Units which were purchased by investors who had obtained financing from Vace Investments Inc. (the “**Vace Units**”), as set out in more detail below;
- (e) 16 Released and Vacant Units that have been released back to Rose, and over which Peoples obtained Court-Ordered priority as set out in more detail below (Turfpro Investments Inc. was also claiming an interest in one of these Units, being Unit 310);
- (f) 3 Units held by Turfpro Investments Inc./William Campbell (“**Turfpro**”) that were obtained in exchange for various loans made to Rose (the “**Turfpro RTOA Units**”). Peoples has obtained Court-Ordered priority over these 3 Turfpro RTOA Units as set out in more detail below;

- (g) 6 Units occupied by Unimac (the “**Unimac Units**”), being Units PH1, PH8, 207, 301, 303 and 309, and over which Peoples obtained Court-Ordered Priority as set out in more detail below (Unimac and Turfpro both claimed an interest in Unit PH8). Unit PH8 is a subject matter of the motion herein;
- (h) 4 Units (Units PH8, 310, 802 and PH3) for which options to purchase were provided to Turfpro in exchange for various loans made to Rose (the “**Turfpro Option Units**”). Unimac and Turfpro both claimed priority over Unit PH8, Unit 310 was a Released and Vacant Unit over which Turfpro claimed an interest, and Jan Kim (an ALU) and Turfpro both claimed priority to Unit 802. Peoples obtained Court-Ordered priority over three of these Turfpro Option Units (Units 310, PH3 and PH8), and entered into a settlement with the ALU Unit-Holder claiming an interest in Unit 802, as set out in more detail below; and
- (i) 1 unsold and vacant Unit (the “**Unsold Unit**”), over which Peoples obtained Court-Ordered Priority, as set out in more detail below;

Receiver’s Steps

- 5. since its appointment, the Receiver has managed and administered the Property for the benefit of stakeholders, including having:
 - (a) caused the Nursing Home to be operated in accordance with applicable laws and regulations, through the professional management of Assured Care Consulting Inc., a manager approved by the Ministry of Health and Long-Term Care;
 - (b) caused the Property, apart from the operations of the Nursing Home, to be professionally managed by Sterling Silver Development Corporation through its

division, Sterling Karamar Property Management (“**Sterling**”), as approved by this Court;

- (c) caused a review of the condition of the Building to be prepared by independent experts;
- (d) retained contractors to remediate the conditions identified by the independent experts;
- (e) investigated the nature and extent of the payments made by, and interests of, various parties in the Life-Lease Units, and various realization strategies for the Property;
- (f) made appropriate inquires and pursued the registration of the Life-Lease Residence portion of the Property under the *Condominium Act*; and,
- (g) generally managed and administered the Property in a commercially reasonable fashion in accordance with applicable laws;

Procedural History Regarding the Units until December 10, 2013

- 6. on April 8, 2013, Peoples served its motion materials (the “**Priority Motion**”) seeking priority over all of the mortgages registered against the Property and over the Life-Lease Claimants (as defined in the Priority Motion, and essentially being all persons having an interest in the Property except for those having construction lien claims found to be valid and in priority to Peoples);
- 7. on April 11, 2013, Justice Mesbur issued an Order approving the appointment of KRMC as representative counsel (“**Representative Counsel**”) for the ALUs (the “**Representative Counsel Order**”);

8. on September 10, 2013, Gowlings sought and obtained Court approval (the “**ALUs Settlement Approval Order**”) for a settlement that Peoples and the Receiver had reached with the ALUs in respect of the Priority Motion, representing the 28 Arm’s Length Units in the Life-Lease Residence (the “**ALU Settlement**”);
9. the ALUs Settlement Approval Order included an ALU Settlement for with Jong Rye Lee and Chang Hun Shin for Unit PH6;
10. the continuation of the Priority Motion resulted in the following Orders:
 - (a) on November 14, 2013, Justice Mesbur ordered and declared that Peoples was entitled to priority over the claims of all persons claiming an interest in 25 non-ALU Units in the Property, except for any construction lien claims found to be valid and prior by a judge presiding over the Superior Court of Justice (Commercial List) (the “**November 14 Priority Claims Order**”). These 25 non-ALU Units consisted of 16 Released and Vacant Units, the 3 Turfpro RTOA Units, the 2 Turfpro Option Units over which no other party was claiming an interest (Units 310 and PH3), the 1 Unsold Unit, and the three 3 Yoon Units; and,
 - (b) on November 22, 2013, Justice Mesbur made an order (the “**ILA Order**”) that KRMC be discharged as Representative Counsel and that it perform a new mandate to provide independent legal advice (“**KRMC ILA Retainer**”) to certain individual unrepresented non-ALUs (ultimately encompassing Unit-holders of 6 Director Units separate and apart from the 25 Units set out in subparagraph 10(a) above who had entered, or would be entering, into settlements with Peoples regarding their Units (the ILA Unit-holders)).

Procedural History between December 11, 2013 and July, 2014

11. on December 13, 2013, Justice Mesbur issued an Order (the “**December 13 Order**”) that, among other things:
 - (a) approved additional settlements between Peoples, the Receiver and Unit-holders claiming an interest in 14 non-ALU Units (comprised of 11 Director units with former Rose directors or those related to Rose directors, six of whom received ILA pursuant to the KRMC ILA Retainer, two Units purchased by Assured Care Consulting Inc./Robert Berg, and one of the two Units (Unit 205) that Mugungwha Homes was claiming an interest in (the “**December 13 Settlements**”));
 - (b) declared that Peoples is entitled to priority over the claims of all persons claiming an interest in 17 additional Units (comprised of the 15 Vace Units forming part of the 18 Non-Arm’s Length Units), and two other remaining Unit-holders from the Director Units who elected not to accept Peoples’ settlement offer, being Units 703 and 902); and,
 - (c) declared that Peoples is entitled to priority over the claims of IWOK Corporation (a mortgagee of Rose ranking behind Peoples) and Turfpro, including any assignees, claiming under four subordinate mortgages;

12. on February 6, 2014, that portion of the Priority Motion dealing with Unimac and Leon Hui was heard by Justice Brown who granted an Order declaring that Peoples’ security is entitled to priority over Unimac’s claim to the 6 Unimac Units (including Unit PH8) and over Leon Hui’s claim to the one Leon Hui Unit (the “**February 6 Unimac/Hui Priority**”);

Order”). On February 18, 2014, Unimac appealed the February 6 Order (the “**Unimac Appeal**”);

13. on July 4, 2014, the Court of Appeal (Justices Feldman, MacPherson and Cronk) heard and dismissed the Unimac Appeal;
14. on or about July 29, 2014, a copy of the February 6 Unimac/Hui Priority Order, and the Order dismissing Unimac’s appeal, was delivered to occupants of the Unimac Units, including those in Unit PH8;
15. the net result of the Priority Motion is that the ALU Settlement (28 Units) and the December 13 Settlements (14 Units) (collectively, the “**Settlements**”), as approved by the ALUs Settlement Approval Order and the December 13 Order, respectively, and the proposed settlement with Mugungwha Homes for Unit 207 as discussed below, allowed for holders of Right to Occupy Agreements (“**RTOAs**”) representing 43 Units (the “**Settlement Units**”) to continue to occupy their Unit pending the conversion of the Life-Lease Residence to condominiums, at which point those settling Unit-holders can elect to close the purchase of their Unit(s) by the payment of amounts as stipulated in the settlements, or abandon their interest in their Units. After taking into account that Unit PH6 was divided into Units PH4 and PH6, this number increases to 44 Units;
16. further, the November 14 Priority Claims Order (24 Units), the December 13 Order (17 Units) and the February 6 Order (7 Units) declared that Peoples is entitled to priority over the claims of all persons claiming an interest in 48 Units. After taking into account the proposed settlement with Mugungwha Homes for Unit 207, as discussed below, the total number of units over which the Court has declared Peoples has first ranking priority decreases to 47 Units (the “**Peoples Priority Units**”);

Mugungwha Homes and Unit 207

17. both Unimac and Mugungwha Homes claimed an interest in Unit 207. Prior to the hearing on December 13 before Justice Mesbur, Mugungwha Homes entered into a conditional settlement agreement with Peoples and the Receiver (the “**Unit 207 Settlement**”) on the same terms, including payment methodology, as in the ALU Settlements. Justice Mesbur declined to approve the Unit 207 Settlement prior to the disposition of Unimac’s claim to Unit 207. Given Justice Brown’s February 6 Order declaring that Peoples is entitled to priority over the claims of all other parties in the Unimac Units, and given that the Unimac Appeal was dismissed by the Court of Appeal, court approval can now be sought for the Unit 207 Settlement with Mugungwha Homes;
18. the Settlement for Unit 207 is on the same terms as the Settlement entered into for Unit 205 between Peoples and Mugungwha Homes, which received prior approval from the Court on December 13, 2013, as part of the December 13 Settlements by way of the December 13 Order;

Motion before Justice Wilton-Siegel March 6, 2015 (the “Wilton-Siegel Order”)

19. of the 48 Units in respect of which Peoples obtained orders declaring that Peoples is entitled to priority over those Units, 10 Units (the six Unimac Units, the one Leon Hui Unit, and the three Yoon Units) were occupied by either a relative or a third-party tenant of the former Unit-holder (the “**Occupied Units**”). 4 of these Units continue to be occupied, including Unit PH8 by the Kims;

20. on July 29, 2014, the Receiver delivered Notices to Tenants, Demands for Particulars of Tenancy Agreement, and Notices of Rental Attornment (the “Notices”) to each of the occupants of the Occupied Units including the occupants of Unit PH8 (the Kims) requiring, among other things, that going forward the occupants pay rent for their respective Units to the Receiver. A copy was also provided to Unimac, the Yoons and Leon Hui, and their counsel, as applicable;
21. none of the occupants of the Occupied Units complied with the Notices. No lease payments were made to the Receiver, and the Receiver was not provided with details of the leases for the Occupied Units;
22. on March 6, 2015, Justice Wilton-Siegel granted the Receiver’s motion for, among other things, an Order directing Unimac, the Yoons and Hui to each provide to the Receiver by March 31, 2015, a written accounting of all amounts each has received in respect of rent for the Occupied Units, copies of any and all leases for the Occupied Units from July 29, 2014 onward, or to the extent no written leases were entered into, details of oral leases including start date, term, amount payable and name(s) of tenant(s), and to each pay to the Receiver by March 31, 2015, for the benefit of the Estate and subject to Peoples’ first ranking security, all amounts received from occupants of the Occupied Units from July 29, 2014, onward;
23. the Wilton-Siegel Order also directed all occupants of the Occupied Units to produce to the Receiver on or before March 31, 2015, the information required in the Notices served on them on or about July 29, 2014, and directing all occupants of the Occupied Units to pay the rent for their Unit(s) to the Receiver from the date of the Order onward, for the benefit of the Estate and subject to Peoples’ first ranking security, based on the terms of

their lease, and to the extent there is no lease, at market rates as determined by the Receiver;

24. the motion material in support of Wilton-Siegel Order, and the related Order itself, were sent to Unimac, Yoon, Hui, the lawyer for Unimac and Hui, and to the occupants of the Occupied Units (including the Kims in Unit PH8);
25. however, neither Unimac, Hui nor the Yoons have complied with the terms Wilton-Siegel Order as it related to them;
26. the only occupants in the Occupied Units who have either not complied with the Wilton-Siegel Order, and/or continue to occupy a Unit without remitting any rent payment to the Receiver, are the occupants of Unit PH8 (the Kims);
27. only three of the Occupied Units are still occupied (Units 1105, PH1 and PH8);
28. the tenants in Units 1105 and PH1 continue to pay monthly rent for their Units at the same amount as in April 2015 (\$1,300.00). Unit 1105 is a 2 bedroom, 2 bathroom unit totaling 825 square feet, and Unit PH1 is a 1 bedroom + den, 2 bathroom unit measuring 857 square feet. By way of comparison, Unit PH8 is a 2 bedroom, 2 bathroom unit measuring 1,181 square feet. The market rental rate for Unit PH8 is therefore at least \$1,300.00 per month;

Unit PH8 and the Purported Unit PH8 Lease

29. the occupants of PH8 are Grace Kim and her mother Inseop Kim, who was formerly a resident in the Nursing Home;
30. the Kims did not comply with the Notices served on July 29, 2014. Instead, by way of email to the Receiver dated April 28, 2015, Grace Kim alleged that on or about June 28,

2014, or one month before the Notices were delivered to Unit PH8 (among other Units), she and Imseop Kim entered into a lease with Unimac as “landlord” for Unit PH8 with a term of nine years and two months commencing July 1, 2014, in return for a prepaid lump-sum payment of \$33,000.00.

31. this Purported Unit PH8 Lease was signed and initialed by Leon Hui on behalf of Unimac, and the cheque for \$33,000.00 dated June 28, 2014, allegedly representing the lump-sum payment was from “Mr. In Soo Pak and Mrs. Young Sook Pak” and made payable to “Unimac Group Ltd”. The Receiver is unaware if the cheque was cashed. The Receiver believes Mrs. Pak to be the sister of Grace Kim;
32. the Purported Unit PH8 Lease states as follows in its terms of use:

“Retirement Residential – This Rental Agreement superseded previous Rental Agreement, as a settlement from the physical abuse and wrongful discharge of IMSEOP KIM by Rose O [*sic*] Sharon LTC as claimed by the Tenant, see pictures attached. Tenant tried to appeal in Court before Judge Brown twice”;
33. the Purported Unit PH8 Lease was allegedly entered into almost five months after the February 6 (2014) Unimac/Hui Priority Order of Justice D.M. Brown giving Peoples priority over the six Unimac Units (including Unit PH8), and only a few days before the Unimac/Hui appeal of that Order was dismissed by the Court of Appeal on July 4, 2014;
34. as of the date the Purported Unit PH8 Lease was allegedly entered into, Unimac no longer had an interest in that Unit, and neither Unimac, nor anyone else, was authorized to enter into the Purported Unit PH8 Lease, either on their own behalf, or on behalf of the Receiver or Peoples, or deal with Unit PH8 in any way, shape or form. The Purported

Unit PH8 Lease was entered into without the knowledge or consent of Peoples and the Receiver;

35. the rental term for the Purported Unit PH8 Lease equates to monthly rent of \$300 for a two-bedroom, 1,181 square foot suite, which is also the largest Unit in the Life-Lease Residence;
36. since the rent being paid to the Receiver by the tenants for Units 1105 and PH1 over the last two years is \$1,300.00, and given the size difference between those two units and Unit PH8, the minimum monthly rent payable by the Kims to the Receiver since the Wilton-Siegel Order is at least \$1,300.00;
37. on or about March 8, 2017, the Receiver delivered to the Kims a Notice to End Tenancy for non-payment of rent totalling \$31,200.00;

Status of Remediation of Building Deficiencies and its Conversion to Condominiums

38. almost all of the Building deficiencies have been remedied, and the Receiver and its counsel are hoping to be in a position to apply for final approval by Spring, 2017;

Marketing and Sales

39. the Receiver proposes to enter into a Residential Condominium Marketing and Sales Agreement with Milborne Real Estate Inc., for the marketing and sale of the condominium portion of the Life Lease Residence, and specifically those Units that are either not part of the Settlement Agreements, and those Units that are part of the Settlement Agreements but whose owners elect not to purchase their Units. The Receiver is seeking Court Approval to enter into the Residential Condominium Marketing and Sales Agreement with Milborne Real Estate Inc.;

40. similarly, the Receiver proposes to enter into an Exclusive Listing Agreement with John Jensen Realty Inc. for the marketing and sale of the Nursing Home, and the Receiver is seeking Court approval to do so;

Receipts and Disbursements, and Fees

41. the interim statement of receipts and disbursements of the Receiver attached as Appendix “K” to the Eighth Report is a fair and accurate representation of the funds received and disbursed directly by the Receiver since the appointment of the Receiver up to December 31, 2016;
42. the fees and disbursements of the Receiver and its counsel Blaneys, as well the fees and disbursements of KRMC, are fair and reasonable in the circumstances;
43. the fees and disbursements of KRMC for the period from November 26, 2013 to March 6, 2015, had been approved by way of the Wilton-Siegel Order. However, those fees included an estimate of KRMC’s fees to conclude the KRMC ILA Retainer, and the final invoice for the period from March 14, 2014 to March 20, 2015, ended up being \$3,318.56 instead of the \$2,666.80 estimated on the motion, or \$651.76 more than estimated. However, the total fees billed by KRMC for the KRMC ILA Retainer are still below the maximum amount provided for in the ILA Appointment Order (\$15,000.00, plus HST and disbursements);
44. the *BIA*;
45. the *CJA*;
46. Rule 3.02 of the Rules of Civil Procedure; and,
47. such further and other grounds as counsel may advise and this Honourable Court permit.

THE FOLLOWING DOCUMENTARY EVIDENCE WILL BE USED AT THE HEARING OF THE MOTION:

48. the Eighth Report to the Court of the Receiver dated May 12, 2017;
49. the Affidavit of Hartley Bricks sworn May 2, 2017;
50. the Affidavit of Chad Kopach sworn May 11, 2017;
51. the Affidavit of Phillip Cho sworn May 11, 2017; and,
52. such further and other evidence as counsel may advise and this Honourable Court permit.

May 12, 2017

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(416) 593-5437 (Fax)
ckopach@blaney.com

Lawyers for Deloitte Restructuring Inc., in its capacity as court appointed receiver and manager of Rose of Sharon (Ontario) Retirement Community

TO: Receivership Service List (see Schedule "B")

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

**NOTICE OF MOTION
(RETURNABLE MAY 31, 2017)**

BLANEY McMURTRY LLP
Barristers and Solicitors
1500 — 2 Queen Street East
Toronto, ON M5C 3G5

Eric Golden (LSUC #38239M)
Chad Kopach (LSUC #48084G)
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Lawyers for Deloitte Restructuring Inc., in its capacity as
court appointed receiver and manager of Rose of Sharon
(Ontario) Retirement Community

000049

TAB A

SCHEDULE "A"

Court File No. CV-11-9399-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

THE HONOURABLE) WEDNESDAY, THE 31ST DAY
JUSTICE) OF MAY, 2017

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

O R D E R

THIS MOTION made by **Deloitte Restructuring Inc.**, in its capacity as Receiver and Manager over all of the current and future assets, undertakings and properties of the Respondent (in that capacity, the "**Receiver**") for an Order (i) abridging the time for service of the Notice of Motion and Motion Record herein, validating service of the Notice of Motion and Motion Record, and dispensing with further service thereof, (ii) approving the Eighth Report to the Court of the Receiver dated May 12, 2017 (the "**Eighth Report**"), and the actions and activities of the Receiver as set out therein, (iii) declaring that Imseop Kim and Grace Kim (collectively, the "**Kims**") do not have any right, title or interest in unit PH8 ("**Unit PH8**") of the Rose of Sharon Life-Lease Residence (the "**Life Lease Residence**"), (iv) declaring that the purported lease

agreement for Unit PH8 between the Kims and Unimac Group Ltd. dated June 28, 2014 (the “**Purported Lease Agreement**”) is void *ab initio*, (v) if necessary, disclaiming the Purported Lease Agreement, (vi) granting judgment against Grace Kim for \$31,200.00 if the Kims take the position that they are tenants of Unit PH8, (vii) providing the Receiver with vacant possession of Unit PH8, (viii) authorizing the Receiver to enter into a Marketing and Sales Agreement with Milborne Real Estate Inc. for the marketing and sale of the available residential condominium units of the Lease-Residence, and approval of this Marketing and Sales Agreement, (ix) authorizing the Receiver to enter into an Exclusive Listing Agreement with John A. Jensen Realty Inc. to market and sell the Rose of Sharon nursing home (the “**Nursing Home**”) and approval of this Exclusive Listing Agreement, (x) sealing Confidential Appendix “A” to the Eighth Report until all of the residential units of the Life-Lease Residence are sold and those sales have all closed, and sealing Confidential Appendix “B” to the Eighth Report until the Nursing Home is sold and that sale has closed, (xi) approving and accepting the Receiver’s Interim Statement of Receipt and Disbursements for the period from September 28, 2011 to March 31, 2017, (x) declaring that Kronis, Rotsztain, Margles, Cappel LLP (“**KRMC**”) has fulfilled its mandate as counsel providing independent legal advice (“**ILA Counsel**”) to certain Unit-holders in the Rose of Sharon Life-Lease Residence (the “**ILA Unit-Holders**”) regarding settlements that those Unit-holders entered into with the Applicant Peoples Trust Company (“**Peoples**”), and discharging KRMC as ILA counsel to the ILA Unit-Holders, and (xii) approving the fees and disbursements of the Receiver for the period from December 1, 2014 to December 31, 2016, the fees and disbursements of Blaney McMurtry LLP (“**Blaneys**”) for the period from October 1, 2014, to December 31, 2016, and the fees and disbursements of KRMC for the period from March 22, 2014 to March 20, 2015, was heard this day at Toronto.

ON READING the Receiver's Motion Record dated May 12, 2017, the Eighth Report, the affidavit of Hartley Bricks sworn May 2, 2017, the affidavit of Chad Kopach sworn May 11, 2017, and the affidavit of Phillip Cho sworn May 11, 2017, and upon hearing the submissions of counsel for the Receiver and counsel for Peoples, no one else appearing,

1. **THIS COURT ORDERS** that the time for service of the Receiver's Notice of Motion returnable May 31, 2017 (the "NOM"), and related motion material filed in support of that NOM (the "Motion Material"), be and is hereby abridged, that service of the NOM and Motion Material is hereby validated, and that further service thereof is hereby dispensed with.

2. **THIS COURT ORDERS** that the Eighth Report dated May 12, 2017, and the actions of the Receiver described therein, be and are hereby approved.

3. **THIS COURT DECLARES** that Imseop Kim and Grace Kim do not have any right, title or interest in Unit PH8 of the Life-Lease Residence.

4. **THIS COURT DECLARES** that the purported lease agreement for Unit PH8 of the Life-Lease Residence between Grace Kim, Imseop Kim and Unimac Group Ltd. dated June 28, 2014, is void *ab initio*.

5. **THIS COURT ORDERS AND ADJUDGES** that Grace Kim pay the Receiver \$31,200.00, being the minimum market rent that should have been payable by the Kims to the Receiver as tenants of Unit PH8 of the Life-Lease Residence from April 1, 2015 to the date of this Order.

6. **THIS COURT ORDERS** that the Kims deliver to the Receiver vacant possession of Unit PH8 of the Life-Lease Residence, municipally known as Unit PH8, 15-17 Maplewood Avenue, Toronto, Ontario, and legally described in Schedule "A" attached hereto.
7. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to enter into a Marketing and Sales Agreement with Milborne Real Estate Inc. for the marketing and sale of the available residential condominium units of the Life-Lease Residence, and approval of this Marketing and Sales Agreement.
8. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to enter into an Exclusive Listing Agreement with John A. Jensen Realty Inc., to market and sell the Nursing Home, and approval of this Exclusive Listing Agreement.
9. **THIS COURT ORDERS** that Confidential Appendix "A" to the Eighth Report be and is hereby sealed until all of the residential units of the Life-Lease Residence are sold and those sales have all closed, and that Confidential Appendix "B" to the Eighth Report be and is hereby sealed until the Nursing Home is sold and that sale has closed.
10. **THIS COURT ORDERS** that the Receiver's Interim Statement of Receipts and Disbursements for the period from September 28, 2011 to March 31, 2017 as set out at Appendix "K" of the Receiver's Eighth Report, be and is hereby accepted and approved.
11. **THIS COURT DECLARES** that KRMC has fulfilled its mandate as ILA Counsel to the ILA Unit-Holders.

12. **THIS COURT ORDERS** that KRMC be and is hereby discharged as ILA counsel to the ILA Unit-Holders.

13. **THIS COURT ORDERS** that the fees and disbursements of the Receiver for the period from December 1, 2014 to December 31, 2016, the fees and disbursements of Blaneys for the period from October 1, 2014 to December 31, 2016, and the fees and disbursements of KRMC for the period from March 22, 2014 to March 20, 2015, be and are hereby approved.

14. **THIS COURT ORDERS** that Unimac Group Ltd. and Leon Hui pay to the Receiver on a joint and several basis its costs of the motion on a substantial indemnity basis in respect of the matters relating to Unit PH8, hereby fixed in the amount of _____, inclusive of disbursements and HST.

TAB B

SCHEDULE "B"

RECEIVERSHIP SERVICE LIST

AND TO: GOWLING LAFLEUR WLG
Barristers & Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

Clifton Prophet/Patrick Shea
Tel: 416-862-7525
Fax: 416-863-7661
Email: Clifton.Prophet@gowlingswlg.com
Patrick.shea@gowlingwlg

Lawyers for Peoples Trust Company, and Deloitte & Touche Inc. in its capacity as court-appointed receiver of Rose of Sharon (Ontario) Retirement Community

AND TO: ATTORNEY GENERAL LEGAL SERVICES DIVISION
Crown Law Office – Civil
McMurtry-Scott Building
8th Floor
720 Bay Street
Toronto, ON M7A 2S9

Attention: Eunice Machado
Tel: (416) 326-6084
Fax: (416) 326-4181
Email: Eunice.Machado@ontario.ca

Lawyers for Ministry of Health and Long-Term Care

AND TO: BELSITO, BAICHOO & RUSO/BPR LITIGATION LAWYERS
Barristers and Solicitors
1 West Pearce Street, Suite 505
Richmond Hill, Ontario L4B 3K3

Attention: Justin P. Baichoo
Tel: (416) 512-2529
Fax: (866) 395-9140
E-mail: justin@bprlitigation.com

Lawyers for Mikal-Calladan Construction Inc., Leon Hui, Unimac Group Ltd., IWOK Corporation and 2383431 Ontario Inc.

AND TO: ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY
165 Vaughan Road
Toronto, Ontario M6C 2L9

Attention Mr. John Yoon
Tel: (416) 998-2777
Email: john.yoon@sympatico.ca

AND TO: DEPARTMENT OF JUSTICE
Exchange Tower
130 King Street West
Suite 3400
P.O. Box 36
Toronto, Ontario M5X 1K6

Attention: Diane Winters
Tel: (416) 973-3172
Fax: (416) 973-0810
Email: diane.winters@justice.gc.ca

AND TO: MINISTRY OF FINANCE (ONTARIO)
Legal Services Branch
33 King Street West, 6th Floor
Oshawa, Ontario L1H 8H5

Attention: Kevin O'Hara, Senior Counsel
Tel: (905) 433-6934
Fax: (905) 436-4510
Email: kevin.ohara@ontario.ca

AND TO: WILLIAM L. CAMPBELL/TURFPRO INVESTMENTS INC.
112 West Street
Brantford, Ontario N3T 3G1

Tel: (519) 754-1140
Fax: (519) 754-0950
Email: bcampbell320@rogers.com

AND TO: WATEROUS HOLDEN AMEY HITCHON LLP

P.O. Box 1510
20 Wellington Street
Brantford, Ontario N3T 5V6

Attention: Clark Holden

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Fax: (519) 759-8360
Email: law@waterousholden.com

Lawyers for Turfpro Investments Inc.

**AND TO: UNITED FOOD AND COMMERCIAL WORKERS CANADA,
LOCAL 175**

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Mississauga, Ontario L5N 2K7

Attention: Natalie Wiley

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Lawyers for United Food and Commercial Workers Canada, Local 175

AND TO: LAVERY DE BILLY LLP

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Ottawa, Ontario K1R 7X7

Attention: Paul Lepsoe / Eugene Czolij

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Lawyers for Canada Mortgage and Housing Corporation

AND TO: KOREAN (TORONTO) CREDIT UNION

635 Bloor Street
Toronto, Ontario M6G 1L1

Attention: Brian Kim

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AND TO: BORDEN LADNER GERVAIS LLP

Barristers and Solicitors
Scotia Plaza, 40 King Street West
Toronto, Ontario M5H 3Y4

Attention: Roger Jaipargas / James MacLellan

Tel: (416) 367-6266 / (416) 367-6592

Fax: (416) 361-7067 / (416) 361-7350

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Lawyers for Trisura Guarantee Insurance Company

AND TO: VACE INVESTMENTS INC.

101 Frederick Street
Kitchener, Ontario N2H 6R2

Attention: Vern Heinrichs

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AND TO: KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Barristers and Solicitors
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Lawyers for ILA Unit-holders

AND TO: SHELDON HUXTABLE PROFESSIONAL CORPORATION

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Email: pmclean@sheldonhuxtable.com/pdaigle@sheldonhuxtable.com

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AND TO: DEVRY SMITH FRANK LLP

Lawyers & Mediators
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Mark R. Mancini

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Fax: (416) 449-7071
Email: mark.mancini@devrylaw.ca

Lawyers for John Yoon, Moon Yoon, Daniel Yoon and Mugungwha Homes

AND TO: BRUCE McEACHERN

Barrister & Solicitor
31 Prince Arthur Avenue
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AND TO: WHITE, DUNCAN, LINTON LLP

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Waterloo, ON N2J 4B5

Irwin A. Duncan

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Email: iad@kwlaw.net

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AND TO: CHAITONS LLP

5000 Yonge Street
10th Floor
Toronto, ON M2N 7E9

Stephen Schwartz
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Lawyers for York Health Care Developments Inc.

AND TO: CHANG ADVOCACY PROFESSIONAL CORPORATION
Suite 407, 989 Derry Road East
Mississauga, ON L5T 2J8

Charles Chang
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Fax: (905) 670-8871
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Lawyer for the former Directors/Directors Group

AND TO: MATTHEW R. HARRIS
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Toronto, ON M2N 1M6

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Lawyer for John Yoon and SDM Design Consulting Inc.

AND TO: ROY O'CONNOR LLP
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Lawyers for Richard Yoon

AND TO: GRACE KIM
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AND TO: IMSEOP KIM
15 Maplewood Avenue
Unit PH8
Toronto, ON M6C 4B4

AND TO: CALEYWRAY
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Attention: Jesse Kugler
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Lawyers for United Food and Commercial Workers International Union, Local 175

TAB 2

Court File No. CV-11-9399-00CL

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 May 2, 2017)


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

1. I am a Senior 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 December 1, 2014 to March 31, 2017 (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 May 21, 2017



Commissioner for Taking Affidavits

)
)
)
)



HARTLEY M. BRICKS

Anna Koroneos, a Commissioner, etc.,
Province of Ontario
for Deloitte Restructuring Inc.,
Licensed Insolvency Trustee,
Expires June 3, 2019.

TAB A

A000034
 With this Exhibit
 in the Affidavit of Hartley M. Orick
 Sworn before me this 22 day of
May 2017
 A Commissioner, etc. *[Signature]*

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.,
 Licensed Insolvency Trustee,
 Expires June 3, 2019.

<u>Invoice Date</u>	<u>Invoice Period</u>	<u>Amount of Invoice (including HST)</u>
23-Mar-15	December 1, 2014 to February 28, 2015	68,392.12
13-May15	March 1, 2015 to April 30, 2015	39,374.85
8-Dec-15	May 1, 2015 to November 30, 2015	86,284.54
8-Feb-16	December 1, 2015 to January 31, 2016	19,969.36
11-Apr-16	February 1, 2016 to March 31, 2016	35,537.37
13-Jul-16	April 1, 2016 to June 30, 2016	27,546.01
7-Dec-16	July 1, 2016 to November 30, 2016	91,068.96
8-Feb-17	December 1 to 31, 2016	15,163.47
18-April-17	January 1, 2017 to March 31, 2017	17,750.04
		<u>\$ 401,086.72</u>

TAB B



This is Exhibit "B" in the Affidavit of Hartley Bricks sworn before me this 2nd day of May 2015.
 A Commissioner, etc. *[Signature]* **000035**

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

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

*Anna Koroneos, a Commissioner, etc.,
 Province of Ontario
 for Deloitte Restructuring Inc.,
 Licensed Insolvency Trustee,
 Expires June 3, 2019.*

Private and Confidential

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

Date: March 26, 2015
 Invoice No: **3763548**
 Client/Mandate No: 902388.1000002
 Billing Partner: Adam Bryk
 HST Registration No: 122893605

Invoice #32

For professional services rendered for the period December 1, 2014 to February 28, 2015 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
12/1/2014	Bricks, Hartley	Correspondence with R. Shiwram of Canada Brokerlink evidence of duct cleaning requested by the insurer; correspondence with C. Cecy and C. Stanek of Gowling Lafleur Henderson LLP ("Gowlings") regarding answers to undertakings.
12/2/2014	Bricks, Hartley	Correspondence with R. Berg of Assured Care Consulting Inc. ("ACC") and N. Lee of Norman Lee & Associates Inc. concerning construction work on the premises.
12/3/2014	Bricks, Hartley	Review and execute disbursements; correspondence with administrator regarding construction at the premises and correspondence with N. Lee regarding same.
12/9/2014	Bricks, Hartley	Correspondence with N. Lee regarding status of work at site and draw payments no. 1 and 2; correspondence with J. Yee of Sterling Karamar Property Management ("Sterling") regarding contractor disbursements.
12/10/2014	Bricks, Hartley	Arrange for delivery of letter from Gowlings to Life-Lease Unit-holders.
12/15/2014	Bricks, Hartley	Correspondence with H. Murray of Gowlings regarding the status of building remediation.
12/17/2014	Bricks, Hartley	Review legal invoice and forward to M. Mallich of Peoples Trust Company ("Peoples") for approval to pay.

Invoice #32
 Rose of Sharon - Receivership
 March 26, 2015
 Page 2

Date	Professional	Description
12/18/2014	Bricks, Hartley	Review and respond to correspondence from C. Prophet of Gowlings regarding the construction lien settlement matters.
12/22/2014	Brown, Rose	Trust Banking Administration - completion of on-going trust account banking administration, and disbursement processing and input wire received.
12/23/2014	Hristow, Catherine	Review supplier invoices for approval and payment, including a detailed review of the supporting documentation, and sign cheques.
12/30/2014	Brown, Rose	Banking Administration - payment of bills at the bank.
1/2/2015	Bricks, Hartley	Correspondence with M. Bernhard of Compass Group Canada and O. Abdul of Diversitech regarding property repair matters.
1/5/2015	Bricks, Hartley	Correspondence with N. Lee regarding property repairs and status of window construction; prepare correspondence to C. Prophet regarding need to increase borrowing capacity; prepare report to court; correspondence with J. Yee regarding property management cash flow funding.
1/5/2015	Brown, Rose	Trust Banking Administration - complete transfer to ACC.
1/6/2015	Bricks, Hartley	Prepare report to the court including review of priority issue and units; review of remediation update from N. lee
1/7/2015	Bricks, Hartley	Draft Court Report; correspondence with Sterling Karamar Property Management ("Sterling") regarding unit holder payments; discussion with N. Lee regarding status of construction and kitchen repairs.
1/8/2015	Bricks, Hartley	Prepare Court Report; review and approve disbursements; provide construction update to M. Mallich of Peoples Trust Company; correspondence with D. Tang of Gowlings regarding an update on the status of condo conversion for the report to court.
1/9/2015	Bricks, Hartley	Telephone discussion with C. Prophet regarding construction lien settlement matters and other issues; preparation for and attendance on a conference call with L. Doraty and Y. Boswell of Canada Mortgage and Housing Corporation, M. Mallich and C. Prophet and C. Stanek to discuss a potential construction lien settlement and review of memo from C. Prophet regarding same.
1/12/2015	Bricks, Hartley	Draft report to court; correspondence with N. Lee regarding remediation work to be completed at the premises.
1/13/2015	Bricks, Hartley	Discussion with N. Lee regarding status of repairs and timing to complete; craft report to court; review of correspondence from E. Golden regarding Unimac and Hui cost order; review of correspondence from C. Stanek regarding the construction lien matter.

Invoice #32
 Rose of Sharon - Receivership
 March 26, 2015
 Page 3

Date	Professional	Description
1/14/2015	Bricks, Hartley	Prepare report to court; review of further correspondence on Unimac and Hui costs order and discussion with E. Golden regarding same.
1/15/2015	Bricks, Hartley	Prepare draft report and interim statement of receipts and Disbursements ("R&D"); correspondence with Sterling regarding property management cash flow funding.
1/16/2015	Bricks, Hartley	Prepare draft report and R&D; correspondence with Sterling and ACC regarding monthly report.
1/16/2015	Brown, Rose	Trust Banking administration - prepare transfer between Accounts.
1/19/2015	Bricks, Hartley	Prepare report to court; review of correspondence from J. Yee regarding receipts and disbursement for the property management account.
1/20/2015	Bricks, Hartley	Prepare R&D; correspondence with M. Mallich regarding required future funding and timing for same; review of correspondence from C. Stanek regarding settlement offer, review of files and discussion with C. Stanek regarding same; review correspondence from N. Lee regarding building repairs.
1/21/2015	Bricks, Hartley	Prepare R&D and report to court; correspondence with R. Berg regarding the status of the monthly operation report.
1/22/2015	Bricks, Hartley	Prepare report to court; correspondence from contractor regarding status of construction; review correspondence from R. Berg regarding nursing home matters.
1/23/2015	Bricks, Hartley	Prepare R&D.
1/26/2015	Bricks, Hartley	Prepare report to court and R&D; correspondence with S. Sirju of ACC regarding signatories on the nursing home bank account
1/27/2015	Bricks, Hartley	Prepare report to court and forward to counsel for comments.
1/28/2015	Brown, Rose	Trust Banking Administration - update General Ledger with deposit and prepare transfer to ACC.
1/29/2015	Bricks, Hartley	Discussion with R. Berg regarding status of various issues.
1/30/2015	Bricks, Hartley	Review comments from E. Golden of Blaney McMurtry LLP on report to court and correspondence regarding same.
2/2/2015	Bricks, Hartley	Correspondence from R. Berg regarding correspondence received from the Ministry of Health and Long-Term Care (the Ministry of Health and Long-Term Care (the "MOH")); review of further comments from C. Prophet regarding the report to court.
2/3/2015	Bricks, Hartley	Correspondence with R. Berg regarding CMI and other nursing home issues.

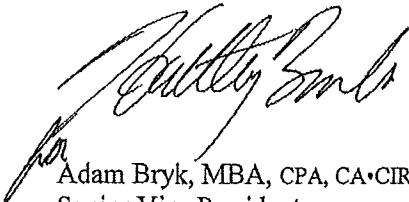
Invoice #32
 Rose of Sharon - Receivership
 March 26, 2015
 Page 4

Date	Professional	Description
2/4/2015	Bricks, Hartley	Discussion with C. Prophet regarding comments on report to court; discussion with E. Golden regarding comments on report to court and revise same
2/5/2015	Bricks, Hartley	Revise report to court based on comments from C. Stanek, E. Golden and C. Prophet; send out revised draft for comments.
2/6/2015	Bryk, Adam	Review of Seventh Court Report and provide comments to H. Bricks.
2/9/2015	Bricks, Hartley	Correspondence with B. Kim of Rose of Sharon and P. Crisalago of Sterling regarding building matters; review of correspondence regarding Unimac/Hui.
2/10/2015	Bricks, Hartley	Revise report to court and distribute; discussion regarding lien settlement with A. Bryk; discussion with C. Stanek regarding MV Shore settlement offer.
2/11/2015	Bricks, Hartley	Correspondence with C. Stanek regarding undertakings; review and revise Report.
2/13/2015	Bricks, Hartley	Review correspondence from R. Berg regarding various matters; correspondence with C. Cecy regarding responses to undertakings.
2/17/2015	Bricks, Hartley	Discussion with R. Berg regarding status of various issues; discussion with E. Golden regarding status of notice of motion; correspondence with C. Prophet regarding status.
2/20/2015	Bricks, Hartley	Discussion with E. Golden regarding comments on report to court, review same and make revisions.
2/23/2015	Bricks, Hartley	Review of correspondence from R. Berg; review of correspondence from C. Stanek regarding litigation matters.
2/24/2015	Bricks, Hartley	Discussion with E. Golden regarding Notice of Motion.
2/25/2015	Bricks, Hartley	Discussion with S. Sirju regarding nursing home funding and execute same; correspondence with C. Stanek regarding litigation matters.
2/25/2015	Brown, Rose	Trust Banking Administration - prepare transfer to ACC.
2/26/2015	Bricks, Hartley	Review of Minutes and settlement in lien action and consent and orders and provide blackline comments to C. Prophet, discussion with C. Prophet regarding comments and attendance on a conference call with E. Golden regarding Notice of Motion.
2/27/2015	Bricks, Hartley	Discussion with E. Golden regarding Notice of Motion and Report; review of property management report for January.
		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 #32
 Rose of Sharon - Receivership
 March 26, 2015
 Page 5

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bryk, Adam	Sr. Vice President	2.0	\$575.00	\$ 1,150.00
Bricks, Hartley	Vice President	123.2	\$480.00	59,136.00
Hristow, Catherine	Vice President	0.1	\$480.00	48.00
Brown, Rose	Trust Administration	1.9	\$100.00	190.00
Total hours and professional fees		127.2		\$60,524.00
HST @ 13%				7,868.12
Total payable				\$68,392.12



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

Payable upon receipt to Deloitte Restructuring Inc.

Remittance information on last page

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.

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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: May 13, 2015
Invoice No: **3813115**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #33

For professional services rendered for the period March 1, 2015 to April 30, 2015 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
3/2/2015	Bricks, Hartley	Discussion with E. Golden of Blaney McMurtry LLP ("Blanneys") regarding court dates; revise draft report to Court; correspondence with B. Kim regarding current tenants in occupied units and affidavit of service; review and provide comments on Notice of Motion; correspondence from M. Mallich of Peoples Trust Company ("Peoples") regarding update and correspondence with N. Lee of Norman Lee & Associates Inc. regarding status of remediation contract.
3/2/2015	Casey, Paul	Review Seventh Report to Court and Appendix and comments to H. Bricks.
3/2/2015	Koroneos, Anna	Discussion with H. Bricks regarding affidavit and draft same for review.
3/3/2015	Bricks, Hartley	Revise Court Report for P. Casey comments, review and execute minutes of settlement and forward to C. Prophet; various discussions with E. Golden and C. Prophet regarding report, finalize and provide to E. Golden for service; correspondence with M. Mallich regarding timing for funding and status update.
3/3/2015	Koroneos, Anna	Discussion with H. Bricks regarding affidavit; discussion with P. Casey for executing affidavit and commission same.
3/4/2015	Bricks, Hartley	Review of letter from Blanneys to tenants and discussion with E. Golden regarding same; respond to M. Mallich status update

Invoice #33
 Rose of Sharon - Receivership
 May 13, 2015
 Page 2

Date	Professional	Description
		request; correspondence with N. Lee regarding timing for receipt of funding; discussion with E. Golden regarding service; discussion with tenant of unit 309, regarding materials he received and requirement to provide lease and rent to the Receiver; discussion with tenant of unit 1011 regarding notice to tenants.
3/5/2015	Bricks, Hartley	Correspondence with C. Stanek regarding lien settlement matters; correspondence with E. Golden concerning tenant matters; correspondence with a tenant regarding changing locks and coordinate with building superintendent; various correspondence with tenants regarding the notice to tenant.
3/6/2015	Bricks, Hartley	Preparation for and attendance in court for motion approval; various correspondence with tenants regarding the notice to tenant and information to be provided to the Receiver; correspondence with R. Berg of Assured Care Consulting Inc. regarding completion of repair work at the premises.
3/9/2015	Bricks, Hartley	Various correspondence with tenants regarding status, payments, documents; correspondence with K. Lingerfelter of Sterling Karamar Property Management ("Sterling") regarding tenant matters; correspondence with Peoples regarding issuance of order and timing for funding; review of correspondence regarding Union bargaining, review of files and respond to C. Prophet of regarding same; prepare Receiver's Certificate for additional funding; correspondence with D. Taylor of Kernaghan Adjusters regarding endorsement of an insurance payment.
3/10/2015	Bryk ,Adam	Review and sign Receiver's Certificate, discussion with H. Bricks regarding same.
3/10/2015	Bricks, Hartley	Correspondence with tenants regarding Notice of Attornment; correspondence with D. Taylor regarding assignment of insurance payment; correspondence with M. Mallich regarding Receiver's Certificate and funding; various correspondence with tenants concerning tenant documentation and rent payments; review and respond to correspondence from R. Berg concerning various nursing home matters.
3/11/2015	Bricks, Hartley	Review contractor invoice and statement of receipts and disbursements in connection with payments to the contractor; correspondence with N. Lee regarding timing for funding and payment of contractor.
3/12/2015	Bricks, Hartley	Review of correspondence from J. Yee of Sterling regarding disbursements and funding; review and execute disbursements.
3/12/2015	Brown, Rose	Trust Banking Administration - completion of on-going trust account banking administration, and disbursement processing; transfer between Account and to ACC; check bank account for incoming wire from Peoples.

Invoice #33
 Rose of Sharon - Receivership
 May 13, 2015
 Page 3

Date	Professional	Description
3/25/2015	Bricks, Hartley	Discussion with E. Golden regarding status; review of various correspondence concerning tenant matters; discussion with a tenant regarding status and property manager contact information; correspondence with D. Taylor regarding endorsement of insurance payment.
3/26/2015	Bricks, Hartley	Discussion with C. Stanek of Gowlings regarding Unimac matters; discussion with N. Lee regarding Diversitech invoices and construction matters; review correspondence from D. Taylor and correspondence with M. Lombard of Peoples regarding endorsement of insurance payment; endorse cheques and forward to Peoples for second endorsement; correspondence with R. Berg regarding property tax appeal.
3/27/2015	Bricks, Hartley	Review correspondence regarding tenant meeting and discussion with N. Lee regarding same and construction matters; review of correspondence concerning elderly tenants and correspondence with E. Golden and C. Prophet regarding same; coordinate endorsement of insurance cheques; review of monthly property management report; correspondence with J. Yee regarding tenant rental payments; review of Gowlings invoice and forward same to M. Mallich for review and approval.
3/27/2015	Brown, Rose	Trust Banking Administration - Deposit and completion of on-going trust account banking administration, and disbursement processing and payment of Utilities invoice to Bank.
3/30/2015	Bricks, Hartley	Various correspondence regarding unit holders and tenants; review of correspondence from C. Stanek concerning Unimac; correspondence with J. Yee concerning disbursements.
3/30/2015	Brown, Rose	Trust Banking Administration - Deposit.
3/31/2015	Bricks, Hartley	Review of correspondence from a tenant; review of contractor invoice; discussion with C. Prophet regarding correspondence and a response to counsel for UCFW (the "Union").
3/31/2015	Brown, Rose	Trust Banking Administration - Input receipts and prepare transfer to ACC.
4/1/2015	Bryk, Adam	Review and execute Receiver's Certificate.
4/1/2015	Bricks, Hartley	Discussion with E. Golden and subsequently with C. Prophet regarding response to the Union; correspondence with R. Berg regarding information on salary increases to Rose of Sharon employees; correspondence with M. Mallich regarding funding required for construction costs and prepare Receiver's Certificate regarding same.
4/1/2015	Brown, Rose	Trust Banking Administration - prepare transfer to ACC and input various deposits.
4/2/2015	Bricks, Hartley	Review and respond to correspondence from R. Berg concerning salary increases; review and execute disbursements; correspondence

Invoice #33
 Rose of Sharon - Receivership
 May 13, 2015
 Page 4

Date	Professional	Description
		from K. Lingerfelter regarding tenant rent payments; review of correspondence from C. Stanek regarding the statement of claim matter.
4/6/2015	Bricks, Hartley	Discussion with E. Golden regarding status; review correspondence from a tenant and forward to E. Golden and C. Prophet for comments; prepare response to a tenant and forward to E. Golden for comments; discussion with N. Lee regarding status of construction and tenant matters.
4/7/2015	Bricks, Hartley	Correspondence with K. Lingenfelter regarding rent payments and prepare analysis of tenant information received and correspondence with E. Golden regarding same; correspondence with M. Mallich regarding receipt of Receiver's Certificate funding; correspondence with a tenant regarding their tenancy.
4/7/2015	Brown, Rose	Trust Banking Administration - confirmed wire received from Peoples and input into Ascend.
4/8/2015	Bricks, Hartley	Correspondence with C. Stanek regarding settlement matters; various correspondences with E. Golden regarding tenant matters; prepare correspondence to a tenant; correspondence with B. Kim regarding tenant matters.
4/9/2015	Bricks, Hartley	Correspondence with R. Berg regarding facility repairs; review of the Ministry of Health and Long-Term Care (the "MOH") annual review report.
4/10/2015	Bricks, Hartley	Correspondence with R. Berg regarding work at premises; review and execute disbursements and cash position.
4/13/2015	Bricks, Hartley	Discussion with E. Golden regarding tenant matters; correspondence with P. Crisolago concerning tenant matters; respond to correspondence from a tenant; correspondence with J. Yee concerning disbursements.
4/14/2015	Bricks, Hartley	Discussion with P. Crisalago concerning tenant matters; review of correspondence sent to certain tenants by Blaneys.
4/16/2015	Bricks, Hartley	Review of correspondence from a tenant and forward same to E. Golden.
4/17/2015	Bricks, Hartley	Review of Services Agreement and correspondence with R. Berg regarding same; review of files for former Agreement.
4/20/2015	Bricks, Hartley	Review of Minutes of Settlement and Mutual Release and correspondence with C. Stanek regarding same; review and respond to correspondence from R. Berg regarding building matters; review of correspondence from P. Crisalago regarding tenant matters.
4/21/2015	Bricks, Hartley	Review of correspondence from P. Crisalago regarding tenant matters; review of correspondence to a tenant sent by Blaneys.
4/22/2015	Bricks, Hartley	Review of correspondence from ACC regarding establishing a trust account for the nursing home and correspondence with TD Bank

Invoice #33
 Rose of Sharon - Receivership
 May 13, 2015
 Page 5

Date	Professional	Description
		regarding same.
4/23/2015	Bricks, Hartley	Review and execute disbursements; correspondence with ACC regarding resident trust account; various correspondence concerning tenant matters.
4/24/2015	Bricks, Hartley	Discussion with C. Prophet regarding the Union's intended motion to lift stay and require the Receiver to enter into bargaining; review of correspondence from a tenant.
4/27/2015	Bricks, Hartley	Respond to correspondence from a tenant; review correspondence concerning the Union's proposed motion.
4/28/2015	Bricks, Hartley	Review correspondence from N. Lee concerning construction matters; review R&D; review correspondence from a tenant and forward same to E. Golden and C. Prophet
4/29/2015	Bricks, Hartley	Review of lease documents provided by a tenant, review of records and correspondence to E. Golden regarding same; discussion with R. Berg regarding a former resident and account reconciliations.
4/30/2015	Bricks, Hartley	Review and respond to correspondence from K. Lingerfelter regarding tenant information; correspondence to a tenant regarding status of their lease; review of correspondence from N. Lee regarding construction matters and correspondence with N. Lee and C. Prophet regarding same; further discussion with N. Lee regarding tenant matter and correspondence to C. Prophet regarding same.
4/30/2015	Brown, Rose	Trust Banking Administration - completion of on-going trust account banking administration, and disbursement processing and prepare schedule of transfer to ACC from January 2014 to March 2015; prepare current transfer to ACC and send to TD Bank for processing; 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.

000045

Invoice #33
 Rose of Sharon - Receivership
 May 13, 2015
 Page 6

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bryk, Adam	Sr. Vice President	0.3	\$575.00	\$ 172.50
Casey, Paul	Sr. Vice President	1.5	\$575.00	862.50
Bricks, Hartley	Vice President	68.7	\$480.00	32,976.00
Koroneos, Anna	Manager	0.8	\$330.00	264.00
Brown, Rose	Trust Administration	5.7	\$100.00	570.00
Total hours and professional fees		<u>77.0</u>		\$34,845.00
HST @ 13%				4,529.85
Total payable				\$39,374.85

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

Payable upon receipt to Deloitte LLP

Remittance information on last page

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.



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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: December 8, 2015
Invoice No: **3955369**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #34

For professional services rendered for the period May 1, 2015 to November 30, 2015 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
5/1/2015	Bricks, Hartley	Various correspondence with Sterling Karamar concerning tenant matters; review and execute disbursements; correspondence with R. Ahmad of Assured Care Consulting Inc. concerning interim tax bill.
5/4/2015	Bricks, Hartley	Correspondence with B. Kim regarding tenant matters and N. Lee regarding construction matters; correspondence from M. Mallich of Peoples Trust Company regarding the status of various matters.
5/6/2015	Bricks, Hartley	Review of management report and correspondence with Sterling Karamar re same; correspondence with B. Kim re tenant matters; correspondence with R. Berg regarding MOH matters; review and execute disbursements; correspondence with M. Mallich re status.
5/7/2015	Bricks, Hartley	Review of CAM arrears letter and statements of account and revise same; correspondence with M. Mallich re construction status.
5/8/2015	Bricks, Hartley	Review files regarding CAM arrears; prepare status update for M. Mallich.
5/11/2015	Bricks, Hartley	Correspondence with J. Boswell re status of construction; review and execute disbursements
5/12/2015	Bricks, Hartley	Correspondence with E. Golden re status of tenant rental payments; disc. with C. Prophet re status of building.
5/12/2015	Brown, Rose	Banking Administration - return item.
5/14/2015	Bricks, Hartley	Prepare analysis of CAM and life lease payments.
5/15/2015	Bricks, Hartley	Prepare analysis of CAM and life lease payments.

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 2

5/19/2015	Bricks, Hartley	Reconcile unit holder accounts for CAM fees.
5/20/2015	Bricks, Hartley	Correspondence with E. Golden re status of tenant compliance with Notices; correspondence with K. Lingerfelter re status of tenant rent payments.
5/21/2015	Bricks, Hartley	Review and execute disbursements.
5/22/2015	Bricks, Hartley	Review of monthly report on life-lease residence.
5/22/2015	Bricks, Hartley	Correspondence with a tenant concerning payment.
5/28/2015	Brown, Rose	Trust Banking Administration - confirm balance in account and prepare transfer between accounts and to ACC. Check make sure process by the bank and have cheque signed. Input deposit made by offsite staff.
5/29/2015	Bricks, Hartley	Correspondence with R. Berg re status of nursing home and construction; correspondence with P. Crisalogo re preparation of list of repair work to be done at the premises.
6/2/2015	Bricks, Hartley	Provide an update to M Mallich on the status of various matters; review payment certificate #6 re remediation of the building.
6/8/2015	Bricks, Hartley	Review and execute disbursements; correspondence with J. Yee regarding allocation of repair costs to nursing home; review of settlement agreement with Jain and M.V. Shore and respond with C. Stanek re same.
6/10/2015	Bricks, Hartley	Correspondence with M. Mallich regarding payment certificate and requirement to borrow funds; correspondence with J. Yee regarding disbursements.
6/11/2015	Bricks, Hartley	Prepare Receiver's Certificate and forward to Peoples Trust; review and respond to correspondence from J. Yee concerning repair and maintenance disbursements.
6/12/2015	Bricks, Hartley	Review and execute disbursements
6/15/2015	Bricks, Hartley	Review and execute disbursements
6/15/2015	Brown, Rose	Trust Banking Administration - Transfer and reconcile bank to GL and forward return item to Sterling.
6/16/2015	Bricks, Hartley	Review and respond to C. Stanek regarding the litigation matters; correspondence with M. Mallich concerning monthly reports and information required for OSFI.
6/17/2015	Bricks, Hartley	Prepare update for M. Mallich; correspondence with N. Lee re status of construction; correspondence with D. Tang re timing for condo application.
6/18/2015	Bricks, Hartley	Discussion with N. Lee re status of construction; prepare status update for M. Mallich; coordinate site meeting with Y. Boswell of CMHC; correspondence with R. Berg concerning property tax appeal, review records and provide Letters Patent for MPAC.
6/19/2015	Bricks, Hartley	Review and execute disbursements; review and execute Full and Final Release in the settlement agreement in the litigation.
6/22/2015	Bricks, Hartley	Correspondence with N. Lee re status of response to questions; forward update to M. Mallich; review and execute disbursements.
6/23/2015	Bricks, Hartley	Discussion with a life lease purchaser, review of files and correspondence with Sterling Karamar re same and prepare analysis

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 3

		of CAM fees; disc. with C. Prophet re status and review of correspondence concerning letter from Union's counsel.
6/24/2015	Bricks, Hartley	Attendance at Rose of Sharon with L. Doraty and C. Lawrence of CMHC to meet with N. Lee and KC Structural to review status of remediation; correspondence with D. Tang regarding condo signoff requirements, review of same and send correspondence to N. Lee concerning same; review and execute disbursements; disc. with R. Ahmad regarding HST issues and CRA; correspondence with E. Golden regarding tenant rental matters.
6/25/2015	Bricks, Hartley	Review of outstanding CAM amounts and prepare analysis and correspondence of same.
6/26/2015	Bricks, Hartley	Review of CAM payments and prepare analysis of same; review and respond to correspondence from N. Lee regarding work at site; correspondence with P. Crisalogo re cosmetic work at site.
6/26/2015	Brown, Rose	Trust Banking Adm - Disbursement cheque.
6/29/2015	Bricks, Hartley	Review of ledgers provided by Sterling Karamar.
7/2/2015	Bricks, Hartley	Correspondence with R. Berg regarding HST and other matters.
7/3/2015	Bricks, Hartley	Review correspondence from CRA regarding HST returns and forward to Assured Care; meeting with C. Prophet and H. Murray re union matters; review and execute disbursements; review correspondence from N. Lee re change orders and execute same; review of payment certificate #7.
7/6/2015	Bricks, Hartley	Correspondence with Sterling Karamar re site matters.
7/7/2015	Bricks, Hartley	Review of files and prepare analysis of life lease unit holder arrears; review and execute disbursements.
7/8/2015	Bricks, Hartley	Review correspondence from J. Yoon concerning Unit 207, review of files and prepare correspondence to C. Prophet regarding same and then respond to Yoon; review of files and prepare analysis of CAM arrears and prepare correspondence to life lease unit purchasers regarding same and forward to K. Lingerfelter of Sterling.
7/9/2015	Bricks, Hartley	Correspondence with a tenant regarding arrears; correspondence with E. Golden re status of various matters.
7/13/2015	Bricks, Hartley	Review of correspondence from J. Yoon; correspondence with R. Berg regarding CRA and HST.
7/14/2015	Bricks, Hartley	Correspondence with a tenant regarding arrears; review and execute disbursements.
7/16/2015	Bricks, Hartley	Review Nursing Home monthly report; correspondence with K. Lingenfelter re property management accounting; review of correspondence from R. Berg regarding property taxes and cash flow; correspondence with N. Lee regarding payment certificate #7 and status of property; correspondence with D. Tang re plan of condominium application.
7/16/2015	Brown, Rose	Trust Banking Administration - prepare of transfer to ACC, inputting EFT and deposit made offsite in Ascend.
7/20/2015	Bricks, Hartley	Review of Compass contract and forward questions on same to R. Berg.

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 4

7/21/2015	Brown, Rose	Trust Banking Administration - Update GL with incoming & outgoing wires and deposits.
7/22/2015	Bricks, Hartley	Disc. with C. Prophet re status of various matters; correspondence with D. Tang re status of meeting with City.
7/23/2015	Bricks, Hartley	Review and execute disbursements; correspondence with D. Tang regarding condo conversion
7/24/2015	Bricks, Hartley	Correspondence with Sterling Karamar re rehab work and set time for meeting; correspondence with C. Prophet and J. Kugler of Calay Wray re meeting with Union
7/27/2015	Bricks, Hartley	Review and execute disbursements; review cash position and contractor invoice and prepare correspondence to M. Mallich re funding; review and execute Rogers contract;
7/28/2015	Bricks, Hartley	Review and respond to correspondence from R. Berg regarding MOH; review of quotes for work on site; review correspondence from J. Yoon regarding CAM fees; correspondence with a tenant regarding arrears.
7/29/2015	Bricks, Hartley	Prepare Receiver's Certificate and support for execution and forward to C. Hristow for signature; forward executed certificate to M. Mallich; review correspondence from a life lease purchaser, review of files, prepare response and supporting documents and forward response to Kyrsten at Sterling Karamar; correspondence with R. Berg regarding operational matters.
7/29/2015	Hristow, Catherine	Correspondences with H. Bricks regarding signatories for Receiver's Certificate, review and sign same.
7/30/2015	Bricks, Hartley	Preparation for and meeting at Rose of Sharon with Sterling Karamar to review work to completed at facility; correspondence with N. Lee re status of payment for certificate #7.
7/31/2015	Bricks, Hartley	Correspondence with Sterling Karamar re removal of junk at the premises; correspondence concerning meeting with the City regarding plan of condominium application.
8/5/2015	Bricks, Hartley	Review of monthly reporting; correspondence with R. Berg regarding property taxes and operational matters; correspondence with P. Cho re status of the receivership; correspondence with a tenant regarding rental arrears.
8/5/2015	Brown, Rose	Trust Banking Administration - Prepare and process transfer between accounts, Update Ascend with deposit and incoming wire from Peoples Trust.
8/7/2015	Bricks, Hartley	Correspondence with R. Berg concerning MOH review of annual report; review of correspondence from a tenant.
8/10/2015	Bricks, Hartley	Review and execute disbursements; disc. with R. Berg re status of various issues.
8/12/2015	Bricks, Hartley	Correspondence with R. Berg re insurance renewal and other matters; review of correspondence from C. Stanek regarding litigation matters.
8/13/2015	Bricks, Hartley	Meeting at City Hall re plan of condominium application; disc. with D. Tang and N. Lee regarding condo application and site matters; review and execute disbursements

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 5

8/14/2015	Bricks, Hartley	Correspondence with B. Kim re parking, review of schedule and prepare analysis of available spots; correspondence with S.Karamar re meeting to review storage space; disc. with R. Berg re insurance renewal form; correspondence with D. Tang regarding turnover meeting.
8/14/2015	Brown, Rose	Trust Banking Administration - Transfer to ACC.
8/18/2015	Bricks, Hartley	Disc. with C. Prophet re meeting with Union and attend same at Caley Wray offices; correspondence with R. Berg regarding Union matters; disc with J. Milnes re HST reassessments.
8/19/2015	Bricks, Hartley	Meeting at Rose of Sharon with P. Crisalogo to review storage areas and other issues with building; review and execute disbursements; correspondence to a tenant regarding an NSF cheque; review correspondence from D. Tang regarding condominium application and respond to same.
8/19/2015	Brown, Rose	Trust Bank Administration - Return Item scan and sent to Sterling
8/20/2015	Bricks, Hartley	Review HST documentation and correspondence with J. Milnes regarding same; correspondence with B. Kim concerning building matters.
8/21/2015	Bricks, Hartley	Correspondence with Sterling Karamar concerning quotes for repairs; correspondence with R. Berg regarding building matters.
8/24/2015	Bricks, Hartley	Review and execute disbursements; review of insurance questionnaire and respond to R. Berg with comments.
8/25/2015	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg re property tax appeal.
8/26/2015	Bricks, Hartley	Review of files and disc. with Revenue Canada regarding HST returns and correspondence with J. Milne regarding same; review of correspondence concerning insurance renewal.
8/27/2015	Bricks, Hartley	Review and execute disbursements; review of correspondence concerning HST; Review of life lease info; respond to correspondence from D. Tang concerning the Plan of Condominium application.
8/28/2015	Bricks, Hartley	Review correspondence from Caley Wray, counsel to Union, correspondence with C. Prophet re same and forward to R. Berg.
8/31/2015	Bricks, Hartley	Review and execute disbursements; review of monthly operating reports and prepare questions for Sterling Karamar.
9/1/2015	Brown, Rose	Trust Banking administration - record EFT deposit and manual deposit processed by offsite staff.
9/8/2015	Bricks, Hartley	Review and execute disbursements; correspondence with Sterling Karamar re rental arrears; correspondence with E. Golden regarding eviction proceedings.
9/9/2015	Bricks, Hartley	Disc. with N. Lee re status of final invoice; review of holdback release payment certificate; correspondence with property manager re garage cleaning; disc. with R. Ahmad re disbursements; review and respond to correspondence from M. Mallich regarding operational matters.; correspondence with Gowlings regarding extension of Settlement Agreements.

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 6

9/9/2015	Brown, Rose	Trust Banking Administration - Prepare and send wire to ACC and input general disbursements & receipts.
9/10/2015	Bricks, Hartley	Correspondence with E. Golden re tenant eviction matters.
9/15/2015	Bricks, Hartley	Correspondence with D. Tang re condo application matters; review of documents provided by R. Berg as requested by Union; correspondence with C. Stanek re litigation matters.
9/16/2015	Bricks, Hartley	Review of correspondence from CRA and forward to R. Berg; disc. with M. Mallich re conf. call with CMHC; disc. with D. Tang re status of condo conversion matters;
9/17/2015	Bricks, Hartley	Disc. with C. Prophet re preparation for call with CMHC; attend conference call with CMHC, Peoples Trust and Gowlings re status update.
9/22/2015	Bricks, Hartley	Prepare summary of go forward strategy and forward to M. Mallich; correspondence with R. Berg re operational matters; review and execute disbursements; prepare and forward to C. Prophet information requested by the Union.
9/22/2015	Brown, Rose	Trust Banking Administration - Disbursement cheque.
9/24/2015	Bricks, Hartley	Review monthly operating report and disc. with J. Yee re same; review and execute disbursements; correspondence with J. Yee re disbursements.
9/25/2015	Bricks, Hartley	Review correspondence from R. Shiwram re insurance and respond to same; correspondence with N. Lee regarding status of payment.
9/28/2015	Bricks, Hartley	Disc. with D. Tang re condo application and parking spaces, review of files and correspondence with B. Kim re parking and respond to D. Tang re parking.
9/29/2015	Brown, Rose	Trust Banking Administration - disbursement cheques.
9/30/2015	Bricks, Hartley	Correspondence with E. Golden regarding tenant matters.
10/2/2015	Bricks, Hartley	Review and execute disbursements; review correspondence from CRA and forward to R. Berg and correspondence from him regarding same; disc. with E. Golden re tenant matter, correspondence with superintendent and property manager regarding same and respond to E. Golden.
10/5/2015	Brown, Rose	Banking Administration: Obtain copy of correct return item from TD Bank and send copy to Sterling by email and original by mail.
10/7/2015	Bricks, Hartley	Review and execute disbursements.
10/9/2015	Bricks, Hartley	Review and execute disbursements.
10/9/2015	Brown, Rose	Banking Administration - Prepare transfer between accounts and sent to TD Bank to process.
10/12/2015	Bricks, Hartley	Review and execute disbursements
10/13/2015	Bricks, Hartley	Review monthly operating reports and correspondence with ACC regarding same.
10/15/2015	Bricks, Hartley	Review and approve disbursements
10/20/2015	Bricks, Hartley	Review cash flow funding request and provide to Rose for transfer; review of correspondence from J. Milnes regarding HST returns.
10/22/2015	Bricks, Hartley	Review of monthly operating reports; correspondence with J. Milne concerning HST; review and execute disbursements.

Invoice #34
 Rose of Sharon - Receivership
 December 8, 2015
 Page 7

10/22/2015	Brown, Rose	Trust Banking Administration - Review accounts online banking and input incoming wire from Ministry.
10/23/2015	Bricks, Hartley	Disc with D. Tang re status of condo application and correspondence to C. Prophet re same.
10/26/2015	Bricks, Hartley	Correspondence with R. Berg re status of receivership proceedings.
10/27/2015	Bricks, Hartley	Review of operating reports, review of benefit renewal documents and correspondence with R. Berg regarding same.
10/28/2015	Brown, Rose	Trust Banking - Input deposit in Ascend from S Lee.
11/4/2015	Bricks, Hartley	Review and execute disbursements; correspondence with DiversaTech regarding repairs; disc. with counsel for R. Yoon and review of files and forward documents concerning IWOK mortgage.
11/5/2015	Bricks, Hartley	Review and execute disbursements.
11/6/2015	Bricks, Hartley	Review and execute disbursements; disc. with P. Cho re status of nursing home; correspondence with R. Berg regarding envelope spending.
11/9/2015	Bricks, Hartley	Review and execute disbursements; correspondence with Sterling Karamar concerning certain disbursements.
11/10/2015	Bricks, Hartley	Review of correspondence from R. Berg re food service contract and review same and respond; review of disbursements; correspondence with J. Yee of Sterling regarding disbursements;
11/11/2015	Bricks, Hartley	Review and execute disbursements; correspondence with Sterling Karamar re operational matters; correspondence with R. Berg re food services contract.
11/12/2015	Bricks, Hartley	Update interest party on status of the receivership proceedings; review and execute disbursements; correspondence with M. Mallich re status.
11/23/2015	Bricks, Hartley	Review and execute disbursement; review correspondence from TD bank and respond to same
11/26/2015	Bricks, Hartley	Disc. with Yoon re status of file; review and execute disbursements.
11/27/2015	Bricks, Hartley	Review and execute disbursements; review of correspondence from R. Berg re operational matters and respond to same.

000053

Invoice #34
Rose of Sharon - Receivership
December 8, 2015
Page 8

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Sr. Vice President	154.0	\$490.00	75,460.00
Hristow, Catherine	Sr. Vice President	0.2	\$490.00	98.00
Brown, Rose	Trust Administration	8.0	\$100.00	800.00
Total hours and professional fees		162.2		\$76,358.00
HST @ 13%				9,926.54
Total payable				\$86,284.54

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

Remittance information on last page

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



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Rose of Sharon (Ontario) Retirement Community
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181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date: February 8, 2016
Invoice No: **3989861**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #35

For professional services rendered for the period December 1, 2016 to January 31, 2016 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
12/3/2015	Bricks, Hartley	Correspondence with D. Tang and review of condo application; disc. with J. Mihevc, city councilor, regarding potential for rental of vacant units and correspondence to Gowlings and Peoples regarding same; review and execute disbursements.
12/7/2015	Bricks, Hartley	Correspondence with R. Berg regarding operational matters.
12/7/2015	Bricks, Hartley	Review of files for environmental report and site consultant and forward details to D. Tang; arrange for disbursement for plan of condominium application.
12/8/2015	Bricks, Hartley	Review and execute disbursements; review of correspondence with D. Tang and D. Miret regarding the condo application; correspondence with Gowlings regarding timing for extension of settlement agreements.
12/9/2015	Bricks, Hartley	Correspondence with R. Berg re operational matters; review and execute disbursements; correspondence with D. Tang re condo application.
12/9/2015	Brown, Rose	Trust Banking Administration - Disbursement cheques.
12/10/2015	Bricks, Hartley	Correspondence with M. Mallich re update.
12/11/2015	Bricks, Hartley	Review plan of condominium application, sign and return to D. Tang; review of correspondence from R. Berg regarding HST returns.
12/14/2015	Bricks, Hartley	Review condo documents, sign vellum and reutrn to R. Avis.
12/15/2015	Bricks, Hartley	Review and execute disbursements; review revised condo documents.
12/16/2015	Bricks, Hartley	Review final condo submission.

Invoice #34
 Rose of Sharon - Receivership
 February 8, 2016
 Page 2

12/18/2015	Bricks, Hartley	Review and execute disbursements; review of correspondence from R. Berg re HST.
12/18/2015	Brown, Rose	Trust Banking Administration - Input various deposit and transfer out.
12/21/2015	Bricks, Hartley	Review and execute disbursements; correspondence with Sterling regarding building matters.
12/22/2015	Bricks, Hartley	Review and execute disbursements.
12/23/2015	Bricks, Hartley	Review of correspondence from CRA and forward to J. Milne and R. Berg for comments.
1/5/2016	Bricks, Hartley	Review and execute disbursements; review of banking info and execute documents; review of monthly reporting
1/6/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg regarding various operational matters.
1/7/2016	Brown, Rose	Trust Banking Administration - Input EFT and Wire ministry and reconcile GL to online banking report.
1/8/2016	Bricks, Hartley	Review of correspondence from C. Stanek regarding litigation matters and respond to same.
1/12/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg re outstanding matters; correspondence with C. Stanek re mediation.
1/14/2016	Bricks, Hartley	Review of correspondence from CRA; review of fire service correspondence; review and execute disbursements.
1/21/2016	Bricks, Hartley	Correspondence with C. Stanek re mediation; review of monthly report.
1/22/2016	Brown, Rose	Trust Banking Disbursement - Transfer to ACC - Monthly funding - Prepare TSF and email to ACC with detail of transfer.
1/25/2016	Bricks, Hartley	Disc. with J. Milne re status of HST returns; provide copy of insurance invoice to ACC
1/27/2016	Bricks, Hartley	Correspondence with Peoples and Gowlings re update on status of condo submission.
1/29/2016	Bricks, Hartley	Review of CRA correspondence and forward to J. Milne; review and execute disbursements.

000056

Invoice #35
Rose of Sharon – Receivership
February 8, 2016
Page 3

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Sr. Vice President	35.8	\$490.00	\$ 17,542.00
Brown, Rose	Trust Administration	1.3	\$100.00	130.00
Total hours and professional fees		37.1		17,672.00
HST @ 13%				2,297.36
Total payable				\$19,969.36

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

Remittance information on last page

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000057

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Date: April 11, 2016
Invoice No: **4036948**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #36

For professional services rendered for the period February 1, 2016 to March 31, 2016 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
2/2/2016	Bricks, Hartley	Correspondence with R. Berg of Assured Care Consulting Ltd. re trust accounts, utility costs; disc. with C. Stanek re status of litigation and requirement to obtain cost information and prepare correspondence to N. Lee regarding same.
2/8/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg regarding operational matters.
2/9/2016	Bricks, Hartley	Review of files re quotes for repair work at site and correspondence with Sterling regarding status.
2/10/2016	Bricks, Hartley	Review and execute disbursements.
2/11/2016	Bricks, Hartley	Review of files for background information on building; correspondence with A. Taylor of Sotheby's re proposal to market and sell condominium units.
2/11/2016	Brown, Rose	Trust Banking Administration - Disbursement cheques.
2/12/2016	Bricks, Hartley	Review of files regarding info for condo marketing process; discussion with A. Taylor and H. Milborne re proposal to market property.
2/16/2016	Bricks, Hartley	Correspondence with property manager re various matters and timing of site tour; review and execute disbursements.
2/17/2016	Bricks, Hartley	Attendance at a meeting with A. Taylor of Sothebys and H. Milborne for a tour of premises and discussion of proposal requirements.
2/18/2016	Bricks, Hartley	Review and execute disbursements; disc. with J. Johnston of Remax regarding proposal to market and sell units.

Invoice #36
 Rose of Sharon - Receivership
 April 5, 2016
 Page 2

Date	Professional	Description
2/19/2016	Bricks, Hartley	Review and execute disbursements; correspondence to Sterling regarding DiversaTech invoices; discussion with J. Jensen re status and timing to meet; disc. with J. Johnston of Remax re status and timing for site tour; review of files and forward nursing home operating results to J. Jensen.
2/22/2016	Bricks, Hartley	Correspondence with R. Berg re results and meeting; review of files and provide financial info to J. Jensen.
2/23/2016	Bricks, Hartley	Attendance at premises for meeting and tour of nursing home with J. Jensen and S. Jensen; disc. with R. Berg re status of various matters; further correspondence with J. Jensen and provide nursing home documents.
2/24/2016	Bricks, Hartley	Attendance at Rose of Sharon to meet with J. Johnston and A. Wilson for tour of premise and discuss proposal to market and sell condominiums; further correspondence with J. Johnston and A. Wilson, review of files and provide documents on floor plans and building info; review and execute disbursements.
2/25/2016	Bricks, Hartley	Prepare materials for sale process; forward documents to J. Jensen; review and execute disbursements.
2/26/2016	Bricks, Hartley	Disc. with D. Tang regarding party room, lockers, parking and condo application and preparation of correspondence regarding same;
2/26/2016	Brown, Rose	Trust Banking Adm - Disbursement wire.
3/2/2016	Bricks, Hartley	Review of proposal from H. Milbourne; disc. with E. Golden re status; disc. with C. Prophet re status and timing for meeting; review and execute disbursements.
3/4/2016	Bricks, Hartley	Review of files; disc. with E. Golden re status; conf. call with C. Prophet, D. Tang and E. Golden re status of various issues, timeframes, etc.
3/7/2016	Bricks, Hartley	Review of L-SAA agreement and correspondence with the LHIN regarding same; telephone disc. with an agent for a life lease purchaser regarding the status of the building.
3/8/2016	Bricks, Hartley	Review of files re outstanding amounts owing; review and execute disbursements.
3/10/2016	Bricks, Hartley	Review of memo prepared by Gowlings concerning party room and lockers and prepare correspondence to M. Mallich of Peoples Trust Company regarding same.
3/14/2016	Bricks, Hartley	Correspondence with D. Tang re site matters; disc. with R. Berg re employee matters; review of files for documents for J. Jensen.
3/15/2016	Bricks, Hartley	Review of Compass agreement and correspondence with Compass regarding same.
3/16/2016	Brown, Rose	Banking Administration - Stop payment request, check account and prepare stop payment and fax to TD Bank. Send email to office site staff to confirm stop payment was place.
3/17/2016	Bricks, Hartley	Review of Compass agreement and correspondence with R. Berg re MOH increases.
3/22/2016	Bryk, Adam	Disc. with H. Bricks re status of various matters.

Invoice #36
 Rose of Sharon - Receivership
 April 5, 2016
 Page 3

Date	Professional	Description
3/18/2016	Bricks, Hartley	Update disc. with A. Bryk; correspondence with R. Berg re nursing home status.
3/18/2016	Brown, Rose	Banking Administration - disbursement cheque.
3/22/2016	Bryk, Adam	Review and execute L-SAA for nursing home.
3/22/2016	Bricks, Hartley	Execute L-SAA and return to Toronto Central LHIN for execution; review and execute disbursements.
3/23/2016	Bricks, Hartley	Review and execute disbursements.
3/28/2016	Bricks, Hartley	Review and execute disbursements.
3/28/2016	Brown, Rose	Banking Administration - review online banking report, Input EFT and ministry funding, prepare transfer to ACC, have signed and send to the bank.
3/30/2016	Bricks, Hartley	Review and execute disbursements; review of correspondence from C. Stanek.
3/31/2016	Bricks, Hartley	Disc. with J. Jensen re status; review and execute disbursements and funds transfer.
		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.

000080

Invoice #36
 Rose of Sharon – Receivership
 April 5, 2016
 Page 4

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bryk, Adam	Sr. Vice President	1.8	\$575.00	\$ 1,035.00
Bricks, Hartley	Sr. Vice President	61.6	\$490.00	30,184.00
Brown, Rose	Trust Administration	2.3	\$100.00	230.00
Total hours and professional fees		63.9		31,449.00
HST @ 13%				4,088.37
Total payable				\$ 35,537.37

Remittance information on last page

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181 Bay Street, Suite 1400
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Date: July 13, 2016
Invoice No: **4129465**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #37

For professional services rendered for the period April 1, 2016 to June 30, 2016 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
4/1/2016	Bricks, Hartley	Disc. with A. Taylor re status of condo marketing proposal; review of correspondence from C. Stanek.
4/5/2016	Bricks, Hartley	Review and execute disbursements; review of MPAC reassessment and correspondence with R Berg regarding same.
4/6/2016	Bricks, Hartley	Provide an update on the status of various matters to Peoples Trust, correspondence with D. Tang re status of condo application; meeting with N. Lee to discuss status of building and info requested by C. Stanek.
4/7/2016	Bricks, Hartley	Review and execute C.O. #3 re building contract; disc. with C. Stanek re postponement of mediation; disc. with N. Lee re supporting documents required for litigation.
4/11/2016	Bricks, Hartley	Correspondence with R. Berg re operational matters.
4/12/2016	Bricks, Hartley	Review of correspondence from C. Stanek and respond to same; review and respond to correspondence from R. Berg.
4/18/2016	Brown, Rose	Banking Administration - Transfer disbursement to ACC.
4/19/2016	Bricks, Hartley	Review of correspondence from C. Stanek; correspondence with a party interested in a life lease unit.
4/20/2016	Bricks, Hartley	Review of monthly reporting; review and execute disbursements.
4/20/2016	Brown, Rose	Banking Administration - Disbursement cheques.
4/21/2016	Bricks, Hartley	Meeting with R. Berg to review nursing home operations.

Invoice #37
 Rose of Sharon - Receivership
 July 5, 2016
 Page 2

Date	Professional	Description
4/22/2016	Bricks, Hartley	Correspondence with R. Berg regarding energy review; review of correspondence from C. Stanek re litigation matters; disc. with C. Prophet re comments on supply agreement, review and same and prepare correspondence to supplier with comments.
4/25/2016	Bricks, Hartley	Discussion with C. Prophet re status of various matters.
4/26/2016	Bricks, Hartley	Review and execute disbursements.
4/27/2016	Bricks, Hartley	Review of correspondence from CRA regarding refund; respond to questions from R. Berg.
4/28/2016	Brown, Rose	Trust Banking Administration - Deposit.
4/29/2016	Bricks, Hartley	Prepare correspondence to M. Mallich regarding an update on the status of various matters.
4/29/2016	Brown, Rose	Trust Banking Administration - Pull online report from TD Bank and record ministry funding and reconcile bank to GL.
5/2/2016	Bricks, Hartley	Disc. with counsel to Turfpro re status of receivership proceedings.
5/2/2016	Bricks, Hartley	Review correspondence from Sterling Karamar; review monthly reporting; analysis of CRA refund.
5/3/2016	Bricks, Hartley	Review and execute disbursements.
5/4/2016	Bricks, Hartley	Review of files to prepare for conference call with Peoples and CMHC.
5/5/2016	Bricks, Hartley	Prepare for conf. call; review and execute disbursements.
5/6/2016	Bricks, Hartley	Preparation for and attend conference call with Peoples, CMHC and Gowlings to disc. status of various matters; disc. with Harley of Baker Real Estate regarding a proposal and provide info re same; correspondence with J. Jensen re status of proposal to market and sell the nursing home; message to J. Mihevc re assistance; review and respond to J. Jensen with info requested to prepare his proposal.
5/11/2016	Bricks, Hartley	Disc. with E. Petes of MOHLTC regarding licence transfer restrictions, review of LTCHA and regulations and prepare correspondence to E. Petes regarding same.
5/12/2016	Bricks, Hartley	Review and execute disbursements.
5/12/2016	Brown, Rose	Trust Banking Administration - Deposit.
5/13/2016	Bricks, Hartley	Review of correspondence from Baker Real Estate and respond to same.
5/16/2016	Bricks, Hartley	Review and respond to questions from J. Jensen regarding property; review of financial analysis prepared by J. Jensen and follow up disc. with J. Jensen.
5/18/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg re budget and other matters
5/20/2016	Bricks, Hartley	Review and execute disbursements.
5/24/2016	Bricks, Hartley	Review and execute disbursements; review of monthly reports.
5/25/2016	Bricks, Hartley	Review and execute disbursements; correspondence with Kernaghan adjusters, endorse cheque and forward same to Peoples for endorsement.
5/26/2016	Bricks, Hartley	Disc. with D. Tang re status of condo application.
5/26/2016	Brown, Rose	Banking administration - Transfer

Invoice #37
 Rose of Sharon - Receivership
 July 5, 2016
 Page 3

Date	Professional	Description
5/27/2016	Bricks, Hartley	Disc. with Dr. Kim regarding Rose of Sharon
5/31/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg re building matters.
5/31/2016	Brown, Rose	Banking Administration - Prepare Disbursement cheque.
6/7/2016	Bricks, Hartley	Disc. with J. Jensen regarding proposal and nursing home forecast for 2016; telephone disc. with City of Toronto re tax bill and correspondence with R. Berg re same.
6/16/2016	Bricks, Hartley	Review of 2016 forecast prepared by ACC.
6/20/2016	Bricks, Hartley	Review of tax bill and correspondence with R. Berg regarding same.
6/22/2016	Bricks, Hartley	Review and respond to correspondence from Y. Boswell re status of marketing proposals; telephone call with K. French of Altus re proposal to update appraisal.
6/28/2016	Bricks, Hartley	Review and execute CBRE appraisal proposal and accumulate information requested; review and execute Altus appraisal proposal and accumulate info requested.
6/29/2016	Bricks, Hartley	Review and respond to further inquiries from CBRE; disc. with J. Jensen re reforecast for 2016; review and execute disbursements.
		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 #37
 Rose of Sharon – Receivership
 July 13, 2016
 Page 4

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Sr. Vice President	49.3	\$490.00	\$ 24,157.00
Brown, Rose	Trust Administration	2.2	\$100.00	220.00
Total hours and professional fees		51.5		24,377.00
HST @ 13%				3,169.01
Total payable				\$27,546.01

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

Remittance information on last page

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Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
181 Bay Street, Suite 1400
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Date: December 7, 2016
Invoice No: **4230144**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #38

For professional services rendered for the period July 1 to November 30, 2016 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
7/4/2016	Bricks, Hartley	Review and respond to inquiries from appraisers; correspondence with R. Berg regarding operating statements.
7/5/2016	Bricks, Hartley	Review and respond to correspondence from J. Jensen and correspondence to R. Berg regarding same.
7/6/2016	Bricks, Hartley	Review and respond to correspondence from M. Mallich; review and respond to correspondence from J. Jensen; discussion with H. Milborne regarding condo listing proposal and correspondence with M. Mallich regarding same; discussion with J. Jensen regarding analysis; review of life lease unit numbers.
7/7/2016	Bricks, Hartley	Review of unit numbers and correspondence with B. Kim regarding same; review and respond to correspondence from M. Mallich.
7/8/2016	Bricks, Hartley	Review of correspondence from a life lease unit-holder; correspondence with N. Lee regarding building questions; correspondence with B. Kim regarding building matters; correspondence with D. Tang regarding timing for condo registration; discussion with N. Lee regarding building matters.
7/11/2016	Bricks, Hartley	Prepare schedule of unit numbers; correspondence with R. Berg regarding supplier invoice; review and execute disbursements.
7/12/2016	Bricks, Hartley	Correspondence with CBRE regarding unit information; review of Jensen proposal.
7/13/2016	Bricks, Hartley	Correspondence with CBRE regarding unit sizes; correspondence with D. Tang regarding condo approval from the City of Toronto; correspondence with CMHC regarding status of marketing and condo conversion.
7/14/2016	Bricks, Hartley	Prepare response to letter from a life lease unit-holder.
7/14/2016	Brown, Rose	Trust banking administration; deposit and prepare disbursement cheques.
7/15/2016	Bricks, Hartley	Attendance at a meeting at Rose of Sharon to review building matters with N. Lee and R. Berg.

Date	Professional	Description
7/18/2016	Bricks, Hartley	Review of CBRE draft appraisal.
7/19/2016	Bricks, Hartley	Review of CBRE draft appraisal and discussion with S. McCrorie and Vid regarding same; discussion with C. Prophet regarding status and court approval and correspondence with E. Golden, M Mallich and P. Shea regarding same; review and execute disbursements.
7/20/2016	Bricks, Hartley	Discussion with E. Golden regarding status; draft report to court; review and execute disbursements.
7/20/2016	Brown, Rose	Trust banking administration; input various deposit and prepare transfer to ACC.
7/21/2016	Bricks, Hartley	Draft report to court; review of condo conversion responsibility chart and correspondence with D. Tang regarding same.
7/21/2016	Brown, Rose	Trust banking administration, disbursement cheque.
7/25/2016	Bricks, Hartley	Conference call with D. Tang, N. Lee and Darlo regarding tasks to be performed for condo conversion; draft report to court.
7/26/2016	Bricks, Hartley	Review correspondence from CRA and forward to J. Milnes and R. Berg.
8/8/2016	Bricks, Hartley	Review of correspondence regarding J. Yoon and discussion with M. Mallich regarding same; review and execute disbursements.
8/9/2016	Bricks, Hartley	Conference call with C. Prophet and M. Mallich to discuss response to Yoon letter.
8/10/2016	Bricks, Hartley	Draft report to court.
8/11/2016	Bricks, Hartley	Review of parking issue including review of RTOA's for parking included with purchase; discussion with D. Tang regarding status.
8/11/2016	Bricks, Hartley	Discussion with J. Jensen regarding status; discussion with P. Shea regarding status.
8/12/2016	Bricks, Hartley	Review of CBRE draft appraisal and correspondence regarding same; correspondence with Altus regarding appraisal status.
8/15/2016	Bricks, Hartley	Draft report to court.
8/16/2016	Bricks, Hartley	Draft court report; review and execute disbursements.
8/16/2016	Brown, Rose	Banking administration; disbursement cheques; record deposit may offsite; prepare stop payment on two cheques for Property Management account.
8/22/2016	Bricks, Hartley	Draft report to court; review and execute disbursements; review and respond to correspondence from R. Berg regarding operational matters.
8/22/2016	Brown, Rose	Trust banking administration; disbursement cheques.
8/23/2016	Bricks, Hartley	Review and execute disbursements; discussion with E. Golden regarding report to court and motion record.
8/24/2016	Bricks, Hartley	Discussion with K. French regarding appraisal; review and execute disbursements; draft report to court.
8/25/2016	Bricks, Hartley	Discussion with R. Berg regarding status of various issues.
8/25/2016	Brown, Rose	Trust banking administration; top payment and disbursement cheques; courier disbursement cheque out.
8/29/2016	Bricks, Hartley	Draft court report.
8/30/2016	Bricks, Hartley	Draft report to court; correspondence with R. Berg regarding operational matters.
8/31/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg regarding operational matters.
9/1/2016	Bricks, Hartley	Review and execute disbursements; draft court report.
9/9/2016	Bricks, Hartley	Review of correspondence; review and execute disbursements.
9/12/2016	Bricks, Hartley	Draft report to court; correspondence with R. Berg regarding operational matters; discussion with S. Willard of Gowlings regarding condo conversion.
9/13/2016	Bricks, Hartley	Review and execute disbursements.

Date	Professional	Description
9/13/2016	Brown, Rose	Trust banking administration; disbursement cheque.
9/14/2016	Bricks, Hartley	Correspondence with R. Berg regarding resident matters and MOH reviews.
9/15/2016	Bricks, Hartley	Discussion with R. Berg regarding operational matters; draft report to court.
9/16/2016	Brown, Rose	Review GL from October 2015 and resend information regarding transfer for Oct 2015 to Ryhan for auditors.
9/20/2016	Bricks, Hartley	Review and execute disbursements; correspondence with R. Berg regarding operational matters.
9/21/2016	Brown, Rose	Trust banking administration; prepare transfer to ACC and have signed and send to TD Bank.
9/22/2016	Bricks, Hartley	Review and execute disbursement; discussion with Bill Stoyles of Canada Brokerlink regarding insurance renewal; review and respond to correspondence from ACC.
9/22/2016	Brown, Rose	Trust banking administration.
9/23/2016	Bricks, Hartley	Correspondence with R. Berg regarding status and monthly results.
9/26/2016	Bricks, Hartley	Review and execute disbursements; review of operating results.
9/27/2016	Bricks, Hartley	Review and execute disbursements; discussion and correspondence with R. Berg regarding operational matters.
10/5/2016	Bricks, Hartley	Review and execute disbursements.
10/6/2016	Bricks, Hartley	Review of correspondence from L. Enquist regarding contract and respond to same.
10/7/2016	Bricks, Hartley	Discussion with J. Jensen regarding status; correspondence with Sterling Karamar regarding cash flow funding.
10/7/2016	Brown, Rose	Review account regarding overdraw on Property Management account; calls to bank and confirm transfer will be done on Tuesday.
10/11/2016	Brown, Rose	Trust banking administration; prepare transfer between accounts, have signed and send to TD Bank.
10/14/2016	Bricks, Hartley	Review of correspondence from R. Shiwram regarding insurance renewal and respond to same.
10/17/2016	Bricks, Hartley	Correspondence with R. Berg, review of insurance renewal documentation.
10/18/2016	Bricks, Hartley	Prepare an update on the status of various issues for M. Mallich; discussion with J. Jensen regarding proposal and sales process.
10/18/2016	Brown, Rose	Trust banking administration; transfer to ACC.
10/19/2016	Bricks, Hartley	Draft report to court.
10/20/2016	Bricks, Hartley	Review and execute disbursements; review and revise marketing and sale agreement; draft report to court.
10/20/2016	Brown, Rose	Trust banking administration; transfer between accounts.
10/21/2016	Bricks, Hartley	Revise listing agreement; discussion with A. Taylor regarding status of marketing approval.
10/24/2016	Bricks, Hartley	Draft Listing Agreement with Milborne Realty, discussion with H. Milborne regarding terms of Listing Agreement; forward listing agreement to P. Shea for comments; review of revised draft Altus appraisal and provide comments to Altus; review of mediation brief.
10/25/2016	Bricks, Hartley	Review of mediation brief, prepare blackline comments and forward to C. Stanek.
10/26/2016	Bricks, Hartley	Draft report to court; discussion with H. Milborne regarding status; discussion with J. Jensen regarding status.
10/27/2016	Bricks, Hartley	Prepare report to court; discussion with P. Shea regarding status and condo application.
10/31/2016	Bricks, Hartley	Review of mediation briefs; conference call with C. Stanek regarding preparation for mediation; review and execute

Date	Professional	Description
		disbursements; review and respond to correspondence from R. Berg.
11/1/2016	Bricks, Hartley	Review and execute Compass Group Agreement,
11/2/2016	Bricks, Hartley	Review of materials and preparation for mediation.
11/3/2016	Bricks, Hartley	Attendance at mediation regarding litigation against Unimac and Architect, various discussions with C. Stanek; preparation of correspondence to M. Mallich providing an update on the Mediation.
11/14/2016	Bricks, Hartley	Prepare correspondence to M. Mallich concerning appraisals and proposals.
11/14/2016	Bricks, Hartley	Update of life lease schedules for settlement.
11/15/2016	Bricks, Hartley	Discussion with R. Berg regarding status of various matters.
11/16/2016	Bricks, Hartley	Correspondence with M. Mallich regarding status of condo application and correspondence with Gowlings regarding same; review and execute disbursements.
11/16/2016	Brown, Rose	Trust banking administration; prepare two transfer between accounts and to ACC.
11/18/2016	Bricks, Hartley	Prepare estimated realizations analysis; update amounts due from life lease holders.
11/21/2016	Bricks, Hartley	Update life lease summary schedule for CAM and interest payments.
11/22/2016	Bricks, Hartley	Update life lease amounts due on closing; correspondence with R. Berg regarding operational matters; review and execute disbursements.
11/23/2016	Bricks, Hartley	Update life lease schedule; correspondence with DiversaTech regarding heating issue.
11/24/2016	Bricks, Hartley	Update life lease amounts due on closing.
11/25/2016	Bricks, Hartley	Discussion with R. Berg regarding operational matters and status of unit 903 and prepare correspondence to C. Stanek regarding same.
11/28/2016	Bricks, Hartley	Update realizations analysis; correspondence with R. Berg.
11/29/2016	Bricks, Hartley	Finalize estimated realizations analysis and forward to M. Mallich; discussion with P. Shea regarding condo conversion and comments on Marketing and Sales Agreement; update agreement and forward to H. Milborne.
11/29/2016	Brown, Rose	Trust banking administration; input incoming wire and reconcile.
11/30/2016	Bricks, Hartley	Draft report to court.
		To all other administrative matters, including all meetings, telephone attendances, written and verbal correspondence to facilitate the foregoing.

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Sr. Vice President	162.8	\$490.00	\$79,772.00
Brown, Rose	Trust Administration	8.2	100.00	820.00
Total hours and professional fees		171.0		\$80,592.00
HST @ 13%				10,476.96
Total payable				\$91,068.96

Remittance information on last page

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

000070



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

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

Private and Confidential

Rose of Sharon (Ontario) Retirement Community
c/o Deloitte Restructuring Inc.
22 Adelaide St. West, Suite 200
Toronto, Ontario M5H OA9

Date: February 8, 2017
Invoice No: **4271470**
Client/Mandate No: 902388.1000002
Billing Partner: Adam Bryk

HST Registration No: 122893605

Invoice #39

For professional services rendered for the period December 1, 2016 to December 31, 2016 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
12/1/2016	Bricks, Hartley	Draft report to court.
12/2/2016	Bricks, Hartley	Prepare R&D for report to court.
12/7/2016	Bricks, Hartley	Discussion with R. Berg regarding operational matters and review of correspondence regarding same; review and execute disbursements.
12/7/2016	Brown, Rose	Trust banking administration; ACC EFT issues; call bank to review.
12/8/2016	Bricks, Hartley	Prepare R&D; review and execute disbursements; review and respond to correspondence from R. Berg.
12/9/2016	Bricks, Hartley	Meeting with P. Shea and E. Golden to discuss status; prepare R&D.
12/12/2016	Bricks, Hartley	Correspondence with M. Mallich.
12/13/2016	Bricks, Hartley	Prepare R&D; review and execute disbursements.
12/13/2016	Brown, Rose	Trust banking administration; disbursement cheques.
12/14/2016	Bricks, Hartley	Prepare R&D; review and execute disbursements.
12/14/2016	Brown, Rose	Trust banking administration; transfer to ACC.
12/15/2016	Bricks, Hartley	Draft report to court; correspondence with R. Berg regarding operational matters.
12/16/2016	Bricks, Hartley	Draft report, draft fee affidavit; correspondence with R. Berg regarding info on resident.
12/19/2016	Bricks, Hartley	Draft report and forward to E. Golden for review.

000071

Rose of Sharon (Ontario) Retirement Community
 February 8, 2017
 Page 2

Summary of Fees

Professional	Position	Hours	Rate	Fee
Bricks, Hartley	Sr. Vice President	27.1	\$490.00	\$13,279.00
Brown, Rose	Trust Administration	1.4	100.00	140.00
Total hours and professional fees		28.5		\$13,419.00
HST @ 13%				1,744.47
Total payable				\$15,163.47

Remittance information on last page

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

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

Private and Confidential

Rose of Sharon (Ontario) Retirement Community
 c/o Deloitte Restructuring Inc.
 22 Adelaide St. West, Suite 200
 Toronto, ON M5H 0A9

Date: April 18, 2017
 Invoice Number: **4330260**
 Client/Mandate Number: 902388-1000002
 Billing Partner: Adam Bryk

GST/HST Registration Number: 13324 5290

Invoice

For professional services rendered for the period January 1 to March 31, 2017 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"):

Summary of Fees

Professional	Position	Hours	Rate	Fees
Hartley Bricks	Director	29.2	\$490.00	\$14,308.00
Julle Haghiri	Senior Associate	5	\$250.00	\$1,250.00
Rose Brown	Administrator	1.5	\$100.00	\$150.00
Total hours and professional fees		35.7		\$15,708.00

Our Fee \$ 15,708.00

HST@13% 2,042.04

Amount Payable (CAD) \$ 17,750.04

Remittance information on last page

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.

Date	Professional	Hours	Narrative
1/3/2017	Bricks, Hartley	0.2	Review and respond to correspondence from E. Golden regarding KRMC fees.
1/5/2017	Bricks, Hartley	0.4	Review and execute disbursements, discussion with E. Golden regarding status of motion materials.
1/6/2017	Bricks, Hartley	1	Discussion with E. Golden regarding court report; discussion with R. Berg regarding operational matters.
1/11/2017	Bricks, Hartley	1.3	Review of files and provide info for J. Haghiri for review of unit numbers and discussion after her review; review of monthly reports.
1/11/2017	Haghiri, Golnaz	3.5	Attend on site to review life lease units and internal discussions in respect of same.
1/12/2017	Bricks, Hartley	5	Review and revise report to court; discussion with J. Haghiri regarding unit numbering; correspondence with N. Lee regarding status of work at premises and accounting of same; forward draft report to P. Shea for comments.
1/12/2017	Haghiri, Golnaz	1.5	Responding to emails; review unit documents and internal discussions in respect of same.
1/13/2017	Bricks, Hartley	0.5	Discussion with E. Golden regarding motion materials; review and execute disbursements.
1/16/2017	Bricks, Hartley	1.5	Discussion with N. Lee regarding status of repairs and cost of electrical/mechanical work incurred; review of notice of motion.
1/17/2017	Bricks, Hartley	1.5	Review of notice of motion; correspondence with R. Berg regarding LSA.
1/18/2017	Bricks, Hartley	0.8	Correspondence with Gowlings regarding notice of motion and court report.
1/19/2017	Bricks, Hartley	0.5	Correspondence with E. Golden regarding Notice of Motion and message to P. Shea regarding timing for meeting; review and execute disbursements.
1/20/2017	Bricks, Hartley	0.8	Discussion with E. Golden and P. Shea regarding status of motion materials and comments on same; correspondence with R. Berg re operational matters.
1/25/2017	Bricks, Hartley	0.5	Review and execute disbursements.
1/30/2017	Bricks, Hartley	0.1	Discussion with E. Golden regarding status of notice of motion.
1/31/2017	Bricks, Hartley	0.1	Discussion with M. Mallich regarding status.
2/3/2017	Bricks, Hartley	0.8	Call with R. Lupo of Gowlings regarding status of condo conversion; prepare email update for M. Mallich; review and execute disbursements.
2/6/2017	Bricks, Hartley	0.2	Review and execute disbursements.
2/8/2017	Bricks, Hartley	0.2	Review and execute disbursements.
2/9/2017	Bricks, Hartley	1.5	Conference call with Gowlings, N. Lee and D. Miret regarding status of condo conversion, plus follow up correspondence; discussion with P. Shea regarding motion materials.
2/10/2017	Bricks, Hartley	1	Conference call with E. Golden and P. Shea regarding motion materials and report to court.
2/10/2017	Brown, Rose	0.6	Input incoming receipts and disbursement into Ascend and reconcile bank to general ledger.
2/13/2017	Bricks, Hartley	2	Discussion with P. Crisolago regarding budget and water meters; review of union motion materials.
2/13/2017	Brown, Rose	0.2	Wire transfer between Accounts.
2/14/2017	Bricks, Hartley	0.2	Review and execute disbursements.

Date	Professional	Hours	Narrative
2/15/2017	Bricks, Hartley	0.6	Review of draft UFCW order and provide comments to P. Shea; conference call with Sterling Karamar regarding condo budget.
2/15/2017	Brown, Rose	0.4	Transfer between account and wire to ACC for funding January 2017.
2/21/2017	Bricks, Hartley	2.2	Review and execute disbursements; prepare materials on tenants and other docs for court report.
2/21/2017	Wilson, Natalie	0.2	Prepare cheques and return via courier.
2/22/2017	Bricks, Hartley	0.6	Review and execute disbursements; correspondence from R. Berg regarding operational matters.
2/22/2017	Wilson, Natalie	0.2	Prepare cheques and return via courier.
2/27/2017	Bricks, Hartley	0.5	Correspondence with R. Berg regarding MOH matters.
3/6/2017	Bricks, Hartley	1	Review of correspondence from R. Berg regarding MOH issues and prepare correspondence regarding same.
3/8/2017	Bricks, Hartley	1.2	Correspondence with R. Berg regarding MOH matters; review and execute disbursements; correspondence with E. Golden re motion materials; correspondence with M. Mallich re update.
3/9/2017	Bricks, Hartley	1	Conference call with Sterling Karamar to discuss status of water meter proposal and condo budget.
3/13/2017	Bricks, Hartley	0.5	Review and execute disbursements; correspondence with M Mallich regarding status.
3/14/2017	Bricks, Hartley	0.2	Correspondence with R. Berg regarding LLSA.
3/21/2017	Bricks, Hartley	0.5	Review and execute disbursements
3/28/2017	Bricks, Hartley	0.8	Discussion with P. Shea regarding status and court dates; discussion with E. Golden regarding motion materials; discussion with P. Shea.
3/30/2017	Brown, Rose	0.3	Update documents on page.

ТАВ 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]**

BETWEEN:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**APPLICATION UNDER section 243 of the Bankruptcy and Insolvency Act,
R.S.C. 1985, c. B-3, as amended and under Section 101 of the
Courts of Justice Act, R.S.O. 1990, c. C.43**

AFFIDAVIT OF CHAD KOPACH

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

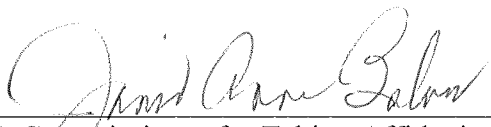
1. I am a partner with the law firm of Blaney McMurtry LLP ("**Blaneys**"), the lawyers for Deloitte Restructuring Inc. ("**Deloitte**") in relation to Rose of Sharon (Ontario) Retirement Community ("**Rose**"). As such, I have knowledge of the matters hereinafter deposed to except where stated to be on information and belief, and where so stated I verily believe it to be true.

2. Pursuant to an Order of the Honourable Mr. Justice Campbell dated September 27, 2011, Deloitte was appointed as Interim Receiver and Receiver and Manager of Rose. Blaneys has provided services and incurred disbursements in relation to the receivership of Rose (the “**Receivership**”) for the period from December 4, 2014, to and including December 31, 2016, as described in the Legal Costs Summary attached hereto and marked as **Exhibit “A”**, and the detailed accounts rendered by Blaneys dated January 31, 2015, February 28, 2015, April 29, 2015, April 30, 2015, May 31, 2015, July 31, 2015, September 30, 2015, February 29, 2016, April 30, 2016, May 31, 2016, June 30, 2016, November 30, 2016, and December 31, 2016 (redacted to remove privileged communication), which are attached hereto and marked as **Exhibits “B”, “C” “D”, “E”, “F”, “G”, “H”, “I”, “J”, “K”, “L”, “M” and “N”**, respectively (the “**Blaneys Accounts**”).
3. Based on my review of the Blaneys Accounts and my personal knowledge of this matter, the Blaneys Accounts represent a fair and accurate description of the services provided and the amounts charged by Blaneys.
4. A total of approximately 99.4 hours were expended by Lou Brzezinski, Eric Golden and Chad Kopach during the period noted above in performing legal services relating to the Receivership.

- 5. I verily believe that the hourly billing rates, outlined in detail in the Blaneys Accounts, are in the range of normal average hourly rates charged by legal counsel for services rendered in relation to engagements similar to Blaneys' engagement as counsel for Deloitte.

- 6. I swear this Affidavit in support of a motion for, among other things, approval of Deloitte's 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,)
 this 11th day of May, 2017)


 _____)
 A Commissioner for Taking Affidavits)



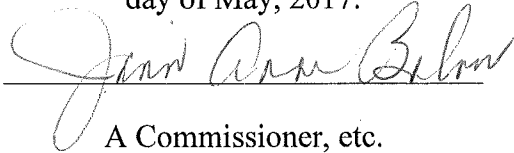
CHAD KOPACH

Janis Anne Balvers, a Commissioner, etc.,
 City of Toronto, for Blaney McMurty LLP,
 Barristers and Solicitors.
 Expires March 18, 2018.

T A B A

This is **EXHIBIT "A"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.



A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

LEGAL COSTS SUMMARY

LAWYER	YEAR OF CALL	HOURLY RATE (as of February 1, 2014)
Lou Brzezinski	1980	\$600.00
Eric Golden	1996	\$450.00
Chad Kopach	2003	\$375.00

SUMMARY OF ACCOUNTS

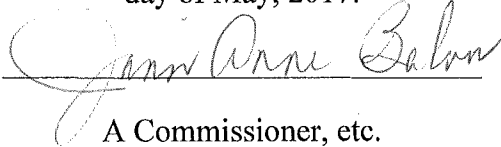
No.	Date of Account	Fees	Disbursements	H.S.T.	Total
1.	January 31, 2015	\$1,755.00	Nil	\$228.15	\$1,983.15
2.	February 28, 2015	\$6,885.00	Nil	\$895.05	\$7,780.05
3.	April 29, 2015	\$17,730.00	\$687.22	\$2,377.73	\$20,794.95
4.	April 30, 2015	\$1,260.00	Nil	\$163.80	\$1,423.80
5.	May 31, 2015	\$675.00	Nil	\$87.75	\$762.75
6.	July 31, 2015	\$2,635.00	\$295.50	\$379.15	\$3,309.65
7.	September 30, 2015	\$1,710.00	\$16.58	\$224.46	\$1,951.04
8.	February 29, 2016	\$855.00	Nil	\$111.15	\$966.15
9.	April 30, 2016	\$3,735.00	Nil	\$485.55	\$4,220.55
10.	May 31, 2016	\$2,250.00	Nil	\$292.50	\$2,542.50
11.	June 30, 2016	\$1,800.00	Nil	\$234.00	\$2,034.00
12.	November 30, 2016	\$2,925.00	Nil	\$380.25	\$3,305.25
13.	December 31, 2016	\$495.00	Nil	\$64.35	\$559.35
TOTAL		\$51,633.19			
Average Hourly Rate - (before H.S.T.)		Total fees (before H.S.T.): \$44,710.00 ÷ Total hours: 99.4 = \$449.80			

TAB B

This is **EXHIBIT "B"** referred to
in the Affidavit of **Chad Kopach**

sworn before me, this 11th

day of May, 2017.


A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires **March 18, 2018.**

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
January 31, 2015

Invoice No.
548601

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended January 31, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 4, 2014	EG	0:30	Emails from and to Baichoo concerning motion to amend order;
January 13, 2015	EG	1:10	Various emails from Baichoo regarding amending Order regarding costs order v Leon Hui; review original Order and history of emails from and to Baichoo regarding same; email to Baichoo regarding same;
January 14, 2015	EG	0:50	Telephone call with Bricks regarding revisions to draft Order; emails to and from Baichoo concerning same; telephone call with Cliff concerning same;
January 31, 2015	EG	2:00	Review 7th report and attachments; revise same;

Date
January 31, 2015

000030

Invoice No.
548601

File No.
104079-0001

-2-

OUR FEE HEREIN: \$1,755.00
FEE HST: \$228.15

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	3.90	\$450.00	\$1,755.00

TOTAL FEES AND DISBURSEMENTS: \$1,755.00
TOTAL HST: \$228.15

TOTAL AMOUNT DUE: \$1,983.15

BLANEY McMURTRY LLP

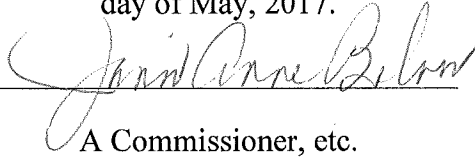

~~Eric Golden~~
E. & O.E.

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB C

This is **EXHIBIT "C"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.


A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date:

February 28, 2015

Invoice No.

550705

File No.

104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

RE: **Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended February 28, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 4, 2015	EG	0:40	Telephone call with H. Bricks regarding 7th report and discuss revisions;
February 9, 2015	EG	0:50	Emails from Baichoo regarding affidavits of service; revise draft order; emails to same concerning same; status update to Peoples' counsel and Receiver;
February 19, 2015	EG	2:50	Review and revise 7th report; instructions to Chad regarding motion; email to Mervyn regarding his fees; telephone call with H. Bricks [REDACTED]
February 19, 2015	CK	2:30	Review and revise draft seventh report; commence draft of notice of motion regarding approval of sixth and seventh report; approval of settlement of lien claim;

Date 000032
February 28, 2015

Invoice No.
550705

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 20, 2015	EG	0:70	and for order regarding attornment of rents; Emails between and to KRMC, Gowlings, BLG and H. Bricks regarding settlement and motions; telephone call with H. bricks regarding return date; review most recent version of report; telephone call with H. Bricks regarding [REDACTED] [REDACTED] emails from and to Baichoo regarding motion to amend; emails between Baichoo and Prophet concerning same;
February 20, 2015	CK	5:20	Review and revise draft seventh report; draft notice of motion; consider declaration regarding rent attornment;
February 24, 2015	CK	2:10	Continue draft of motion material for approval of settlement, for order regarding attornment, and to approve R&D and accounts;
February 25, 2015	EG	0:50	Emails from and to Bricks regarding motion; communications with Chad concerning same; emails to and from Cliff concerning Peoples motion on settlement and fee affidavit;
February 26, 2015	EG	1:50	Review and revise NOM and fee affidavit; telephone call with Cliff and H. Bricks regarding motion;
February 27, 2015	EG	1:20	Emails from and to Cliff regarding amendment of priority order; email from Cliff to Baichoo regarding same; email to HB regarding additions to Report regarding attornments; review and revise motion record;

OUR FEE HEREIN:

\$6,885.00

Date **000083**
February 28, 2015

Invoice No.
550705

File No.
104079-0001

-3-

FEE HST: \$895.05

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	7.30	\$450.00	\$3,285.00
Chad Kopach	Partner	9.60	\$375.00	\$3,600.00

TOTAL FEES AND DISBURSEMENTS: \$6,885.00
TOTAL HST: \$895.05

TOTAL AMOUNT DUE: \$7,780.05

BLANEY McMURTRY LLP



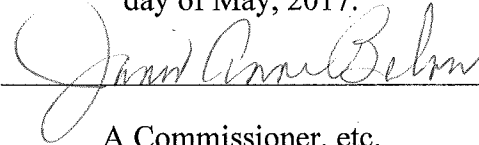
Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB D

This is **EXHIBIT "D"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.



A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended March 31, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 25, 2015	CK	1.00	Draft order for use on upcoming motion to approve settlement of lien claim and to compel delivery of funds and information from unit holders;
February 26, 2015	CK	3.10	Continue draft of Notice of Motion and Order; revise and finalize fee affidavit;
March 2, 2015	EG	3.80	Review and revise motion record; revisions to Report and emails to and from Bricks regarding same; email from court concerning motion date; emails to and from BLG and Cliff concerning same; telephone call with H. Bricks concerning same; emails between Bricks and Cliff regarding Trisura settlement; review KRMC, Gowlings and Blaneys fee affidavits; complete commercial

Terms: Payment upon receipt. Interest as allowed in the Solicitors Act at a rate of 1% per annum, calculated monthly will be added to all amounts overdue 30 days or more.

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			list request form and emails between counsel concerning same; emails to and from court regarding same; email to and from Bricks and Cliff regarding Peoples motion to approve settlement with Mugunghwa over unit that both it and Unimac were claiming an interest in;
March 3, 2015	EG	6:30	Revise motion record including Report; emails to and from Bricks regarding same; revise Order; emails to and from Cliff concerning NOM and Order; emails from and to Cliff and Bricks regarding Trisura settlement and scope of redaction for Trisura settlement; email from Bricks enclosing Deloitte's fee affidavit; complete motion record; email to distribution list regarding Receiver motion; email to Baichoo regarding same; compile material for Brzezinski to argue motion;
March 3, 2015	CK	3:30	Revisions to draft notice of motion and to order regarding sealing order; review and finalize motion material (four volumes);
March 4, 2015	EG	2:00	Email from and to lawyer for Trisura concerning contents of Report relating to settlement, and court attendance; highlight NOM for attornment tenants and letter to same concerning same; emails to and from H. Bricks concerning same; telephone call with same concerning same and motion; telephone call with Cho concerning his attendance and KRMC fee affidavit; email from Devry Smith to remove them from distribution list; letters to the potential Baichoo clients and Yoons regarding motion; follow-up email to Baichoo; emails

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

-3-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 5, 2015	EG	1.50	to and from Bricks regarding service of motion material on attornment tenants; Telephone calls from tenant Jonathan Yapp (303); left vm for same; email and telephone call with from Bricks regarding [REDACTED]
March 5, 2015	LB	3.10	email to and from Cliff regarding status of Baichoo; instructions to Lou regarding motion; Receiving and reviewing Motion record, Factum and all Receiver Reports. Telephone discussions with Eric Golden. Prepare for motion
March 6, 2015	EG	1.80	Prepare non-redacted material for judge hearing motion; discussions with Lou, Cliff and Hartley regarding outcome of morning hearing; email from and to Cho regarding whether his attendance required; draft affidavit regarding notice to Bajchoo and his potential clients; emails to and from Cliff and Hartley regarding same; discussions with Lou regarding outcome of motion; email from Bricks regarding [REDACTED]
March 6, 2015	LB	6.00	Meet with Clifton Prophet and Hartley Bricks. Attend at Court. Make submissions to Mr. Justice Wilton Siegel. Obtain Order and arrange to have Order issued and entered.
March 9, 2015	EG	1.30	Emails between Gowlings and Peoples concerning funding for settlement; letter from counsel for ROS union and email to Bricks and Cliff regarding same; emails between Bricks and Cliff regarding tenant for Unit 303 and vacating unit; various

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

-4-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			emails from and to Bricks regarding other attornment units; arrange to have March 6th Order entered; e-mails from and to bricks regarding same;
March 10, 2015	EG	1.20	Email to Bricks enclosing Orders and Endorsement; Email from tenant Unit 303 regarding his claim; email from and to Bricks regarding same; review relevant orders and email to tenant; email to distribution enclosing Orders; letter to Hui and Unimac concerning same; letter to Yoons concerning same; emails and letter to Baichoo concerning same;
March 11, 2015	EG	0.10	Telephone call from commercial court concerning confidential exhibit on last motion;
March 12, 2015	EG	0.30	Telephone call with Cliff regarding Trisura deal and union issue; email from MacLellan to Cliff enclosing letter to Master Wiebe regarding settlement;
March 18, 2015	EG	1.30	Letter from and email to counsel for Union concerning successor employer application; email from Cliff concerning same; email between Cliff and Union lawyer regarding same; email from Bricks [REDACTED] [REDACTED] email to Bricks concerning same; email from Bricks regarding [REDACTED] [REDACTED] letter to tenants enclosing Order and setting out requirements going forward;
March 19, 2015	EG	0.30	Execute letters to tenants; instructions to super regarding service; status update to Bricks and Cliff;

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

-5-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 24, 2015	EG	0.30	Telephone call from Shomie Silverstein regarding unit troy Hamilton attempted to rent from Hui;
March 26, 2015	EG	0.30	Email from Bricks concerning [REDACTED] email to Yoon regarding same and his obligations under Order;
March 27, 2015	EG	0.30	Email from and to counsel for John Yoon concerning recent Order; emails from and to Cliff concerning Grace Kim Unit and possession of Yoon/Unimac/Hui units where tenants have not complied with March 6th Order;
March 30, 2015	EG	0.20	Email from H. Bricks regarding [REDACTED] follow up email to same regarding [REDACTED]
March 31, 2015	EG	0.10	Emails between Cliff and Bricks regarding Caley Wray union issue;

OUR FEE HEREIN:
FEE HST:

\$17,730.00
\$2,304.90

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	21.10	\$450.00	\$9,495.00
Lou Brzezinski	Partner	9.10	\$600.00	\$5,460.00
Chad Kopach	Partner	7.40	\$375.00	\$2,775.00

<u>Disbursements</u>	<u>Amount</u>
Court Fees* - Non-Taxable	\$127.00
Agent's Fees & Disbursements	\$160.00
Courier	\$400.22

000089

Date
April 29, 2015

Invoice No.
554173

File No.
104079-0001

-6-

TOTAL DISBURSEMENTS:	\$687.22
*HST is not charged	
DISBURSEMENT HST:	<u>\$72.83</u>
TOTAL FEES AND DISBURSEMENTS:	\$18,417.22
TOTAL HST:	<u>\$2,377.73</u>
TOTAL AMOUNT DUE:	<u>\$20,794.95</u>

BLANEY McMURTRY LLP

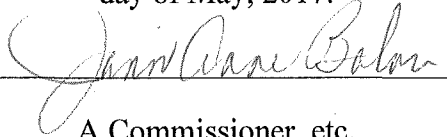


Eric Golden
E. & O.E.

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

T A B E

This is **EXHIBIT "E"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th
day of May, 2017.


A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
April 30, 2015

Invoice No.
554351

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended April 30, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 1, 2015	EG	0.30	Telephone call with Bricks regarding [REDACTED] Email from H. Bricks enclosing Master Pope lien endorsement;
April 9, 2015	EG	0.60	Emails from and to H. Bricks regarding various tenant issues, including [REDACTED] and status of compliance with Order of Justice Wilton Siegel dated March 6;
April 14, 2015	EG	0.80	Emails from Bricks [REDACTED] [REDACTED] Emails to tenants 207 and 301 (Cull and Yapp) regarding compliance with order;
April 15, 2015	EG	0.40	Emails from and to two tenants still to produce information and rent;

Date **000091**
April 30, 2015

Invoice No.
554351

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 20, 2015	EG	0.20	Review draft response from Cliff Prophet to Calley Wray; emails between Cliff and Bricks regarding same; email to Cliff regarding status;
April 21, 2015	EG	0.30	Emails from Bricks to tenants regarding rents; emails from and to tenant of 207 regarding rents;
April 23, 2015	EG	0.10	Emails between Calley Wray, Peoples and Receiver regarding motion for successor employer;
April 24, 2015	EG	0.10	Emails to and from Cliff regarding response to Calley Wray application;

OUR FEE HEREIN:
FEE HST:

\$1,260.00
\$163.80

Lawyer
Eric Golden

Title
Partner

Hours Rate
2.80 \$450.00

Amount
\$1,260.00

Date April 30, 2015 000092

Invoice No.
554351

File No.
104079-0001

-3-

TOTAL FEES AND DISBURSEMENTS:	\$1,260.00
TOTAL HST:	\$163.80
TOTAL AMOUNT DUE:	<u>\$1,423.80</u>

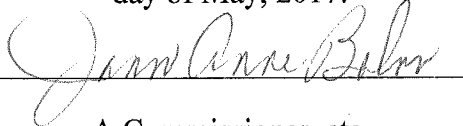
BLANEY McMURTRY LLP


Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB F

This is **EXHIBIT "F"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th
day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
May 31, 2015

Invoice No.
557381

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended May 31, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
May 20, 2015	EG	1.20	Emails from and to Receiver and tenants for Units 207 (Yapp) and 301 (Cul and Granham); emails from Bricks regarding Grace Kim Units;
May 21, 2015	EG	0.30	Email form and to Chris Cull regarding call; telephone call with Chris Cull (705-207-6285); telephone call with Bricks regarding status;

OUR FEE HEREIN:	\$675.00
FEE HST:	\$87.75

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.50	\$450.00	\$675.00

Date
May 31, 2015

000094


Invoice No.
557381

File No.
104079-0001

-2-

TOTAL FEES AND DISBURSEMENTS:	\$675.00
TOTAL HST:	<u>\$87.75</u>
TOTAL AMOUNT DUE:	<u>\$762.75</u>

BLANEY McMURTRY LLP

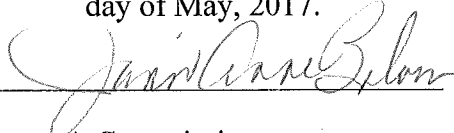

Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB G

This is **EXHIBIT "G"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
July 31, 2015

Invoice No.
561125

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter for the period ended July 31, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 24, 2015	EG	0:10	Emails between Gowlings and Caley Wray regarding return of successor employer application, and settlement meeting;
July 7, 2015	EG	1:80	Emails from and to and telephone call with Bricks regarding ██████████ ██████████ review file regarding outstanding tenant issues and concerning outstanding Baichoo issues;
July 9, 2015	EG	2:50	Telephone call with Bricks regarding ██████████ ██████████ review emails between Bricks and Yoon regarding Yoon claim for rent collected by Unimac; email and letter to Yapp in Unit 301 regarding possession; draft to-do list of outstanding matters to be dealt with by Receiver and

Time: Payment upon receipt. There is no discount on the Solicitors Act's rate of 12% per annum. Calculated monthly shall be added to all amounts payable to this firm.

Date: 000096
July 31, 2015

Invoice No.
561125

File No.
104079-0001

-2-

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 10, 2015	EG	0.70	email to C. Prophet regarding same; emails from Bricks and Yapp regarding Yapp rent; Review material regarding service on Hui to date and arrange for service on Hui of Wilton-Siegel Order and related motion material;
July 13, 2015	EG	0.50	Communications with process server regarding service on Hui; review file regarding alternate addresses for service;
July 13, 2015	KH	0.40	Conducting a search as MTO Authorized Requester for plate search abstract through MTO-ARIS website regarding plate BHTW 733 on behalf of Eric Golden;
July 28, 2015	EG	0.10	Follow-up to Cliff regarding to-do list; email from H. Bricks to one outstanding tenant;

OUR FEE HEREIN: \$2,635.00
FEE HST: \$342.55

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	5.70	\$450.00	\$2,565.00
Kimberlee Harrison	Clerk	0.40	\$175.00	\$70.00

<u>Disbursements</u>	<u>Amount</u>
Serve Documents	\$281.50
Search - Driver License* - Non-Taxable	\$14.00

TOTAL DISBURSEMENTS: \$295.50

*HST is not charged

DISBURSEMENT HST: \$36.60

TOTAL FEES AND DISBURSEMENTS: \$2,930.50

TOTAL HST: \$379.15

Date
July 31, 2015

000097

Invoice No.
561125

File No.
104079-0001

-3-

TOTAL AMOUNT DUE:

\$3,309.65

BLANEY McMURTRY LLP



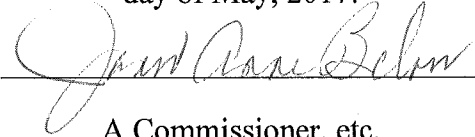
Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

ТАВ Н

This is **EXHIBIT "H"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
September 30, 2015

Invoice No.
565587

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above-noted matter for the period ended September 30, 2015 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
September 10, 2015	EG	2:00	Emails from H. Bricks regarding [REDACTED] follow-up to Prophet concerning outstanding items; review Landlord and Tenant Act regarding steps to evict Yapp; prepare notice to terminate tenancy; emails to Yapp and H. Bricks regarding same; instructions to super to serve Yapp with notice;
September 11, 2015	EG	0:30	Letter and email to Yapp enclosing Notice of End Tenancy;
September 30, 2015	EG	1:50	Telephone call with H. Bricks regarding [REDACTED] emails from same concerning same; email to Yapp concerning termination of lease application; prepare eviction documents;

Date: **000099**
September 30, 2015

Invoice No.
565587

File No.
104079-0001

-2-

OUR FEE HEREIN: \$1,710.00
FEE HST: \$222.30

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	3.80	\$450.00	\$1,710.00

<u>Disbursements</u>	<u>Amount</u>
Courier	\$16.58

TOTAL DISBURSEMENTS: \$16.58

*HST is not charged

DISBURSEMENT HST: \$2.16

TOTAL FEES AND DISBURSEMENTS: \$1,726.58

TOTAL HST: \$224.46

TOTAL AMOUNT DUE: \$1,951.04

BLANEY McMURTRY LLP


Eric Golden
E. & O.E

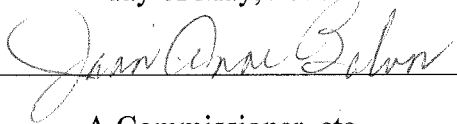
Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB I

This is **EXHIBIT "I"** referred to
in the Affidavit of **Chad Kopach**

sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
February 29, 2016

Invoice No.
577126

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended February 29, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 3, 2015	EG	0:10	Emails between Bricks and Gowlings regarding City request for units for Syrian refugees.
February 3, 2016	EG	1:50	Emails from BLG and Cliff Prophet regarding release of Minutes of Settlement and Baichoo allegation that he did not receive Minutes; review file, NOM from last motion and affidavits of service; emails to and from BLG and Cliff concerning same.
February 4, 2016	EG	0:30	Emails between property manager, super and receiver regarding C. Kim; email to Bricks concerning [REDACTED]

OUR FEE HEREIN:
FREE HST:

\$855.00
\$111.15

Date: February 29, 2016 000101

Invoice No.
577126

File No.
104079-0001

-2-

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.90	\$450.00	\$855.00
TOTAL FEES AND DISBURSEMENTS:				\$855.00
TOTAL HST:				\$111.15
TOTAL AMOUNT DUE:				\$966.15

BLANEY McMURTRY LLP



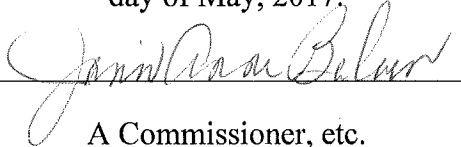
Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB J

This is **EXHIBIT "J"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.


A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
April 30, 2016

Invoice No.
580927

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above noted matter for the period ended April 28, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
March 2, 2016	EG	0.10	Communications with Bricks regarding [REDACTED]
March 4, 2016	EG	1.00	Prepare for and participate in conference call with Bricks and Cowlings
April 12, 2016	EG	3.00	Review prior reports and motions; telephone call with Bricks regarding next motion.
April 13, 2016	EG	2.20	Complete review and begin drafting Notice of Motion.
April 14, 2016	EG	0.50	Telephone call with Receiver regarding Yapp and Kim tenancy status; continue drafting Motion record.
April 19, 2016	EG	1.50	Continue Notice of Motion to include units and Mungunghwa;

Date
April 30, 2016

000103

Invoice No.
580927

File No.
104079-0001

-2-

OUR FEE HEREIN: \$3,735.00
FEE HST: \$485.55

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	8.30	\$450.00	\$3,735.00

TOTAL FEES AND DISBURSEMENTS: \$3,735.00
TOTAL HST: \$485.55

TOTAL AMOUNT DUE: \$4,220.55

BLANEY McMURTRY LLP

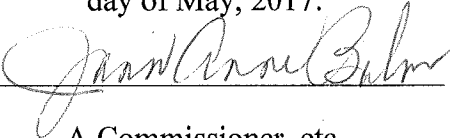

Eric Golden
E. & O.E.

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

TAB K

This is **EXHIBIT "K"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
May 31, 2016

Invoice No.
583364

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

RE: **Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended May 31, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
April 28, 2016	EG	2.20	Drafting of motion material;
April 29, 2016	EG	2.80	Telephone call from counsel for Turpro regarding status; further drafting of motion material;

OUR FEE HEREIN:	\$2,250.00
FEE HST:	\$292.50

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	5.00	\$450.00	\$2,250.00

TOTAL FEES AND DISBURSEMENTS:	\$2,250.00
TOTAL HST:	\$292.50

Date
May 31, 2016

000105

Invoice No.
583364

File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$2,542.50

BLANEY McMURTRY LLP

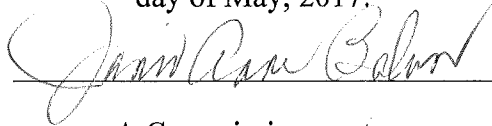

Eric Golden
E. & O.E.

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

T A B L E

This is **EXHIBIT "L"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", is written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL

Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
June 30, 2016

Invoice No.
585543

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

**RE: Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended June 30, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
June 30, 2016	EG	4.00	Complete motion material;

OUR FEE HEREIN:	\$1,800.00
FEE HST:	\$234.00

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	4.00	\$450.00	\$1,800.00

TOTAL FEES AND DISBURSEMENTS:	\$1,800.00
TOTAL HST:	\$234.00

Date
June 30, 2016

000107

Invoice No.
585543


File No.
104079-0001

-2-

TOTAL AMOUNT DUE:

\$2,034.00

BLANEY McMURTRY LLP


Eric Golden
E. & O.E

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

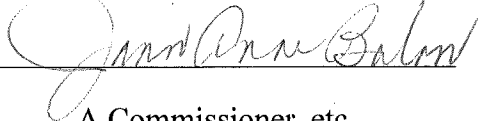
Make payment(s) payable to Blaney McMurtry LLP.
We accept Visa, Mastercard and AMEX.

For Wire Transfers: Bank No. 004, Transit No. 10252, General Account No. 0680-5215022.

TAB M

This is **EXHIBIT "M"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", written over a horizontal line.

A Commissioner, etc.
Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
November 30, 2016

Invoice No.
596267

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

RE: **Rose of Sharon (Ontario) Retirement
Community**

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended November 30, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
July 21, 2016	EG	4.00	Emails from Deloitte, Gowlings and KRMG regarding motion issues, review and revise motion material.
August 30, 2016	EG	2.50	Revise motion material.

OUR FEE HEREIN:	\$2,925.00
FEE HST:	\$380.25

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	6.50	\$450.00	\$2,925.00

TOTAL FEES AND DISBURSEMENTS:	\$2,925.00
TOTAL HST:	\$380.25

TOTAL AMOUNT DUE:	<u>\$3,305.25</u>
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BLANEY McMURTRY LLP


Eric Golden
E. & O.E

Date: November 30, 2018 000109

Invoice No:
596267

File No:
104079-0001

-2-

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

Make payment(s) payable to Blaney McMurtry LLP.

We accept Visa, Mastercard and AMEX.

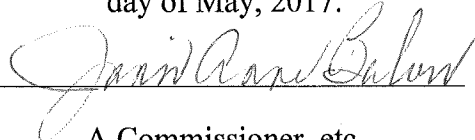
For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDOMCATTOR

Please ensure our account number and/or file number is quoted on
the wire transfer.

TAB N

This is **EXHIBIT "N"** referred to
in the Affidavit of **Chad Kopach**
sworn before me, this 11th

day of May, 2017.

A handwritten signature in cursive script, reading "Janis Anne Balvers", written over a horizontal line.

A Commissioner, etc.

Janis Anne Balvers, a Commissioner, etc.,
City of Toronto, for Blaney McMurtry LLP,
Barristers and Solicitors.
Expires March 18, 2018.

HST REGISTRATION # R119444149

PRIVATE AND CONFIDENTIAL
Deloitte & Touche Inc.
181 Bay Street, Suite 1400
Toronto, ON M5J 2V1

Date
December 31, 2016

Invoice No.
598819

File No.
104079-0001

Attention: Hartley Bricks
VP, Financial Advisory Serv.

RE: Rose of Sharon (Ontario) Retirement
Community

TO ALL PROFESSIONAL SERVICES RENDERED on your behalf in connection with the
above noted matter for the period ended December 31, 2016 as more particularly described below.

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 30, 2016	EG	0.10	Vm's from and to Bruce MacEachern, counsel for directors, regarding Unimac status
December 31, 2016	EG	1.00	Review draft monitor 8th report

OUR FEE HEREIN:	\$495.00
FEE HST:	\$64.35

<u>Lawyer</u>	<u>Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Eric Golden	Partner	1.10	\$450.00	\$495.00

TOTAL FEES AND DISBURSEMENTS:	\$495.00
TOTAL HST:	\$64.35

TOTAL AMOUNT DUE:	\$559.35
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BLANEY McMURTRY LLP


Eric Golden
E. & O.E.

Date
December 31, 2016 000111

Invoice No.
598819

File No.
104079-0001

-2-

Fees may include charges for services provided by Lawco Limited.
Details are available upon request.

Make payment(s) payable to Blaney McMurtry LLP.
We accept Visa, Mastercard and AMEX.

For Wire Transfers: TD Canada Trust, Bank No. 004, Transit No. 10252,
General Account No. 0680-5215022 Swift Code: TDQMCATTOR

**Please ensure our account number and/or file number is quoted on
the wire transfer.**

TAB 4

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

B E T W E E N:

PEOPLES TRUST COMPANY

Applicant

- and -

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Respondent

**APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*,
R.S.C. 1985, c. B-3, as amended and under Section 101 of the
Courts of Justice Act, R.S.O. 1990, C. C.43**

**AFFIDAVIT OF PHILIP CHO
SWORN MAY 11, 2017**

I, Philip Cho, of the City of Toronto, in the Province of Ontario, **MAKE OATH**

AND SAY:

1. I am a partner in the law firm of Kronis, Rotsztain, Margles, Cappel LLP (“**KRMC**”), appointed to provide independent legal advice to the “**ILA Unit-holders**”, as defined in the Order of the Honourable Justice Mesbur dated November 22, 2013 (the “**ILA Appointment Order**”). I have been involved in this file from the outset, and as such, I have personal knowledge of the matters deposed to herein.

2. Pursuant to paragraph 7 of the ILA Appointment Order, KRMC was appointed by the Court to provide independent legal advice in this proceeding to the ILA Unit-holders with respect to the nature, meaning and effect of any documents to be executed in connection with proposed settlements with Peoples Trust Company, and the obligations and liabilities of such ILA Unit-holders thereunder (the “**ILA Mandate**”).

3. Pursuant to paragraph 8 of the ILA Appointment Order, KRMC was to pass its accounts before a Judge of the Commercial List of the Superior Court of Justice, and was allowed its reasonable fees up to a maximum amount of \$15,000 plus disbursements actually incurred and applicable taxes.

4. Attached hereto and marked as **Exhibit “A”** to this my affidavit is a true copy of the account rendered to the Receiver for work done by KRMC pursuant to the ILA Appointment Order during the period from March 22, 2014 to March 20, 2015, together with the supporting dockets.

5. The following personnel at KRMC performed work on this matter. Their respective names, position, hourly rate and date of call to the Ontario Bar are as follows:

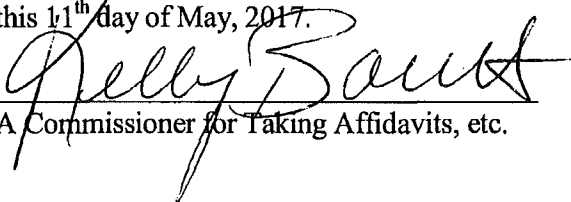
<u>Name</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>Call to Bar</u>
Mervyn Abramowitz	Partner	\$550.00	1988
Philip Cho	Partner	\$400.00	2002

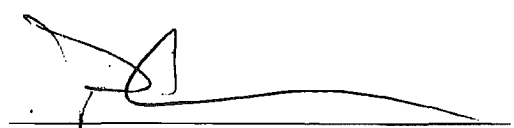
6. The work was all performed and the billing rates are the normal billing rates for the individuals who performed the work and as a result, all of the amounts billed were properly due and owing.

7. Although the Order of Justice Wilton-Siegel dated March 6, 2015, approved KRMC's fees for its ILA Mandate up to March 6, 2015, totalling \$11,883.52, the order was made based on a fee estimate for time after March 21, 2014, to complete the ILA Mandate. However, the actual fees incurred of \$3,318.56 exceeded the fee estimate of \$2,666.80 approved by Justice Wilton-Siegel.

8. The increased fees were due in large part to attempts by a stakeholder, 2383431 Ontario Inc., represented by Mr. Justin Baichoo, to set aside, vary and/or appeal certain Orders of Justice Mesbur, including the order approving the settlement that formed the basis of the settlement with the ILA Unit-Holders. The additional fees and disbursements of KRMC in respect of work performed on its ILA Mandate from March 22, 2014 to March 20, 2015, is set out and included in the final KRMC invoice dated April 8, 2015 (Exhibit "A").

SWORN before me)
 at the City of Toronto,)
 in the Province of Ontario,)
 this 11th day of May, 2017.)


 A Commissioner for Taking Affidavits, etc.


 PHILIP CHO

Kelly Rose Ann Barrett, a Commissioner, etc.,
 Province of Ontario, for
 Kronis, Rotzain, Margies, Cappel LLP,
 Barristers and Solicitors.
 Expires February 11, 2020.

ТАВА

This is Exhibit "A" referred to in the Affidavit of Philip Cho
sworn May 11, 2017



Commissioner for Taking Affidavits (or as may be)

**Kelly Rose Ann Barrett, a Commissioner, etc.,
Province of Ontario, for
Kronis, Rotzain, Margles, Cappel LLP,
Barristers and Solicitors.
Expires February 11, 2020.**

IN ACCOUNT WITH
KRMC

Kronis, Rotsztain, Margles, Cappel LLP
 Barristers and Solicitors

Deloitte & Touche LLP
 Brookfield Place
 181 Bay Street, Suite 1400
 Toronto, Ontario M5J 2V1
 Attention: Hartley Bricks

8 King Street East
 Suite 1000 Toronto, ON
 Canada M5C 1B5
 Telephone: (416) 225-8750
 Facsimile: (416) 306-9874

File No.110835

April 8, 2015

Re: Rose of Sharon Receivership re: ILA

FOR ALL PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter for the period March 22, 2014 to March 20, 2015, as per the attached dockets:

To being retained to act for Deloitte & Touche LLP with respect to providing independent legal advice to certain individuals in the Rose of Sharon (Ontario) Retirement Community receivership; to telephone discussions with and to correspondence to Hartley Bricks generally with respect to obtaining instructions; to all other matters not specifically referred to above, including correspondence, facsimiles, attendances, memoranda, legal research, telephone conversations and to reporting to you herein.

FEES

Mervyn Abramowitz	2.90 hours @ \$550.00 per hour	\$1,595.00	
Philip Cho	3.20 hours @ \$400.00 per hour	<u>1,280.00</u>	
Sub-total		\$2,875.00	
HST		<u>373.75</u>	
TOTAL FEES AND HST			\$3,248.75

DISBURSEMENTS WITH HST

Office photocopies	\$ 57.75	
Courier charges	<u>4.03</u>	
Sub-total	\$ 61.78	
HST	<u>8.03</u>	<u>69.81</u>

TOTAL FEES AND DISBURSEMENTS

\$3,318.56

THIS IS OUR ACCOUNT

KRONIS, ROTSZTAIN, MARGLES, CAPPEL LLP

Per:

Mervyn D. Abramowitz, C.S.

MDA:kb - E.&O.E. Our GST Registration No. R119428514

Accounts are due when rendered. In accordance with Section 33 of the *Solicitors Act*, interest will be charged at the rate of 1.3% per annum on all outstanding amounts calculated from May 8, 2015.

KRMC
Mervyn D. Abramowitz's
Time Entry Report for Selected File

Rose of Sharon re: ILA
 Client ID: 9073
 Matter ID: 110835
 Sat. Mar 22, 2014 to Fri. Mar 20, 2015

Date	Task / Activity Code	Task/Activity Description	Time (hrs)
Wed. Mar 4, 2015		Rec and review motion materials of receiver; mt w/ PC re; possible attendance at motion hearing	0.30
Mon. Feb 23, 2015		Mt w/ PC re: fees affidavit and court approval	0.40
Fri. Feb 20, 2015		Rec and review corresp of E. Golden, H. Bricks, mt w/ PC re: fees affidavit for ILA clients	0.40
Thu. May 8, 2014		Rec and review corresp of E. Golden to J. Baichoo re: service re: motion to set aside Mesbur J. orders; corresp w/ E. Golden re: acting for ALU claimants re: motion to set aside orders of Mesbur J.; rec and review info from H. Bricks re: appeals to the COA by J. Baichoo re: orders of Mesbur and Brown J.	0.60
Thu. May 1, 2014		Attend 930 before Brown J; tel call w/ E. Golden; mt w/ PC	1.20
Total Time:			2.90

KRMC
Philip Cho's
Time Entry Report for Selected File

Rose of Sharon re: ILA
 Client ID: 9073
 Matter ID: 110835
 Sat. Mar 22, 2014 to Fri. Mar 20, 2015

Date	Task / Activity Code	Task/Activity Description	Time (hrs)
Wed. Mar 4, 2015		Review email and motion record of receiver; Telephone call to Eric Golden Re Receiver's motion to approve fees and other relief	0.50
Thu. Feb 26, 2015		Finalize affidavit of MDA re fees; Email to E Golden re fee affidavit; Letter to E Golden re fee affidavit	0.40
Mon. Feb 23, 2015		Preparation of Fee Affidavit - Portion of time dealing with reconciling dockets that appear to have been on wrong file	1.30
Fri. Feb 20, 2015		Mtg w/ MDA re fee affidavits for ILA clients	0.20
Thu. Feb 19, 2015		Email correspondence with E. Golden re fee affidavit for ILA	0.20
Mon. Apr 21, 2014		Email to C. Prophet re ILA report	0.20
Thu. Apr 10, 2014		Telephone call from Cliff re ILA mandate and receiving a narrative report	0.20
Tue. Apr 8, 2014		Telephone call to Clifton P. Prophet re ILA mandate	0.20
Total Time:			3.20

Peoples Trust Company
Applicant

-and- Rose of Sharon (Ontario) Retirement Community
Respondents

Court File No. CV-11-9399-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
TORONTO

AFFIDAVIT OF PHILIP CHO
SWORN MAY 11, 2017

KRONIS, ROTSZTAIN,
MARGLES, CAPPEL LLP
Barristers and Solicitors
25 Sheppard Avenue West, Suite 1100
Toronto ON M2N 6S6

Philip Cho (45615U)
pcho@krmc-law.com
Tel: 416-218-5494
Fax: 416-225-6751

RCP-E 4C (July 1, 2007)

000113

PEOPLES TRUST COMPANY

and

ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY

Applicant

Respondent

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

Proceeding Commenced at **TORONTO**

**MOTION RECORD - VOLUME I
(RETURNABLE MAY 31, 2017)**

BLANEY McMURTRY LLP
Barristers and Solicitors
1500 — 2 Queen Street East
Toronto, ON M5C 3G5

Eric Golden (LSUC #38239M)
Chad Kopach (LSUC #48084G)
(416) 593-1221 (Tel)
(416) 593-5437 (Fax)

Lawyers for Deloitte Restructuring Inc., in its capacity as
court appointed receiver and manager of Rose of Sharon
(Ontario) Retirement Community