

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**PEOPLES TRUST COMPANY**

Applicant

- and -

**ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY**

Respondent

**AFFIDAVIT OF CHRISTOPHER STANEK  
(sworn February 26, 2015)**

I, **CHRISTOPHER STANEK**, of the City of Toronto, in the Municipality of Metropolitan Toronto, **MAKE OATH AND SAY:**


1. I am a Partner at the law firm of Gowling Lafleur Henderson LLP ("**Gowlings**"), counsel to Deloitte Restructuring Inc. in its capacity as court-appointed receiver and manager (the "**Receiver**") of Rose of Sharon (Ontario) Retirement Community ("**Rose of Sharon**") and as such have personal knowledge of the matters herein deposed.

2. Attached hereto as **Exhibit "A"** are true copies of Gowlings' accounts rendered to the Receiver for services billed during the period December 31, 2013 to December 31, 2014.

3. Attached and marked as **Exhibit "B"** is a summary of the hours charged by Gowlings' professionals from the period December 31, 2013 to December 31, 2014. Gowlings incurred a total of 482.6 hours at an average hourly rate of \$557.96.

4. The attached accounts reflect the time spent by Gowlings and Gowlings rates are typical for Toronto firms of Gowlings' size.

SWORN before me at the City of Toronto, )  
in the Province of Ontario, )  
this 26<sup>th</sup> day of February, 2015. )

  
\_\_\_\_\_)  
A Commissioner for Taking Affidavits, etc. )

  
\_\_\_\_\_)  
**Christopher Stanek**

**Nicholas Peter Bartlett Scissons, a Commissioner,**  
etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 8, 2016.

**THIS IS EXHIBIT "A" TO THE AFFIDAVIT OF  
CHRISTOPHER STANEK SWORN BEFORE ME  
ON FEBRUARY 26, 2015**



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**A COMMISSIONER FOR TAKING OATHS**

Nicholas Peter Bartlett Scissons, a **Commissioner**,  
etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 8, 2016.

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

December 31, 2014  
INVOICE: 18126886

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

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**TO OUR FEE:**

Fees for Professional Services	\$4,493.50
HST on Fees	584.16
<b>Total Fees and Taxes</b>	<b>5,077.66</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	33.96
HST on Disbursements	4.41
<b>Total Disbursements and Taxes</b>	<b>38.37</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	5,116.03
[ Total HST: \$588.57 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u><u>\$5,116.03</u></u></b>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms ([www.gowlings.com/RetainerTerms](http://www.gowlings.com/RetainerTerms)), subject to any other written retainer agreement entered into between the parties.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
26/11/2014	0.30	Cindy Cecy	Discussion with C. Stanek and receive instructions to prepare our answers to undertakings and also to prepare a supplementary affidavit of documents;
26/11/2014	0.50	Christopher Stanek	Left voice mail message for K. Ly; discussion with C. Cecy regarding supplementary affidavits of documents; discussion with C. Cecy regarding answers to undertakings;
27/11/2014	1.10	Cindy Cecy	Review Deloitte's draft answers to undertakings given at J. Yoon's examination for discovery; review Victor Heinrichs' Schedule A list of documents; prepare Rose of Sharon's supplementary affidavit of documents;
27/11/2014	0.10	Christopher Stanek	Received and reviewed voicemail from L. Ferreira re [REDACTED]
28/11/2014	0.30	Christopher Stanek	Left voice mail message for L. Ferreira re [REDACTED]
01/12/2014	3.60	Cindy Cecy	Continue to compile our answers to undertakings given at J. Yoon's examination, including review of Rose of Sharon's and Peoples Trust's productions to extract documents; discussions with C. Stanek; emails to and from H. Bricks to obtain further answers to undertakings;
02/12/2014	2.50	Cindy Cecy	Continue to work on our answers to undertakings; consult with C. Stanek; continue to draft Rose of Sharon's Supplementary Affidavit of Documents;
02/12/2014	0.20	Christopher Stanek	Received and reviewed correspondence from C. Cecy regarding undertakings; compiled M. Harris correspondence;
04/12/2014	0.30	Cindy Cecy	Coordinate documents; discussion with C. Stanek;
04/12/2014	0.20	Christopher Stanek	Discussion with C. Cecy regarding answers to undertakings;
08/12/2014	0.70	Cindy Cecy	Telephone conversation with R. Yoon; telephone conversation with A. Yoon; consult with C. Stanek; emails to and from A. Yoon re: R. Yoon's answers to undertakings;
19/12/2014	0.70	Christopher Stanek	Discussion with C. Prophet re settlement offer; telephone conference with clients re [REDACTED]
23/12/2014	1.00	Pam Carter	Discussion with C. Stanek; review of document brief and commence preparation of response to [REDACTED]
23/12/2014	0.30	Christopher Stanek	Review of timetable re Scott Schedule; discussion with P. Carter re [REDACTED]; received and reviewed correspondence from C. Prophet and clients [REDACTED]

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Errors and omissions excluded

Date	Hours	Timekeeper	Description
24/12/2014	0.50	Pam Carter	Continued preparation of response to [REDACTED]
30/12/2014	1.50	Pam Carter	Continue preparation of response to [REDACTED];
30/12/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet re [REDACTED]

**Total Fees for Professional Services** \$4,493.50

## DISBURSEMENTS

### Taxable Costs

Copying	\$3.00
Scanning Service	\$27.75
Quick Law: Research	\$3.21
<b>Total Taxable Disbursements</b>	<u>\$33.96</u>

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$5,116.03

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### PAYMENT BY CHEQUE:

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)

Terms: due upon receipt  
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Errors and omissions excluded

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

November 27, 2014  
INVOICE: 18096281

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

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**TO OUR FEE:**

Fees for Professional Services	\$23,741.00
HST on Fees	3,086.33
<b>Total Fees and Taxes</b>	<b>26,827.33</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	4,089.09
Disbursements (Non-Taxable)	22.00
HST on Disbursements	531.59
<b>Total Disbursements and Taxes</b>	<b>4,642.68</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	31,470.01
[ Total HST: \$3,617.92 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$31,470.01</u></b>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

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Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
22/09/2014	0.10	Christopher Stanek	Received and reviewed correspondence from document review regarding coding of Peoples' Affidavit of Documents;
23/09/2014	1.40	Christopher Stanek	Reviewed draft factum; revised and finalized Notice of Motion; sent Notice of Motion to C. Prophet;
24/09/2014	2.40	Cindy Cecy	Email from C. Stanek re: [REDACTED]; emails from and to Ricoh re: [REDACTED]; prepare database and commence review of documents;
25/09/2014	3.00	Cindy Cecy	Continue to review documents to assess relevance and privilege;
26/09/2014	7.50	Cindy Cecy	Discuss [REDACTED] with C. Stanek and C. Prophet; continue to review documents to assess relevance and privilege;
26/09/2014	0.40	Christopher Stanek	Review of draft factum for discharge motion;
26/09/2014	2.70	Shawn V. Therien	Preparing motion record for C. Stanek re motion to discharge lien;
28/09/2014	1.10	Cindy Cecy	Continue to review documents to assess relevance and privilege;
28/09/2014	1.80	Christopher Stanek	Revisions to draft factum;
29/09/2014	5.10	Cindy Cecy	Complete review of documents; prepare draft Affidavit of Documents; prepare list of privileged and irrelevant documents; coordinate documents and discussion with C. Stanek;
29/09/2014	3.80	Christopher Stanek	Review of summary judgment cases; discussion with S. Therien; revisions to draft factum of Notice of Motion; provided same to C. Prophet; telephone conversation with C. Prophet; further revisions to draft Notice of Motion and Factum;
29/09/2014	5.10	Shawn V. Therien	Preparing factum and motion record re motion to discharge lien for C. Stanek;
30/09/2014	0.60	Christopher Stanek	Final revisions to factum; discussion with C. Prophet;
01/10/2014	0.20	Cindy Cecy	Emails from and to Ricoh; emails to and from C. Stanek;
03/10/2014	0.20	Cindy Cecy	Attend to payment of Ricoh's invoice for scanning and coding of Peoples Trust documents;
07/10/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding [REDACTED];
10/10/2014	0.40	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; e-mail to C. Prophet; discussion with C. Prophet; reviewed draft [REDACTED];
14/10/2014	0.20	David Tang	Email H Bricks; call and email B. Haley;

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Errors and omissions excluded

Date	Hours	Timekeeper	Description
15/10/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding Affidavit of Documents and [REDACTED]
16/10/2014	0.80	Cindy Cecy	Email from C. Stanek; telephone discussion with C. Prophet; generate Schedule "A" from document database and email same to C. Stanek and C. Prophet;
23/10/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re lien proceedings; received and reviewed correspondence from J. MacLellan re bond claim;
24/10/2014	4.60	Cindy Cecy	Discussion with C. Stanek and receive instructions; commence review of J. Yoon's June 9, 2014 transcript and summarize his undertakings, questions taken under advisement and refused;
24/10/2014	0.80	Christopher Stanek	Discussion with C. Prophet re next steps; correspondence to J. Baichoo re discovery; e-mail to M. Mallich re [REDACTED] discussion with C. Cecy re [REDACTED] telephone conversation with M. Mallich;
27/10/2014	6.30	Cindy Cecy	Complete review of J. Yoon's June 9, 2014 transcript; commence review of J. Yoon's June 11, 2014 transcript and summarize undertakings, questions taken under advisement and refused;
28/10/2014	4.40	Cindy Cecy	Discussions with C. Stanek; review Trisura's productions; complete review of J. Yoon's June 11, 2014 transcript and summarize his undertakings, questions taken under advisement and refused; revise Peoples Trust's Affidavit of Documents and forward same to C. Stanek;
28/10/2014	0.70	Christopher Stanek	Discussions with C. Cecy regarding Peoples' Affidavit of Documents; finalized Peoples' Affidavit of Documents; correspondence to J. MacLellan; correspondence to client regarding [REDACTED]; received and reviewed correspondence from client; revisions to draft letter; correspondence to J. MacLellan;
29/10/2014	0.40	Christopher Stanek	Received and reviewed correspondence from M. Mallich; response to M. Mallich;
31/10/2014	0.20	Christopher Stanek	Received and reviewed correspondence re conference call [REDACTED] received and reviewed correspondence from J. MacLellan re documents; e-mail to C. Cecy;
03/11/2014	0.10	Cindy Cecy	Emails from and to C. Stanek re: [REDACTED]
03/11/2014	1.10	Cindy Cecy	Review Schedule A documents of Peoples Trust; discussion with C. Stanek re [REDACTED]; coordinate documents; instructions to L. Clemence to create a Summation briefcase of the Peoples Trust Schedule "A" documents for opposing counsel;
03/11/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. MacLellan; received and reviewed correspondence from C. Prophet regarding conference call with client;

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Errors and omissions excluded

Date	Hours	Timekeeper	Description
04/11/2014	0.60	Cindy Cecy	Emails from and telephone discussions with L. Clemence; review Summation briefcase of Peoples Trust Schedule A documents;
04/11/2014	0.90	Christopher Stanek	Received and reviewed correspondence from Master Wiebe regarding conference call regarding issues raised by J. MacLellan; telephone conference with C. Prophet, Peoples and CMHC;
05/11/2014	1.00	Cindy Cecy	Prepare browser briefcase of Peoples Trust's Schedule A documents; discussion with C. Stanek;
06/11/2014	3.10	Cindy Cecy	Numerous discussions and email exchanges with L. Clemence; prepare Summation briefcase of the Rose of Sharon documents in the Trisura action for counsel;
06/11/2014	1.20	Christopher Stanek	Received and reviewed correspondence from M. Handler re MacLellan letter to Master Wiebe; review of draft answers to undertakings; e-mail to H. Bricks; research re [REDACTED]
07/11/2014	0.80	Cindy Cecy	Review Summation briefcases of the Peoples Trust and Rose of Sharon documents; coordinate documents; discussion with C. Stanek; correspondence to J. MacLellan forwarding requested documents; correspondence to RICOH;
07/11/2014	1.30	Christopher Stanek	Received and reviewed correspondence from J. MacLellan; reported to client; review of Rules of Civil Procedure; review of answers to undertakings;
10/11/2014	1.10	Christopher Stanek	Preparation for and attendance at conference call with J. MacLellan and Master Wiebe;
11/11/2014	1.70	Christopher Stanek	Meeting with H. Bricks regarding next steps and answers to undertakings;
13/11/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding [REDACTED]
14/11/2014	0.40	Christopher Stanek	Revised and served offer to settle to Trisura; received and reviewed correspondence from Master Wiebe re Directions;
18/11/2014	0.40	Christopher Stanek	Drafted memorandum to H. Bricks re Master Wiebe Order; drafted memorandum re status of proceeding
19/11/2014	0.70	Christopher Stanek	Revisions to draft reporting memoranda; sent same to clients;

**Total Fees for Professional Services** \$23,741.00

**DISBURSEMENTS**

**Non-Taxable Costs**

Corporate Searches - Agency \$22.00

**Total Non-Taxable Disbursements** \$22.00

**Taxable Costs**

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Errors and omissions excluded



November 27, 2014  
INVOICE: 18096281

Copying		\$1,388.00
Scanning Service		\$29.00
Binding		\$228.20
Corporate Searches - Taxable		\$24.00
Courier		\$13.11
Photocopying - External		\$2,174.85
Quick Law: Research		\$106.43
30/09/2014	Process Servers	\$125.50
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 63968;	
	DATE: 09/30/2014 - T988324 - Urgent Rush; Service on BLG;	
	Travel Minimum; Filed Motion Record, Factum & BOA: C. Stanek	
	<b>Total Taxable Disbursements</b>	<b><u>\$4,089.09</u></b>

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Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$31,470.01

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### PAYMENT BY CHEQUE:

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBUS3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)



montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · beijing · moscow · london

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

September 30, 2014  
INVOICE: 18060512

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

**TO OUR FEE:**

Fees for Professional Services	\$25,593.50
HST on Fees	3,327.16
<b>Total Fees and Taxes</b>	<u>28,920.66</u>

**DISBURSEMENTS:**

Disbursements (Taxable)	2,308.73
HST on Disbursements	300.14
<b>Total Disbursements and Taxes</b>	<u>2,608.87</u>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	31,529.53
[ Total HST: \$3,627.30 ]	
<b>Please remit total invoice balance due:</b>	<u><u>In Canadian Dollars \$31,529.53</u></u>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

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Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
12/08/2014	0.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding [REDACTED]
13/08/2014	0.30	Christopher Stanek	Research re [REDACTED] e-mail to H. Bricks re Article 12;
14/08/2014	0.10	Christopher Stanek	E-mail to J. MacLellan re s. 40 examination;
15/08/2014	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan; response to J. MacLellan;
22/08/2014	0.70	Christopher Stanek	Review of materials re motion to discharge lien; discussion with S. Therien re motion to discharge lien;
25/08/2014	1.30	Cindy Cecy	Discussion with law student, S. Therien, and receive instructions; prepare Rose of Sharon's Affidavit of Documents in the Trisura action; prepare diskettes containing Rose of Sharon's Schedule A documents and advise S. Therien;
28/08/2014	0.10	Christopher Stanek	Received and reviewed correspondence from J MacLellan re cross-examination of L. Hui; response to J. MacLellan;
03/09/2014	0.10	Christopher Stanek	Received and reviewed correspondence from J Yoon's counsel; received and reviewed correspondence from Clyde & Co.; forwarded both to client;
05/09/2014	7.10	Shawn V. Therien	Reviewing Affidavit of Documents of V. Heinrich to prepare for cross-examination of L. Hui;
08/09/2014	3.10	Shawn V. Therien	Reviewing Affidavit of Documents to prepare for cross-examination;
09/09/2014	5.60	Shawn V. Therien	Reviewing Affidavit of Documents to prepare for cross-examination for C. Stanek;
10/09/2014	0.30	Christopher Stanek	Telephone conversation with H. Bricks re [REDACTED] discussion with C. Prophet; received and reviewed correspondence from C. Prophet re [REDACTED] discussion with S. Therien re preparation for continued cross-examination of L. Hui;
11/09/2014	0.50	Hilary Chancey	Iwok Corporation - attendance to corporate search;
11/09/2014	0.70	Michael Lay	Engaged in conducting title subsearch of 15-17 Maplewood Avenue, Toronto; obtaining copies of mortgages and related documents; email to C. Stanek to provide copies of documents;
11/09/2014	5.90	Christopher Stanek	Review of V. Heinrichs documents selected by S. Therien; preparation for continued cross-examination of L. Hui; received and reviewed correspondence from J. MacLellan regarding

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 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
11/09/2014	1.70	Shawn V. Therien	Affidavit of Documents; e-mail to client; e-mail to C. Prophet;
12/09/2014	3.60	Christopher Stanek	Preparing materials for cross-examination of L. Hui;
15/09/2014	0.40	Christopher Stanek	Preparation for and attendance at continued s. 40 cross-examination of L. Hui; correspondence to J. MacLellan re exhibits and Rule 30.1; reported to client and C. Prophet;
15/09/2014	0.80	Shawn V. Therien	Received and reviewed correspondence from N. Lee regarding electrical deficiencies; received and reviewed correspondence from H. Bricks; response to H. Bricks; correspondence to M. Galati;
16/09/2014	4.20	Cindy Cecy	Preparing brief of exhibits for C. Stanek;
16/09/2014	2.80	Christopher Stanek	Discussions with C. Stanek and receive instructions to [REDACTED], review and prepare [REDACTED] for scanning and coding for document database; consultations with M. Armin;
16/09/2014	0.80	Shawn V. Therien	Meeting with C. Cecy regarding Affidavit of Documents; drafting Notice of Motion for motion to discharge claim for lien;
17/09/2014	7.00	Cindy Cecy	Revising notice of motion for C. Stanek;
17/09/2014	0.60	Christopher Stanek	Continue to review and prepare [REDACTED] for scanning and coding; email exchanges with M. Armin and Ricoh to obtain pricing estimates; consult with C. Stanek; instructions to Ricoh re: processing of Peoples Trust documents;
17/09/2014	0.60	David Tang	Discussion with S. Therien regarding revisions to draft Notice of Motion; discussion with S. Therien regarding factum;
17/09/2014	0.40	Shawn V. Therien	Call with C. Prophet to discuss [REDACTED] requirements and procedures or ramifications of [REDACTED] all B. Haley and forward correspondence from the past to him;
18/09/2014	2.20	Shawn V. Therien	Revising Notice of Motion for C. Stanek;
19/09/2014	0.20	Christopher Stanek	Drafting factum for motion to discharge lien for C. Stanek;
19/09/2014	5.10	Shawn V. Therien	Discussion with S. Therien re factum for motion;
20/09/2014	2.70	Shawn V. Therien	Drafting factum re motion to discharge lien for C. Stanek;
21/09/2014	6.80	Shawn V. Therien	Drafting factum re removing lien for C. Stanek;
22/09/2014	10.50	Shawn V. Therien	Drafting factum re motion to discharge lien for C. Stanek;
23/09/2014	2.60	Shawn V. Therien	Drafting factum for motion to discharge lien for C. Stanek;

**Total Fees for Professional Services**

**\$25,593.50**

**DISBURSEMENTS**

**Taxable Costs**

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Copying		\$193.25
Scanning Service		\$31.25
Binding		\$11.10
Courier		\$5.08
TeraView (Ontario) Online Searches & Registration - Taxable		\$40.00
Removable Media Storage		\$5.00
28/07/2014	Agent Fees - Taxable VENDOR: Clyde & Co Canada LLP; INVOICE#: 6651773; DATE: 07/28/2014 - T988324; Re: Schedule A documents of Jain & Associates; C. Stanek	\$277.65
29/07/2014	Transcript Fees VENDOR: Network Reporting & Mediation; INVOICE#: 170877; DATE: 07/29/2014 - T988324; Transcript of examination for discovery of Bill Mardimac; C. Stanek	\$628.80
15/09/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 452027; DATE: 09/15/2014 - T988324 - Continued cross- examination of Leon Hui - C. Stanek	\$125.50
17/09/2014	Transcript Fees VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 452096; DATE: 09/17/2014 - T988324 - Continued cross- examination (and transcripts) of Leon Hui on 12 September 2014 - C. Stanek	\$991.10
<b>Total Taxable Disbursements</b>		<b><u>\$2,308.73</u></b>

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$31,529.53

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### PAYMENT BY CHEQUE:

Please return this page with your payment payable to **Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPUS3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

August 15, 2014  
INVOICE: 18029487

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

---

**TO OUR FEE:**

Fees for Professional Services	\$25,250.00
HST on Fees	3,282.50
<b>Total Fees and Taxes</b>	<b>28,532.50</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	10,769.31
Disbursements (Non-Taxable)	33.00
HST on Disbursements	1,400.01
<b>Total Disbursements and Taxes</b>	<b>12,202.32</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	40,734.82
[ Total HST: \$4,682.51 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$40,734.82</u></b>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms ([www.gowlings.com/RetainerTerms](http://www.gowlings.com/RetainerTerms)), subject to any other written retainer agreement entered into between the parties.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
11/06/2014	0.30	David Tang	Call H. Bricks for update; call B. Haley to press for response; update H. Bricks by phone;
12/06/2014	0.20	David Tang	Review email and testing letter on balcony guards and respond;
13/06/2014	5.60	Rachel McMillan	Attended discovery for Rose of Sharon with C. Stanek;
15/06/2014	2.10	Christopher Stanek	Preparation for examination for discovery of M.V. Shore;
16/06/2014	4.00	Rachel McMillan	Attended and assisted in discovery examination of MV Shore;
16/06/2014	4.90	Christopher Stanek	Preparation for and attendance at examination for discovery of B. Chan (MV Shore); reported to C. Prophet;
17/06/2014	0.50	Christopher Stanek	Telephone conversation with H. Bricks regarding [REDACTED];
18/06/2014	1.90	Christopher Stanek	Preparation of examination for discovery of Trisura;
19/06/2014	1.20	Christopher Stanek	Received and reviewed correspondence from H. Kennan regarding cancellation of NCK examination; prepared for completion of examination of V. Heinrichs;
20/06/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re examination for discovery; received and reviewed correspondence from court reporter re Jain transcript; received and reviewed correspondence from court reporter re Heinrichs transcript; forwarded same to client;
23/06/2014	5.70	Christopher Stanek	Preparation for and attendance at examination for discovery of Trisura; reported to C. Prophet;
23/06/2014	0.20	David Tang	Review N. Lee email with schedule from contractor for completion of work; call B. Haley;
24/06/2014	2.30	Christopher Stanek	Preparation for examination for discovery of B. Mardimae; preparation for examination for discovery of V. Heinrichs;
25/06/2014	3.80	Rachel McMillan	Assisted in continued discovery examination of V. Heinrichs;
25/06/2014	4.70	Christopher Stanek	Preparation for and attendance at continued discovery of V. Heinrichs;
27/06/2014	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re offer to settle; forwarded same to C. Prophet;
02/07/2014	0.70	Christopher Stanek	Preparation for examination for discovery of B. Mardimae;
03/07/2014	4.50	Christopher Stanek	Preparation for and attendance at examination for discovery of York Health Care;
04/07/2014	0.30	Christopher Stanek	Preparation for pre-trial: review of pre-trial endorsements of

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
07/07/2014	1.30	Christopher Stanek	Master Wiebe: discussion with C. Prophet re instructions; Preparation for and attendance at pre-trial in lien action; schedule set by Master Wiebe; reported to C. Prophet;
07/07/2014	0.10	David Tang	Email B. Haley;
08/07/2014	0.10	Christopher Stanek	Received and reviewed correspondence from Master Wiebe; forwarded same to client;
09/07/2014	0.30	Christopher Stanek	Review of Motion Record regarding re striking of defence; received and reviewed correspondence from S. Schwartz; forwarded same to C. Prophet;
10/07/2014	0.20	Christopher Stanek	Review of court of appeal decisions in Receivership proceeding;
15/07/2014	1.20	Christopher Stanek	Meeting with H. Bricks, N. Lee and D. Tang; e-mail to J. MacLellan re dates for s. 40 exam;
15/07/2014	2.00	David Tang	Meet with H. Bricks, L. Sedun, Yomi, and N. Lee to discuss next steps and to determine if further work needs to be added to the contracts to be let by N. Lee; discuss [REDACTED] meet with C. Stanek to discuss progress of lien and architect/contractor litigation;
24/07/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet re report to client;
28/07/2014	0.10	David Tang	Emails with H Bricks; call K Friedrich;

**Total Fees for Professional Services**

\$25,250.00

**DISBURSEMENTS**

**Non-Taxable Costs**

Corporate Searches - Agency

\$33.00

**Total Non-Taxable Disbursements**

\$33.00

**Taxable Costs**

Copying

\$26.00

Scanning Service

\$1.50

Binding

\$449.45

Corporate Searches - Taxable

\$36.00

Examination for Discovery Charge

\$2,505.32

Conference Call Expenses

\$5.15

Photocopying - External

\$738.69

WestlaweCarswell

\$18.00

23/06/2014

Agent Fees - Taxable

\$1,624.70

VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 449995; DATE: 06/23/2014 - T988324; Examination for discovery and transcripts of Victor Heinrichs; C. Stanek/ C.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

Errors and omissions excluded

	Prophet	
23/06/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 449975; DATE: 06/23/2014 - T988324; Examination and transcript of John Yoo; C. Stanek	\$385.50
23/06/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 449978; DATE: 06/23/2014 - T988324; Examination and transcript of Anish Jain; C. Stanek	\$743.10
24/06/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450066; DATE: 06/24/2014 - T988324; re: June 23, Eduard Chasse; C. Stanek	\$255.00
24/06/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450039; DATE: 06/24/2014 - T988324; re June 16, Bill Chan; C. Stanek	\$954.30
26/06/2014	Transcript Fees VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450180; DATE: 06/26/2014 - T988324; re John Yoon June 11, 2014 transcript; C. Stanek	\$454.50
26/06/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450150; DATE: 06/26/2014 - T988324; re June 25 booking; C. Stanek	\$185.50
02/07/2014	Agent Fees - Taxable VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450263; DATE: 07/02/2014 - T988324; Transcript of June 23, 2014 Edouard Chasse examination; C. Stanek	\$1,120.70
03/07/2014	Transcript Fees VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 450301; DATE: 07/03/2014 - T988324 - Transcript of examination for discovery of Victor Heinrichs - C. Stanek	\$1,235.90
17/07/2014	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 62845; DATE: 07/17/2014 - T988324; Attempt to file Notice of Abandonment of Motion; C. Stanek	\$30.00
	<b>Total Taxable Disbursements</b>	<b><u>\$10,769.31</u></b>

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$40,734.82

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### PAYMENT BY CHEQUE:

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)



montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · beijing · moscow · london

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

June 30, 2014  
INVOICE: 18000411

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

**TO OUR FEE:**

Fees for Professional Services	\$61,910.00
HST on Fees	8,048.30
<b>Total Fees and Taxes</b>	<b>69,958.30</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	3,639.75
Disbursements (Non-Taxable)	127.00
HST on Disbursements	473.17
<b>Total Disbursements and Taxes</b>	<b>4,239.92</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	74,198.22
[ Total HST: \$8,521.47 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$74,198.22</u></b>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms ([www.gowlings.com/RetainerTerms](http://www.gowlings.com/RetainerTerms)), subject to any other written retainer agreement entered into between the parties.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
21/04/2014	0.20	Christopher Stanek	Received and reviewed correspondence from H. Bricks; e-mail to N. Lee; received and reviewed correspondence from N. Lee; response to N. Lee;
22/04/2014	0.70	Lauren Enquist	Drafting motion materials regarding striking Mikal-Calladan defence for C. Stanek;
22/04/2014	0.80	Christopher Stanek	Received and reviewed correspondence from counsel regarding discovery schedule; review of discovery plan; e-mail to counsel regarding discovery schedule; instructions to L. Enquist regarding motion to strike defence of Mikal-Calladan Inc.
23/04/2014	2.60	Lauren Enquist	Drafting motion materials regarding striking Mikal-Calladan defence for C. Stanek;
23/04/2014	0.10	Christopher Stanek	Received and reviewed correspondence from Superior court regarding motion to strike Mikal-Calladan defence;
24/04/2014	0.70	Lauren Enquist	Drafting motion materials regarding striking Mikal-Calladan defence for C. Stanek;
24/04/2014	1.30	Christopher Stanek	Received and reviewed correspondence from S. Schwartz re W. Mardimae documents;
25/04/2014	1.10	Christopher Stanek	Review of law [REDACTED]; review of law re [REDACTED]; review of draft motion record re striking defence of Mikal-Calladan;
28/04/2014	0.60	Lauren Enquist	Drafting motion materials regarding striking Mikal-Calladan defence for C. Stanek;
28/04/2014	0.80	Christopher Stanek	Reviewed and revised draft motion record for motion to strike Mikal-Calladan defence;
29/04/2014	0.30	Christopher Stanek	Received and reviewed correspondence from H. Bricks re meeting with N. Lee and D. Tang; e-mails arranging meeting; received and reviewed correspondence from H. Bricks re examination of L. Hui;
29/04/2014	0.10	David Tang	Various emails with N. Lee, C. Stanek and H. Bricks;
30/04/2014	0.20	Christopher Stanek	Review of affidavits of documents; correspondence to counsel re Schedule A documents;
01/05/2014	2.30	Christopher Stanek	Meeting with N. Lee, H. Bricks and D. Tang re [REDACTED]
01/05/2014	2.20	David Tang	Meet with H. Bricks, C. Stanek and N. Lee to go over tender results and options for proceeding and determine to disclose lack of CSA A440 certification for windows in curtain wall to

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
			inspector prior to permit sign-off and seeking different extensions depending on response; draft letter to City of Toronto;
02/05/2014	3.10	Christopher Stanek	Preparation for and attendance at meeting with client re [REDACTED] preparation for [REDACTED] received and reviewed correspondence from N. Lee re [REDACTED]; received and reviewed correspondence from D. Tang re [REDACTED]
02/05/2014	0.70	David Tang	Review N. Lee letter to building inspector and revise and send; revise letter to G. Lintern [REDACTED]; forward to H. Bricks and N. Lee for comments and additions;
04/05/2014	2.10	Christopher Stanek	Research regarding Bonding Company defences;
05/05/2014	2.60	Christopher Stanek	Preparation for settlement meeting; review of documents and law regarding [REDACTED]
06/05/2014	4.20	Christopher Stanek	Preparation for and attendance at settlement meeting with bonding company; review of V. Heinrichs documents; sent holdback release documents to client;
07/05/2014	1.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks; telephone conversation with C. Prophet regarding [REDACTED]; received and reviewed correspondence from J. MacLellan; review of additional documents;
08/05/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re Notice of Appointment of Solicitors for Mikal-Calladan; received and reviewed correspondence from client; response to client;
08/05/2014	0.30	David Tang	Finalize letter to City and forward to City;
09/05/2014	1.20	Christopher Stanek	Received and reviewed correspondence from D. Tang to City of Toronto; preparation for and attendance at conference call with Trisura parties and client; discussion with C. Prophet and H. Bricks; received and reviewed correspondence from H. Bricks re documentation re [REDACTED]
09/05/2014	0.10	David Tang	Follow up with N. Lee on letter to Inspector;
12/05/2014	0.90	Christopher Stanek	Received and reviewed correspondence from H. Bricks; drafted correspondence to J. MacLellan regarding early release of holdback;
12/05/2014	0.90	David Tang	Conference call with H. Bricks and N. Lee to discuss [REDACTED] draft letter to City [REDACTED]; call S. Maphangoh and report to client team;
13/05/2014	0.80	Christopher Stanek	Telephone conversation with H. Bricks regarding draft e-mail to J. MacLellan; revisions to draft e-mail; sent e-mail to H. Bricks and C. Prophet for final approval;

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
13/05/2014	1.10	David Tang	Email with H. Bricks; telephone conference call with N. Lee and H. Bricks, finalize letter to G. Lintern; call S. Maphangoh and discuss extension, report to client, review email from H. Bricks to M. Mallich;
14/05/2014	0.20	Christopher Stanek	Received and reviewed correspondence from client, and C. Prophet regarding approval of e-mail; sent e-mail to J. MacLellan;
15/05/2014	0.20	Christopher Stanek	Received and reviewed correspondence from M. Galati re Schedule A documents; response to M. Galati; received and reviewed correspondence from S. Schwartz re location of discoveries; response to S. Schwartz;
16/05/2014	0.10	Christopher Stanek	Confirmed interpreter for examination of J. Yoon;
21/05/2014	0.50	Christopher Stanek	Received and reviewed correspondence from M. Galati regarding discoveries; response to M. Galati; telephone conversation with J. Brunner regarding discoveries; e-mail to M. Galati; received and reviewed correspondence from client; response to client; received and reviewed correspondence from M. Galati;
22/05/2014	0.50	Christopher Stanek	Received and reviewed correspondence from J. MacLellan regarding discovery of Trisura; telephone conversation with H. Bricks;
23/05/2014	1.30	Christopher Stanek	E-mail to H. Bricks re [REDACTED] received and reviewed correspondence re Jain Affidavit of Documents; received and reviewed correspondence from H. Bricks; response to H. Bricks;
26/05/2014	0.50	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding [REDACTED]; e-mail to J. MacLellan regarding continued s. 40 examination; telephone conversation with N. Lee;
27/05/2014	1.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan regarding settlement offer; discussion with C. Prophet; preparation for and attendance at pre-trial conference with Master Wiebe; telephone conversation with C. Prophet;
28/05/2014	0.50	Christopher Stanek	Received and reviewed correspondence from N. Lee re summary of mechanical costs; telephone conversation with N. Lee;
29/05/2014	0.40	Christopher Stanek	Review of summary of mechanical costs; correspondence to counsel for MV Shore;
29/05/2014	0.20	David Tang	Emails with H. Bricks; call K. Friedrich and H. Bricks;
30/05/2014	0.30	Cindy Cecy	Discussion with C. Stanek; search file [REDACTED]; email to C. Stanek's office;
30/05/2014	0.50	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re examinations for discovery; telephone conversation with S. Schwartz; received and reviewed correspondence from M. Galati; e-mail to client; received and reviewed correspondence from client; telephone conversation with H. Kennan re Jain

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
			discovery;
30/05/2014	0.10	David Tang	Respond to email from H. Bricks;
31/05/2014	0.20	Christopher Stanek	E-mail to J. Baichoo re request for re-attendance; e-mail to M. Harris re J. Yoon examination;
02/06/2014	0.10	Cindy Cecy	Emails from C. Stanek re: upcoming examinations;
02/06/2014	0.70	Christopher Stanek	Telephone conference with Deloitte, Peoples and C. Prophet re response to offer to settle; received and reviewed correspondence from C. Prophet; response to C. Prophet;
03/06/2014	2.80	Cindy Cecy	Emails from and to C. Stanek and receive instructions; prepare diskettes and binders of Rose of Sharon's Schedule A documents; coordinate for delivery of Schedule A documents to counsel for J. Yoon and York Health Care Developments; correspondence to counsel; telephone discussion with J. Yoon's counsel; assist C. Stanek prepare for upcoming examinations;
03/06/2014	0.90	Christopher Stanek	Received and reviewed correspondence from counsel re J. Baichoo issue x 2; instructions re service of Notices of Examination; instructions re service of productions; received and reviewed correspondence from S. Schwartz re productions; received and reviewed correspondence from H. Kennan re Jain issue; received and reviewed correspondence from M. Galati re Jain; sent documents to M. Harris;
04/06/2014	0.90	Cindy Cecy	Coordinate documents and assist C. Stanek with preparing for upcoming meeting with J. Yoon; several telephone discussions with counsel for Jain & Associates; email exchanges and discussions with C. Stanek; prepare disk containing our productions and coordinate delivery to counsel for Jain & Associates; correspondence to counsel;
04/06/2014	4.70	Christopher Stanek	Received and reviewed correspondence from H. Kennan re discoveries; received and reviewed correspondence from M. Galati re discoveries; sent documents to S. Schwartz and M. Galati; discussion with C. Prophet re [REDACTED] review of productions re preparation for examination for discovery of J. Yoon;
05/06/2014	0.50	Rachel McMillan	Met with C. Stanek to receive instruction re document review for discovery; reviewed Amended Statement of Claim;
05/06/2014	5.60	Christopher Stanek	Review of productions re preparation for examination for discovery of J. Yoon; e-mail to T. Hartley; discussion with R. McMillan re discovery of V. Heinrichs; telephone conversation with J. Brunner re interpreter; reported to client; research issue to M. Coombes;
06/06/2014	3.30	Mark Coombes	Received research instructions from C. Stanek re establishing need for interpreter at examination for discovery; researched same; drafted memo in relation to same;
06/06/2014	4.80	Christopher Stanek	Meeting with J. Yoon re preparation for examination for discovery; telephone conversation with J. Brunner; telephone

Terms: due upon receipt

Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
			conversation with interpreter; received and reviewed correspondence from C. Prophet re offer; preparation for A. Jain examination for discovery;
07/06/2014	5.10	Rachel McMillan	Reviewed volumes 1-5 of the Affidavit of Documents of the defendant V. Heinrichs;
08/06/2014	2.90	Rachel McMillan	Reviewed volumes 6 to 10 of Affidavit of Documents of the defendant V. Heinrichs;
09/06/2014	0.30	Cindy Cecy	Emails from and to Jain & Associates' counsel, M. Galati; telephone conversation with M. Galati's office to discuss our document productions;
09/06/2014	6.30	Rachel McMillan	Reviewed building audit report; reviewed volumes 1-16 of Affidavit of Documents of the defendant V. Heinrichs;
09/06/2014	9.20	Christopher Stanek	Preparation for and attendance at examination for discovery of J. Yoon; reported to C. Prophet; preparation for examination for discovery of A. Jain;
10/06/2014	0.50	Hilary Chancey	Victor J. Heinrichs Inc., etc. - attendance to corporate searches, preliminary NUANS searches;
10/06/2014	2.40	Rachel McMillan	Reviewed volumes 17-19 of the Affidavit of Documents of the Defendant V. Heinrichs;
10/06/2014	2.20	Christopher Stanek	Preparation of examination for Discovery of V. Heinrichs; received and reviewed correspondence from J. Baichoo;
11/06/2014	0.50	Rachel McMillan	Reviewed part of the first volume of the Affidavit of Documents of MV Shore;
11/06/2014	11.40	Christopher Stanek	Preparation for and attendance at examination for discovery of J. Yoon; preparation of examination for discovery of V. Heinrichs;
12/06/2014	1.40	Rachel McMillan	Reviewed Affidavit of Documents of MV Shore re deficiencies;
12/06/2014	5.40	Christopher Stanek	Preparation for and attendance at examination for discovery of Jain Associates; review of Unimac productions; preparation for examination for discovery of V. Heinrichs;
13/06/2014	6.90	Christopher Stanek	Preparation for and attendance at examination or discovery of V. Heinrichs;

**Total Fees for Professional Services**

**\$61,910.00**

**DISBURSEMENTS**

**Non-Taxable Costs**

25/04/2014	Minister of Finance - Agency VENDOR: Minister of Finance; INVOICE#: T988324-042514; DATE: 04/25/2014 - T988324: Filing fee for motion to strike defence of Mikal-Calladan: C Stanek	\$127.00
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**Total Non-Taxable Disbursements**

**\$127.00**

**Taxable Costs**

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded



June 30, 2014  
INVOICE: 18000411

Copying		
Scanning Service		\$2,116.00
Binding		\$58.25
Courier		\$659.10
Quick Law: Research		\$77.21
13/04/2014	Process Servers	\$99.49
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 61475;	\$30.00
	DATE: 04/13/2014 - T988324; Filing letter to counsel for	
	Tremonte as per Trial Management Direction #1; C. Stanek	
18/05/2014	Process Servers	\$599.70
	VENDOR: Reliable Process Servers Inc.; INVOICE#: 61960;	
	DATE: 05/18/2014 - T988324; Serving and filing motion material	
	re motion to strike; C. Stanek	
	<b>Total Taxable Disbursements</b>	<b><u>\$3,639.75</u></b>

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this Invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$74,198.22

---

### PAYMENT BY CHEQUE:

**Please return this page with your payment payable to Gowling Lafleur Henderson LLP**

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

April 28, 2014  
INVOICE: 17957531

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

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**TO OUR FEE:**

Fees for Professional Services	\$4,149.00
HST on Fees	539.37
<b>Total Fees and Taxes</b>	<b>4,688.37</b>

**DISBURSEMENTS:**

Disbursements (Taxable)	5.08
HST on Disbursements	0.66
<b>Total Disbursements and Taxes</b>	<b>5.74</b>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	4,694.11
[ Total HST: \$540.03 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars</b>
	<b><u>\$4,694.11</u></b>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms ([www.gowlings.com/RetainerTerms](http://www.gowlings.com/RetainerTerms)), subject to any other written retainer agreement entered into between the parties.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
05/03/2014	1.00	Lauren Enquist	Drafting legal argument of factum for C. Stanek;
06/03/2014	0.60	Lauren Enquist	Drafting legal argument of factum for C. Stanek;
10/03/2014	0.70	Lauren Enquist	Assisting with the drafting of a factum for C. Stanek;
11/03/2014	4.20	Lauren Enquist	Drafting a factum for C. Stanek;
23/03/2014	0.30	Christopher Stanek	E-mail to H. Kennan regarding response to letter; e-mail to M. Harris regarding J. Yoon attendance;
24/03/2014	0.10	Christopher Stanek	Received and reviewed correspondence from M. Harris regarding J. Yoon attendance;
24/03/2014	0.10	David Tang	Review invoice from L. Sedun and e-mail H. Bricks;
25/03/2014	0.10	Christopher Stanek	Received and reviewed voicemail from C. Prophet regarding litigation update;
26/03/2014	0.30	Christopher Stanek	Telephone conversation with C. Prophet; e-mail to C. Prophet regarding estimate of trial dates;
27/03/2014	0.40	Christopher Stanek	Received and reviewed correspondence from M. Handler regarding Tremonte documents; e-mail to client; correspondence to counsel regarding discoveries;
31/03/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. Brunner; forwarded same to client;
02/04/2014	0.10	Cindy Cecy	E-mail from C. Stanek; e-mail from counsel for the Heinrichs defendants;
02/04/2014	0.10	Christopher Stanek	Received and reviewed correspondence from C. Prophet re [REDACTED]; received and reviewed correspondence from H. Kennan re productions;
03/04/2014	0.10	Christopher Stanek	Scheduling meeting regarding settlement;
04/04/2014	0.90	Christopher Stanek	Preparation for and attendance at teleconference with client;
04/04/2014	0.20	David Tang	Review letter with deficiency list from Y. Rennaiye;
08/04/2014	0.30	Christopher Stanek	Correspondence to M. Handler regarding documents in support of lien; correspondence to J. MacLellan;
09/04/2014	0.30	Cindy Cecy	Review electronic copies of our Schedule A productions; email to Heinrichs' counsel re: her request for our documents;
09/04/2014	0.10	Christopher Stanek	Received and reviewed correspondence from S. Schwartz regarding examinations for discovery;
11/04/2014	0.50	Cindy Cecy	E-mails from and to V. Heinrichs' counsel; coordinate for copies of our Schedule A documents to be made for Heinrichs' counsel;

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
11/04/2014	0.20	Christopher Stanek	correspondence to Heinrichs' counsel; Received and reviewed correspondence from J. MacLellan re L. Hui examination; received and reviewed correspondence from T. Hartley re examinations for discovery; scheduled settlement meeting;
14/04/2014	0.50	Cindy Cecy	Receive and review diskette containing Rose of Sharon's electronic documents; correspondence to V. Heinrichs' counsel forwarding same; update C. Stanek;
16/04/2014	0.10	Christopher Stanek	Received and reviewed correspondence from S. Schwartz; response to S. Schwartz;

**Total Fees for Professional Services**

\$4,149.00

**DISBURSEMENTS**

**Taxable Costs**

Courier

\$5.08

**Total Taxable Disbursements**

\$5.08

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$4,694.11

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### PAYMENT BY CHEQUE:

**Please return this page with your payment payable to **Gowling Lafleur Henderson LLP****

Remit to: Gowling Lafleur Henderson LLP  
PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)



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Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

March 31, 2014  
INVOICE: 17938267

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

**TO OUR FEE:**

Fees for Professional Services	\$18,274.00
HST on Fees	2,375.62
<b>Total Fees and Taxes</b>	<u>20,649.62</u>

**DISBURSEMENTS:**

Disbursements (Taxable)	491.45
Disbursements (Non-Taxable)	39.00
HST on Disbursements	63.89
<b>Total Disbursements and Taxes</b>	<u>594.34</u>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	21,243.96
[ Total HST: \$2,439.51 ]	
<b>Please remit total invoice balance due:</b>	<u><u>In Canadian Dollars \$21,243.96</u></u>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

Our services are provided in accordance with our Standard Retainer Terms ([www.gowlings.com/RetainerTerms](http://www.gowlings.com/RetainerTerms)), subject to any other written retainer agreement entered into between the parties.

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

## PROFESSIONAL SERVICES

Date	Hours	Timekeeper	Description
30/01/2014	0.40	David Tang	Various calls and emails with C. Stanek to find specifications for N. Lee review; call with N. Lee;
08/02/2014	3.70	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
10/02/2014	2.40	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
12/02/2014	6.80	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
13/02/2014	2.20	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
13/02/2014	0.10	David Tang	Call from L. Sedun; email and set up meeting with L. Sedun, N. Lee and H. Bricks;
14/02/2014	2.90	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
18/02/2014	0.30	Christopher Stanek	Received and reviewed correspondence from C. Prophet regarding [REDACTED], completed audit response regarding construction lien claim;
19/02/2014	0.20	Christopher Stanek	Summary regarding audit report; received and reviewed correspondence from T. Hartley regarding site visit;
21/02/2014	0.40	Christopher Stanek	Brief review of [REDACTED] e-mail to client re inspection requested by MV Shore; received and reviewed correspondence from client; e-mail to L. Enquist;
23/02/2014	0.60	Lauren Enquist	Conducting legal research regarding [REDACTED] for C. Stanek;
23/02/2014	0.10	Christopher Stanek	Received and reviewed correspondence from L. Enquist regarding Rule 32;
24/02/2014	0.30	Christopher Stanek	Review of law regarding [REDACTED]
24/02/2014	2.80	David Tang	Meet with Architect and Engineer with H. Bricks to go over architect's findings, required drawings and approaches and next steps; memorandum; emails with C. Stanek;
25/02/2014	1.70	Christopher Stanek	Meeting with C. Prophet; conference call with H. Bricks, M. Mallich and CMHC;
25/02/2014	0.30	David Tang	Dictate memorandum; discuss with C. Prophet [REDACTED]
28/02/2014	1.70	Christopher Stanek	Meeting with C. Prophet and H. Bricks re motion;
03/03/2014	1.10	Brian T Parker	Research approved zoning of 165 Vaughan Road; old and new

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
03/03/2014	0.40	David Tang	zoning; speak with City's Bylaw archives office and receipt/review of bylaw 1989-1682
04/03/2014	1.20	Christopher Stanek	Review of memo from Yomi and respond; revise memo on tasks for N. Lee and L. Sedun; call N. Lee to follow up on curtain wall issue and whether repair possible; emails with C. Prophet; instruct B. Parker to provide by-law definitions;
05/03/2014	0.20	Brian T Parker	Correspondence re Order of Master Wiebe; sent to client for approval; received and reviewed correspondence from J. Brunner regarding examinations for discovery; received and reviewed correspondence from R. Kerkmann regarding discovery; forwarded same to client; received and reviewed correspondence from client regarding [REDACTED]; received and reviewed correspondence from client regarding [REDACTED]; received and reviewed correspondence from C. Prophet regarding [REDACTED]; meeting with L. Enquist regarding preparation for motion;
06/03/2014	0.60	Christopher Stanek	Reply to architect for bylaw clarification;
06/03/2014	0.70	David Tang	Received and reviewed correspondence from D. Tang regarding [REDACTED]; drafted correspondence to J. Brunner; sent to client, C. Prophet and D. Tang for approval; received and reviewed correspondence from client regarding [REDACTED]; sent letter;
07/03/2014	0.30	Christopher Stanek	Review email from N. Lee; various emails and call with C. Stanek on seeking testing and certification information on curtain wall; various emails with H. Bricks and C. Stanek; draft request; review draft letter from C. Stanek and comment;
09/03/2014	0.10	Christopher Stanek	Attempted call to J. Yoon; e-mail to J. Yoon re examinations for discovery; e-mail to N. Lee re site visit;
10/03/2014	0.30	Christopher Stanek	Received and reviewed correspondence from N. Lee re site visit;
10/03/2014	0.10	David Tang	E-mail to counsel re site visit; received and reviewed correspondence from T. Hartley re examinations for discovery;
11/03/2014	0.30	Christopher Stanek	Review E Golden email and H. Bricks email to N. Lee;
12/03/2014	0.20	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re pre-trial; received and reviewed correspondence from M. Handler; e-mail to client;
13/03/2014	1.20	Christopher Stanek	Received and reviewed voice mail from H. Kennan; telephone conversation with H. Kennan; received and reviewed correspondence from H. Kennan; forwarded same to client;
13/03/2014	0.20	David Tang	Received and reviewed voicemail from N. Lee; left voice mail message for N. Lee; reviewed draft factum prepared by L. Enquist; telephone conversation with N. Lee; review of V. Heinrichs documents re continued examination of L. Hui; C. Stanek email and review of signing page to encroachment agreement;

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
17/03/2014	0.90	Christopher Stanek	Received and reviewed correspondence from J. MacLellan regarding position on Tremonte Lien;
18/03/2014	0.10	Christopher Stanek	Left voice mail message for M. Harris regarding J. Yoon appearance;
20/03/2014	0.90	Christopher Stanek	Telephone conversation with M. Harris regarding John Yoon's testimony; e-mail to client; preparation for site visit;
21/03/2014	4.50	Christopher Stanek	Attendance at 15-17 Maplewood for site visit with T. Hartley and expert for M.V. Shore, Diversatech and N. Lee;

**Total Fees for Professional Services**

**\$18,274.00**

**DISBURSEMENTS**

**Non-Taxable Costs**

31/01/2014	Court Filing Fees - Non Taxable VENDOR: Reliable Process Servers Inc.; INVOICE#: 60410; DATE: 01/31/2014 - T988324; Conduct court search in Newmarket; Court filing fee; P. Carter	\$39.00
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**Total Non-Taxable Disbursements**

**\$39.00**

**Taxable Costs**

	Scanning Service	\$0.25
	Fax Charges	\$2.25
	Binding	\$3.80
	Quick Law: Research	\$273.87
31/01/2014	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 60410; DATE: 01/31/2014 - T988324; Conduct court search in Newmarket; P. Carter	\$146.28
08/03/2014	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 60904; DATE: 03/08/2014 - T988324; Filed Trial Management Direction; C. Stanek	\$65.00

**Total Taxable Disbursements**

**\$491.45**

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$21,243.96

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PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE:

CIBCCATT

BENEFICIARY BANK:

Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER:

0010-00006

BENEFICIARY ACCOUNT NAME:

Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S):

CDN Account: 41-02916  
USD Account: 02-21015

#### International payments intermediary banking information:

USD WELLS FARGO BANK, N.A. PNBUS3NNYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

February 25, 2014  
INVOICE: 17918629

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

## TO OUR FEE:

Fees for Professional Services	\$38,394.50
Adjustment	(3,000.00)
Total Fees for Professional Services	35,394.50
HST on Fees	4,601.29
<b>Total Fees and Taxes</b>	<b>39,995.79</b>

## DISBURSEMENTS:

Disbursements (Taxable)	5,518.14
Disbursements (Non-Taxable)	108.00
HST on Disbursements	717.35
<b>Total Disbursements and Taxes</b>	<b>6,343.49</b>

## TOTAL INVOICE BALANCE:

Total for this Invoice	46,339.28
[ Total HST: \$5,318.64 ]	
<b>Please remit total invoice balance due:</b>	<b>In Canadian Dollars <u>\$46,339.28</u></b>

## GOWLING LAFLEUR HENDERSON LLP

PER Cliff Prophet

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Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

**PROFESSIONAL SERVICES**

Date	Hours	Timekeeper	Description
02/01/2014	1.00	Cindy Cecy	Review our Schedule A documents in PDF format; consult with C. Stanek; coordinate for additional copies of the disk to be made containing our electronic documents; coordinate delivery of our Schedule A documents to M.V. Shore's counsel; correspondence to counsel; update C. Stanek;
02/01/2014	0.20	Christopher Stanek	Received and reviewed correspondence from H. Kennan re affidavit of documents; received and reviewed correspondence from J. Baichoo re affidavit of documents; e-mail to C. Cecy re documents;
07/01/2014	0.30	Christopher Stanek	Review of Affidavits of Documents for motion; discussion with C. Cecy re documents for cross-examination of L. Hui;
08/01/2014	0.50	Sandra Ripley	Attendance to conduct subsearch of 100 Raglan Ave. and to discussions with D. Tang;
08/01/2014	0.50	Christopher Stanek	Received and reviewed correspondence from D. Tang regarding [REDACTED] e-mail to D. Tang; review of affidavits of documents; preparation for motion; received and reviewed correspondence from J. MacLellan; received and reviewed correspondence from G. Low;
08/01/2014	0.60	David Tang	Email from H. Bricks and respond with next steps to determine parking requirements and whether met; instructions for title search of 100 Raglan Avenue; review of title searches and email with H. Bricks on [REDACTED];
09/01/2014	1.40	Christopher Stanek	Preparation for and attendance at motions court for Discovery Plan order; obtained order; reported to client;
10/01/2014	0.80	Chris Nichols	Attend court to issue and enter order;
10/01/2014	3.50	Lindsay Rowell	Engaged in legal research re corporate name in contract and contraventions of the business names act and business corporations act for C. Stanek;
10/01/2014	2.30	Christopher Stanek	Review of documents in preparation for cross-examination of L. Hui; discussion with L. Rowell re research;
13/01/2014	6.00	Lindsay Rowell	Engaged in legal research [REDACTED] for C. Stanek;
13/01/2014	0.30	Christopher Stanek	Discussion with L. Rowell regarding research;
14/01/2014	7.40	Lindsay Rowell	Attendance to drafting legal research memo [REDACTED]

Terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
14/01/2014	6.20	Christopher Stanek	[REDACTED] for C. Stanek; Review of documents for examination of L. Hui; meeting with L. Rowell regarding research; research regarding s. 75 of Act;
15/01/2014	10.30	Lindsay Rowell	Attendance to drafting and revision of legal research memo re [REDACTED]
16/01/2014	0.20	Pam Carter	[REDACTED] for C. Stanek; Discussion with C. Stanek re: litigation search; e-mail to C. Nichols requesting litigation search and copies of pleadings for court file No. CV-11-437100;
16/01/2014	1.00	Jean Misurec	Ordering current corporate profile reports from the Ministry of Government Services; ordering point in time profile reports from the Ministry of Government Services to reflect changes of directors and officers; ordering expired business names reports from the Ministry of Government Services; Re: Unimac Group Ltd and Mikal-Calladan Construction Inc;
16/01/2014	1.80	Christopher Stanek	Reviewed memorandum of law from L. Rowell; discussion with L. Rowell regarding [REDACTED] discussion with P. Carter regarding litigation search;
16/01/2014	0.30	David Tang	Review of N. Lee email and respond regarding landscape agreement issue;
17/01/2014	0.40	Christopher Stanek	Telephone conversation with G. Low re K. Ly; reviewed corporate searches and business names searches re Mikal-Calladan;
20/01/2014	0.10	Christopher Stanek	Received and reviewed correspondence from J. Baichoo re attendance of L. Hui;
21/01/2014	2.50	Chris Nichols	Attend court to review actions index re Unimac, et al, copy results; copy pleadings;
21/01/2014	0.30	Christopher Stanek	Reviewed pleadings regarding trust claim against Rose of Sharon directors; reviewed reports of other proceedings between Unimac and Trisura;
22/01/2014	0.10	Pam Carter	E-mail to agent requesting copies of pleadings from Newmarket Court for Court File No. CV-12-108572-00; discussion with C. Stanek with respect to same;
22/01/2014	0.30	Christopher Stanek	Preparation for cross-examination of L. Hui;
23/01/2014	0.10	Christopher Stanek	Received and reviewed correspondence from R. Kerkmann regarding examinations for discovery;
23/01/2014	0.30	David Tang	Discuss with C. Prophet parking rights issue and whether to make issue of it now and impact if not resolved (delay) and options;
24/01/2014	1.20	Christopher Stanek	Preparation of documents for cross-examination of L. Hui;
26/01/2014	4.20	Christopher Stanek	Preparation for cross-examination of L. Hui;
27/01/2014	0.20	Michael Lay	Engaged in obtaining copies of documents on title;

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
27/01/2014	0.50	Jean Misurec	Obtaining a corporate profile report from the Ministry of Government Services for Mikal Construction;
27/01/2014	2.60	Lindsay Rowell	Attendance to drafting list of exhibits and list of undertakings, refusals and advisements from cross-examination of L. Hui on January 27, 2014;
27/01/2014	7.60	Christopher Stanek	Preparation for and attendance at cross-examination of L. Hui; reported to C. Prophet;
28/01/2014	4.90	Lindsay Rowell	Attendance to drafting list of exhibits and list of undertakings, refusals and advisements from cross-examination of L. Hui on January 27, 2014;
28/01/2014	1.10	Christopher Stanek	Received and reviewed correspondence from process server regarding action between Ly and Hui; received and reviewed correspondence from M. Mallich; report to M. Mallich; discussion with L. Rowell regarding answers to undertakings and exhibits;
29/01/2014	0.60	Christopher Stanek	Received and reviewed voice mail message from D. Tang; brief review of Heinrichs productions regarding Specification Booklet;
30/01/2014	1.00	Lindsay Rowell	Engaged in legal research for C. Stanek re [REDACTED]
30/01/2014	1.50	Christopher Stanek	Review of V. Heinrichs documents for specifications per D. Tang; e-mail to D. Tang; received and reviewed correspondence from D. Tang re N. Lee;
31/01/2014	2.90	Lindsay Rowell	Engaged in legal research for C. Stanek re [REDACTED]
31/01/2014	0.50	Lina Santos	Engaged in sub search of title; obtain title abstracts and copy of discharge of lien for C. Stanek;
31/01/2014	1.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan; referred to L. Rowell; preparation of documents for first pre-trial;
03/02/2014	1.80	Christopher Stanek	Preparation for and attendance at first pre-trial of construction lien action;
04/02/2014	0.20	Christopher Stanek	Received and reviewed correspondence from Masters Court regarding pre-trial; forwarded same to client; received and reviewed correspondence from N. Lee;
05/02/2014	0.40	Christopher Stanek	Left voice mail message for N. Lee; telephone conversation with N. Lee regarding documents; set up appointment with N. Lee;
06/02/2014	1.60	Christopher Stanek	Discussion with C. Prophet regarding [REDACTED] discussions with students regarding assistance compiling evidence for motion; correspondence to J. Brunner regarding issue of Schedule "A" productions; review of transcript regarding motion to strike lien;
07/02/2014	4.10	Christopher Stanek	Meeting with N. Lee re [REDACTED]; completed review of transcript of L. Hui cross-examination;

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

Date	Hours	Timekeeper	Description
10/02/2014	0.10	Christopher Stanek	meeting with L. Enquist re research; received and reviewed correspondence from H. Bricks; response to H. Bricks;
12/02/2014	0.10	Christopher Stanek	Review of documents requested by N. Lee;
13/02/2014	2.00	Christopher Stanek	Received and reviewed correspondence from H. Kennan regarding [REDACTED];
14/02/2014	1.70	Christopher Stanek	Received and reviewed memorandum of law prepared by L. Enquist; research re [REDACTED]; meeting with L. Enquist; discussion with C. Prophet;
			Review of memorandum of law provided by L. Enquist; e-mail to C. Prophet re recommendation re motion;

Fees for Professional Services	\$38,394.50
Adjustment	\$(3,000.00)
<b>Total Fees for Professional Services</b>	<b><u>\$35,394.50</u></b>

## DISBURSEMENTS

### Non-Taxable Costs

Corporate Searches - Agency

<b>Total Non-Taxable Disbursements</b>	<b>\$108.00</b>
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### Taxable Costs

Copying	\$673.50
Scanning Service	\$121.00
Fax Charges	\$47.25
Binding	\$14.70
Corporate Searches - Taxable	\$144.00
Courier	\$15.58
TeraView (Ontario) Online Searches & Registration - Taxable	\$68.00
Examination for Discovery Charge	\$375.00
Service Fee Associated With A Search - Taxable	\$5.00
Bank Charges	\$31.00
Photocopying - External	\$1,762.61
16/01/2014	\$38.00
Agent Fees - Taxable	
VENDOR: Centro Legal Works Inc.; INVOICE#: 20146146;	
DATE: 01/16/2014 - T988324 - Expired Business Names Search - H. Chancey	
04/02/2014	\$2,222.50
Agent Fees - Taxable	
VENDOR: Victory Verbatim Reporting Services Inc.; INVOICE#: 446021; DATE: 02/04/2014 - T988324 - Transcripts of cross-examination of Leon Hui on January 27, 2014 - C. Stanek	

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

February 25, 2014  
INVOICE: 17918629

**Total Taxable Disbursements**

\$5,518.14

Terms: due upon receipt  
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

Errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$46,339.28

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PO Box 466, STN D  
Ottawa, ON K1P 1C3  
Canada

### PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU33NNYC (ABA 026005092)

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montréal · ottawa · toronto · hamilton · waterloo region · calgary · vancouver · beijing · moscow · london

Deloitte Restructuring Inc.  
ATTN: Hartley Bricks  
Vice President, Financial Advisory Services  
181 Bay Street, Brookfield Place  
Suite 1400  
Toronto ON M5J 2V1

December 31, 2013  
INVOICE: 17894148

Our Matter: T988324 / 204696  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto

**TO OUR FEE:**

Fees for Professional Services	\$11,112.88
HST on Fees	1,444.67
<b>Total Fees and Taxes</b>	<u>12,557.55</u>

**DISBURSEMENTS:**

Disbursements (Taxable)	1,115.33
Disbursements (Non-Taxable)	127.00
HST on Disbursements	144.99
<b>Total Disbursements and Taxes</b>	<u>1,387.32</u>

**TOTAL INVOICE BALANCE:**

Total for this Invoice	13,944.87
[ Total HST: \$1,589.66 ]	
<b>Please remit total invoice balance due:</b>	<u><u>In Canadian Dollars</u></u>
	<u><u>\$13,944.87</u></u>

**GOWLING LAFLEUR HENDERSON LLP**

PER Cliff Prophet

terms: due upon receipt  
interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded  
GST/HST: 11936 4511 RT

**Deloitte Restructuring Inc.**  
**Our Matter: T988324**  
**Receivership of Rose of Sharon (Ontario) Retirement**  
**Community**  
**15 & 17 Maplewood Avenue, Toronto**

**PROFESSIONAL SERVICES**

<b>Date</b>	<b>Hours</b>	<b>Timekeeper</b>	<b>Description</b>
25/11/2013	0.60	Christopher Stanek	Telephone conversation with J. Brunner; e-mails to and from client and D. Tang regarding scheduling; telephone conversation with J. Brunner's office; scheduled meeting;
25/11/2013	0.40	David Tang	Set up meeting with J. Brunner; prepare notes and strategy for meeting and forward to C. Stanek for comment and to obtain clarification of claim against V. Heinrich's company;
26/11/2013	0.80	Cindy Cecy	Discussion with C. Stanek re: contract with Victor J. Heinrichs; conduct searches in document database and report to C. Stanek on this issue;
26/11/2013	1.30	Christopher Stanek	Review of correspondence regarding motion for Discovery Plan; correspondence to/from D. Tang regarding meeting with J. Brunner;
26/11/2013	0.40	David Tang	Call with C. Stanek regarding [REDACTED] review Amended Statement of Claim; further discussion with C. Stanek about [REDACTED] call H. Bricks to [REDACTED]
27/11/2013	0.20	Christopher Stanek	Received and reviewed correspondence from C. Prophet; response to C. Prophet; response to J. MacLellan;
28/11/2013	0.60	Cindy Cecy	Review fax from counsel for M.V. Shores Associates requesting copies of our Schedule A documents; consultation with C. Stanek; consultation with L. Clemence; responding email to M.V. Shores counsel;
28/11/2013	2.10	Christopher Stanek	Received and reviewed correspondence from H. Bricks regarding Schedule "A" productions; drafting Notice of Motion and Affidavit for motion to impose discovery plan; received and reviewed correspondence from M. Mallich; response to M. Mallich;
02/12/2013	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan;
03/12/2013	0.30	Anna H. Abbott	Email exchange with R. Berg re G. Kim and [REDACTED];
03/12/2013	0.20	Cindy Cecy	Emails from and to M.V. Shore's counsel;
03/12/2013	0.40	David Tang	Review Affidavit of Documents from NCK Engineering for usefulness in registration process; email N. Lee; emails regarding meeting;
04/12/2013	0.10	Cindy Cecy	Email to M.V. Shore's counsel; update C. Stanek;
04/12/2013	2.10	Christopher Stanek	Meeting with D. Tang and H. Bricks; meeting with J. Brunner and H. Kennan; received and reviewed correspondence from H.

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

Date	Hours	Timekeeper	Description
04/12/2013	2.70	David Tang	Kennan regarding insurance policy; Prepare for meeting with J. Brunner; meet with H. Bricks and C. Stanek and then with J. Brunner and Hilary to discuss [REDACTED]; review emails with insurance information; review of architect's original contract (1988);
05/12/2013	3.30	Marissa Kirsh	Completed legal costs summary exhibit calculations for H. Murray;
05/12/2013	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan;
06/12/2013	2.90	Marissa Kirsh	Completed legal costs summary exhibit calculations for H. Murray;
06/12/2013	0.10	Christopher Stanek	Executed fees affidavit;
09/12/2013	0.70	Marissa Kirsh	Commissioned cost affidavit of C. Stanek and delivered affidavit to E. Golden at Blaney McMurtry LLP;
09/12/2013	0.20	Christopher Stanek	Executed fee affidavit; discussion with H. Murray re [REDACTED] e-mail to H. Murray; received and reviewed correspondence from H. Murray;
10/12/2013	0.40	Cindy Cecy	Review document database; instructions to L. Clemence to generate disc of our Schedule A documents;
10/12/2013	0.30	Christopher Stanek	Received and reviewed correspondence from J. Brunner regarding assistance; forwarded same to client; reviewed mortgage statement; reviewed [REDACTED] e-mail to H. Murray regarding instructions;
10/12/2013	0.20	David Tang	Call from L. Sedun; review response from J. Brunner and advise H. Bricks on providing go-ahead to L. Sedun;
12/12/2013	0.20	Cindy Cecy	Email from and telephone conversation with L. Clemence to discuss production of our Schedule A documents to M.V. Shore's counsel;
12/12/2013	0.10	David Tang	Review of retainer with architects
13/12/2013	0.20	Cindy Cecy	Instructions to L. Clemence regarding our Schedule A documents;
13/12/2013	0.10	Christopher Stanek	Received and reviewed correspondence from H. Murray re instructions [REDACTED];
17/12/2013	0.80	Christopher Stanek	Telephone conversation with H. Kennan re document production; received and reviewed correspondence from G. Low re document production; received and reviewed correspondence from S. Schwartz re document production; received and reviewed correspondence from J. MacLellan; correspondence to J. MacLellan;
18/12/2013	0.20	Anna H. Abbott	Email exchange with R. Berg re G. Kim and status of situation;
18/12/2013	0.20	Christopher Stanek	Revisions to correspondence to J. MacLellan; sent letters to J. MacLellan; received and reviewed correspondence from H. Bricks; response to H. Bricks;

terms: due upon receipt  
 interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

Date	Hours	Timekeeper	Description
19/12/2013	0.30	Anna H. Abbott	Email exchange with R. Berg re G. Kim;
19/12/2013	0.00	Support Services Litigation	Laura Clemence/Lou Frapporti - Ref #1947
			1) Received 1 bundle of hard copy documents on October 2, 2013. A total of 233 pages (66 records) scanned, loaded into DELOITTE RE ROSE OF SHARON V. UNIMAC T988324 summation database and coded.
			2) Received instructions on December 10, 2013 to create PDFs of Schedule A Productions and burn onto CD.
23/12/2013	0.30	Anna H. Abbott	Review of emails from R. Berg re G. Kim;
27/12/2013	0.10	Christopher Stanek	Received and reviewed correspondence from J. MacLellan re affidavit of documents;

**Total Fees for Professional Services** \$11,112.88

## DISBURSEMENTS

### Non-Taxable Costs

28/11/2013	Minister of Finance - Agency VENDOR: Minister of Finance; INVOICE#: T988324-11282013; DATE: 11/28/2013 - T988324 - Filing fee for motion to set timetable	\$127.00
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**Total Non-Taxable Disbursements** \$127.00

### Taxable Costs

Copying		\$455.75
Scanning Service		\$25.00
Fax Charges		\$32.50
Binding		\$108.45
Courier		\$108.07
TeraView (Ontario) Online Searches & Registration - Taxable		\$31.00
Service Fee Associated With A Search - Taxable		\$5.00
09/12/2013	Process Servers VENDOR: Reliable Process Servers Inc.; INVOICE#: 59589; DATE: 12/09/2013 - T988324; Service and filing of motion materials re Discovery Plan; C. Stanek	\$349.56

**Total Taxable Disbursements** \$1,115.33

terms: due upon receipt  
 Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice

errors and omissions excluded

## Remittance Copy

Client: 204696 Deloitte Restructuring Inc.  
Matter: T988324  
RE: Receivership of Rose of Sharon (Ontario) Retirement Community  
15 & 17 Maplewood Avenue, Toronto  
Amount Due: \$13,944.87

---

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Canada

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**Pay by Swift MT 103 Direct to:**  
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce  
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling Lafleur Henderson LLP  
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916  
USD Account: 02-21015

**International payments intermediary banking information:**  
USD WELLS FARGO BANK, N.A. PNBPU3N NYC (ABA 026005092)

\* if paying by wire or EFT please e-mail the remittance details to [payments@gowlings.com](mailto:payments@gowlings.com)

**THIS IS EXHIBIT "B" TO THE AFFIDAVIT OF  
CHRISTOPHER STANEK, SWORN BEFORE ME  
ON FEBRUARY 26, 2015**



---

**A COMMISSIONER FOR TAKING OATHS**

Nicholas Peter Bartlett Scissons, a Commissioner,  
etc., Province of Ontario,  
while a Student-at-Law.  
Expires April 8, 2016.

**Exhibit "B"**  
**LEGAL COSTS SUMMARY**

**Receivership of Rose of Sharon (Ontario) Retirement Community**

<b>LAWYER</b>	<b>YEAR OF CALL</b>	<b>HOURLY RATE</b>	<b>HOURS</b>
Christopher Stanek	2002	\$615 (2013/2014)	209.8
David Tang	1990	\$725 (2013/2014)	19.9
Anna Abbott	2010	\$390	1.1
Rachel McMillan	Summer Student	\$245	32.5
Sandra Ripley	Law Clerk	\$320	.5
Jean Misurec	Law Clerk	\$240	1.5
Shawn Therien	Law Student	\$245	57.2
Lindsay Rowell	Law Student	\$245	33.7
Marissa Kirsh	Law Student	\$235/\$245 (2013/2014)	6.9
Lauren Enquist	Law Student	\$245	29.7
Mark Coombes	Summer Student	\$245	3.3
Hilary Chancey	Law Clerk	\$240	.5
Michael Lay	Law Clerk	\$290	.9
Pam Carter	Law Clerk	\$255	3.3
Lina Santos	Law Clerk	\$290	.5
Cindy Cecy	Law Clerk	\$265 (2013/2014)	78
Chris Nichols	Law Clerk	\$75	3.3
<b>Total Hours</b>			<b>483.90</b>

**SUMMARY OF ACCOUNTS**

<b>No.</b>	<b>Date of Account</b>	<b>Fees</b>	<b>Disbursements</b>	<b>HST</b>	<b>Total</b>
1.	December 31, 2014	\$4,493.5	\$33.96	\$588.57	\$5,116.03
2.	November 27, 2014	\$23,741.00	\$4,111.09	\$3,617.92	\$31,470.01
3.	September 30, 2014	\$25,593.50	\$2,308.73	\$3,627.30	\$31,529.53
4.	August 15, 2014	\$25,250.00	\$10,802.31	\$4,682.51	\$40,734.82
5.	June 30, 2014	\$61,910.00	\$3,766.75	\$8,521.47	\$74,198.22
6.	April 28, 2014	\$4,149.00	\$5.08	\$540.03	\$4,694.11
7.	March 31, 2014	\$18,274.00	\$530.45	\$2,439.51	\$21,243.96
8.	February 25, 2014	\$35,394.50	\$5,626.14	\$5,318.64	\$46,339.28
9.	December 31, 2013	\$11,112.88	\$1,242.33	\$1,589.66	\$13,944.87
<b>TOTAL</b>		<b>\$209,918.38</b>	<b>\$28,318.84</b>	<b>\$30,925.61</b>	<b>\$269,270.83</b>
<b>Average Hourly Rate – Before GST</b>		<b>Total Fees before HST \$209,918.38 ÷ Total hours of 483.90 = \$433.81</b>			
<b>TOTAL</b>		<b>\$269,270.83</b>			

BETWEEN:

**PEOPLES TRUST COMPANY**  
Applicant

– and –

**ROSE OF SHARON (ONTARIO) RETIREMENT COMMUNITY**  
Respondent

*ONTARIO*  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST  
(PROCEEDING COMMENCED AT TORONTO)

**AFFIDAVIT OF CHRISTOPHER STANEK**  
(Sworn February 26, 2015)

**GOWLING LAFLEUR HENDERSON LLP**

Barristers & Solicitors  
1 First Canadian Place,  
100 King Street West, Suite 1600  
Toronto, ON M5X 1G5

**Christopher Stanek (LSUC #45127K)**

Tel: 416-862-4369  
Fax: 416-862-7661  
Email: christopher.stanek@gowlings.com

**C. Haddon Murray (LSUC #61640P)**

Tel: 416-369-3604  
Fax: 416-862-7661  
Email: haddon.murray@gowlings.com

*Counsel to Deloitte Restructuring Inc. in its capacity as  
court-appointed receiver and manager of Rose of  
Sharon (Ontario) Retirement Community*